



सत्यमेव जयते

**FINANCE ACCOUNTS
2015-16**

Volume I

GOVERNMENT OF MIZORAM

TABLE OF CONTENTS

		Page(s)
Volume II Part II		
Appendix I	Comparative Expenditure on Salary	291-300
Appendix II	Comparative Expenditure on Subsidy	301
Appendix III	Grants-in-aid /Assistance given by the State Government (Institution-wise and Scheme-wise)	302-304
Appendix IV	Details of Externally Aided Projects	305
Appendix V	Plan Scheme expenditure	306-315
	A. Central Schemes (Centrally Sponsored Schemes and Central Plan Schemes)	
	B. State Plan Schemes	
Appendix VI	Direct transfer of Central Schemes funds to implementing Agencies in the State (Fund routed outside State Budgets) (Unaudited Figures)	316-324
Appendix VII	Acceptance and Reconciliation of Balances (as depicted in Statements 18 and 21)	325
Appendix VIII	Financial results of Irrigation Schemes	326
Appendix IX	Commitments of the Government - List of Incomplete Capital Works	327-340
Appendix X	Maintenance expenditure with segregation of salary and non-salary portion	341
Appendix XI	Major Policy Decisions of the Government during the year or new schemes proposed in the Budget	342-343
Appendix XII	Committed Liabilities of the Government	344-346
Appendix XIII	Re-organisation of the States - Items for which allocation of balances between/among the States has not been finalised	347

Certificate of the Comptroller and Auditor General of India

This compilation containing the Finance Accounts of the Government of Mizoram for the year ending 31 March 2016 presents the financial position along with accounts of the receipts and disbursements of the Government for the year. These accounts are presented in two volumes, Volume I contains the consolidated position of the state of finances and Volume II depicts the accounts in detail. 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 (Nos. 8 and 9), explanatory notes Statement (Nos. 11 and 12) and appendices (IV, V, IX and X) in this compilation have been prepared directly from the information received from the Government of Mizoram/ Corporations/ Companies/ Societies who are responsible to ensure the correctness of such information.

The treasuries, offices and/or 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 preparation and submission of Annual Accounts to the State Legislature. My responsibility for the preparation of accounts is discharged through the office of the Accountant General (A&E). The audit of these accounts is independently conducted through the office of the 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 financial position, and the receipts and disbursements of the Government of Mizoram for the year 2015-16.

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 31 March 2016.



(SHASHI KANT SHARMA)

Comptroller and Auditor General of India

Date : **10 OCT 2016**
Place: New Delhi

Guide to the Finance Accounts

A. Broad overview of the structure of Government accounts

1. The Finance Accounts of the State of Mizoram present the accounts of receipts and outgoings 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 of the State Government as worked out from the balances recorded in the accounts.

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

Part I: Consolidated Fund: This Fund comprises all revenues received by the State Government, all loans raised by the State Government (market loans, bonds, loans from the Central Government, loans from Financial Institutions, Special Securities issued to National Small Savings Fund, etc.), Ways and Means advances extended by the Reserve Bank of India and all moneys received by the State Government in repayment of loans. No moneys can be appropriated from this Fund except in accordance with law and for the purposes and in the manner provided by the Constitution of India. Certain categories of expenditure (e.g., salaries of Constitutional authorities, loan repayments etc.), constitute a charge on the Consolidated Fund of the State (Charged expenditure) and are not subject to vote by the Legislature. All other expenditure (Voted expenditure) is voted by the Legislature.

The Consolidated Fund comprises two sections: Revenue and Capital (including Public Debt Loans and Advances). These are further categorised under 'Receipts' and 'Expenditure'. The Revenue Receipts section is divided into three sectors, viz., 'Tax Revenue', 'Non Tax Revenue' and 'Grants in Aid and Contributions'. These three sectors are further divided into sub-sectors like 'Taxes on Income and Expenditure', 'Fiscal Services', etc. The Capital Receipts section does not contain any sectors or sub-sectors. The Revenue Expenditure section is divided into four sectors, viz., 'General Services', 'Social Services', 'Economic Services' and 'Grants in Aid and Contributions'. These sectors in the Revenue Expenditure section are further divided into sub-sectors like, 'Organs of State', 'Education, Sports, Art and Culture' etc. The Capital Expenditure section is sub-divided into seven sectors, viz., 'General Services', 'Social Services', 'Economic Services', 'Public Debt', 'Loans and Advances', 'Inter-State Settlement' and 'Transfer to Contingency Fund'.

Part II: Contingency Fund: This Fund is in the nature of an imprest which is established by the State Legislature by law, and 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 relating to the Consolidated Fund of the State. The Contingency Fund of the Government of Mizoram for 2015-16 is ₹ 0.10 crore.

Part III: Public Account: All other public moneys received by or on behalf of the Government, where the Government acts as a banker or trustee, are credited to the Public Account. The Public Account includes repayables like Small Savings and Provident Funds, Deposits (bearing interest and not bearing interest), Advances, Reserve Funds (bearing interest and not bearing interest), Remittances and Suspense heads (both of which are transitory heads, pending final booking). The net cash balance available with the Government is also included under the Public Account. The Public Account comprises six sectors, viz., 'Small Savings, Provident Funds etc.', 'Reserve Funds', 'Deposit and Advances', 'Suspense and Miscellaneous', 'Remittances', and 'Cash Balance'. These sectors are further sub-divided into sub-sectors. The Public Account is not subject to the vote of the Legislature.

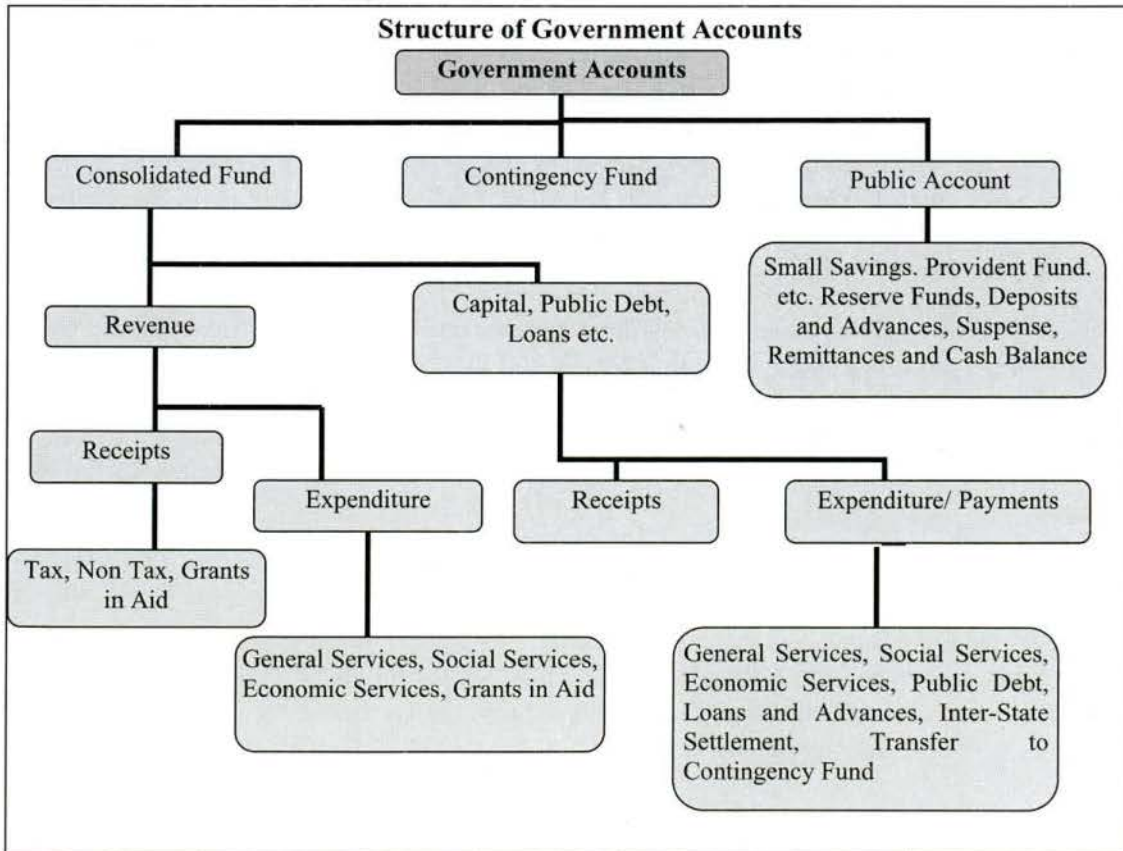
3. Government accounts are presented under a six tier classification, viz., Major Heads (four digits), Sub-Major Heads (two digits), Minor Heads (three digits), Sub-Heads (two characters), Detailed Heads (two to three digits), and Object Heads (two or three digits). Major Heads represent functions of Government, Sub-Major Heads represent sub-functions, Minor Heads represent programmes / activities, Sub-Heads represent schemes, Detailed Heads represent sub-schemes, and Object Heads represent purpose/ object of expenditure.

4. The main unit of classification in accounts is the Major Head which contains the following coding pattern (according to the List of Major and Minor Heads corrected upto March 2016).

0020 to 1606	Revenue Receipts
2011 to 3606	Revenue Expenditure
4000	Capital Receipts
4046 to 7810	Capital Expenditure (including Public Debt, Loans and Advances)
7999	Appropriation to the Contingency Fund
8000	Contingency Fund
8001 to 8999	Public Account

5. The Finance Accounts, generally (with some exceptions), depict transactions upto the Minor Head. The figures in the Finance Accounts are depicted at net level, i.e., after accounting for recoveries as reduction of expenditure. This treatment is different from the depiction in the Demands for Grants presented to the Legislature and in the Appropriation Accounts, where, expenditure is depicted at the gross level.

6. A pictorial representation of the structure of accounts is given below:



B. What the Finance Accounts contain

The Finance Accounts are presented in two volumes.

Volume I contains the Certificate of the Comptroller and Auditor General of India, the Guide to the Finance Accounts, 13 statements which give summarised information on the financial position and transactions of the State Government for the current financial year, Notes to Accounts and annexure to the Notes to Accounts. Details of the **13** statements in **Volume I** are given below:

1. **Statement of Financial Position:** This statement depicts the cumulative figures of assets and liabilities of the State Government, as they stand at the end of the year, and as compared to the position at the end of the previous year.
2. **Statement of Receipts and Disbursements:** This statement depicts all receipts and disbursements of the State Government during the year in all the three parts in which Government accounts are kept, viz., the Consolidated Fund, Contingency Fund and Public Account. In addition, it contains an annexure, showing alternative depiction of Cash Balances (including investments) of the Government. The Annexure also depicts the Ways and Means position of the Government in detail.
3. **Statement of Receipts (Consolidated Fund):** This statement comprises revenue and capital receipts 'and borrowings and repayments of the loan given by the State Government'. This statement corresponds to detailed statements 14, 17 and 18 in Volume II of the Finance Accounts.
4. **Statement of Expenditure (Consolidated Fund):** In departure from the general depiction of the Finance Accounts up to the Minor Head level, this statement gives details of expenditure by nature of activity (objects of expenditure) also. This statement corresponds to detailed statements 15, 16, 17 and 18 in Volume II.
5. **Statement of Progressive Capital Expenditure.** This statement corresponds to the detailed statement 16 in Volume II.
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 Government of India. 'Other Liabilities' comprise 'Small Savings, Provident Funds etc.', 'Reserve Funds' and 'Deposits'. The statement also contains a note on service of debt, and corresponds to the detailed Statement 17 in Volume II.
7. **Statement of Loans and Advances given by the Government:** This statement depicts all loans and advances given by the State Government to various categories of loanees like Statutory Corporations, Government Companies, Autonomous and Other Bodies/ Authorities and recipient individuals (including Government servants). This statement corresponds to the detailed statement 18 in Volume II.
8. **Statement of Investments of the Government:** This statement depicts investments of the State Government in the equity capital of Statutory Corporations, Government Companies, other Joint Stock Companies, Cooperative institutions and Local Bodies. This statement corresponds to the detailed statement 19 in Volume II.
9. **Statement of Guarantees given by the Government:** This statement summarises the guarantees given by the State Government on repayment of principal and interest on loans raised by Statutory Corporations, Government Companies, Local Bodies and Other institutions. This statement corresponds to the detailed statement 20 in Part I.

10. **Statement of Grants in Aid given by the Government:** This statement depicts all Grants in Aid given by the State Government to various categories of grantees like Statutory Corporations, Government Companies, Autonomous and Other Bodies/ Authorities and individuals. Appendix III provides details of the recipient institutions.
11. **Statement of Voted and Charged Expenditure:** This statement assists in the agreement of the net figures appearing in the Finance Accounts with the gross figures appearing in the Appropriation Accounts.
12. **Statement on Sources and Application of Funds for Expenditure other than on Revenue Account:** This statement is based on the principle that revenue expenditure is expected to be defrayed from revenue receipts, while capital expenditure of the year is met from revenue surplus, net credit balances in the public account, cash balance at the beginning of the year, and borrowings.
13. **Summary of balances under Consolidated Fund, Contingency Fund and Public Account:** This statement assists in proving the accuracy of the accounts. The statement corresponds to the detailed statements 14, 15, 16, 17, 18 and 21 in Volume II.

Volume II of the Finance Accounts contains two parts-nine detailed statements in Part I and thirteen Appendices in Part II.

