

Laid before State Legislature

on.....

26 JUL 2012



सत्यमेव जयते

GOVERNMENT OF MIZORAM

FINANCE ACCOUNTS 2010 - 2011

Volume 1

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Certificate of the Comptroller and Auditor General of India

This compilation containing the Finance Accounts of the Government of Mizoram for the year ending 31st March 2011 presents the accounts of the receipts and disbursements of the Government for the year, together with the financial results disclosed by the revenue and capital accounts, the accounts of the public debt and the liabilities and assets as worked out from the balances recorded in the accounts. The Appropriation Accounts of the Government for the year for Grants and Charged Appropriations are presented in a separate compilation.

The Finance Accounts have been prepared under my supervision in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 and have been compiled from the vouchers, challans and initial and subsidiary accounts rendered by the treasuries, offices and departments responsible for the keeping of such accounts functioning under the control of the Government of Mizoram and the statements received from the Reserve Bank of India. Statements (No. 8 and 9), explanatory notes to (Statement No. 11) and appendices (IV, V, IX and X) in this compilation have been prepared directly from the information received from the Government of Mizoram who is responsible to ensure the correctness of such information.

The treasuries, offices and departments functioning under the control of the Government of Mizoram are primarily responsible for preparation and correctness of the initial and subsidiary accounts as well as ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations relating to such accounts and transactions. I am responsible for compilation, keeping of the accounts, preparation and submission of Annual Accounts to the State Legislature. My responsibility for the compilation, preparation and finalization of accounts is discharged through the office of the Pr.Accountant General (A&E). The audit of these accounts is independently conducted through the office of the Principal Accountant General (Audit) in accordance with the requirements of Articles 149 and 151 of the Constitution of India and

the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, for expressing an opinion on these Accounts based on the results of such audit. These offices are independent organizations with distinct cadres, separate reporting lines and management structure.

The audit was conducted in accordance with the Auditing Standards generally accepted in India. These Standards require that we plan and perform the audit to obtain reasonable assurance that the accounts are free from material misstatement. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

On the basis of the information and explanations that my officers required and have obtained, and according to the best of my information as a result of test audit of the accounts and on consideration of explanations given, I certify that, to the best of my knowledge and belief, the Finance Accounts read with the explanatory 'Notes to Accounts' give a true and fair view of the receipts and disbursements for the purpose of the Government of Mizoram for the year 2010-2011.

Points of interest arising from study of these accounts as well as test audit conducted during the year or earlier years are contained in my Reports on the Government of Mizoram being presented separately for the year ended 31st March 2011.

The
New Delhi



(VINOD RAI)

Comptroller and Auditor General of India

Guide to the Finance Accounts

A. Broad overview of the Structure of Government Accounts

1. The Accounts of the Government are kept in three parts:

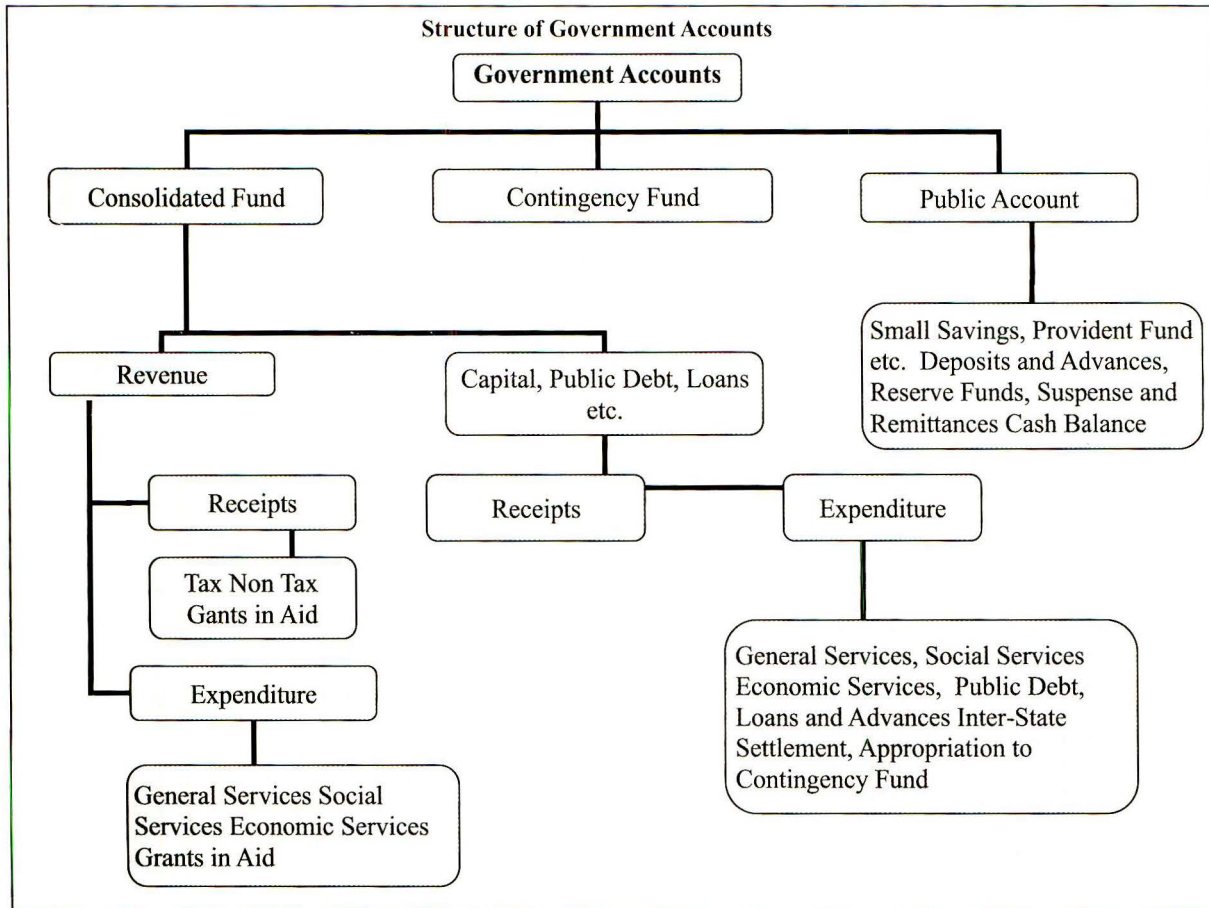
Part I: The Consolidated Fund: All Receipts and Expenditure on Revenue and Capital Account, Public Debt and Loans & Advances forms the Consolidated Fund of the State.

Part II: The Contingency Fund: Legislature may by law establish a Contingency Fund which is in the nature of an imprest. The Fund is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature. The fund is recouped by debiting the expenditure to the concerned functional major head in the Consolidated Fund of the State.

Part III: The Public Account: All other public moneys received by or on behalf of the Government are credited to the Public Account. The expenditure out of this account is not subject to the vote of the Legislature. In respect of the receipts into this account, the Government acts as a banker or trustee. Transactions relating to Debt (other than public debt in Part I), Deposits, Advances, Reserve Funds, Remittances and Suspense form the Public Account.

A.1.1 Pictorial representation of Structure of Government Accounts

2. DIVISIONS, SECTIONS, SECTORS etc



The two main divisions of the Accounts in the Consolidated fund are, as depicted in A.1.1 on previous page, 'Revenue and 'Capital, Public Debt, Loans etc.' which are divided into sections 'Receipts 'and 'Expenditure'. Within each of the Divisions and Sections of the Consolidated Fund the transactions on the expenditure side are grouped into Sectors such as, "General Services", "Social Services", "Economic Services", under which specific functions or services shall be grouped. The Sectors are sub-divided into sub sectors/Major heads of account. Major heads correspond to functions and are further divided into sub major heads (sub functions) and minor heads (programmes) which are depicted in volume 2 of the Finance Accounts. The classification below minor heads of account i.e. subheads (schemes) and detailed and object heads (objects of expenditure) are not depicted in the Finance Accounts (minor exceptions exist), though some details are included in the appendices.

