



सत्यमेव जयते

PLACED ON THE TABLE
OF THE STATE LEGISLATURE
ON 21 MAR 2018

FINANCE ACCOUNTS 2016-17

Volume I

GOVERNMENT OF MIZORAM



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Certificate of the Comptroller and Auditor General of India

This compilation containing the Finance Accounts of the Government of Mizoram for the year ending 31 March 2017 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 of Volume I and 19 and 20 of Volume II), explanatory notes under Statement (Nos. 14 and 15), Annexure to Statement No. 17 b (i), (ii), c (i) and appendices (III, IV, IX, XI and XII) 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 Accounts Wing of the Office of the Accountant General. The audit of these accounts is independently conducted through the Audit Wing of the Office of the Accountant General 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.

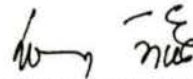
The audit was conducted in accordance with the Auditing Standards generally accepted in India. These Standards require that we plan and perform the audit to obtain reasonable assurance that the accounts are free from material misstatement. An audit includes examination, on a test basis, of evidence relevant 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 2016-17.

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 2017.

Date : 6 November 2017

Place: New Delhi



(RAJIV MEHRISHI)

Comptroller and Auditor General of India

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 2016-17 is ₹ 10 Lakh.

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.

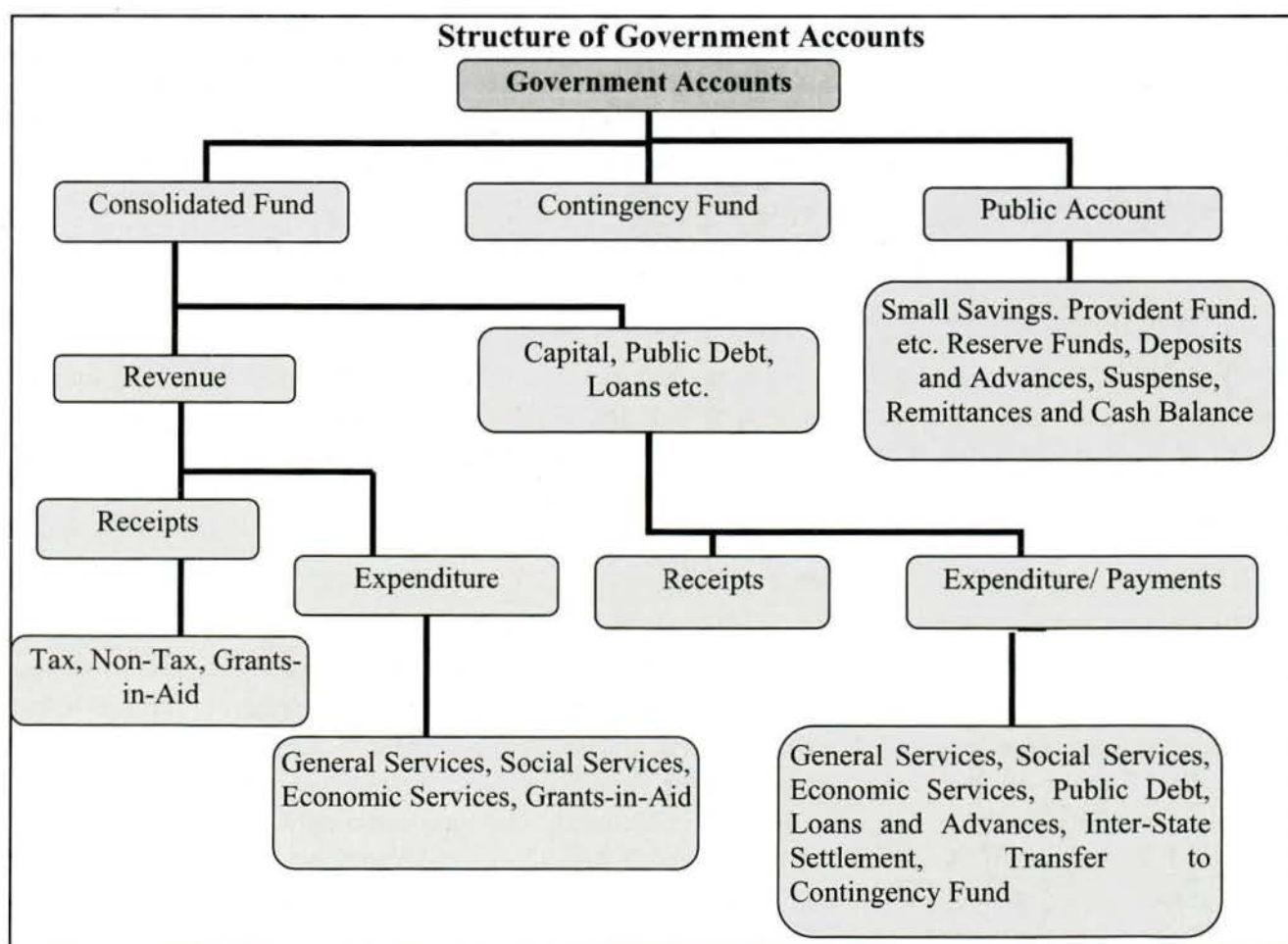
3. Government accounts are presented under a six tier classification, viz., Major Heads (four digits), Sub-Major Heads (two digits), Minor Heads (three digits), Sub-Heads (two characters), Detailed Heads (two to three digits), and Object Heads (two or three digits). Major Heads represent functions of 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 up to March 2017).