Part I of Volume II

14. **Detailed Statement of Revenue and Capital Receipts by Minor Heads:** This statement corresponds to the summary statement 3 in Volume I of the Finance Accounts.
15. **Detailed Statement of Revenue Expenditure by Minor Heads:** This statement, which corresponds to the summary statement 4 in Volume I, depicts the revenue expenditure of the State Government under Plan (State Plan, Central Assistant to State Plan, Centrally Sponsored Schemes and Central Plan Schemes) and Non-Plan. Charged and Voted expenditures are exhibited distinctly.
16. **Detailed Statement of Capital Expenditure by Minor Heads and Subheads:** This statement, which corresponds to the summary statement 5 in Volume I, depicts the capital expenditure (during the year and cumulatively) of the State Government under Plan (State Plan, Central Assistance to State Plan, Centrally Sponsored Schemes and Central Plan Schemes) and Non-Plan. Charged and Voted expenditure are exhibited distinctly. In addition to representing details of capital expenditure at Minor Head level, in respect of significant schemes, this statement depicts details at Subhead levels also.
17. **Detailed Statement of Borrowings and Other Liabilities:** This statement, which corresponds to the summary statement 6 in Volume I, contains details of all loans raised by the State Government (market loans, bonds, loans from the Central Government, loans from Financial Institutions, Special Securities issued to National Small Savings Fund, etc.), and Ways and Means advances extended by the Reserve Bank of India. This statement presents the information on loans under three categories: (a) details of individual loans; (b) maturity profile, i.e., amounts payable in respect of each category of loans in different years; and (c) interest rate profile of outstanding loans and annexure depicting Market Loans.
18. **Detailed Statement on Loans and Advances given by the Government:** This statement corresponds to the summary statement 7 in Volume I.

19. **Detailed Statement of Investments:** This statement depicts details of investments entity wise and Major and Minor Head wise details of discrepancies, if any, between Statements 16 and 19. This statement corresponds to Statement 8 in Volume I.
20. **Detailed Statement of Guarantees given by the Government:** This statement depicts entity wise details of government guarantees. This statement corresponds to Statement 9 in Volume I.
21. **Detailed Statement on Contingency Fund and Other Public Account transactions:** This statement depicts at Minor Head level the details of unrecouped amounts under Contingency Fund, consolidated position of Public Accounts transactions during the year, and outstanding balances at the end of the year.
22. **Detailed Statement on Investment Earmarked Balances:** This statement depicts details of investments from the Reserve Funds and Deposits (Public Account).

Part II of Volume II

Part II contains thirteen appendices on various items including salaries, subsidies, grants-in-aid, externally aided projects, scheme wise expenditure in respect of major Central schemes and State Plan schemes, etc. These details are presented in the accounts at Sub head level or below (i.e. below Minor Head levels) and so are not generally depicted in the Finance accounts. A detailed list of appendices appears at the 'Table of Contents' in Volume I or II. The statements read with the appendices give a complete picture of the state of finances of the State Government.

C. Ready Reckoner

The section below links the summary statements appearing in Volume I with the detailed statements and appendices in Volume II. (Appendices which do not have a direct link with the Summary Statements are not shown below).

Parameter	Summary Statements (Volume I)	Detailed Statements (Volume II)	Appendices
Revenue Receipts (including Grants received), Capital Receipts	2, 3	14	
Revenue Expenditure	2, 4	15	I (Salary), II (Subsidy)
Grants-in-Aid given by the Government	2,10	---	III (Grants in aid)
Capital expenditure	1, 2, 4,5,12	16	I (Salary)
Loans and Advances given by the Government	1, 2, 7	18	
Debt Position/Borrowings	1, 2, 6	17	
Investments of the Government in Companies, Corporations etc	8	19	
Cash	1, 2,12,13		
Balances in Public Account and investments thereof	1, 2,12,13	21, 22	
Guarantees	9	20	
Schemes			IV (Externally Aided Projects), V (Plan Scheme Expenditure)

D. Periodical adjustments and Book adjustments:

Certain transactions that appear in the accounts do not involve actual movement of cash at the time of booking. Some of these transactions take place at the level of the account rendering units (e.g. treasuries, divisions etc.) themselves. For instance, transactions involving adjustment of all deductions (GPF, recoveries of advances given etc.) from salaries are recorded by debiting functional major heads (pertaining to the concerned department) by book adjustment to revenue receipt/loans/Public Account. Similarly 'nil' bills where moneys transferred between the Consolidated Fund and Public Account represent non-cash transactions occurring at the level of the accounts rendering units.

In addition to the above, the Principal Accountant General/Accountant General (A&E) carries out periodical adjustments and book adjustments of the following nature in the accounts of the State Government, details of which appear in Annexure to Notes to Accounts (Volume I) and footnotes to the relevant statements.

Examples of periodical adjustments and book adjustments are given below:

- (1) Creation of funds/ adjustment of contribution to Funds in Public Account by debit to Consolidated Fund e.g., State Disaster Response Fund, Central Road Fund, Reserve Funds, Sinking Fund, etc.
- (2) Crediting of deposit heads of accounts in Public Account by debit to Consolidated Fund.
- (3) Annual adjustment of interest on General Provident Fund (GPF) and State Government Group Insurance Scheme, where interest is adjusted by debiting Major Head 2049-Interest and crediting Major Head 8009-State Provident Fund and Major Head 8011-Insurance and Pension Fund.
- (4) Adjustment of Debt waiver under the scheme of Government of India based on the recommendations of the Central Finance Commissions. These adjustments (where Central loans are written off by crediting Major Head 0075-Misc. General Services by contra entry in the Major Head 6004-Loans and Advances from the Central Government) impact both Revenue Receipts and Public Debt heads.

E. Rounding : Difference of ₹ 0.01 lakh/crore wherever occurring is due to rounding.

1 STATEMENT OF FINANCIAL POSITION

(Rupees in crore)

Assets/1/		Reference (Sr. No.)		As at 31 March 2016	As at 31 March 2015
		Notes to Accounts	Statement		
(i)	Cash in Treasuries and Local Remittances		...	...	...
(ii)	Departmental balances	...	21 & Annx to St.2	(-)4.77	(-)4.77
(iii)	Permanent Imprest	...	21 & Annx to St.2	[*]	[*]
(iv)	Cash Balance Investments		21 & Annx to St.2	(-)1,32.61	(-)1,82.09
(v)	Deposits with Reserve Bank of India	...	Annx to St.2	(-)83.08	(-)2,33.45
(vi)	Investments out of Earmarked Funds /2/		21 & Annx to St.2	2,11.23	1,80.98
Capital Expenditure					
(i)	Investments in shares of Companies, Corporations, etc.		5,16 & 19	33.39	25.19
(ii)	Other Capital Expenditure		5,12 & 16	92,02.67	84,99.89
Contingency Fund (un-recouped)					
Loans and Advances					
	Advances with departmental officers	3(iii)	7 & 18	2,01.21	2,19.92
Suspense and Miscellaneous Balances/3/					
	Remittance Balances		21	...	...
	Cumulative excess of expenditure over receipts		21	1,16.27	82.81
Grand Total			...	95,44.31	85,88.48

[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 under capital expenditure and included under '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.

[*] ₹ 246/- only

1 STATEMENT OF FINANCIAL POSITION

(Rupees in crore)

Liabilities/[1]		Reference (Sr. No.)		As at 31 March 2016	As at 31 March 2015
		Notes to Accounts	Statement		
Borrowings (Public Debt)					
(i)	Internal Debt		6 & 17	21,65.17	21,35.44
(ii)	Loans and Advances from Central Government				
	Non-Plan Loans		6 & 17	41.05	41.05
	Loans for State Plan Schemes		6 & 17	2,31.79	2,48.74
	Loans for Central Plan Schemes			0.02	0.02
	Loans for Centrally Sponsored Plan Schemes		6 & 17	16.78	16.77
	Other loans		6 & 17	15.69	15.69
	Contingency Fund (corpus)	3(viii)	21	0.10	0.10
	Liabilities on Public Account		21		
(i)	Small Savings, Provident Fund, etc		21	28,58.59	24,75.22
(ii)	Deposits		21	10,71.08	16,04.82
(iii)	Reserve Funds	3(v)	21	2,18.57	1,93.53
(iv)	Remittance Balances		21	...	...
(v)	Suspense and Miscellaneous Balance		12	11,73.82	12,11.01
	Cumulative excess of receipts over Expenditure [4]			17,51.65	6,46.09
	Total			95,44.31	85,88.48

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

[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

STATEMENT 2: STATEMENT OF RECEIPTS AND DISBURSEMENTS

(₹ in crore)

Receipts			Disbursements		
	2015-2016	2014-2015		2015-2016	2014-2015
Part - I Consolidated Fund					
Section - A: Revenue					
Revenue Receipts (Ref. Statement 3 & 14)	66,76.40	55,11.10	Revenue Expenditure (Ref. Statement 4-A, 4-B & 15)	55,70.86	56,52.44
Tax revenue (raised by the State) (Ref. Statement 3 & 14)	3,58.41	2,66.52	Salaries ¹ (Ref. Statement 4-B & Appendix-I)	22,01.39	20,51.47
Non-tax revenue (Ref. Statement 3 & 14)	2,97.63	2,41.96	Subsidies (Ref. Appendix-II)	4.91	2.08
			Grants-in-aid ² (Ref. Statement 4-B, 10 & Appendix-III)	13,20.51 ^[a]	15,83.81
Interest receipts (Ref. Statement 3 & 14)	30.73	19.88	General Services (Ref. Statement 4 & 15)	11,73.78	11,27.57
Others (Ref. Statement 3)	2,66.90	2,22.08	Interest Payment and service of debt (Ref. Statement 4-A, 4-B & 15)	3,99.52	3,25.02
Total (Ref. Statement 3 & 14)	2,97.63	2,41.96	Pension (Ref. Statement 4-A, 4-B & 15)	6,16.30	5,45.26
Share of Union Taxes/ Duties (Ref. Statement 3 & 14)	23,48.11	9,10.67	Others (Ref. Statement 4-B)	1,57.96	2,57.29
			Total (Ref. Statement 4-A & 15)	11,73.78	11,27.57
			Social services (Ref. Statement 4-A & 15)	3,59.06	3,19.84
			Economic services (Ref. Statement 4-A & 15)	4,93.48	5,19.67
Grants from Central Government (Ref. Statement 3 & 14)	36,72.25	40,91.95	Compensation and assignment to Local Bodies and PRIs (Ref. Statement 4-A & 15)	17.73	48.00
Revenue Deficit	...	1,41.34	Revenue Surplus	11,05.54	...

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) under Revenue expenditure and salaries under capital expenditure. Salaries, sometimes, also figure under capital expenditure.

² Grants in Aid are given to statutory corporations, companies, autonomous bodies, local bodies etc. by the Government which is 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'.

^[a] Excludes ₹ 17.73 crore Compensation and assignment to Local Bodies and PRIs

STATEMENT 2: STATEMENT OF RECEIPTS AND DISBURSEMENTS

(₹ in crore)

Receipts			Disbursements		
	2015-2016	2014-2015		2015-2016	2014-2015
Part - I Consolidated Fund					
Section - B : Capital					
Capital Receipts <i>(Ref. Statement 3 & 14)</i>	...	...	Capital Expenditure <i>(Ref. Statement 4A, 4-B & 16)</i>	7,10.97	9,27.51
			General Services <i>(Ref. Statement 4-A & 16)</i>	34.20	74.21
			Social Services <i>(Ref. Statement 4 -A & 16)</i>	2,11.95	3,14.00
			Economic Services <i>(Ref. Statement 4 -A & 16)</i>	4,64.82	5,39.30
Recoveries of Loans and Advances <i>(Ref. Statement 3, 7 & 18)</i>	25.84	31.63	Loans and Advances disbursed <i>(Ref. Statement 4-A, 7 & 18)</i>	7.13	2.43
			General Services <i>(Ref. Statement 4 -A, 7 & 18)</i>	...	...
			Social Services <i>(Ref. Statement 4 -A, 7 & 18)</i>	...	...
			Economic Services <i>(Ref. Statement 4 -A, 7 & 18)</i>	7.03	1.80
			Others <i>(Ref. Statement 7)</i>	0.10	0.63
Public debt receipts <i>(Ref. Statement 3, 6 & 17)</i>	5,63.07	13,83.08	Repayment of Public debt <i>(Ref. Statement 4 -A, 6 & 17)</i>	5,50.28	11,89.24
Internal Debt^[&] <i>(Market loans, NSSF etc.) (Ref. Statement 3, 6 & 17)</i>	5,59.27	13,78.19	Internal Debt <i>(Market loans, NSSF etc.) (Ref. Statement 4 -A, 6 & 17)</i>	5,29.53	11,70.08
Loans from GOI <i>(Ref. Statement 3, 6 & 17)</i>	3.80	4.89	Loans from GOI <i>(Ref. Statement 4 -A, 6 & 17)</i>	20.75	19.16
Inter-State Settlement Account (Net)	...	...	Inter-State Settlement Account (Net)	...	...
Total Receipts Consolidated Fund <i>(Ref. Statement 3)</i>	72,65.31	69,25.81	Total Expenditure Consolidated Fund <i>(Ref. Statement 4)</i>	68,39.24	77,71.62
Deficit in Consolidated Fund	...	8,45.81	Surplus in Consolidated Fund	4,26.07	...
Part II Contingency Fund					
Contingency Fund <i>(Ref. Statement 21)</i>	...	...	Contingency Fund <i>(Ref. Statement 21)</i>	...	...

[&] Internal Debt includes NSSF transactions.