B. WHAT DO THE STATEMENTS CONTAIN

The Finance Accounts have been divided into two volumes. Volume 1 presents the financial statements of the Government in the form of commonly understood summarised form while the details are presented in volume 2.

Volume 1 contains the Certificate of the Comptroller and Auditor General of India, four summary statements as given below and Notes to Accounts including accounting policy.

1. Statement of financial position: Cumulative figures of assets and liabilities of the Government, as they stand at the end of the year, are depicted in the statement. The assets are largely financial assets with the figures for progressive capital expenditure denoting physical assets of the Government. Assets, as per the accounting policy, are depicted at historical cost.
2. Statement of receipts and disbursement: This is a summarised statement showing all receipts and disbursements of the Government during the year in all the three parts in which Government account is kept, namely, the consolidated fund, contingency fund and public account. Further within the consolidated fund, receipts and expenditure on revenue and capital account are depicted distinctly.

The fiscal parameters of the Government, i.e. the primary, revenue and fiscal deficit are calculated on the operations of the consolidated fund of the State. Hence the following two statements give the operations of the consolidated fund in a summarised form.

3. Statement of receipts (consolidated fund): This statement comprises revenue and capital receipts and receipts from borrowings of the Government consisting of loans from the GOI, other institutions, market loans raised by the Government and recoveries on account of loans and advances made by the Government.
4. Statement of expenditure (consolidated fund): This statement not only gives expenditure by function (activity) but also summarises expenditure by nature of activity (objects of expenditure).

In addition the volume comprises an appendix, Appendix I , which is an alternate depiction of receipts and disbursements of the Government in the form of a cash balances and investment of cash balances.

The second volume comprises three parts. The **first part contains six statements** as given below:

5. Statement of progressive capital expenditure: This statement details progressive capital expenditure by functions, the aggregate of which is depicted in statement 1.
6. Statement of Borrowings and other liabilities: Borrowings of the Government comprise market loans raised by it (internal debt) and Loans and Advances received from the GOI. Both these together form the public debt of the State Government. In addition, this summary statement depicts 'other liabilities' which are the balances under various sectors in the public account. In respect of the latter, the Government as a trustee or custodian of the funds, hence these constitute liabilities of the Government. The statement also contains a note on service of debt, i.e. a note on the quantum of net interest charges met from revenue receipts.
7. Statement of Loans given by the Government: The loans and advances given by the State Government are depicted in statement 1 and recoveries, disbursements feature in statement 2, 3 and 4. Here, loans and advances are summarised sector and loanee group wise. This is followed by a note on the recoveries in arrear in respect of loans, the details of which are maintained by the AG office and details of which are maintained by the State departments.
8. Statement of Grants in aid given by the State Government, organised by grantee institutions group wise. It includes a note on grants given in kind also.
9. Statement of Guarantees given by the Government: Guarantees given by the State Government for repayment of loans, etc. raised by Statutory Corporations, Government Companies, Local Bodies and Other institutions during the year and sums guaranteed outstanding as at the end of the year are presented in this statement.
10. Statement of Voted and Charged Expenditure: This statement presents details of voted and charged expenditure of the Government.

Part II Volume 2: This part contains **9 statements** presenting details of transactions **by minor head** corresponding to statements in volume 1 and part 1 of volume 2.

11. Detailed Statement of Revenue and Capital Receipts by minor heads: This statement presents the revenue and capital receipts of the Government in detail.
12. Detailed Statement of Revenue Expenditure by minor heads: This statement presents the details of revenue expenditure of the Government in detail. Non Plan and Plan figures are depicted separately and a comparison with the figures for the previous year are available.
13. Detailed Statement of Capital Expenditure by minor heads: This statement presents the details of capital expenditure of the Government in detail. Non Plan and Plan figures are depicted separately and a comparison with the figures for the previous year are available. Cumulative capital expenditure upto the end of the year is also depicted.
14. Detailed Statement of Investments of the Government : The position of Government Investment in the share capital and debentures of different concerns is depicted in this statement for the current and previous year. Details include type of shares held, face value, dividend received etc.
15. Detailed Statement of Borrowings and other Liabilities: Details of borrowings (market loans raised by the Government and Loans etc from GOI) by minor heads, the maturity and repayment profile of all loans is provided in this statement. This is the detailed statement corresponding to statement 6 in part 1 volume 2.
16. Detailed Statement on Loans and Advances given by the Government: The details of loans and advances given by the Government, the changes in loan balances, loans written off, interest

received on loans etc. is presented in this statement. It also presents plan loans separately. This is the detailed statement corresponding to statement 7 in part I volume 2.

17. Detailed Statement on Sources and Application of funds for expenditure other than revenue account: The capital and other expenditure (other than on revenue account) and the sources of fund for the expenditure is depicted in this statement.
18. Detailed Statement on Contingency Fund and other Public Account transactions: The statement shows changes in contingency fund during the year, the appropriations to the fund, expenditure, amount recouped etc. It also depicts the transactions in public account in detail.
19. Statement showing details of earmarked balances: This statement shows the details of investment out of reserve funds in public account.

Part III Volume 2 contains appendices on salaries, subsidies, grants-in-aid scheme wise and institution wise, details of externally aided projects, scheme wise expenditure in respect of major Central schemes and State Plan schemes etc. These details are present in the accounts at sub head level or below (i.e. below minor head levels) and so are not depicted in the Finance accounts. For a detail list please refer to the index in volume 1 or 2. The Statements read with the appendices give a complete picture of the state of finances prevailing in the State Government.

C. READY RECKONER

For a quick reference to what the statements contain, please refer to the table below. The summary and detail statement in respect of the important parameters is depicted below. The number of appendices depicted below are not exhaustive.

Parameter	Summary Statements (Volume 1)	Detailed Statements (Volume 2)	Appendices
Revenue Receipts (including Grants received)	2,3	11	
Revenue Expenditure	2,4	12	II (Salary) , III (Subsidy)
Grants-in-Aid given by the Government	2	8	IV
Capital receipts	2,3	11	
Capital expenditure	1,2,4	5,13,17	
Loans and Advances given by the Government	1,2	7,16	
Debt Position/Borrowings	1,2	6,15	
Investments of the Government in Companies, Corporations etc		14	

Cash	1,2		I, VIII
Balances in Public Account and investments thereof	1,2	18, 19	
Guarantees		9	
Schemes			V (Externally Aided Projects), VI, VII

C. Book adjustments:

Certain transactions are in the nature of book adjustments and do not represent actual cash transaction, as mentioned below. The specific details are mentioned as 'Notes to Accounts' and as footnotes in the relevant statements.

(i) Adjustment of all deductions (GPF, recoveries of advances given etc) from salaries by debiting functional major heads (department concerned) by book adjustment to revenue receipt (e.g. deductions other than GPF)/Public Account(e.g. GPF)

(ii) Creation of funds/adjustment of contribution to Funds in Public Account by debit to Consolidated Fund e.g. Calamity Relief Fund, Reserve Funds, Sinking Fund etc.

(iii) Crediting of deposit heads of accounts in public account by debit to Consolidated Fund

(iv) Annual adjustment of interest on GPF and State Government Group Insurance Scheme where interest on General Provident Fund of State Government is adjusted by debiting 2049-Interest and crediting 8009-General Provident Fund.

(v) Certain adjustments such as adjustment of Debt waiver scheme granted by the Government of India in accordance with the recommendation of Finance commission. It affects both revenue receipts and Public Debt heads where Central loans are written off by crediting 0075-Misc. General Services by contra entry in the Major Head 6004-Loans and Advances from the Central Government.