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 up to 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, Co-operative 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 Volume II.

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 in Volume II 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 contain two parts- 9 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 Assistance 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 Sub-heads:** 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 Sub-head 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 un-recouped 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 Investments of 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):

Parameters	Summary Statements (Volume I)	Detailed Statements (Volume II)	Appendices (Volume II)
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, Co-operative Bank 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 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.

I STATEMENT OF FINANCIAL POSITION

(₹ in crore)

Assets ^[1]		Reference (Sr. No.)		As on 31 March 2017	As on 31 March 2016
		Notes to Accounts	Statement		
	Cash				
(i)	Cash in Treasuries and Local Remittances		...	...	...
(ii)	Departmental balances	...	21 & Annx to St.2	(-)4.99	(-)4.77
(iii)	Permanent Imprest	...	21	[*]	[*]
(iv)	Cash Balance Investments		21 & Annx to St.2	1,55.53	(-)1,32.61
(v)	Deposits with Reserve Bank of India	...	Annx to St.2	(-)2,12.92	(-)83.08
(vi)	Investments out of Earmarked Funds ^[2]		21 & Annx to St.2	2,44.54	2,11.23
	Capital Expenditure				
(i)	Investments in shares of Companies, Corporations, Co-operative Banks etc.		5 & 19	34.73	33.39
(ii)	Other Capital Expenditure		5,12 & 16	1,01,12.74	92,02.67
	Contingency Fund (un-recouped)				
	Loans and Advances	3(iii)	7 & 18	2,05.81	2,01.21
	Advances with departmental officers				
	Suspense and Miscellaneous Balances^[3]			...	...
	Remittance Balances		21	16.49	1,16.27
	Cumulative excess of expenditure over receipts			...	...
	Grand Total			1,05,51.93	95,44.31

[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' at Sl. No. vi of the table.

[3] In this statement the 'Suspense and Miscellaneous Balances' does not include 'Cash Balance Investment Account', which is included separately at Sl. No. vi of the table, though the latter forms part of this sector elsewhere in these Accounts.

[*] ₹ 246/- only.