STATEMENT 2 : STATEMENT OF RECEIPTS AND DISBURSEMENTS

(₹ in crore)

Receipts			Disbursements		
	2015-2016	2014-2015		2015-2016	2014-2015
Part III Public Account³					
Small savings (Ref. Statement 21)	8,13.16	7,33.06	Small savings (Ref. Statement 21)	4,29.80	4,22.33
Reserves & Sinking Funds (Ref. Statement 21)	50.78	31.73	Reserves & Sinking Funds (Ref. Statement 21)	56.00	32.90
Deposits (Ref. Statement 21)	6,59.59	13,17.33	Deposits (Ref. Statement 21)	11,93.52	8,83.81
Advances (Ref. Statement 21)	7.86	28.95	Advances (Ref. Statement 21)	7.67	28.95
Suspense and Misc (Ref. Statement 21)	81,55.02	42,15.21	Suspense and Misc ⁴ (Ref. Statement 21)	82,41.68	42,95.81
Remittances (Ref. Statement 21)	15,08.45	16,61.67	Remittances (Ref. Statement 21)	15,41.91	15,68.03
Total Receipts Public Account (Ref. Statement 21)	1,11,94.86	79,87.95	Total Disbursements Public Account (Ref. Statement 21)	1,14,70.58	72,31.86
Deficit in Public Account	2,75.72	...	Surplus in Public Account	...	7,56.09
Opening Cash Balance	(-)2,33.45	(-)1,43.73	Closing Cash Balance	(-)83.08	(-)2,33.45
Increase in cash balance	1,50.37	...	Decrease in cash balance	...	89.72

³ For details please refer to statement No. 21. Volume II.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.21.

ANNEXURE A.
CASH BALANCES AND INVESTMENTS OF CASH BALANCES

	On 31 March 2016	On 1 April 2015
(In crore of rupees)		
(a) General Cash Balance		
1. Cash in Treasuries	...	...
2. Remittance in transit (local)	...	...
3. Deposits with Reserve Bank [*]	(-)83.08	(-)2,33.45
Total	(-)83.08	(-)2,33.45
4. Investment held in the "Cash Balance Investment Account "	(-)1,32.61	(-)1,82.09
Total (a)	(-)2,15.69	(-)4,15.54
(b) Other Cash Balance and Investments		
1. Cash with Departmental Officers Viz, Forest and Public Works Officers	(-)4.77	(-)4.77
2. Permanent Advance for Contingent Expenditure with Departmental Officers		
3. Investment of earmarked Funds	2,11.23	1,80.98
Total (b)	2,06.46	1,76.21
Total (a) and (b)	(-)9.23	(-)2,39.33

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 2015-16 advised to the RBI 31-03-2016.

There was a difference of ₹ 60.44 crore (Cr) between the figures reflected in the accounts for Government of Mizoram ₹ 83.08 crore (Cr) and as intimated by the Reserve Bank of India for ₹ 22.64 crore (Dr) . The difference is under reconciliation. Difference is due to the following factors:

	(Rupees in crore)	
1. Misclassification by Bank /Treasury	Cr	₹ 60.44
Total	Cr	₹ 60.44

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'.

ANNEXURE A.
CASH BALANCES AND INVESTMENTS OF CASH BALANCES

EXPLANATORY NOTES

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 (August, 2016).

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 in 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 1-04-2006 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 2015-16 is given below:-

(i)	Number of days on which the minimum balance was maintained without taking any advance	356 days
(ii)	Number of days on which the minimum balance was maintained by taking ordinary ways and means advance	5 days
(iii)	Number of days on which the minimum balance was maintained by taking special ways and means advances	4 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	365 days

[*] The cash balance ('Deposits with RBI ' above is the closing cash balance of the year as on 31 March 2016 but worked out by 16th April 2016 and not simply the daily balance on 31 March 2016.

ANNEXURE A.
CASH BALANCES AND INVESTMENTS OF CASH BALANCES

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 1 April 2015	Amount obtained during 2015-16	Amount Repaid during 2015-16	Balance 31 March 2016	Interest realised during the year
(In crore of rupees)					
Ordinary Ways and Means Advances	(-)2,03.28	98.82	98.82	(-)2,03.28	
Special Ways and Means Advances	2,17.39	1,19.00	1,19.00	2,17.39	
Overdrafts/Shortfalls	(-)31.62	...	...	(-)31.62	
Total	(-)17.51			(-)17.51	

- (b) All the investments out of the cash balances are in Government of India securities. Interest realised during the year on such investment was ₹ 12.39 crore.

	Opening Balance on 1 April, 2015	Purchase during 2015-16	Sales during 2015-16	Closing Balance 31 March, 2016	Interest realised during the year
(In crore of rupees)					
Short Term investments					
Government of India Treasury Bills	(-)1,82.09	83,07.22	82,57.74	(-)1,32.61	12.39
Long Term Investments					
Government of India Stock /Securities	...	...	...	...	...
Total	(-)1,82.09	83,07.22	82,57.74	(-)1,32.61	12.39

- V. Details of investments in Shares of Statutory Corporations, Government Companies, Co-operative Banks and Societies are given in Statement No. 19.
- VI. Details of investments made out of earmarked funds are given in Statement No.22.

Errata to the Finance Accounts (Vol I) of the Government of Mizoram for the year 2015-16

Page No. 13.

Para III

For		Read	
(i)Numbers of days on which the minimum balance was maintained without taking any advance	356 days	((i)Numbers of days on which the minimum balance was maintained without taking any advance	355 days
(v) Number of days on which overdrafts were taken	...	(v) Number of days on which overdrafts were taken	01 day

Page No. 14.

Para IV (a)

For		Read		
(In crore of rupees)				
Particulars	Amount obtained during 2015-16	Amount Repaid during 2015-16	Amount obtained during 2015-16	Amount Repaid during 2015-16
Overdrafts/Shortfalls	44.71	44.71
Total			262.53	262.53

3 STATEMENT OF RECEIPTS
I- CONSOLIDATED FUND

(Rupees in crore)

	Description	2015-16	2014-15
A.	Tax revenue		
A.1	Own Tax Revenue	3,58.41	2,66.52
	Land Revenue	8.88	11.06
	Stamps and Registration fees	3.57	3.72
	State Excise	60.60	4.91
	Sales Tax	2,47.04	2,11.95
	Taxes on goods and passengers	2.71	2.55
	Taxes on Vehicles	19.44	17.03
	Others	16.17	15.30
A. 2	Share of net proceeds of Taxes	23,48.11	9,10.67
	Corporation Tax	7,44.21	3,18.05
	Taxes on Income other than Corporation Tax	5,22.28	2,27.12
	Other Taxes on Income and Expenditure	...	0.01
	Taxes on Wealth	0.10	0.86
	Customs	3,74.23	1,47.30[*]
	Union Excise	3,06.57	83.18
	Service Tax	3,99.66	1,34.15
	Other Taxes and Duties on Commodities and Services	1.06	...
	Others	...	...
	Total A	27,06.52	11,77.19
B.	Non-Tax Revenue		
	Interest receipts	30.73	19.88
	Dividends and Profits	...	...
	Miscellaneous General services	12.47	11.71
	Forestry and Wild Life	3.10	5.20
	Other Administrative Services	6.29	6.65
	Non-ferrous Mining and Metallurgical Industries	4.82	3.73
	Animal Husbandry	0.51	0.62
	Crop Husbandry	1.22	0.93
	Police	0.75	0.45

[*] Differs with last year's figure is due to printing mistake.

3 STATEMENT OF RECEIPTS
I- CONSOLIDATED FUND

(Rupees in crore)

B. Non-Tax Revenue			
	Public Works		1.62 0.32
	Others		2,36.12 1,92.47
	Total B.		2,97.63 2,41.96
II. GRANTS FROM GOVERNMENT OF INDIA			
			(Rupees in crore)
	Description		2015-16 2014-15
C.	Grants		
	Grants-in-aid from Central Government		
	Non Plan Grants		
	Grants under the proviso to Article 275 (1) of the Constitution	21,50.54	10,44.64
	Grants towards contribution to Calamity Relief Fund	15.30	10.36
	Grants under National Calamity Contingency Fund	...	...
	Other Grants	24.53	40.48
	Grants for State /Union Territory Plan Schemes		
	Block Grants (of which EAP)	1,60.33	...
	Grants under the proviso to Article 275 (1) of the Constitution	36.18	18.78
	Grants for Central Road Fund	...	4.23
	Other Grants	6,28.16	22,41.16
	Grants for Central Plan Schemes	40.22	24.51
	Grants for Centrally Sponsored Plan Schemes	5,20.03	6,62.77
	Grants for Special Plan Schemes	96.96	45.02
	Total C	36,72.25	40,91.95
	Total Revenue Receipts (A+B+C)	66,76.40	55,11.10

3 STATEMENT OF RECEIPTS
I- CONSOLIDATED FUND

III CAPITAL , PUBLIC DEBT AND OTHER RECEIPTS

(Rupees in crore)

	Description	2015-16	2014-15
D.	Capital		
	Disinvestment proceeds		
	Others		
	Total D		
E.	Public Debt receipts		
	Internal Debt		
	Market Loans	2,00.05	2,30.04
	WMA [1] from RBI	2,62.53	10,66.87
	Bonds	...	...
	Loans from Financial Institutions	74.35	50.97
	Special Securities issued to National Small Savings Fund	22.34	30.31
	Other Loans	...	...
	Loans and Advances from Central Government		
	Non Plan Loans	...	...
	Loans for State Plan Schemes	3.80	4.89
	Loans for Central Plan Schemes	...	...
	Loans for Centrally Sponsored Plan Schemes	...	...
	Other	...	...
	Total E.	5,63.07	13,83.08
F.	Loans and Advances by State Government (Recoveries)[2]	25.84	31.63
G.	Inter State Settlements	...	...
	Total Receipts in Consolidated Fund (A+B+C+D+E+F+G)	72,65.31	69,25.81

[1] WMA: Ways and Means Advances.

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

4 STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND BY FUNCTION AND NATURE**A. EXPENDITURE BY FUNCTION****(Rupees in crore)**

	Description	Revenue	Capital	Loans and Advances	Total
A.	GENERAL SERVICES				
A.1	Organs of State	65.89	...	...	65.89
	Parliament/State/Union Territory Legislatures	18.02	...	...	18.02
	President, Vice President/Governor, Administrator of Union Territories	5.54	...	...	5.54
	Council of Ministers	3.75	...	...	3.75
	Administration of Justice	24.60	...	...	24.60
	Elections	13.98	...	...	13.98
A.2	Fiscal Services	69.34	...	...	69.34
	Land Revenue	18.75	...	...	18.75
	Stamps and Registration	0.48	...	...	0.48
	State Excise	26.28	...	...	26.28
	Taxes on Sales, Trade etc.	13.44	...	...	13.44
	Taxes on Vehicles	8.84	...	...	8.84
	Other Fiscal Services	1.55	...	...	1.55
A.3	Interest Payment and servicing debt	3,99.52	...	...	3,99.52
	Appropriation for Reduction or Avoidance of Debt	30.25	...	...	30.25
	Interest Payments	3,69.27	...	...	3,69.27
A.4	Administrative Services	7,63.79	34.20	...	7,97.99
	Public Service Commission	5.52	...	...	5.52
	Secretariat-General Services	88.98	...	...	88.98
	District Administration	40.00	...	...	40.00
	Treasury and Accounts Administration	22.65	...	...	22.65
	Police	4,47.55	15.37	...	4,62.92
	Jails	22.87	...	...	22.87
	Supplies and Disposals	0.82	...	...	0.82
	Stationery and Printing	12.98	1.36	...	14.34
	Public Works	41.68	15.53	...	57.21
	Other Administrative Services	80.74	1.94	...	82.68

4 STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND BY FUNCTION AND NATURE**A. EXPENDITURE BY FUNCTION****(Rupees in crore)**

	Description	Revenue	Capital	Loans and Advances	Total
A.	GENERAL SERVICES-concltd.				
A.5	Pensions and Miscellaneous General Services	6,18.47	...	...	6,18.47
	Pensions and other Retirement Benefits	6,16.30	...	...	6,16.30
	Miscellaneous General Services	2.17	...	...	2.17
	Total A. General Services	19,17.01	34.20	...	19,51.21
B.	Social Services				
B.1	Education, Sports, Art and Culture	11,27.91	29.31	...	11,57.22
	General Education	10,87.53	29.31	...	11,16.84
	Technical Education	8.13	...	...	8.13
	Sports and Youth Services	23.10	...	...	23.10
	Art and Culture	9.15	...	...	9.15
B.2	Health and Family Welfare	3,67.23	11.19	...	3,78.42
	Medical and Public Health	3,35.39	11.19	...	3,46.58
	Family Welfare	31.84	...	...	31.84
B.3	Water Supply, Sanitation, Housing and Urban Development	2,43.29	1,38.11	...	3,81.40
	Water Supply and Sanitation	1,55.34	41.74	...	1,97.08
	Housing	7.35	14.58	...	21.93
	Urban Development	80.60	81.79	...	1,62.39
B.4	Information and Broadcasting	10.27	...	...	10.27
	Information and Publicity	10.27	...	...	10.27
B.5	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	2,87.41	...	...	2,87.41
	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	2,87.41	...	...	2,87.41
B.6	Labour and Labour Welfare	15.14	...	...	15.14
	Labour and Employment	15.14	...	...	15.14
B.7	Social Welfare and Nutrition	1,66.65	33.34	...	1,99.99
	Social Security and Welfare	1,44.37	33.34	...	1,77.71
	Nutrition	1.75	...	...	1.75
	Relief on account of Natural Calamities	20.53	...	...	20.53
B.8	Others	2.06	...	...	2.06
	Other Social Services	...	...	...	...
	Secretariat-Social Services	2.06	...	...	2.06
	Total B. Social Services	22,19.96	2,11.95	...	24,31.91