1: STATEMENT OF FINANCIAL POSITION

(Rupees in crores)

Assets ^[1]	Reference (Sr. no.)		As at 31st March,2011	As at 31 st March,2010
	Notes to Accounts	Statement		
(i) Cash in Treasuries and Local Remittances	...	...	...	...
(ii) Departmental balances	...	18 & Appx-I	1.33	1.32
(iii) Permanent Imprest	...	18 & Appx-I	...	...
(iv) Cash Balance Investments	...	18 & Appx-I	(-)2,11.45	(-)2,66.48
(v) Deposits with Reserve Bank of India	Para No. 7	Appx-I	(-)1,06.94	(-)1,30.87
(viii) Investments out of Earmarked Funds ^[2]	...	18 & Appx-I	95.75	79.25
Capital Expenditure				
(i) Investments in shares of Companies, Corporations, etc.	...	5,13,& 14	19.27	19.00
(ii) Other Capital Expenditure	...	5,13 & 17	57,71.08	51,56.65
Contingency Fund (un-recouped)				
		
Loans and Advances	Para No. 9	7 & 16	2,45.04	2,41.14
Advances with departmental officer				
Suspense and Miscellaneous Balances ^[3]	Para No. 11	18	...	...
Remittance Balances	Para No.11	18	2,21.38	1,85.55
Cumulative excess of expenditure over receipts ^[4]	...	...	...	...
Total			60,35.46	52,85.56

[1] The figures of assets and liabilities are cumulative figures. Please also see note 1 (ii) in the section 'Notes to Accounts'.

[2] Investments out of earmarked funds in shares of companies etc are excluded from capital expenditure and included in "Investments from Earmarked Funds".

[3] In this statement the line item 'Suspense and Miscellaneous Balances' does not include 'Cash Balance Investment Account', which is included separately above, though the latter forms part of this sector elsewhere in these Accounts.

1: STATEMENT OF FINANCIAL POSITION

(Rupees in crores)

Liabilities	Reference (Sr. no.)		As at 31st March,2011	As at 31st March,2010
	Notes to Accounts			
Borrowings (Public Debt)				
(i) Internal Debt	...	6 & 15	16,24.36	13,37.64
(ii) Loans and Advances from Central Government				
Non-Plan Loans	...	6& 15	41.05	41.05
Loans for State Plan Schemes	...	6& 15	2,96.21	3,18.25
Loans for Central Plan Schemes	...	6& 15	0.02	0.02
Loans for Centrally Sponsored Plan Schemes	...	6& 15	16.77	16.77
Other loans	...	6& 15	1,83.66	1,83.66
Contingency Fund (corpus)	Para No. 15	6&18	0.10	0.10
Liabilities on Public Account				
(i) Small Savings, Provident Fund, etc	...	6& 18	15,42.48	12,66.57
(ii) Deposits	...	18	7,89.62	4,56.18
(iii) Reserve Funds	Para No.10	18	97.11	84.98
(iv) Remittance Balances	...	18	...	...
(v) Suspense and Miscellaneous Balance	...	18	6,54.92	3,90.31
Cumulative excess of receipts over expenditure [4]	...	17	7,89.16	11,90.03
Total			60,35.46	52,85.56

[4] The cumulative excess of receipts over expenditure or expenditure over receipts is different from and not the fiscal/revenue deficit for the current year.

2: STATEMENT OF RECEIPTS AND DISBURSEMENTS

(Rupees in crores)

Receipts			Disbursements		
	2010-2011	2009-2010		2010-2011	2009-2010
Part -I Consolidated Fund					
		Section - A:	Revenue		
Revenue Receipts	28,55.37	29,63.51	Revenue	32,56.24	27,02.70
Tax revenue (raised by the State)	1,30.44	1,07.58	Salaries [1]	14,08.92	10,78.75
Non- tax revenue			Subsidies [1]	2.14	4.08
			Grants-in- aid [2]	6,50.17	4,46.87
Interest receipts	12.72	17.85	General Services	5,36.47	5,90.91
Others	1,34.00	1,08.66	Interest Payment and service of debt	1,22.58	2,70.85
Total	1,46.72	1,26.51	Pension	2,49.54	1,64.26
Share of Union Taxes/ Duties	4,51.66	3,94.53	Others	1,64.35	1,55.80
			Total	5,36.47	5,90.91
			Social Services	2,74.48	2,40.63
			Economic Services	3,75.27	3,38.41
Grants form Central	21,26.55	23,34.89	Compensation and assignment to Local Bodies and PRI	8.79	3.05
Revenue Deficit	4,00.87	...	Revenue Surplus	...	2,60.81
Section -B: Capital					
Capital Receipts			Capital Expenditure	6,14.71	5,72.80
			General Service	23.36	25.99
			Social Services	1,25.95	1,50.21
			Economic Service	4,65.40	3,96.60
Recoveries of Loans and Advances	25.97	25.31	Loans and Advances disbursed	29.87	24.94
			General Service		
			Social Services	5.00	5.05
			Economic Service	2,15	0.12
			Other Loans to Government Servants	22.72	19.77

[1] Salary, Subsidy and Grants in Aid figures have been summed up across all sectors to present a consolidated figure. The expenditure in this statement under the sectors 'Social', 'General' and 'economic' services does not include expenditure on salaries, subsidies and grants in aid (explained in footnote 2).

[2] Grants- in -Aid are given to statutory corporations, companies, autonomous bodies, local bodies etc by the Government which included as a line item above. These grants are distinct from compensation and assignment of taxes, duties to the Local Bodies which is depicted as a separate line item 'Compensation and assignment to Local Bodies and PRIs'.

2: STATEMENT OF RECEIPTS AND DISBURSEMENTS

(Rupees in crores)

Receipts			Disbursements		
	2010-2011	2009-2010		2010-2011	2009-2010
Part -I Consolidated Fund					
Section -B: Capital					
Public Debt receipts			Repayment of Public		
Internal Debt # (market Loans) etc	5,36.19	1,93.72	Internal Debt # (market loans) etc	2,49.47	3,46.47
Loan from GOI	1.03	32.17	Loan from GOI	23.07	18.86
Net of inter-state settlement	...	...	Net of inter-state settlement	...	...
Total Receipts Consolidated Fund	34,18.56	32,14.71	Total Expenditure Consolidated Fund	41,73.36	36,65.77
Deficit in Consolidated Fund	7,54.80	4,51.06	Surplus in Consolidated Fund	...	...
Part -II Contingency Fund					
Contingency Fund	26.51	...	Contingency Fund	26.51	...
Part III Public Account [3]					
Small savings	4,95.88	3,96.79	Small savings	2,19.97	3,53.21
Reserves and Sinking Funds	24.41	23.90	Reserves and Sinking Funds	28.78	19.87
Deposits	7,89.01	4,71.71	Deposits	4,56.05	3,66.25
Advances	20.89	4.92	Advances	20.41	4.89
Suspense and Misc	42,89.61	48,22.57	Suspense and Misc[4]	40,80.03	45,30.41
Remittances	14,85.24	11,13.78	Remittances	15,21.07	11,53.74
Total Receipts Public Account	71,05.04	68,33.67	Total Disbursements Public Account	63,26.31	64,28.37
Surplus in Public Account	7,78.73	4,05.30	Deficit in Public Account	...	...
Opening Cash Balance	(-)1,30.87	(-)85.10	Closing Cash	(-)1,06.94	(-)1,30.87
Increase in cash balance	23.93	8.51	Decrease in cash balance		45.77

Internal Debt includes NSSF transactions.