4 STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND BY FUNCTION AND NATURE
A. EXPENDITURE BY FUNCTION
(Rupees in crore)

	Description	Revenue	Capital	Loans and Advances	Total
C.	Economic Services				
C.1	Agriculture and Allied Activities	3,86.08	1,27.43	7.03	5,20.54
	Crop Husbandry	1,20.64	...	...	1,20.64
	Soil and Water Conservation	21.56	...	...	21.56
	Animal Husbandry	51.12	7.31	...	58.43
	Dairy Development	1.25	...	...	1.25
	Fisheries	19.61	0.35		19.96
	Forestry and Wild Life	79.75	...	...	79.75
	Food Storage and Warehousing	54.23	1,06.74	...	1,60.97
	Agricultural Research and Education	13.45	...	...	13.45
	Co-operation	16.05	7.25	7.03	30.33
	Other Agricultural Programmes	8.42	5.78	...	14.20
C.2	Rural Development	2,95.86	2.18	...	2,98.04
	Special Programmes for Rural Development	29.44	...	...	29.44
	Rural Employment	2,38.36	...	...	2,38.36
	Land Reforms	4.88	...	...	4.88
	Other Rural Development Programmes	23.18	2.18	...	25.36
C.3	Special Areas Programmes	19.99	38.12	...	58.11
	North Eastern Areas	19.99	38.12	...	58.11
C.4	Irrigation and Flood Control	10.93	7.67	...	18.60
	Medium Irrigation	...	...	...	...
	Minor Irrigation	10.93	6.21	...	17.14
	Command Area Development	...	...	...	...
	Flood Control Project	...	1.46	...	1.46
C.5	Energy	3,61.84	67.35	...	4,29.19
	Power	3,61.84	67.35	...	4,29.19
	Non-Conventional Sources of Energy	...	...	...	...
C.6	Industry and Minerals	87.08	...	...	87.08
	Village and Small Industries	80.86	...	...	80.86
	Industries	1.17	...	...	1.17

4 STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND BY FUNCTION AND NATURE**A. EXPENDITURE BY FUNCTION****(Rupees in crore)**

	Description	Revenue	Capital	Loans and Advances	Total
C.	Economic Services-concl.				
C.6	Industry and Minerals-concl.				
	Non-ferrous Mining and Metallurgical Industries	5.05	...	...	5.05
	Cement and Non-Metallic Mineral Industries	...	...	...	...
	Other Outlays on Industries and Minerals	...	...	...	...
C.7	Transport	1,95.89	2,00.61	...	3,96.50
	Civil Aviation	4.48	4.78	...	9.26
	Roads and Bridges	1,64.16	1,94.49	...	3,58.65
	Road Transport	26.76	1.34	...	28.10
	Inland Water Transport	0.49	...	...	0.49
C.8	Communications	10.25	...	...	10.25
	Other Communicatons Services	10.25	...	...	10.25
C.9	Science Technology and Environment	4.69	...	...	4.69
	Other Scientific Research	4.29	...	...	4.29
	Ecology and Environment	0.40	...	...	0.40
C.10	General Economic Services	61.28	21.46	...	82.74
	Secretariat-Economic Services	12.49	...	...	12.49
	Tourism	7.84	21.46	...	29.30
	Census Survey and Statistics	17.53	...	...	17.53
	Civil Supplies	18.59	...	...	18.59
	Other General Economic Services	4.83	...	...	4.83
	Total C. Economic Services	14,33.89	4,64.82	7.03	19,05.74
E.	Public Debt				
	Internal Debt of the State Government	...	...	5,29.53	5,29.53
	Loans and Advances from the Central Government	...	...	20.75	20.75
	Total E. Public Debt	...	...	5,50.28	5,50.28
F.	Loans and Advances				
	Loans to Government Servants	...	...	0.10	0.10
	Miscellaneous Loans	...	...	...	...
	Total F. Loans and Advances	...	...	0.10	0.10
	Total Consolidated Fund of Mizoram Expenditure	55,70.86	7,10.97	5,57.41	68,39.24

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

(Rupees in crore)

Head of Expenditure	2015-16			2014-15			2013-14		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
Salary	22,01.39	...	22,01.39	20,51.47	...	20,51.47	19,08.22	...	19,08.22
Pensionary Charge	6,16.30	...	6,16.30	5,45.26	...	5,45.26	5,24.58	...	5,24.58
Office Expenses	57.97	...	57.97	67.25	...	67.25	79.16	...	79.16
Rent, Rates & Taxes	4.11	...	4.11	3.24	...	3.24	3.72	...	3.72
Supplies and Materials	24.86	79.19	1,04.05	36.38	1,36.07	1,72.45	55.36	1,14.86	1,70.22
Grants in aid (Salaries)	4,68.21	...	4,68.21	3,96.23	...	3,96.23	2,10.59	...	2,10.59
Minor Works	2,98.78	...	2,98.78	3,32.15	...	3,32.15	2,68.63	...	2,68.63
Grants in aid (Non Salary)	7,60.02	...	7,60.02	10,55.00	...	10,55.00	7,83.79	...	7,83.79
Subsidies	4.91	...	4.91	2.08	...	2.08	0.74	...	0.74
Scholarship and Stipends	73.30	...	73.30	82.12	...	82.12	88.82	...	88.82
Grants for creation of Capital Assets	1,10.01	...	1,10.01	1,80.58	...	1,80.58	...	...	...
Interest	3,69.27	...	3,69.27	3,05.83	...	3,05.83	2,84.50	...	2,84.50
Major Works	...	6,22.22	6,22.22	...	7,88.37	7,88.37	...	4,76.85	4,76.85
Others	5,81.73	5,66.97	11,48.70	5,94.85	11,94.74	17,89.60	7,08.87	9,95.05	17,03.92
Total	55,70.86	12,68.38	68,39.24	56,52.44	21,19.18	77,71.62	49,16.98	15,86.76	65,03.74

5 STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Description Head	1	2	3	4	5
	Expenditure during 2014-15	Progressive Expenditure upto 2014-15	Expenditure during 2015-16	Progressive Expenditure upto 2015-16	Increase(+)/ Decrease(-) in Percentage
(In crore of rupees)					
A. Capital Accounts of General Services					
4047 Capital Outlay on other Fiscal Services	...	3.30	...	3.30	...
4055 Capital Outlay on Police	24.37	1,33.76	15.37	1,49.13	(-)37
4058 Capital Outlay on Stationery and Printing	0.15	6.84	1.36	8.20	807
4059 Capital Outlay on Public Works	44.83	2,87.15	15.53	3,02.68	(-)65
4070 Capital Outlay on other Administrative Services	4.86	15.63	1.94	17.57	(-)60
Total A. Capital Accounts of General Services	74.21	4,46.68	34.20	4,80.88	(-)54
B. Capital Account of Social Services					
(a) Capital Account of Education, Sports, Art and Culture					
4202 Capital Outlay on Education, Sports, Art and Culture	21.70	2,77.37	29.31	3,06.68	35
Total (a) Capital Account of Education, Sports, Art and Culture	21.70	2,77.37	29.31	3,06.68	35
(b) Capital Account of Health and Family Welfare					
4210 Capital Outlay on Medical and Public Health	17.80	1,06.04	11.19	1,17.23	(-)37
4211 Capital Outlay on Family Welfare	...	0.52	...	0.52	...
Total (b) Capital Account of Health and Family Welfare	17.80	1,06.56	11.19	1,17.75	(-)37

5 STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Description Head	1	2	3	4	5
	Expenditure during 2014-15	Progressive Expenditure upto 2014-15	Expenditure during 2015-16	Progressive Expenditure upto 2015-16	Increase(+) / Decrease(-) in Percentage
B. Capital Account of Social Services - conclud.					
(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development					
4215 Capital Outlay on Water Supply and Sanitation	60.22	9,42.63	41.74	9,84.37	(-)31
4216 Capital Outlay on Housing	25.68	1,55.08[*]	14.58	1,69.66	(-)43
4217 Capital Outlay on Urban Development	1,43.63	6,43.46[*]	81.79	7,25.25	(-)43
Total (c) Capital Account of Water Supply, Sanitation, Housing and Urban Development	2,29.53	17,41.17	1,38.11	18,79.28	(-)40
(d) Capital Account of Information and Broadcasting					
4220 Capital Outlay on Information and Publicity	...	5.53	...	5.53	...
Total (d) Capital Account of Information and Broadcasting	...	5.53	...	5.53	...
(g) Capital Account of Social Welfare and Nutrition					
4235 Capital Outlay on Social Security and Welfare	44.97	1,68.32	33.34	2,01.66	(-)26
Total (g) Capital Account of Social Welfare and Nutrition	44.97	1,68.32	33.34	2,01.66	(-)26
Total B.Capital Account of Social Services	3,14.00	22,98.95	2,11.95	25,10.90	(-)33

[*] Difference with last year's figure is due to rounding problem.

5 STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Description Head	1	2	3	4	5
	Expenditure during 2014-15	Progressive Expenditure upto 2014-15	Expenditure during 2015-16	Progressive Expenditure upto 2015-16	Increase(+) / Decrease(-) in Percentage
C. Capital Account of Economic Services					
(a) Capital Account of Agriculture and Allied Activities					
4401 Capital Outlay on Crop Husbandry	...	58.52	...	58.52	...
4402 Capital Outlay on Soil and Water Conservation	...	45.81	...	45.81	...
4403 Capital Outlay on Animal Husbandry	5.27	43.02	7.31	50.33	39
4404 Capital Outlay on Dairy Development	...	0.49	...	0.49	...
4405 Capital Outlay on Fisheries	...	7.21	0.35	7.56	...
4406 Capital Outlay on Forestry and Wild Life	...	30.52	...	30.52	...
4408 Capital Outlay on Food Storage and Warehousing	1,41.03	8,66.15	1,06.74	9,72.89	(-)24
4416 Investments in Agricultural Financial Institutions	...	0.04	...	0.04	...
4425 Capital Outlay on Co-operation	1.80	23.77	7.25	31.02	303
4435 Capital Outlay on other Agriculture Programmes	6.77	13.70	5.78	19.48	(-)15
Total (a) Capital Account of Agriculture and Allied Activities	1,54.87	10,89.23	1,27.43	12,16.66	(-)18
(b) Capital Account of Rural Development					
4515 Capital Outlay on other Rural Development Programmes	3.00	73.70	2.18	75.88	(-)27
Total (b) Capital Account of Rural Development	3.00	73.70	2.18	75.88	(-)27
(c) Capital Account of Special Areas Programme					
4552 Capital Outlay on North Eastern Areas	...	3,41.45	...	3,41.45	...
4575 Capital Outlay on other Special Areas Programmes	49.46[*]	3,42.89	38.12	3,81.01	(-)23
Total (c) Capital Account of Special Areas Programme	49.46[*]	6,84.34	38.12	7,22.46	(-)23

[*] Differs with last year's figure is due to rounding problem.

5 STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Description Head	1	2	3	4	5
	Expenditure during 2014-15	Progressive Expenditure upto 2014-15	Expenditure during 2015-16	Progressive Expenditure upto 2015-16	Increase(+) / Decrease(-) in Percentage
C. Capital Account of Economic Services - contd.					
(d) Capital Account of Irrigation and Flood Control					
4701 Capital Outlay on Major and Medium Irrigation	...	0.96	...	0.96	...
4702 Capital Outlay on Minor Irrigation	0.15	3,35.47	6.21	3,41.68	4040
4705 Capital Outlay on Command Area Development	...	0.03	...	0.03	...
4711 Capital Outlay on Flood Control Projects	0.38	19.57	1.46	21.03	284
Total (d) Capital Account of Irrigation and Flood Control	0.53	3,56.03	7.67	3,63.70	1347
(e) Capital Account of Energy					
4801 Capital Outlay on Power Projects	1,41.69	13,98.18	67.35	14,65.53	(-)52
4810 Capital Outlay on Non-Conventional Sources of Energy	...	1.96	...	1.96	...
Total (e) Capital Account of Energy	1,41.69	14,00.14	67.35	14,67.49	(-)52
(f) Capital Account of Industry and Minerals					
4851 Capital Outlay on Village and Small Industries	...	66.41	...	66.41	...
4852 Capital Outlay on Iron and Steel Industries	...	0.02	...	0.02	...
4853 Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	...	0.37	...	0.37	...
4885 Other Capital Outlay on Industries and Minerals	...	0.77	...	0.77	...
Total (f) Capital Account of Industry and Minerals	...	67.57	...	67.57	...

5 STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Description Head	1	2	3	4	5
	Expenditure during 2014-15	Progressive Expenditure upto 2014-15	Expenditure during 2015-16	Progressive Expenditure upto 2015-16	Increase(+)/ Decrease(-) in Percentage
C. Capital Account of Economic Services - conclud.					
(g) Capital Account of Transport					
5053 Capital Outlay on Civil Aviation	0.93	1,21.51	4.78	1,26.29	414
5054 Capital Outlay on Roads and Bridges	1,82.78	18,50.98	1,94.49	20,45.47	6
5055 Capital Outlay on Road Transport	...	40.03	1.34	41.37	...
5056 Capital Outlay on Inland and Water Transport	...	5.28	...	5.28	...
Total (g) Capital Account of Transport	1,83.72	20,17.80	2,00.61	22,18.41	9
(j) Capital Account of General Economic Services					
5452 Capital Outlay on Tourism	6.05	90.63	21.46	1,12.09	255
5475 Capital outlay on Other General Economic Services	...	0.02	...	0.02	...
Total (j) Capital Account of General Economic Services	6.05	90.65	21.46	1,12.11	255
Total C. Capital Account of Economic Services	5,39.30	57,79.46[*]	4,64.82	62,44.28	(-)14
Total Expenditure Heads (Capital Account)	9,27.51	85,25.09[*]	7,10.97	92,36.06	(-)23

EXPLANATORY NOTE

“Investments:- Government Invested ₹ 8.20 crore in 2015-16, of which in one Public Sector and other undertaking of Government Companies (₹ 0.95 crore) and one Co-operative Bank, Societies, etc (₹ 7.25 crore). The total investments of Government in different concerns at the end of 2014-15 and 2015-16 were ₹ 25.19 crore and ₹ 33.39 crore respectively. No Dividend were received during 2014-15 and 2015-16. Further details are given in Statement No.19.”