[3] For details please refer to Statement No.18 in Volume 2

[4] Suspense and Miscellaneous' includes 'other accounts' such as Cash Balance Investment account (Major Head 8673) etc. The figures may appear huge on account of these other accounts. Details may please be seen in Statement No.18.

3. STATEMENT OF RECEIPTS
I- CONSOLIDATED FUND

(Rupees in crores)

	Description	2010-2011	2009-2010
A.	Tax revenue		
A.	Own Tax Revenue	1,30.44	1,07.58
	Land Revenue	4.33	2.76
	Stamps and Registration fees	0.34	0.39
	State Excise	2.39	2.10
	Taxes on Sales, Trades etc.	1,04.70	85.94
	Taxes on Vehicles	7.72	6.71
	Taxes on goods and passengers	1.72	1.39
	Others	9.24	8.29
A. 2	Share of net proceeds of Taxes	4,51.66	3,94.53
	Corporation Tax	1,83.19	1,62.35
	Taxes on Income other than Corporation Tax	87.93	90.50
	Other Taxes on Income and Expenditure	...	...
	Taxes on Wealth	0.41	0.37
	Customs	75.60	55.21
	Union Excise Duties	58.56	44.47
	Service Tax	45.97	41.63
	Other Taxes and Duties on Commodities and Services	...	...
	Others	...	...
	Total A	5,82.10	5,02.11
B	Non-Tax Revenue		
	Interest receipts	12.72	17.85
	Dividends and Profits	...	...
	Miscellaneous General services	9.43	10.00

3. STATEMENT OF RECEIPTS
I- CONSOLIDATED FUND

(Rupees in crores)

	2010-2011	2009-2010
Public Works	1.70	4.12
Forestry and Wild Life	2.40	2.53
Other Administrative Services	2.65	2.23
Non-ferrous Mining and Metallurgical Industries	4.97	1.41
Animal Husbandry	0.55	0.73
Crop Husbandry	0.88	0.30
Police	7.33	0.26
Others	1,04.09	87.08
Total B	1,46.72	1,26.51

II . GRANTS FROM GOVERNMENT OF INDIA

(Rupees in crores)

		Actuals	
	Description	2010-2011	2009-2010
(C)	Grants		
	Grants-In-Aid from Central Government		
	Non Plan Grants		
	Grants under the proviso to Article 275 (1) of the Constitution	5,67.86	6,86.40
	Grants towards contribution to Calamity Relief Fund	...	10.94
	Grants under National Calamity Contingency Fund	...	...
	Other Grant	1,57.11	27.99
	Grants for State /Union Territory Plan Schemes		
	Block Grants (of which EAP)	26.90	...
	Grants under the proviso to Article 275 (1) of the Constitution	...	4.41
	Grants for Central Road Fund	...	...

3. STATEMENT OF RECEIPTS
I- CONSOLIDATED FUND

(Rupees in crores)

			<i>Actuals</i>	
			2010-2011	2009-2010
		Other Grants	11,54.32	13,34.18
	Grants for Central Plan		11.46	10.87
	Grants for Centrally Sponsored Plan		1,57.13	2,22.81
	Grants for Special Plan Schemes		51.77	37.29
	Total C		21,26.55	23,34.89
	Total Revenue Receipts (A+B+C)		28,55.37	29,63.51

III CAPITAL , PUBLIC DEBT AND OTHER RECEIPTS

(Rupees in crores)

			<i>Actuals</i>	
Description			2010-2011	2009-2010
D	Capital Receipt			
	Disinvestment proceeds			
	Others			
	Total D			
E	Public Debt receipts			
	Internal Debt			
		Market Loans	2,66.65	...
		WMA [1] from RBI	1,63.36	...
		Bonds	...	...
		Loans from Financial Institutions	71.58	45.04

[1] WMA: Ways and Means Advances

3. STATEMENT OF RECEIPTS
I- CONSOLIDATED FUND

(Rupees in crores)

Description			Actuals	
			2010-2011	2009-2010
		Special Securities issued to National Small Savings Fund	24.06	11.94
		Others	10.54	1,36.74
	Loans and Advances from Central Government			
		Non Plan Loans	...	...
		Loans for State Plan Schemes	1.03	33.34
		Loans for Central Plan Schemes	...	...
		Loans for Centrally Sponsored Plan Schemes	...	...
		Others	...	(-)1.17
	Total E		5,37.22	2,25.89
F	Loans and Advances by State Government (Recoveries)[2]		25.97	25.31
G	Inter State Settlements		...	...
	Total Receipts in Consolidated Fund (A+B+C+D+E+F+G)		34,18.56	32,14.71

[2]. Details are in Statement No. 7 and Statement No. 16 in Volume 2

4.STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND BY FUNCTION AND NATURE

A. EXPENDITURE BY FUNCTION

(In crores of rupees)

	Description	Revenue	Capital	Loans and Advances	Total
A	General Services				
A 1	Organs of State	42.97	...	...	42.97
	Parliament/State/Union Territory Legislatures	11.70	...	...	11.70
	President, Vice-President/Governor/Administrator of Union Territories	3.72	...	...	3.72
	Council of Ministers	2.72	...	...	2.72
	Administration of Justice	16.85	...	...	16.85
	Elections	7.98	...	...	7.98
A 2	Fiscal Services	42.56	...	...	42.56
	Land Revenue	10.71	...	...	10.71
	Stamps and Registration	0.12	...	...	0.12
	State Excise	16.98	...	...	16.98
	Taxes on Sales, Trade, etc.	8.49	...	...	8.49
	Taxes on Vehicles	5.39	...	...	5.39
	Other Fiscal Services	0.87	...	...	0.87
A 3	Interest payment and servicing of Debt	1,22.58	...	...	1,22.58
	Appropriation for reduction or avoidance of debt	17.00	...	...	17.00
	Interest Payments	1,05.58	...	...	1,05.58
A 4	Administrative Services	5,52.41	23.36	...	5,75.77
	Public Service Commission	3.90	...	...	3.90
	Secretariat-General Services	46.22	...	...	46.22
	District Administration	26.72	...	...	26.72
	Treasury and Accounts Administration	14.68	...	...	14.68
	Police	3,38.26	16.00	...	3,54.26
	Jails	12.24	...	...	12.24
	Supplies and Disposals	0.57	...	...	0.57
	Stationery and Printing	9.58	...	...	9.58
	Public Works	34.37	7.36	...	41.73
	Other Administrative Services	65.87	...	...	65.87
A 5	Pensions and Miscellaneous General	2,50.77	...	...	2,50.77

4.STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND BY FUNCTION AND NATURE

A. EXPENDITURE BY FUNCTION

(In crores of rupees)

	Description	Revenue	Capital	Loans and Advances	Total
A	General Services-concl.				
A 5	Pensions and Miscellaneous General Services-concl.				
	Pensions and other Retirement Benefits	2,49.54	...	...	2,49.54
	Miscellaneous General Services	1.23	...	...	1.23
	Total A. General Services	10,11.29	23.36	...	10,34.65
B	Social Services				
B 1	Education, Sports, Art and Culture	5,88.68	29.95	...	6,18.63
	General Education	5,55.81	3.64	...	5,59.45
	Technical Education	5.02	8.00	...	13.02
	Sports and Youth Services	21.55	18.11	...	39.66
	Art and Culture	6.30	0.20	...	6.50
B 2	Health and Family Welfare	1,74.07	0.05	...	1,74.12
	Medical and Public Health	1,50.43	0.05	...	1,50.48
	Family Welfare	23.64	...	...	23.64
B 3	Water Supply, Sanitation, Housing and Urban Development	1,52.13	95.30	5.00	2,52.43
	Water Supply and Sanitation	1,05.64	44.35	...	1,49.99
	Housing	8.08	7.58	5.00	20.66
	Urban Development	38.41	43.37	...	81.78
B 4	Information and Broadcasting	7.20	0.65	...	7.85
	Information and Publicity	7.20	0.65	...	7.85
B 5	Welfare of Schedule Castes, Schedule Tribes and Other Backward Classes	1,77.20	...	...	1,77.20
	Welfare of Scheduled Castes, Scheduled Tribes	1,77.20	...	...	1,77.20
B 6	Labour and Labour Welfare	7.30	...	...	7.30
	Labour and Employment	7.30	...	...	7.30
B 7	Social Welfare and Nutrition	1,22.30	...	...	1,22.30

4. STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND BY FUNCTION AND NATURE

A. EXPENDITURE BY FUNCTION

(In crores of rupees)

	Description	Revenue	Capital	Loans and Advances	Total
B	Social Services-concl.				
B 7	Social Welfare and Nutrition-concl.				
	Social Security and Welfare	84.04	...	...	84.04
	Nutrition	30.85	...	...	30.85
	Relief on account of Natural Calamities	7.41	...	...	7.41
B 8	Others	8.50	...	...	8.50
	Secretariat-Social Services	8.50	...	...	8.50
	Total Social Services	12,37.38	1,25.95	5.00	13,68.33
C	ECONOMIC SERVICES				
C 1	Agriculture and Allied Activities	5,01.60	1,24.95	0.51	6,27.06
	Crop Husbandry	2,43.86	3.37	...	2,47.23
	Soil and Water Conservation	27.21	8.26	...	35.47
	Animal Husbandry	56.64	6.92	...	63.56
	Dairy Development	2.05	...	...	2.05
	Fisheries	16.50	0.54	...	17.04
	Forestry and Wild Life	1,03.37	...	...	1,03.37
	Food, Storage and Warehousing	34.62	1,05.34	...	1,39.96
	Agricultural Research and Education	0.49	...	...	0.49
	Co-operation	11.33	0.25	0.51	12.09
	Other Agricultural Programmes	5.53	0.27	...	5.80
C 2	Rural Development	64.51	7.26	...	71.77
	Special Programmes for Rural Development	37.57	...	...	37.57
	Rural Employment	5.57	...	...	5.57
	Land Reforms	3.86	...	...	3.86
	Other Rural Development Programmes	17.51	7.26	...	24.77
C 3	Special Areas Programmes	38.33	31.48	...	69.81
	Other Special Area Programmes	38.33	31.48	...	69.81
C 4	Irrigation and Flood Control	7.39	57.77	...	65.16
	Medium Irrigation	0.01	...	...	0.01

4.STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND BY FUNCTION AND NATURE

A. EXPENDITURE BY FUNCTION

(In crores of rupees)

	Description	Revenue	Capital	Loans and Advances	Total
C	ECONOMIC SERVICES-concl.				
C 4	Irrigation and Flood Control-concl.				
	Minor Irrigation	7.23	57.77	...	65.00
	Command Area Development	0.15	...	...	0.15
C 5	Energy	1,98.38	72.32	...	2,70.70
	Power	1,97.88	72.32	...	2,70.20
	Non-Conventional Sources of Energy	0.50	...	...	0.50
C 6	Industry and Minerals	62.00	2.92	1.64	66.56
	Village and Small Industries	57.82	2.92	1.64	62.38
	Industries	0.84	...	...	0.84
	Non-ferrous Mining and Metallurgical Industries	3.34	...	...	3.34
C 7	Transport	77.98	1,48.85	...	2,26.83
	Civil Aviation	2.27	...	...	2.27
	Roads and Bridges	53.61	1,45.52	...	1,99.13
	Road Transport	21.70	1.22	...	22.92
	Inland Water Transport	0.40	2.11	...	2.51
C 8	Communications	4.38	...	...	4.38
	Other Communications Services	4.38	...	...	4.38
C 9	Science Technology and Environment	2.72	...	...	2.72
	Other Scientific Research	2.42	...	...	2.42
	Ecology and Environment	0.30	...	...	0.30
C 10	General Economic Services	50.28	19.85	...	70.13
	Secretariat-Economic Services	18.69	...	...	18.69
	Tourism	6.19	19.85	...	26.04
	Census Surveys and Statistics	9.92	...	...	9.92
	Civil Supplies	12.87	...	...	12.87
	Other General Economic Services	2.61	...	...	2.61
	Total ECONOMIC SERVICES	10,07.57	4,65.40	2.15	14,75.12

4.STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND BY FUNCTION AND NATURE

A. EXPENDITURE BY FUNCTION

(In crores of rupees)

	Description	Revenue	Capital	Loans and Advances	Total
E	PUBLIC DEBT				
	Internal Debt of the State Government	...	...	2,49.47	2,49.47
	Loans and Advances from the Central Government	...	...	23.07	23.07
	Total PUBLIC DEBT	...	...	2,72.54	2,72.54
F	LOANS AND ADVANCES				
	Loans to Government Servants , etc	...	...	22.72	22.72
	Total LOANS AND ADVANCES	...	...	22.72	22.72
	Total CFI Expenditure	32,56.24	6,14.71	3,02.41	41,73.36

B.EXPENDITURE BY NATURE

Object Head of Expenditure	2008-2009			2009-2010			2010-2011		
	Rev	Cap	Total	Rev	Cap	Total	Rev	Cap	Total
Salaries	9,06.41	...	9,06.41	10,78.75	...	10,78.75	14,08.92	...	14,08.92
Pensionary Charges	1,26.05	...	1,26.05	1,64.26	...	1,64.26	2,49.54	...	2,49.54
Office Expenses	70.88	...	70.88	72.24	...	72.24	63.34	...	63.34
Rent , Rate and Taxes	3.11	...	3.11	3.08	...	3.08	2.97	...	2.97
Supplies and Materials	41.03	74.45	1,15.48	45.34	1,05.76	1,51.10	59.64	1,05.24	1,64.88
Minor Works	1,99.65	93.81	2,93.46	2,18.03	0.39	2,18.42	2,51.55	0.32	2,51.87
Grants -in-Aid	2,89.38	5.72	2,95.10	4,46.87	0.36	4,47.23	6,50.17	...	6,50.17
Subsidies	5.88	...	5.88	4.08	...	4.08	2.14	...	2.14
Scholarship/Stipend	23.90	...	23.90	27.93	...	27.93	26.74	...	26.74
Interest	2,25.61	...	2,25.61	2,54.35	...	2,54.35	1,05.58	...	1,05.58
Major Works	2.53	2,62.91	2,65.44	1.17	4,61.73	4,62.90	0.69	5,06.99	5,07.68
Others	4,19.37	4.15	4,23.52	3,86.60	4.56	3,91.16	4,34.96	3,04.57	7,39.53
Total	23,13.80	4,41.04	27,54.84	27,02.70	5,72.80	32,75.50	32,56.24	9,17.12[*]	41,73.36

[*] Includes capital expenditure of ₹ 6,14.71 crore, Loans and Advances of ₹ 29.87 crore and ₹ 2,72.54 crore Public Debt

Notes to Accounts

1. Summary of significant accounting policies:

(i) Entity and Accounting Period: These accounts present the transactions of the Government of Mizoram for the period 1st April 2010 to 31st March 2011.

(ii) Basis of Accounting: With the exception of some book adjustments (note below) the accounts represent the actual cash receipts and disbursements during the account period. Assets are valued at historical cost and Government investment etc is shown at historical cost. Physical assets are not depreciated or amortised. The losses of physical assets at the end of its life is also not expensed or recognised.

The pension liability of the Government, i.e. the liability towards payment of retirement benefits for the past and the present service of its employees is not included in the accounts. However, the retirement benefits disbursed during the accounts period have been reflected under Major Head 2071 in Statement No. 12.

The expenditure on "Pension and other Retirement benefits" to State Government employees during the year 2010-2011 was ₹ 2,49.54 crore (7.66 % of total revenue expenditure). As intimated vide Finance Department Government of Mizoram's letter No. G.17011/2/2011-F. APF dated 19.10.2011, New Pension Scheme (NPS) was introduced by the Government of Mizoram w.e.f. 01.09.2010, but contribution of employees for those under the scheme commenced from the salary of January 2011 and no amount towards employees' contribution and employers' share has been deposited under the head 8342-Other deposits-117-Defined Contribution Pension Scheme for Government employees' during the year 2010-2011 as salaries for the period from January 2011 to March 2011 were paid during the month of April 2011 by the Government of Mizoram. Hence, Government of Mizoram has no liability in the accounts as on 31.03.2011.

(iii) Currency in which Accounts are kept: The accounts of Government are maintained in Indian Rupees.

(iv) Form of Accounts: Under Article 150 of the Constitution, the accounts of the Union and of the States are kept in such form as the President may on the advice of the Comptroller and Auditor General, prescribe. The word "Form" used in Article 150 has a comprehensive meaning so as to include the prescription not only of the broad form in which the accounts are to be kept but also the basis for selecting appropriate heads under which the transactions are to be classified.

(v) Classification between Revenue and Capital:

Revenue expenditure is recurring in nature and is supposed to be met from revenue receipts. Capital Expenditure is defined as expenditure incurred with the object of increasing concrete assets of a material and permanent character. Expenditure on Grants-in-Aid is recorded as revenue expenditure in the books of the grantor. In the books of the recipient, it is taken as revenue receipt.

2. Recommendation of the 12th Finance Commission

The 12th Finance Commission has recommended for inclusion of some additional information in the form of eight Statements /Appendices in the Finance Accounts. Out of them, six have been included in the Finance Accounts 2010-2011 in the shape of Statements , Appendices and Footnote.

Recommendation of the 12 th Finance Commission	Reference to the Statement / Appendix in the Finance Accounts
i) Statement of Subsidies given	Appendix-III
ii) Statement containing expenditure on salaries by various Departments/units	Appendix-II / Statement No. 12 & 13
iii) Detailed information on Pensioners and expenditure on Government Pension	Statement No. 12 and there under
iv) Statement containing information on debt and other liabilities as well as repayment schedule	Statement No. 15
v) Statement on accretion and erosion of financial assets held by the Government including those arising out of changes in the manner of spending by the Government	Statement No. 1

vi) Data on committed liabilities in future	The Appendix could not be included due to non-availability of the requisite data
vii) Implication of major policy decisions taken by the State Government during the year on new schemes proposed in the budget for the future cash flow.	The Appendix could not be included due to non-availability of the requisite data
viii) Maintenance expenditure with segregation of Salary and non Salary portion.	Appendix-XII

3. Booking under minor head '800- Other Receipts and Other Expenditure:

During the year 2010-2011, ₹ 7,83.64 crore against 48 major heads of account under revenue and capital were classified under the Minor Head '800-Other Expenditure' in the accounts constituting 20.24 % of the total expenditure incurred under the respective major heads. Similarly, ₹ 4,92.56 crore of receipt was classified under '800 – Other Receipts', which constituted 17.25 % of the total revenue receipts of the State. There were five cases where the entire expenditure under the Major Head were booked against the minor head '800-Other Expenditure' for which sufficient budget provision was made. Similarly, in case of receipt major heads, there were two cases where the entire receipts were booked under '800- Other Receipts' against budget provision. Major heads with substantial Receipts/Expenditure classified under Minor head – '800-Other Receipts/Expenditure' are detailed in Annexure to Notes to Accounts.

4. Existence of unadjusted Abstract Contingency Bills (AC Bills):

The Drawing and Disbursing Officers are authorized to draw lump sum amounts for emergent purposes in Abstract Contingency Bills by debiting service Heads and after actual expenditure they are required to submit the Detailed Countersigned Contingency (DCC) Bills (voucher in support of final expenditure) within a month. Year- wise break up is given below:

(In crore of rupees)

Year	Total Amount drawn during the year	Amount for which DCC bill wanting	Percentage of Outstanding Amount	No. of Pending AC Bills
Upto 2008-2009	825.07	12.01	1.46	43
2009-2010	167.38	2.38	1.42	7
2010-2011	163.10	50.51	30.97	24
Total :-	1155.55	64.90	5.62	74

5. Utilisation Certificate of Grants-in-Aid vouchers:

Grantee Institutions receiving Grants-in-Aid from the Government of Mizoram are required to furnish the Utilisation Certificate to the office of the Pr. Accountant General (A&E) countersigned by the controlling authority. At the close of March 2011, an amount of ₹ 22,32.38 crore remained outstanding in the books of the Pr. Accountant General(A&E) due to want of Utilisation Certificates. Details are given below:

(In crore of rupees)

Year	Total Amount drawn during the year	Amount for which UCs wanting	Percentage of Outstanding Amount	No. of GIA Sanction awaiting Utilisation Certificate
Upto 2008-2009	1208.47	1188.46	98.34%	6,703
2009-2010	447.23	414.70	92.73%	1,076
2010-2011	576.68	544.80	94.47%	1,036
Total :-	22,32.38	21,47.96	96.22%	8,815

6. **Reconciliation of Receipts and Expenditure :** All the Controlling Officers are required to reconcile the Receipts and Expenditure of the Government with the figures accounted for by the Pr. Accountant General(A&E). Out of 79 Controlling Officers, 52(65.82 %) have reconciled the expenditure with the books of the Pr. Accountant General(A&E). Similarly, in case of receipt heads, out of 52 Controlling Officers, 13 (25.00%) have reconciled. ₹ 17,80.68 crore of expenditures against the total expenditure of the Government amounting to ₹ 41,73.36 crore (42.68%) and ₹ 66.75 crore of receipts against the total receipts of the Government amounting to ₹ 34,18.56 crore (1.95%) have been reconciled.

7. **Cash Balance reported by Reserve Bank of India:** Cash Balance of the State Government as worked out by the Pr. Accountant General(A&E) was ₹ 1,06.94 crore (Net credit) as on 31st March 2011. But the cash balance reported by Reserve Bank of India on the same date was ₹ 99.70 crore (Net debit). Thus, there is a difference of ₹ 7.24 crore (Net credit) between the two figures. The difference is mainly because of wrong reporting by the Agency Banks to the Reserve Bank of India, due to misclassification by Bank/ Treasury. However, the same is under reconciliation with Reserve Bank of India, Nagpur.

8. **Guarantee Position:** Guarantees reported in Statement No. 9 were on the basis of the information received from the State Government which is the authority for issuing such guarantees. The Guarantees constitute contingent Liability on the revenue of the Government. Guarantee Redemption Fund (GRF) was set up by Government of Mizoram during 2009-2010. ₹ 0.50 crore has been transferred to the Guarantee Redemption Fund during the accounting period. Information regarding guarantee commission or fee has not been received for the State Government.

9. **Loans and Advances:** The outstanding balances in respect of Loans and advances to Government Servants as on 31-03-2010 was ₹ 22.57 crore. The fresh loans given to Government Servants during 2010-2011 was ₹ 22.72 crore and an amount of ₹ 5.56 crore has been recovered. The balance as on 31st March 2011 was ₹ 39.72 crore. Further, outstanding balances in respect of Loans and advances to Government Departments, PSUs, LBs etc. as on 31-03-2010 was ₹ 2,18.57 crore. The fresh loans given during 2010-2011 was ₹ 7.15 crore and an amount of ₹ 20.41 crore has been recovered. The balance as on 31st March 2011 was ₹ 2,05.32 crore. Information about arrears in recovery (Principal as well as interests) as on 31st March, 2011 has not been received from Departmental authorities maintaining the detailed accounts.