[*] Difference in last year's figure is due to correction of last year's printing mistake.

**6 STATEMENT OF BORROWINGS AND OTHER
LIABILITIES**

(i) Statement of Public Debt and Other Liabilities [1]

(In crore of rupees)

Nature of Borrowings	Balance as on 1 April 2015	Receipt during the year	Repayments during the year	Balance as on 31 March 2016	Net Increase (+) / Decrease (-)		As a percentage of total liabilities
					Amount	Per cent	
A Public Debt							
6003 Internal Debt of the State Government							
Market Loans	15,43.45	2,00.05	1,39.88	16,03.62	60.17	4	25
WMA[2] from the RBI	(-)17.50	2,62.53	2,62.53	(-)17.50	...	...	...
Bonds	6.83	...	4.55	2.28	(-)4.56	(-)67	...
Loans from Financial Institutions	2,99.06	74.35	1,11.80	2,61.61	(-)37.45	(-)13	4
Special Securities issued to National Small Savings Fund	2,21.62[a]	22.34	10.77	2,33.19	11.57	5	4
Other Loans	81.97	...	...	81.97	...	...	...
6004 Loans and Advances from the Central Government							
Non Plan	41.05	...	...	41.05	...	...	1
Loans for State/Union Territory Plan Schemes	2,48.74	3.80	20.75	2,31.79	(-)16.95	(-)7	4
Loans for Central Plan Schemes	0.02	...	...	0.02	...	...	...
Loans for Centrally Sponsored Plan Schemes	16.78[a]	...	...	16.78	...	...	...
Loans for Special Schemes	15.69	...	...	15.69	...	...	...
Ways and Means Advances	...	...	...	...	...	...	..
Total Public Debt	24,57.71	5,63.07	5,50.28	24,70.50	12.79	1	39

[1] Detailed Account is at Annexure to Statement No. 17. [2] WMA: Ways and Means Advances.

[a] Differs with last year's closing balance is due to rounding problem.

**6 STATEMENT OF BORROWINGS AND OTHER
LIABILITIES**

(In crore of rupees)

Nature of Borrowings	Balance as on 1 April 2015	Receipt during the year	Repayments during the year	Balance as on 31 March 2016	Net Increase (+) / Decrease (-)		As a percentage of total liabilities
					Amount	Per cent	
B. Other liabilities							
Public Accounts							
Small Savings, Provident Funds etc	24,75.23[a]	8,13.16	4,29.80	28,58.59	3,83.36	15	45
Reserve funds bearing interest	6.03	20.53	25.75	0.81	(-)5.22	(-)87	...
Reserve funds not bearing interest	6.52	30.25	30.25	6.52	...	...	...
Deposits bearing interest	2.55	...	...	2.55	...	...	...
Deposits not bearing interest	16,02.35[a]	6,59.59	11,93.52	10,68.42	(-)533.93	(-)33	17
Total other liabilities	40,92.68[a]	15,23.53	16,79.32	39,36.89	(-)155.79	(-)4	61
Total Public Debt and other liabilities	65,50.39	20,86.60	22,29.60	64,07.39	(-)143	(-)2	...

[a] Differs with last year's closing balance is due to rounding problem.

For details on amortization arrangements, service of debt etc. explanatory notes to this statement may be seen.

Explanatory Notes

1 Internal Debt : The Internal Debt of State Government comprises (i) Long Term Loans raised from openmarket (ii) Ways and Means Advances from the Reserve Bank of India (iii) Loans from the National Agricultural Credit Fund of the Reserve Bank of India and (iv) loans from autonomous bodies such as Life Insurance Corporation of India, etc. Further details are given in Statement No.17 and Annexure to Statement No.17.

2 Market loans bearing interest: These comprises long term loans (which have a currency of more than 12 months) raised in open market. In 2015-16 three loans of ₹ 75.05 crore, ₹ 60.00 crore and ₹ 65.00 crore were raised from the market which bear interest at 8.23% , 8.16% and 8.19% per annum respectively redeemable at par in 2025, 2025 and 2026 respectively per annum.

**6 STATEMENT OF BORROWINGS AND OTHER
LIABILITIES**

Explanatory Notes - contd.

Amortisation arrangements

(a) Sinking Fund : The Balance in the Fund at the commencement and at the end of the year 2015-16 are given below:

Description	Balance on 1 April 2015	Addition during the year	Interest on investment	Withdrawals during the year	Balance as on 31 March 2016
(In crore of rupees)					
Sinking Fund	1,73.49	28.25	...	...	2,01.74
Total	1,73.49	28.25	...	...	2,01.74

3 Loans from Small Savings Fund: Loans out of the collection in the 'Small Savings Schemes' and 'Public Provident Fund' in the Post offices are being shared between the State Government and the Central Government in the ratio of 3:1. A separate fund viz. 'National Small Savings Fund' was created in 1999-2000 for the purpose of release of loans out of Small Savings collections. The loans received during 2015-16 amounted to ₹ 8,13.16 crore and ₹ 4,29.80 crore was repaid during the year. The balance outstanding at the end of the year was ₹ 28,58.59 crore which was 116 *per cent* of the total Public Debt of the State Government as on 31 March 2016 .

4 Loans and Advances from Government of India: During 2015-16 the loan to the extent of ₹ 3.80 crore were received by the State Government from Government of India and ₹ 20.75 crore were paid towards repayment of loans . Details of loans from Government of India are given in Annexure to Statement No.17.

Nature of Obligation	Balance on 1 April 2015	Receipt during the year	Repayment during the year	Balance on 31 March 2016	Net Increase(+) or Decrease(-) during the year
(In crore of rupees)					
Deposits bearing interest such as deposits of local Funds etc	2.55	...	...	2.55	...
Non- Interest bearing obligations such as Deposit of Local Funds,Civil Deposits, Other Earmarked Funds, etc.	16,03.88	6,89.84	12,23.77	10,69.95	(-)533.93
Total	16,06.43	6,89.84	12,23.77	10,72.50	(-)533.93

**6 STATEMENT OF BORROWINGS AND OTHER
LIABILITIES**

Explanatory Notes - conclud.

Service of debt

Interest on debt and other obligations - The outstanding gross debt and other obligations and the total net amount of interest charges met from revenue during 2014-15 and 2015-16 were as shown below:-

(In crore of rupees)			
	2015-16	2014-15	Net increase(+) or decrease(-) during the year
i) Gross Debt and Other obligation outstanding at the end of the year	64,07.39	65,50.39	(-)1,43.00
ii) Interest paid by Government			
(a) Public Debt and Small savings, Provident Funds, etc	3,69.27	3,05.83	63.44
(b) Other obligations	...	...	...
Total (ii)	67,76.65	68,56.23	(-)79.57
iii) Deduct			
(a) Interest received on loans and advances given by Government	18.24	12.47	5.77
(b) Interest realised on investment of cash balance	12.39	6.80	5.59
Total (iii)	30.63	19.27	11.36
iv) Net interest charges	3,38.64	2,86.56	52.08
v) Percentage of gross interest to total revenue receipts [item (ii)]	5.53	5.55	(-)0.02
vi) Percentage of net interest to total revenue receipts [item (iv)]	5.07	5.20	(-)0.13

5. Appropriation for reduction or avoidance of Debt

During 2015-16 an amount of ₹ 28.25 crore was transferred to Sinking Fund from Revenue for Investment in the Government of India Securities.

7 STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Sectors/Loanee Groups[1]	Balance on April 1 2015	Disbursements during the year	Repayments during the year	Loans and advances written off	Balance on March 31 2016	Percent increase /decrease during the year
(In crore of rupees)						
01 Social Services						
Loans for Housing	1,13.75	...	9.43	...	1,04.32	(-)8
Loans for Urban Development	1.17	...	...	...	1.17	...
Loans for Social Security and Welfare	1.13	...	...	...	1.13	...
Total 01 Social Services	1,16.05	...	9.43	...	1,06.62	(-)8
02 Economic Services						
Loans for Co-operation	8.85	7.03	0.57	...	15.31	73
Loans for Animal Husbandry	0.20	...	...	...	0.20	...
Loans for Other Agricultural Programmes	9.08	...	...	...	9.08	...
Loans for Road Transport	0.02	...	...	...	0.02	...
Loans for North Eastern Areas	0.20	...	0.02	...	0.18	(-)10
Loans for Power Projects	1.60	...	...	...	1.60	...
Loans for Village and Small Industries	13.93	...	...	...	13.93	...
Loans for other Industries	2.25	...	...	...	2.25	...
Total 02 Economic Services	36.13	7.03	0.59	...	42.57	18

7 STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Sectors/Loanee Groups[1]	Balance on April 1 2015	Disbursements during the year	Repayments during the year	Loans and advances written off	Balance on March 31 2016	Percent increase / decrease during the year
(In crore of rupees)						
03 Loans to Government Servant						
Loans to Government Servants etc	64.05	0.10	15.82	...	48.33	(-)25
Total 03 Loans to Government Servant	64.05	0.10	15.82	...	48.33	(-)25
04 Miscellaneous Loans						
Miscellaneous Loans	3.69	...	...	...	3.69	...
Total 04 Miscellaneous Loans	3.69	...	...	...	3.69	...
Total	2,19.92	7.13	25.84	...	2,01.21	(-)9

1 For details please refer to Statement No. 18 in volume II.

8. STATEMENT OF INVESTMENTS OF THE GOVERNMENT

Comparative summary of Government Investment in the share capital and debentures of different concerns for 2014-15 and 2015-16 :

(In crore of rupees)

Name of Concern	2015-16			2014-15		
	Number of concerns	Investment at the end of the year	Dividend / interest received during the year	Number of concerns	Investment at the end of the year	Dividend / interest received during the year
Government Companies	2	6.99		2	6.04	...
Co-operative Bank, Societies etc	423	26.40		423	19.15	...
Total	425	33.39		425	25.19	...

9 STATEMENT OF GUARANTEES GIVEN BY THE GOVERNMENT

Guarantees given by the State Government for repayment of loans, etc., raised by Statutory Corporation, Government Companies, Local Bodies and Other institutions during the year and sums guaranteed outstanding on 31 March 2016 in various sectors are shown below:

Sector wise disclosure for Gaurantees:

(In crore of rupees)

Sector (No. of Guarantees within bracket)	Maximum amount guaranteed (Principal only)	Outstanding at the beginning of the year 2015-16		Additions during the year	Deletions (other than invoked) during the year	Invoked during the year		Outstanding at the end of the year 2015-16		Guarantee Commission or fee		Other material details
		Principal	Interest			Discharged	Not Discharged	Principal	Interest	Receivable	Received	
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Co-operative	1,49.28	28.74	18.30	7.94	(-) 1.73	1.60	...	33.36	17.49	...	...	...
2. Government Companies	59.93	16.08	6.76	...	...	0.16	...	15.93	9.00	...	...	...
3. Other Statutory Corporation	59.13	18.42	2.53	...	(-) 1.06	...	...	17.36	1.88	...	...	...
4. Other Institutions	5.6	5.35	0.72	0.10	(-)0.25	...	...	5.20	-	...	...	...
Total	2,73.94	68.59	28.31	8.04	(-) 3.04	1.76	...	71.85	28.37	...	...	...

10 STATEMENT OF GRANTS IN AID GIVEN BY THE GOVERNMENT

(i) Grants-in-aid paid in cash

Grantee Institutions	Grants released				Grants for creation of capital assets	
	2015-16			2014-15	2015-16	2014-15
	Non-Plan	Plan including CSS and CP	Total			
	(In crore of rupees)					
1. Panchayati Raj Institutions						
(i) Zilla Parishads	...	...	...	...	...	...
(ii) Panchayat Samities	...	...	...	...	...	...
(iii) Gram Panchayats	...	...	...	...	...	...
2. Urban Local Bodies						
(i) Municipal Corporations						
(ii) Municipalities/ Municipal Councils (Aizawl Municipal Council Authorities – Urban Local Bodies and PA)	...	7.70	7.70	4.13	...	...
(iii) Others:	...	...	...		...	...
a) MPCB						
3. Public Sector Undertakings						
(i) Government Companies:	...	...	...		...	...
a) Health Care						
(ii) Statutory Corporations:						
a) National Service Scheme	...	1.61	1.61	0.82	...	...
b) Mizoram Youth Commission	...	...	...		...	...
c) Mizoram State Sports Council	...	...	...	19.50	...	...

10 STATEMENT OF GRANTS IN AID GIVEN BY THE GOVERNMENT

(i) Grants-in-aid paid in cash

Grantee Institutions	Grants released				Grants for creation of capital assets	
	2015-16			2014-15	2015-16	2014-15
	Non-Plan	Plan including CSS and CP	Total			
(In crore of rupees)						
4. Autonomous Bodies						
(i) (CADC, LADC & MADC)	2.40	29.69	32.09	2,39.40	...	...
(ii) Universities	...	...	...
(iii) Development Authorities (Aizawl Development Authorities - UD & PA)	...	0.10	0.10	1.06	...	...
(iv) Cooperative Institutions: a) Cooperative Societies	...	...	...	...	...	...
(v) Others:						
a) MBSE				5.35	...	...
b) Health & F.W.	...	...	...	...	...	...
c) LADC	...	...	...	...	...	...
d) Zoram Energy Development Agency (ZEDA)	...	...	...	...	...	...
e) AH & Vety	...	...	...	...	...	...
5. Non-Government Organisations						
a) Mizoram Olympic Association	...	...	...	...	...	...
b) Health & F.W.	...	...	...	...	...	...
6. Others	2,78.40	9,08.33	11,86.73	13,61.55	1,10.01	...
Total	2,80.80	9,47.43	12,28.23[*]	16,31.81	1,10.01	...

[*] It is exclusive of ₹ 1,10.01 crore under Grants for creation of capital assets.

10 STATEMENT OF GRANTS IN AID GIVEN BY THE GOVERNMENT

		(ii) Grants-in-aid given in kind [*]					
Grantee Institutions		Total value					
		(In crore of rupees)					
		2015-16					
1.	Panchayati Raj Institutions						
(i)	Zilla Parishads						
(ii)	Panchayat Samities						
(iii)	Gram Panchayats						
2.	Urban Local Bodies						
(i)	Municipal Corporations						
(ii)	Municipalities/ Municipal Councils						
(iii)	Others						
3.	Public Sector Undertakings						
(i)	Government companies						
(ii)	Statutory Corporations						
4.	Autonomous Bodies						
(i)	Universities						
(ii)	Development Authorities						
(iii)	Cooperative Institutions						
(iv)	Others						
5.	Non-Government Organisations						
	Total						

[*] Information has not been furnished by the State Government (August 2016)

11 STATEMENT OF VOTED AND CHARGED EXPENDITURE

Particulars		Actuals					
		2015-16			2014-15		
		Charged	Voted	Total	Charged	Voted	Total
		(In crore of rupees)					
Expenditure Heads (Revenue account)		4,16.84	51,54.02	55,70.86	3,41.32	53,11.12	56,52.44
Expenditure Heads (Capital account)		...	7,10.97	7,10.97	...	9,27.51	9,27.51
Disbursement under					...	...	...
	Public Debt	5,50.28	...	5,50.28	11,89.24	...	11,89.24
	Loan and Advances (A)				...	2.43	2.43
		...	7.13	7.13			
	Inter State Settlement Account	...	...	...	...	...	...
	Transfer to Contingency Fund (A)	...	...	...	...	...	...
	Total	9,67.12	58,72.12	68,39.24	15,30.56	62,41.06	77,71.62
(A) The Figures have been arrived at as follows :							
E.	Public Debt [*]						
	Internal Debt of the State Government	5,29.53	...	5,29.53	11,70.08	...	11,70.08
	Loans and Advances from the Central Government	20.75	...	20.75	19.16	...	19.16
F.	Loans and Advances [*]	...	7.13	7.13		2.43	2.43
G.	Inter -State Settlement						
	Inter-State Settlement						
	Transfer to the Contingency Fund Appropriation to the Contingency Fund						
	Total	5,50.28	7.13	5,57.41	11,89.24	2.43	11,91.67

[*] A more detailed account is given in Statement No.18.

11 STATEMENT OF VOTED AND CHARGED EXPENDITURE

i) The percentage of charged expenditure and voted expenditure to total expenditures during 2014-15 and 2015-16 was as under:

Year	Percentage of total expenditure	
	Charged	Voted
2015-16	14.14	85.86
2014-15	19.69	80.31

12 DETAILED STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE OTHER THAN ON REVENUE ACCOUNT

	On 1 April 2015	During the year 2015-16	On 31 March 2016
	(In crore of rupees)		
Capital and Other Expenditure			
Capital Expenditure (Sub Sector wise)			
General Services			
Fiscal Services	3.30	...	3.30
Police	1,33.77	15.37	1,49.14
Public Works	2,87.15	15.53	3,02.68
Other Administrative Services	15.63	1.94	17.57
Stationery and Printing	6.84	1.36	8.20
Social Services			
Education, Sports, Art and Culture	2,77.37	29.31	3,06.68
Health and Family Welfare	1,06.56	11.19	1,17.75
Water Supply, Sanitation, Housing and Urban Development	17,41.17[a]	1,38.11	18,79.28
Information and Broadcasting	5.52	...	5.52
Social Welfare and Nutrition	1,68.32	33.34	2,01.66
Economic Services			
Agriculture and Allied Activities	10,89.23	1,27.43	12,16.66
Rural Development	73.70	2.18	75.88
Special Areas Programme	6,84.33	38.12	7,22.45
Irrigation and Flood Control	3,56.03	7.67	363.70
Energy	14,00.14	67.35	14,67.49
Industry and Minerals	67.57	...	67.57
Transport	20,17.80	2,00.61	22,18.41
General Economic Services	90.66	21.46	1,12.12
Total Capital Expenditure	85,25.09[a]	7,10.97	92,36.06

[a] Differs with the last year's closing balance is due to rounding problem.

12 DETAILED STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE OTHER THAN ON REVENUE ACCOUNT

	On 1 April 2015	During the year 2015-16	On 31 March 2016
	(In crore of rupees)		
F. Loans and Advances			
Loans for Housing	1,13.75	(-)9.43	1,04.32
Loans for Urban Development	1.17	...	1.17
Loans for Social Security and Welfare	1.13	...	1.13
Loans for Animal Husbandry	0.20	...	0.20
Loans for Co-operation	8.85	6.46	15.31
Loans for Other Agricultural Programmes	9.08	...	9.08
Loans for North Eastern Areas	0.20	(-)0.02	0.18
Loans for Power Projects	1.60	...	1.60
Loans for Village and Small Industries	13.93	...	13.93
Loans for other Industries	2.25	...	2.25
Loans for Road Transport	0.02	...	0.02
Loans to Government Servants, etc	64.05	(-)15.72	48.33
Miscellaneous Loans	3.69	...	3.69
Total F. Loans and Advances	2,19.92	(-)18.71	2,01.21
Total Capital and Other Expenditure	87,45.01	6,92.26	94,37.27
Deduct			
Contribution from Contingency Fund	...	...	...
Contribution from Miscellaneous Capital Receipt	...	...	...
Contribution from Development Fund	...	...	...
Net Capital and Other Expenditure	87,45.01	6,92.26	94,37.27[X]

**12 DETAILED STATEMENT ON SOURCES AND APPLICATION OF
FUNDS FOR EXPENDITURE OTHER THAN ON REVENUE ACCOUNT**

	On 1 April 2015	During the year 2015-16	On 31 March 2016
	(In crore of rupees)		
PRINCIPAL SOURCES OF FUNDS			
Revenue Surplus		11,05.54	
Add Adjustment on Account of retirement /Disinvestment	...		
E. Public Debt			
Internal Debt of the State Government	21,35.43	29.74	21,65.17
Loans and Advances from the Central Government	3,22.28	(-)16.95	3,05.33
I. Small Savings, Provident Funds, Etc.	24,75.23[a]	3,83.36	28,58.59
Total Debt	49,32.94[a]	3,96.15	53,29.09
Other Obligations			
Contingency Fund	0.10	...	0.10
J. Reserve Fund	1,93.53	25.03	218.56
K. Deposit and Advances	16,04.82	(-)5,33.74	10,71.08
L. Suspense and Miscellaneous	12,15.79	(-)37.18	11,78.61
M. Remittances	(-)82.81	(-)33.46	(-)116.27
Total Other Obligations	29,31.43	(-)5,79.35	23,52.08
Total Debt and Other Obligations	78,64.37[a]	(-)1,83.20	76,81.17
Deduct Cash Balance	(-)2,33.45	1,50.37	(-)83.08
Deduct Investment	(-)1.10	79.73	78.63
Add Amount closed to Government Account during 2014-15			
Net Provision of funds	80,98.92[a]	6,92.24	76,85.62[Y]

[a] Differs with the last year's closing balance is due to rounding problem.

12 DETAILED STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE OTHER THAN ON REVENUE ACCOUNT

On 1 April 2015 During the year On 31 March 2016
2015-16

Note :- The net provision of Funds (Y) shown in the Statement differs from the Net Capital and other expenditure (X) upto the end of the year by ₹ 17,51.65 crore. This is explained below:

1. Accumulated Revenue Surplus Accounts.	₹ 17,52.50 crore
2. items of difference explained at page 114-115 of Finance Accounts for the year 1993-94	₹ (-)0.85 crore
Accounts from	
Total	₹ 17,51.65 crore

STATEMENT NO. 13 SUMMARY OF BALANCES
CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT

A. The following is a summary of balances as on 31 March 2016

Debit Balance	Sector of the General Account	Name of the Account	Credit Balance
(In crore of rupees)			(In crore of rupees)
74,84.42	A to D and Part of L	CONSOLIDATED FUND	
		Government Account	
	E.....	Public Debt	24,70.50
2,01.21	F.....	Loans and Advances	...
		CONTINGENCY FUND	
		Contingency Fund	0.10
		PUBLIC ACCOUNT	
	I.....	Small Savings, Provident Funds. etc.	28,58.59
	J.....	RESERVE FUNDS	
		(i) Reserve funds bearing Interest	0.81
		Gross Balance	
		Investment	
		(ii) Reserve funds not bearing Interest	2,17.76
		Gross Balance	
2,11.23		Investment	
	K.....	DEPOSIT AND ADVANCES	
		(i) Deposits bearing Interest	2.55
		(ii) Deposits not bearing Interest	10,68.42
...		(iii) Advances	0.11
	L.....	SUSPENSE AND MISCELLANEOUS	
		Investments	1,32.61
		Other Items(Net)	11,78.60
1,16.27	M.....	REMITTANCES	
(-)83.08	N.....	CASH BALANCE (Closing)	
79,30.05		Total	79,30.05

STATEMENT NO. 13 SUMMARY OF BALANCES
CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT

EXPLANATORY NOTES

(a) There was a difference between the figures reflected in the accounts and that intimated by the Reserve Bank of India regarding "Deposits with Reserve Bank" included in the Cash Balance. The discrepancy is under reconciliation.

B. Government Account : Under the system of book-keeping followed in Government accounts, the amount booked under revenue, capital and other transactions of Government the balances of which are not carried forward from year to year in the accounts, are closed to a single head called "Government Account". The balance under this head represents the cumulative result of all such transactions

To this the balances under Public Debt, Loans and Advances, Small Savings, Provident Funds, Reserve Funds, Deposits and Advances, Suspense and Miscellaneous (Other than Miscellaneous Government Account), Remittances and Contingency Fund, etc. are added and the closing cash balance at the end of the year is to be worked out and proved.

The other headings in the summary take into account the balances under all accounts heads in Government books in regard to which Government has a liability to repay the money received or has a claim to recover the amounts paid and also heads of account opened in the books for adjustment of remittance transactions.

It must be understood that these balances can not be regarded as a complete record of the financial position of the Government as it does not take into account all the physical assets of the State, such as lands, buildings, communication, etc. nor any accrued dues or outstanding liabilities which are not brought to account under the cash basis of accounting followed by Government.

The net amount at the debit of Government Account at the end of the year has been arrived at as under :

Debit (In crore of rupees)	Details	Credit (In crore of rupees)
78,78.99	A- Amount at the Debit of the Government Account on 1 April, 2015	
	B-Receipt Heads (Revenue Account)	66,76.40
	C-Receipt Heads (Capital Account)	
55,70.86	D-Expenditure Heads (Revenue Account)	
7,10.97	E-Expenditure Heads (Capital Account)	
	F-Suspense and Miscellaneous (Miscellaneous Government Accounts)	
	H-Inter State Settlements	
	I-Transfer to Contingency Fund	
	K- Amount at the debit of the Government account as on 31 March 2016	74,84.42
1,41,60.82	Total	1,41,60.82

(i) In a number of cases there are unreconciled differences in the closing balance as reported in the statement of 'Receipts, Disbursements and Contingency fund and Public Account' (Statement No.21) and that shown in separate Registers or other record maintained in the Account office/ Departmental offices for the purpose. Steps are being taken to settle the discrepancies.

(ii) The balances are communicated to the officers concerned every year for verification and acceptance thereof. In a large number of cases such acceptances have not been received.

Notes to Accounts

1. Summary of significant Account policies:

(i) Entity and Accounting Period:

These accounts present the transactions of the Government of Mizoram for the period from 1 April 2015 to 31 March 2016. The accounts of receipts and expenditure of the Government of Mizoram have been compiled from the initial accounts rendered by 11 Treasuries, 70 Public Works Divisions, 35 Forest Divisions and Advices of the Reserve Bank of India. The delay in submission of the monthly accounts ranged between 1 to 26 days by the Treasuries, 2 to 30 days by the Public Works Divisions and 2 to 30 days by the Forest Divisions. Such delays have affected timely submission of the Monthly Civil Accounts to the State Government. However, no accounts have been excluded at the end of the year.

(ii) Basis of Accounting:

The accounts represent the actual cash receipts and disbursements during the account period, with the exception of some book adjustments (**Annexure A**). Physical Assets and Financial Assets such as investments, etc., are shown at their historical cost, i.e., the value at the year of acquisition/ purchase. Physical assets are not depreciated or amortised. Losses in physical assets at the end of their life have not been expensed or recognised.

Retirement benefits disbursed during the accounts period have been reflected in the accounts but the future 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.

(iii) Currency in which Accounts are kept:

The accounts of Government of Mizoram are maintained in the Indian Rupees.

(iv) Form of Accounts:

Under Article 150 of the Constitution of India, 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 of India, 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.