10. **Review of Reserve funds:** A review of some Reserve funds was made where it was found that some balances have been rolling since long. The details of the review are given below:

(In crores of rupees)

Sl. No	Major and Minor heads with nomenclature	Balance as on 31 st March 2011	Year of last transaction
1	8235- General and Other Reserve Funds 101- General Reserve Funds of Government Commercial Departments/ Undertakings	Cr.2.83	2001-2002

11 **Suspense and Remittance Heads:** The Finance Accounts reflects the net balances under Suspense and Remittance Heads. The outstanding balances under these heads are worked out by aggregating the outstanding debit and credit balances separately under the various heads. The analysis of Suspense balance has been given in Annexure to Statement No. 18 in Volume 2. Position of gross figures under major suspense heads for the last three years is given below:-

(i) **Major head 8658 Suspense Accounts:-**

(Rupees in crore)

Name of Minor Head	2008 -2009		2009-2010		2010 - 2011	
	Dr	Cr	Dr	Cr	Dr	Cr
101- Pay and Accounts Office -Suspense	36.61	24.09	15.82	1.54	46.60	1.96
Net	Dr 12.52		Dr 14.28		Dr 44.64	
102- Suspense Account (Civil)	46.12	77.58	37.29	71.85	51.65	72.27
Net	Cr 31.46		Cr 34.56		Cr 20.62	
109- Reserve Bank Suspense -Headquarters	59.14	53.21	4.01	(-) 9.63	3.61	(-) 25.45
Net	Dr 5.93		Dr 13.64		Dr 29.06	
110-Reserve Bank Suspense -Central Accounts Office	3,92.75	9,45.72	11,50.64	15,39.35	13,58.40	20,71.50
Net	Cr 5,52.97		Cr 3,88.71		Cr 7,13.10	
112-Tax Deducted at source(TDS) Suspense	...	...	0.03	0.16	0.01	0.11
Net	...		Cr 0.13		Cr 0.10	
123- A.I.S Officers' Group Insurance Scheme	...	...	...	...	...	...
Net	...		...		...

(ii) Major Head 8782-Cash remittance and adjustments between officers rendering accounts to the same Accounts officer:

(Rupees in crore)

Name of Minor Head	2008-2009		2009-2010		2010-2011	
	Dr	Cr	Dr	Cr	Dr	Cr
102- Public Works Remittances	49,68.37	45,17.14	73.56	68.75	86,62.75	81,63.80
Net	Dr 4,51.23		Dr 4.81		Dr 4,98.95	
103 Forest Remittances	3,22.71	6,28.83	6.77	9.73	8,87.34	11,70.21
Net	Cr 3,06.12		Cr 2.96		Cr 2,82.87	

(iii) Major Head 8793- Inter – State Suspense Accounts:

(Rupees in crore)

Name of Minor Head	2008-2009		2009-2010		2010-2011	
	Dr	Cr	Dr	Cr	Dr	Cr
Inter State Suspense Accounts	1.62	0.89	2.81	0.76	6.31	0.76
Net	Dr 0.73		Dr 2.05		Dr 5.55	

Constant efforts are underway to clear the balances under these heads . However, clearance of suspense and remittance items depends on the details furnished by the Government Department/Works and Forest divisions / Central Ministries / PAO's /RBI etc .(Ministry of Roads Transport and Highways, Ministry of Finance, Ministry of Agriculture, Ministry of Non-Conventional Energy Sources, Ministry of Home Affairs, Ministry of Law and Justice, Ministry of Human Resource and Development , Ministry of Rural Affairs and Employment and Director of Treasury and Accounts, Mizoram, Aizawl).

12. **Significant Book Transfer during the Financial Year 2010-11:** Following are the significant book transfers carried out in the accounts of the year without any cash flow:

“A”-Periodical Adjustment.

Sl. No	Book Adjustment	Head of Account		Amount (In crores of rupees)	Remarks
		From	To		
1.	Appropriation for reduction or avoidance or debt	2048 Appropriation for reduction or avoidance or debt 101 Sinking Funds	8222-Sinking Funds 01- Appropriation for reduction or avoidance or debt 101-Sinking Fund	16.50	Investment made by RBI on behalf of State Government which is as per agreement between RBI and State Government.
		200 Other Appropriation	8235 General and Other Reserve Funds 117 Guarantee Redemption Fund	0.50	Transfer of funds to Guarantee Redemption Fund
2.	Adjustment on A/c of transfer of fund to M.H. 8121	2245 Relief on account of Natural Calamities-05 State Disaster Response Fund 101 Transfer of Reserve Funds and Deposit Accounts- State Disaster Response Fund	8121-General and Other Reserve Funds 122 State Disaster Response Fund	7.41	Transfer of fund to State Disaster Response Fund

Information regarding sanction for the payment of Interest during the year 2010-11 on (i) State Provident Fund (ii) Group Insurance Fund and (iii) Saving Fund have not been received from Government of Mizoram.

13. Position of timely rendition of accounts to Pr. Accountant General(A & E)

There has been delay of maximum 40 days in respect of one Treasury Accounts for the month of March'2011. Maximum delay in case of Forest and Public Works Accounts during the year was 58 days and 51 days respectively. All the Forest Divisions Accounts have been included before the close of the Annual Accounts. However, average delay of all the Accounts are shown below:

Year	Average delay in rendition of Treasury A/cs to Pr. A.G. (A & E)	Average delay in rendition of Department of Public Works A/cs to Pr. A.G. (A & E)	Average delay in rendition of Department of Forest A/cs to Pr. A.G. (A & E)	Average delay in rendition of Department of Soil Conservation A/cs to Pr. A.G. (A & E)
2010-2011	06 days	53 days	40 days	46 days

14. Creation of Sinking Funds: During the year 2000-2001, the Government constituted a "Consolidated Sinking Fund" for redemption and amortization of open market loans. In 2010-2011 the Government appropriated an amount of ₹ 16.50 crore from revenue and credited to the Fund for investment in the Government of India Securities.

15. As per accounts received from the Government of Mizoram during 2010-2011, a total amount of ₹ 26,51,13,761 was transacted through 8000-Contingency Fund against the Corpus of ₹ 10,00,000, but information regarding when and how the Corpus of the Contingency Fund has been increased for reduction of transacted amount of ₹ 26,51,13,761 from the Consolidated Fund have not been received (15th Feb-2012).

16. Investment made by the Government:- Government Invested ₹ 0.27 crore in 2010-2011, in Public Sector and other Undertakings of Government Companies. The total investments of Government in different concerns at the end of 2010-2011 was ₹ 19.27 crore . No dividend were received during 2010-2011. Further details are given in Statement No. 14 .

17. Adverse Balance: - As on 31st March 2011, there was Adverse Balance of ₹ 10.25 crore (Dr) under the Head of Account 8443-Civil Deposits-120-Deposits of Autonomous District and Regional funds (Assam, Meghalaya and Mizoram) Dr. ₹ 10.25 crore (reasons under investigation).

18. Transfer of Fund to PD Accounts:- No transaction occurred during the year.

19. The State Government provides funds to State/District level Autonomous Bodies and Authorities, Societies, non-governmental organisation etc. for implementation of centrally sponsored schemes and State schemes. Since the funds are generally not being fully spent by the implementing agencies in the same financial year, the unspent balances continue to lie in their bank accounts.

The aggregate amount of unspent balances in the accounts of the implementing agencies kept outside the Government accounts (in banks) is not readily available. The Government expenditure as reflected in the accounts to that extent is, therefore, not final.