2. Quality of Accounts:

(i) Booking under Minor Head "800 Other Receipts and Other Expenditure":

Minor Heads 800 'Other Receipts'/'Other Expenditure' are intended to be operated only when the appropriate Minor head under the Major Head have not been provided in the accounts. Routine operation of Minor Head 800 is to be discouraged, since it renders the accounts opaque. During the year 2015-16, ₹ 1,472.95 crore under 44 Revenue Major Heads of accounts on the Receipt side constituting 22.06 *per cent* of the total Revenue of ₹ 6,676.40 crore were recorded under the Minor Head 800 'Other Receipts'.

Similarly, ₹ 728.82 crore under 46 Revenue and Capital Major Heads of accounts on the expenditure side constituting 11.60 *per cent* of the total expenditure ₹ 6,281.83 crore (Revenue and Capital) were recorded under the Major Head 800 'Other Expenditure' below the concerned Major Heads. Instances of substantial proportion (10 *per cent* and above) of bookings made under the Minor Head 800 Other Receipts / Other Expenditure are given in **Annexure B and C** respectively.

(ii) Unadjusted Abstract Contingency (AC) Bills:

Drawing and Disbursing Officers are authorised to draw sums of money by preparing Abstract Contingency (AC) bills by debiting service heads. They are required to present Detailed Countersigned Contingency (DCC) Bills containing vouchers in support of final expenditure within one month of the drawal of AC bills. Prolonged non-submission of DCC bills renders the expenditure under AC bills opaque. Details of AC bills outstanding as on 31 March 2016 are as given below:

Year	Number of pending DC bills	Amount (₹ in crore)
Upto 2013-14	45	3.68
2014-15	17	16.17
2015-16	4	10.20
Total	66	30.05

Out of ₹24.68 crore drawn against AC bills in 2015-16, AC bills worth ₹ 10.16 crore (41.17 *per cent*) were drawn in March 2016 alone. Significant expenditure against AC bills in March indicates that the drawal was primarily to exhaust the budget provision.

(iii) Outstanding Utilisation Certificates (UCs) :

Utilisation Certificates (UCs), in respect of grants provided for specific purposes should be obtained by departmental officers from grantees, and after verification, these should be forwarded to Accountant General (A&E) within 12 months from the date of their sanction unless specified otherwise. To the extent of non-receipt of Utilisation Certificate, the expenditure shown in the accounts cannot be treated as final nor can it be confirmed that the amount has been expended/ utilised for the intended purposes of sanction. At the close of March 2016 accounts, 10 Utilisation Certificate for ₹ 50.75 crore pertaining to periods upto 2013-14, remained outstanding.

(iv) Reconciliation of Receipts and Expenditure:

To exercise effective control of expenditure, to keep it within the budget grants and to ensure Accuracy of their accounts, all Chief Controlling Officers (CCOs)/ Controlling Officers (COs) are required to reconcile the Receipts and Expenditure recorded in their books every month with the figures accounted for by the Accountant General. Such reconciliation has been completed for 15.48 *per cent* of total receipts and 70.77 *per cent* of total expenditure.

(v) Cash Balance:

There is a difference of ₹ 60.44 crore (net credit) at the end of the accounting year 2015-16 between the Cash Balance as worked out by the Accountant General and as reported by the Reserve Bank of India. Differences arise due to incorrect reporting by Agency Banks to the Reserve Bank of India and misclassification of transactions by Treasuries and are under review.

3. Other Items:**(i) Liabilities towards pensionary Benefits:**

The expenditure during the year on pension and other retirement benefits on State Government employees recruited on or before 31 August 2010 was ₹ 604.92 crore (10.86 per cent of the total revenue expenditure of ₹ 5,570.86 crore). State Government employees recruited on or after 1 September 2010 are covered under the 'New Pension Scheme (NPS), which is Defined Contributory Pension Scheme'. In terms of the Scheme, employees contribute 10 per cent of basic pay and dearness allowance, which is matched by the State Government and the entire amount, is transferred to the designated Fund Manager through the National Securities Depository Limited (NSDL)/Trustee Bank.

As per the procedure adopted by the Government of Mizoram, the employees contribution is initially credited to 'MH 0071-Contribution Recoveries towards Pension and Other Retirement Benefits' and thereafter transferred along with the employer's contribution to a Current Bank account opened for this purpose, for eventual transfer to NSDL. The Current Bank account is jointly maintained by Chief Controller of Accounts and the Joint Director, Accounts and Treasuries. Details of transactions in the Current Bank Account do not constitute part of the accounts rendered to the Accountant General Hence timely transfer of these balances to NSDL cannot be confirmed.

As per the position made available by the State Government, position of transfer of both employees and employer's contribution to Current bank account/NSDL/Trustee Bank is as follows:

(₹ in crore)

Details	Contribution		Total	Transfer to bank account	Transfer to NSDL	Balance in bank account
	For 2014-15	For 2015-16				
Employee contribution	--	11.48	11.48	11.48	11.18	0.69 crore (0.30 of 2015-16 + 0.39 crore of previous years)
Government contribution	0.09	11.18	11.27	11.27	11.27	--

As evident from the table as on 31 March 2016 there was a short contribution of ₹0.30 crore (11.48 crore ₹11.18 crore) by the Government. Out of this ₹11.27 crore was transferred to NSDL. Un-collected, un-matched and un-transferred amount, with accrued interest represent outstanding liabilities under the scheme and have not been estimated.

(ii) Guarantees:

The State Government extends guarantees on the loans taken from financial institutions by the State Government entities like Public Sector undertaking etc. Guarantees reported in Statements 9 and 20 are based on information received from the Finance Department, which is the authority for issuing such guarantees. In terms of the Mizoram Ceiling on Government Guarantees Act, 2011 the total outstanding Government guarantees as on the first day of April of any year shall not exceed 25 per cent of the Gross State Domestic Product (GSDP) estimated for the year and fresh guarantees given in a year shall not exceed 3 per cent of (GSDP) estimated for the year. The outstanding guarantees as on 1 April 2015 was ₹ 96.90 crore which works out to 0.72 per cent of the GSDP estimated for the year 2015-16 (₹ 13,373.83 crore). During the year fresh guarantees for ₹ 8.04 crore were given by the State Government which works out to 0.06 per cent of GSDP.

As per the Act, the State Government should charge a minimum of 0.75 per cent of the amount of guaranteed loan as guarantee commission which shall form the corpus of the Guarantee Redemption Fund. No guarantee fee was collected during the year by the State Government on the fresh guarantees of ₹ 8.04 crore. Thus there was a short collection of revenue of ₹ 0.06 crore (8.04 * 0.75%).

(iii) Loans and Advances:

Details of Loans and advances made by the State Government as per Statements 7 and 18 of the Finance Accounts have been prepared as per Indian Government Accounting Standards (IGAS) 3 notified by the Government of India. The information is incomplete, since the State Government has not furnished the detailed information of overdue principal and interest in respect of Loans and Advances where the accounts are maintained by the State Government.

(iv) Investments:

Information on Government investment appearing in Statement No.8 and 19 of the Finance Accounts are based on the accounts and sanction received by the Accountant General. As on 31 March 2016, the total investment of the State Government in Public Sector Undertakings and Co-operatives was ₹ 33.39 crore. These figures require confirmation by the concerned Department (including Finance) and the concerned entity

(v) Reserve Fund and Deposits:

There are 5 Reserve Funds earmarked for specific purposes, out of which 2 funds have been inactive for 5 and 14 years respectively. The total accumulated balance at the end of 31 March, 2016 in these funds was ₹ 218.57 crore (₹ 212.05 crore in active funds and ₹ 6.52 crore in inactive funds), out of which ₹ 211.23 crore (96.64 per cent) was invested. Details of inactive funds are given in **Annexure D**. Detailed information on Reserve Funds and the investment from the earmarked funds is available in Statements 21 & 22 respectively.

(a) Adjustment of Interest against Reserve Fund and deposits bearing interest:

The interest liabilities in respect of Reserve Funds Bearing Interest and Deposits Bearing Interest under sectors J and K respectively of the Public Accounts are annual liabilities that the State Government

is required to discharge. No Budget provision has been made by the State Government despite balances in such Reserve Funds and Deposits as on 01 April 2015 as detailed below:

(₹ in crore)

Sector	Sub-sector	Minimum rate of interest estimated	Balance at the beginning of 2015-16	Interest Due
J-Reserve Funds	(a) Reserve Funds Bearing Interest (SDRF)	7.50 per cent (average of Ways and Means interest rate)	6.03	0.45
K-Deposits and Advances	(a) Deposits Bearing Interest –MH 8336 -800 Other Deposits + (b) MH 8342-120 Misc Deposits	7.50 per cent (average of Ways and Means interest rate)	2.55	0.19
Total Interest				0.64

(b) **Consolidated Sinking Fund (CSF) :**

In terms of the recommendations of Twelfth Finance Commission, the Government of Mizoram constituted a revised Consolidated Sinking Fund (CSF) scheme in 2006-07 for redemption of outstanding liabilities. As per the scheme and in terms of the guidelines of the Reserve Bank of India, States are required to contribute a minimum of 0.50 per cent of their outstanding liabilities (Internal Debt+Public Account liabilities) as at the end of the previous year. The Fund is administered by the Reserve Bank of India (RBI) subject to such directions/instructions as the Government may issue from time to time.

In the year 2015-16, against the minimum required contribution of ₹ 32.75 crore (0.50 per cent of outstanding liabilities of ₹ 6,550.39 crore as on 31 March 2015) the State Government contributed ₹ 28.25 crore, resulting in short contributions by ₹ 4.50 crore. Total accumulations in the Fund as on 31 March 2016 was ₹ 201.74 crore which has been invested in Government of India Securities.

(c) **Guarantee Redemption Fund (GRF):**

The State Government created a Guarantee Redemption Fund in the year 2009-10. As per the guidelines of the scheme, the government is required to contribute an amount equivalent to at least one fifth of the outstanding invoked guarantees plus an amount of guarantees likely to be invoked as a result of the incremental guarantees issued during the year. It is open to the Government to increase the contributions to the Fund at its discretion. The fund is administered by the Reserve Bank of India.

There were no outstanding invoked guarantees in 2015-16. The State Government transferred ₹ 2.00 crore during the year to the Fund. Balance of ₹ 9.50 crore remaining in the fund as on 31 March 2016 has been invested in government securities.

(d) State Disaster Response Fund (SDRF):

Government of India replaced the existing Calamity Relief Fund in 2010-11 with the State Disaster Response Fund (SDRF). Under the guidelines of the Fund, the Centre, and Special Category States like Mizoram are required to contribute to the Fund in the proportion of 90:10. As per the guidelines, these contributions are to be transferred to the Public Account under Major Head – 8121, by operating the Expenditure Major Head – 2245. Expenditure incurred during the year on disaster response is adjusted by debiting the Public Account with contra deduct debit to the Expenditure Major Head – 2245. Balances outstanding in the Fund, at the end of the year, are to be invested. The State Government however, withdraws amounts directly from the Fund in advance by operating a current bank account jointly administered by the Director, Disaster Management and Rehabilitation and the Finance Department and expenditure on natural calamities are incurred from the current bank account and unspent balances are remitted to the Fund at the end of the year.

As on 1 April 2015, the fund had a balance of ₹ 6.03 crore. During the year, the Central Government released ₹ 15.30 crore. The State Government transferred ₹ 20.53 crore to the Public Account, which is more than the Central contribution and State share (Central share ₹ 15.30 crore and State share ₹ 1.70 crore) resulting in excess transfer of ₹ 3.53 crore. During 2015-16, the State Government has withdrawn ₹ 25.75 crore from the Fund and kept the amount in bank account. Consequently, it has not been possible to assess the extent to which the withdrawn amounts have actually been spent on natural calamities.

(vi) Improper accounting of transactions relating to the Central Road Fund (CRF) :

Government of India released ₹4.56 crore from Central Road Fund to the State Government in 2015-16. The accounting procedure relating to the Central Road Fund prescribes that the receipt of the grant from the Government of India is first recorded under the Revenue Receipt Major head 1601 and thereafter transferred to the Fund (under Public Account Major Head 8449 – Other deposits-103 subvention from Central Road Fund), by operating the Revenue Expenditure Major Head 3054 in the same year of receipt. This is in keeping with the principle that Grants in Aid are to be recorded in the Revenue section irrespective of purpose (Capital or Revenue), and also ensures that the Revenue Surplus of the State Government is not unduly inflated because of the grant. Further, expenditure on prescribed road works is first to be accounted for under the relevant Revenue or Capital Expenditure section and is to be reimbursed out of the Fund as a deduct expenditure to the concerned Revenue or Capital Major Head (3054 or 5054 as the case may be). However, due to non availability of budget provision under Major Head -3054-80-797- transfer to Deposit Accounts, no amount was transferred to the Public Account. Since the amount has not been routed through Public Account, there is no assurance on the utilisation of the grant of ₹ 4.56 crore.

(vii) Suspense and Remittance Balance:

The Finance Accounts reflect the net balances under Suspense and Remittance Heads as detailed in Statement 21 of Finance Accounts (Volume II). The outstanding balances under these heads are worked out by aggregating the outstanding debit and credit balances separately under various heads. Clearance of suspense and remittance items depends on the details furnished by the State Treasuries/ Works and Forest Divisions/ PAOs, etc. Details of outstanding Suspense balances of last 3 years are given in **Annexure E**.

(viii) Contingency Fund:

The Contingency Fund of the Government of Mizoram is set up under Article 267(2) of the Constitution of India for meeting unforeseen expenditure and is recouped when the State Legislature authorises the additional expenditure. The corpus of the Fund is ₹ 0.10 crore. No amount was drawn from the Contingency Fund during the year and there is no outstanding balance remaining un-recouped as on 31 March 2016.