Annexure to Notes to Accounts 2010-2011

(In crores of rupees)

Major Head and Description		Total Receipts under the Major Head	800-Other Receipts	Percentage to Total Receipts under the Major head
0049	Interest Receipts	12.72	6.92	54.40
0059	Public Works	1.70	1.62	95.29
0070	Other Administrative Services	2.65	1.44	54.34
0215	Water Supply and Sanitation	7.64	7.61	99.61
0406	Forestry and Wild Life	2.40	2.39	99.58
0801	Power	72.63	72.63	100.00
1055	Road Transport	2.66	2.66	100.00

Annexure to Notes to Accounts 2010-2011

(In crores of rupees)

Major Head and Description		Total Expenditure under the Major Head	800-Other Expenditure	Percentage to Total Expenditure under the Major head
2070	Other Administrative services	65.87	29.02	44.06
2225	Welfare of Scheduled Cast, Scheduled Tribes and other Backward Classes	1,77.20	1,77.20	100.00
2235	Social Security and Welfare	84.34	36.20	42.92
2401	Crop Husbandry	2,43.86	1,81.82	74.56
2402	Soil and Water Conservation	27.21	14.45	53.11
2403	Animal Husbandry	56.64	28.97	51.15
2406	Forestry and Wild Life	1,03.37	30.88	29.87
2501	Special Programme for Rural Development	37.57	37.46	99.71
2851	Village and Small Industries	57.82	16.21	28.04
3275	Other Communications Services	4.38	4.38	100.00
4055	Capital Outlay on Police	16.00	6.86	42.88
4401	Capital Outlay on Crop Husbandry	3.37	3.25	96.44
4403	Capital Outlay on Animal Husbandry	6.92	6.92	100.00
4801	Capital Outlay on Power Projects	72.32	72.32	100.00
4851	Capital Outlay on Village and Small Industries	2.92	2.17	74.32
5056	Capital Outlay on Inland and Water Transport	2.11	2.11	100.00

Appendix - I

CASH BALANCES AND INVESTMENTS OF CASH BALANCES

	On 1st April 2011	On 31st March 2010
(In crores of rupees)		
(a) General Cash Balance		
1. Cash in Treasuries	...	...
2. Remittance in transit (local)	...	...
3. Deposit with Reserve Bank[*]	(-)1,06.94	(-)1,30.87[**]
Total	(-)1,06.94	(-)1,30.87
4. Investments held in the "Cash Balance Investment Account"	(-)2,11.45	(-)2,66.48
Total (a)	(-)3,18.39	(-)3,97.35
(b) Other Cash Balances and Investments		
1. Cash with Departmental Officers viz , Forest Officers and Public Work Officers	1.33	1.32
2. Permanent Advance for contingent expenditure with Departmental officers	...	...
3. Investments of Earmarked Funds	95.75	79.25
Total (b)	97.08	80.57
Total (a) and (b)	(-)2,21.31	(-)3,16.78

EXPLANATORY NOTES

[*] Balance under the head 'Deposits with Reserve Bank' is arrived at after taking into account the Inter Government monetary settlements pertaining to transactions of financial year 2010-11 advised to the RBI 31-03-2011.

[**] There was a difference of ₹ 7.24 crore (Cr) between the figures reflected in the accounts for ₹ 1,06.94 crore (Cr) and as intimated by the Reserve Bank of India for ₹ 99.70 crore (Dr). The difference is under reconciliation. Difference is due to the following factors.

	(In crore of rupees)	
1. Misclassification by Bank/Treasury	Cr	7.24
Total	Cr	7.24

(I) Cash and Cash Equivalents – Cash and Cash equivalents consists of cash in the treasuries and deposits with Reserve Bank of India and other banks and Remittances in Transit. The balance under the head 'Deposits with Reserve Bank' depicts combined balance of Consolidated Fund , Contingency Fund and Public Account at the end of the year. To arrive at the overall cash position, and cash balance with the treasuries , Departments and investments out of cash balances/reserve fund etc. are added to the balance in 'Deposits with Reserve Bank of India'.

The opening and closing balance include ₹ (-)1,25.39 crore representing cash balance of the Union Territory Government merged in the general cash balance of the Central Government. Final decision regarding treatment of amount is awaited from the Government of India (February, 2012).

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EXPLANATORY NOTES

II. Daily Cash Balance: Under an agreement with the Reserve Bank of India, the State Government has to maintain a minimum cash balance of ₹ 0.20 crore with the Bank. If the balance falls below the agreed minimum on any day, the deficiency is made good by taking ordinary and special ways and means advances/overdrafts from time to time.

For arriving at the daily cash balance [*] for the purpose of grant of Ways and Means Advances/Overdraft, the RBI evaluates the holdings of the 14 days treasury bills along with the transactions reported (at RBI counters, Inter-Government transactions and Treasury transactions reported by the agency banks) for the day. To the cash balance so arrived, the maturity of 14 days Treasury Bills if any, is added and excess balance, if any, after maintaining the minimum cash balance is reinvested in Treasury Bills. **If the net cash balance arrived at results is less than the minimum cash balance** or a credit balance and if there are no 14 days treasury bills maturing on that day, RBI rediscounts the holdings of the 14 days Treasury Bills and makes good the shortfall. If there is no holding of 14 days Treasury Bills on that day the State Government applies for Ways and Means Advances/Special Ways and Means Advances/ Over Draft.

III. The limit for ordinary Ways and Means Advances to the State Government was ₹ 55.00 crore with effect from 01-04-2006. The Bank has also agreed to give Special Ways and Means Advances against the pledge of Government Securities. The limit of Special Ways and Means Advances revised by the Bank from time to time.

The extent to which the Government maintained the minimum cash balance with the Reserve Bank during 2010-2011 is given below:-

(i) Number of days on which the minimum balance was maintained without taking any advance	344 days
(ii) Number of days on which the minimum balance was maintained by taking ordinary Ways and Means Advance	10 days
(iii) Number of days on which the minimum balance was maintained by taking special Ways and Means Advances	11 days
(iv) Number of days on which there was shortfall in minimum balance even after taking the above advances, but no overdraft was taken	...
(v) Number of days on which overdrafts were taken	...
Total:	<hr/> 365 days <hr/>

[*]The cash balance ('Deposits with RBI') above is the closing cash balance of the year as on 31st March 2011, but worked out by 16 April, 2011 and not simply the daily balance on 31st March, 2011.

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EXPLANATORY NOTES

IV.(a) A detailed accounts of transactions relating to ways and means advances obtained from the Reserve Bank of India is given below :-

Particulars	Balance on 1st April' 2010	Amount obtained during 2010-2011	Amount Repaid during 2010-2011	Balance on 31st. March 2011	Interest paid during the year
(In crores of rupees)					
Ordinary Ways and Means Advances	17.31	87.76	87.76	17.31	...
Special Ways and Means Advances	(-)5.18	75.60	75.60	(-)5.18	...
Overdrafts/shortfalls	15.08	...	...	15.08	...
Total	27.21	1,63.36	1,63.36	27.21	...

(b) All the investments from out of the cash balances are in Government of India securities. Interest realised during the year on such investment was ₹ 5.74 crore.

3. The following is an analysis of investments held in cash balance investment account :-

Particulars	Opening Balance on 1st April 2010	Purchase during 2010-2011	Sales during 2010-2011	Closing Balance on 31st March 2011	Interest realised during the year
(In crores of rupees)					
Short Term Investments- Government of India Treasury Bills	(-)2,66.48	38,00.45	37,45.42	(-)2,11.45	5.74
Long term investments Government of India Stock/Securities	...	...	...	...	...
Total	(-)2,66.48	38,00.45	37,45.42	(-)2,11.45	5.74

V. Details of Investments in Shares of Statutory Corporations, Government Companies, Co-operative Banks and Societies are given in Statement No. 14.

VI. Details of Investments made out of earmarked funds are given in Statement No.19.