(ix) Rush of Expenditure:

In terms of Rule 56(3) of the General Financial Rules 2005, rush of expenditure particularly in the closing month of the financial year shall be regarded as breach of financial regularity and should be avoided. State Government Departments, however, withdrew ₹ 1,739.88 crore in March 2016 and ₹ 329.02 crore on the last working day of March 2016 (27.70 per cent and 5.24 per cent respectively of total expenditure ₹ 6,281.83 crore Revenue and Capital). Treasury-wise details of significant transactions are given in **Annexure F**.

(x) Major Head 8670 Cheques and Bills:

Major head 8670 Cheques and Bills is an intermediary accounting head for initial record of transaction which are eventually to be cleared. During 2015-16, there was no transaction under this head. At the end of the year ₹ 0.15 crore (Credit) remained under the head, representing unencashed cheques of previous years.

(xi) Restructuring of Centrally Sponsored and Central Plan Schemes:

The existing 137 CSS and 5 ACA schemes have now been restructured into 66 CSS/ACA/Flagship Schemes in the twelfth Plan. From 1 April 2014 onwards Government of India released central assistance for CSS/ACA Flagship Schemes directly to the State Government and these releases are now classified as 'Central Assistance to the State Plan'. Government of Mizoram, however, has continued with the budget depiction of earlier years and not in terms of the restructured pattern. Out of ₹ 1,661.01 crore depicted in the Public Financial Management System (PFMS) portal of Controller General of Accounts (CGA) as Central assistance to the Government of Mizoram in 2015-16, Clearance memos from the Reserve Bank of India, CAS, Nagpur and supporting sanction orders from the respective Ministries were received in respect of ₹ 1,660.13 crore and appropriately booked in the accounts of the State Government under Major Head 1601 Grants-in-aid from the Central Government. Since the State Government continues to depict the plan expenditure in terms of the existing classification pattern, it has been not possible to track the detail of expenditure on the 66 CSS/ASA/Flagship schemes which was incurred from amounts released by the Government of India.

(xii) Direct transfer of Central Scheme Funds to Implementing Agencies in the State (Funds routed outside the State Budget):

Till 31 March 2014, Government of India transferred substantial funds directly to the State implementing Agencies/Non-Government Organisations for implementation of various schemes/

programmes. As per the PFMS portal of the Controller General of Accounts, Government of India released ₹ 131.42 crore to the implementing agencies located in Mizoram during 2015-16 (excluding direct releases to central implementing agencies). Details are at Appendix VI.

(xiii) Write off of loans given by the Central Government to the Government of Mizoram:

As per the recommendations of the Thirteenth Finance Commission, Ministry of Finance, Government of India, in a series of orders, all dated 29 February 2012, wrote off loans advanced to the state Government by various Ministries (except those advanced by the Ministry of Finance itself) as on 31 March 2010 towards Central Plan and Centrally Sponsored Schemes. Ministry of Finance permitted the State Government to adjust the excess repayments of principal and interest made from the effective date of the order (31 March 2010) and its implementation against future repayments to the Ministry of Finance. An amount of ₹ 16.77 crore under Centrally Sponsored Schemes and ₹ 0.02 crore under Central Plan Schemes were required to be written off. However, write off of the same could not be effected due to non-reconciliation of the amounts with the State Government.

(xiv) Compliance to the Fiscal Responsibility and Budget Management Act.:

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

Sl. No.	Targets	Achievements during the year as per the accounts
1.	Maintain Revenue Surplus.	The Government of Mizoram had a Revenue Surplus of ₹ 1,105.54 crore in 2015-16.
2.	Reduce Fiscal Deficit to 3 per cent of GSDP [*] or less.	The State had a Fiscal Surplus ₹ 413.28 crore for 2015-16 as per the accounts which is 3.09 per cent of GSDP [*].
3.	Outstanding debt expressed as percentage of GSDP [*] shall progressively be reduced from 87.3 per cent of GSDP [*] during 2011-12 to 74.80 per cent of GSDP [*] during 2014-15. No target has been fixed for 2015-16.	The outstanding debt for 2015-16 (₹ 6,407.39 crore) was 47.91 per cent of GSDP [*].

[*] **GSDP** (Gross State Domestic Product) estimate for 2015-16 was ₹ 13,373.83 crore as per the Directorate of Economic and Statistics, Government of Mizoram as on 10 May, 2016.

(xv) Impact on Revenue Surplus and Fiscal Surplus:

Impact on Revenue and Fiscal Surplus of the State Government as per details in preceding paragraphs is given below:

(₹ in crore)

Paragraph No.	Item	Impact on Revenue Surplus		Impact on Fiscal Surplus	
		Under-statement	Over statement	Under statement	Over Statement
Para 3 (i) of Notes to Accounts	Shortfall in Government contribution towards NPS		0.30		0.30
Para 3(ii) of Notes to Accounts	Non collection of Guarantee fee	0.06		0.06	
Para 3 (v) (b) of Notes to Accounts	Shortfall in State Government contribution to Consolidated Sinking Fund		4.50		4.50
Para 3(v) (a) of Notes to Accounts	Non-adjustment of interest payment on Interest bearing Funds		0.64		0.64
Net Impact (Overstatement)		5.38		5.38	

Annexure A
Statement of Periodical/ Other Adjustments
(Refer para 1(ii) of Notes to Accounts)

(₹in crore)

Sl. No.	Book Adjustment	Head of Account		Amount	Remarks
		From	To		
1	Adjustment of GPF interest for the year 2015-16	2049 Interest payments 03 Interest on Small Saving and Provident Fund etc. 104 Interest on GPF	8009 State Provident Fund 01 Civil 101 GPF	79.00	Annual adjustment of Interest on GPF
2	Adjustment of Group Insurance Fund	108 Interest on Insurance and Pension Fund	8011 State Insurance Fund 105 State Government Insurance Fund	5.00	Annual adjustment of Interest on Group Insurance und
3	Appropriation for reduction or avoidance of debt	2048 Appropriation for reduction or avoidance of debt 101 Sinking Funds	8222 Sinking Funds 01 Appropriation for reduction or avoidance of debt 101 Sinking Funds	28.25	Investment made by RBI in behalf of the State Government
		200 Other Appropriation	8235 General and Other Reserve Funds 117 Guarantee Redemption Fund	2.00	Transfer of Fund to Guarantee Redemption Fund
4.	Adjustment on Account of transfer of Fund to Major Head 8121	2245 Relief on account of Natural Calamities 05 State Disaster Response Fund 101 Transfer of Reserve Fund and Deposit Accounts- State Disaster Response Fund	8121 General and Other Reserve Funds 122 State Disaster Response Fund	20.53	Transfer of Fund to State Disaster Response Fund

Annexure B
Booking under 800 Other Receipts
(Refer para 2(i) of Notes to Accounts)

(₹ in crore)

Major Head	Total Receipts	Receipts under Minor Head 800	Percentage
0041 Taxes on Vehicles	19.44	3.67	18.88
0049 Interest Receipts	30.73	17.84	58.05
0055 Police	0.75	0.53	70.67
0056 Jails	0.04	0.04	100.00
0057 Supplies and Disposals	0.02	0.02	100.00
0059 Public Works	1.62	1.62	100.00
0070 Other Administrative Services	6.29	1.86	29.57
0202 Education, Sports, Art and Culture	2.00	0.20	10.00
0210 Medical Public Health	1.05	0.26	24.76
0215 Water Supply and Sanitation	34.17	33.57	98.24
0216 Housing	1.66	0.53	31.93
0217 Urban Development	0.08	0.08	100.00
0220 Information and Publicity	0.22	0.06	27.27
0235 Social Security & Welfare	3.28	3.28	100.00
0401 Crop Husbandry	1.22	0.57	46.72
0403 Animal Husbandry	0.51	0.13	25.49
0404 Diary Development	0.20	0.20	100.00
0405 Fisheries	0.38	0.23	60.53
0406 Forestry & Wildlife	3.10	3.10	100.00
0408 Food Storage & Warehousing	0.09	0.09	100.00
0425 Co-operation	2.85	2.65	92.98
0435 Other Agricultural Programmes	1.78	1.77	99.44
0515 Other Rural Development Programmes	0.03	0.03	100.00
0801 Power	166.35	166.35	100.00
0851 Village and Small Industry	0.42	0.41	97.62
1053 Civil Aviation	3.09	0.88	28.48
1054 Roads & Bridges	7.31	6.97	95.35
1055 Road Transport	1.84	1.84	100.00
1425 Other Scientific Research	0.03	0.03	100.0
1601 Grants-in-aid from Central Government	3,672.25	1,212.95	33.03

Annexure C
Booking under 800 Other Expenditure
(Refer para 2(i) of Notes to Accounts)

Major Head	(₹ in crore)		
	Total Expenditure	Expenditure under Minor Head 800	Percentage
2204 Sports and Youth Services	23.10	11.24	48.66
2217 Urban Development	80.60	27.82	34.52
2225 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	287.41	287.41	100.00
2235 Social Security and Welfare	144.37	23.10	16.00
2405 Fisheries	19.61	2.19	11.17
2406 Forestry and Wild Life	79.75	8.43	10.57
2408 Food, Storage and Warehousing	54.23	8.20	15.12
2415 Agricultural Research and Education	13.45	3.58	26.62
2435 Other Agricultural Programmes	8.42	3.64	43.23
2801 Power	361.84	57.65	15.93
3054 Roads and Bridges	164.16	36.71	22.36
3055 Road Transport	26.76	3.43	12.82
3275 Other Communication Services	10.25	10.25	100.00
3435 Ecology and Environment	0.40	0.40	100.00
3452 Tourism	7.84	2.15	27.42
3456 Civil Supplies	18.59	3.33	17.91
4055 Capital Outlay on Police	15.37	3.05	19.84
4070 Capital Outlay on other Administrative Services	1.94	1.94	100.00
4202 Capital Outlay on Education, Sports, Art and Culture	29.31	18.56	63.32
4210 Capital Outlay on Medical and Public Health	11.19	5.63	50.31
4217 Capital Outlay on Urban Development	81.79	10.25	12.53
4235 Capital Outlay on Social Security and Welfare	33.34	31.82	95.44
4403 Capital Outlay on Animal Husbandry	7.31	6.59	90.15
4405 Capital Outlay on Fisheries	0.35	0.35	100.00
4515 Capital Outlay on other Rural Development Programme	2.18	2.00	91.74
4702 Capital Outlay on Minor Irrigation	6.21	0.87	14.01
4801 Capital Outlay on Energy	67.35	67.35	100.00
5054 Capital Outlay on Roads and Bridges	194.49	53.65	27.58

Annexure D
Inoperative Reserve Funds
(Refer para 3 (v) of Notes to Accounts)

Sl. No.	Name of Reserve Fund	Balance as on 31 March 2015 (in crore of Rupees)	Inoperative from	Period inoperative
1	8235 General and other Reserve Funds			
	101 General Reserve Funds of Government Commercial Department/Undertakings	2.83	2001-02	14 years
	200 Other Funds	3.69	2010-11	5 years

Annexure E

(Refer para 3 (vii) of Notes to Accounts)

Major Head 8658

(₹in crore)

Name of Minor Head	2013 -2014		2014-2015		2015 -2016	
	Dr	Cr	Dr	Cr	Dr	Cr
101 Pay and Accounts Office -Suspense	73.80	8.99	37.57	9.00	44.05	9.00
Net	Dr 64.81		Dr 28.57		Dr 35.05	
102 Suspense Account (Civil)	78.24	74.58	80.69	74.71	98.20	74.73
Net	Cr 3.66		Dr 5.98		Dr 23.47	
109 Reserve Bank Suspense - Headquarters	0.79	(-) 1.17	1.85	(-) 54.38	2.44	(-)69.68
Net	Dr 1.96		Dr 56.23		Dr 72.12	
110 Reserve Bank Suspense - Central Accounts Office	1,533.18	2,819.05	1,484.57	2,791.88	1,372.32	2,675.98
Net	Cr 1,285.87		Cr 1,307.31		Cr 1,303.66	
112 Tax Deducted at source (TDS) Suspense	1.01	(-)0.60	0.00	(-) 0.09	0.00	0.06
Net	Dr 1.61		Dr 0.09		Cr 0.06	

8782- Cash Remittances and adjustments between officers rendering accounts to the same Accounts Office.

(₹in crore)

Name of Minor Head	2013-14		2014 -15		2015-16	
	Dr	Cr	Dr	Cr	Dr	Cr
102 Public Works Remittances	12,568.37	12,081.66	13,862.82	13,469.79	15,231.73	14,826.17
Net	Dr 486.71		Dr 393.03		Dr 405.56	
103 Forest Remittances	1,471.16	1,798.64	1,757.32	2,072.19	1,919.43	2,224.26
Net	Cr 327.48		Cr 314.87		Cr 304.83	

Annexure F**Treasury wise illustration of significant transaction on 31-03-2016**

(Refer para No. 3(ix) of Notes to Accounts)

		(₹ in crore)
Sl.No.	Treasury Name	Amount
1.	Lunglei Treasury	2.54
2.	Saiha Treasury	0.71
3.	Kolasib Treasury	0.10
4.	Champhai Treasury	0.05
5.	Serchhip Treasury	...
6.	Mamit Treasury	0.02
7.	Lawngtlai Treasury	0.01
8.	Aizawl North Treasury	170.03
9.	Aizawl South Treasury	146.14
10.	Chawngte Treasury	9.42
11.	Shillong South Treasury	...
	Total	329.02