1 STATEMENT OF FINANCIAL POSITION

(₹ in crore)

Liabilities ^[1]	Reference (Sr. No.)		As on 31 March 2017	As on 31 March 2016
	Notes to Accounts	Statement		
Borrowings (Public Debt)				
(i) Internal Debt		6 & 17	26,21.90	21,65.17
(ii) Loans and Advances from Central Government				
Non-Plan Loans		6 & 17	41.05	41.05
Loans for State Plan Schemes		6 & 17	2,17.66	2,31.79
Loans for Central Plan Schemes		6 & 17	0.02	0.02
Loans for Centrally Sponsored Plan Schemes		6 & 17	16.78	16.78
Other loans		6 & 17	15.69	15.69
Contingency Fund (corpus)		21	0.10	0.10
Liabilities on Public Account				
(i) Small Savings, Provident Fund etc.		21	29,21.34	28,58.59
(ii) Deposits		21	8,89.28	10,71.08
(iii) Reserve Funds	3(v)	21	2,46.27	2,18.57
(iv) Remittance Balances			...	...
(v) Suspense and Miscellaneous Balance		21	6,62.23	11,73.82
Cumulative excess of receipts over Expenditure^[2]			29,19.61	17,51.65
Total			1,05,51.93	95,44.31

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

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

2 STATEMENT OF RECEIPTS AND DISBURSEMENTS

(₹ in crore)

Receipts			Disbursements		
	2016-17	2015-16		2016-17	2015-16
Part - I Consolidated Fund					
Section - A: Revenue					
Revenue Receipts (Ref. Statement 3 & 14)	73,98.30	66,76.40	Revenue Expenditure (Ref. Statement 4-A, 4-B & 15)	62,30.34	55,70.86
Tax revenue (raised by the State) (Ref. Statement 3 & 14)	4,41.81	3,58.41	Salaries ^[1] (Ref. Statement 4-B & Appendix-I)	23,23.02	22,01.39
Non-tax revenue (Ref. Statement 3 & 14)	3,65.22	2,97.63	Subsidies (Ref. Appendix-II)	2.17	4.91
			Grants-in-aid ^[2] (Ref. Statement 4-B, 10 & Appendix-III)	14,16.16 ^[a]	13,20.51
Interest receipts (Ref. Statement 3 & 14)	48.34	30.73	General Services (Ref. Statement 4 & 15)		
Others (Ref. Statement 3)	3,16.88	2,66.90	Interest Payment and service of debt (Ref. Statement 4-A, 4-B & 15)	3,74.56	3,99.52
Total (Ref. Statement 3 & 14)	3,65.22	2,97.63	Pension (Ref. Statement 4-A, 4-B & 15)	7,61.40	6,16.30
Share of Union Taxes/ Duties (Ref. Statement 3 & 14)	28,00.63	23,48.11	Others (Ref. Statement 4-B)	2,44.04	1,57.96
			Total (Ref. Statement 4-A & 15)	13,80.00	11,73.78
			Social Services (Ref. Statement 4-A & 15)	3,34.36	3,59.06
			Economic Services (Ref. Statement 4-A & 15)	7,45.48	4,93.48
Grants from Central Government (Ref. Statement 3 & 14)	37,90.64	36,72.25	Compensation and assignment to Local Bodies and PRIs (Ref. Statement 4-A & 15)	29.15	17.73
Revenue Deficit	...	...	Revenue Surplus	11,67.96	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 ₹ 29.15 crore compensation and assignment to Local Bodies and PRIs

2 STATEMENT OF RECEIPTS AND DISBURSEMENTS

(₹ in crore)

Receipts			Disbursements		
	2016-17	2015-16		2016-17	2015-16
Part - I Consolidated Fund					
Section - B : Capital					
Capital Receipts (Ref. Statement 3 & 14)	...	...	Capital Expenditure (Ref. Statement 4A, 4-B & 16)	9,11.41	7,10.97
			General Services (Ref. Statement 4-A & 16)	49.19	34.20
			Social Services (Ref. Statement 4 -A & 16)	3,13.29	2,11.95
			Economic Services (Ref. Statement 4 -A & 16)	5,48.93	4,64.82
Recoveries of Loans and Advances (Ref. Statement 3, 7 & 18)	22.45	25.84	Loans and Advances disbursed (Ref. Statement 4-A, 7 & 18)	27.05	7.13
			General Services (Ref. Statement 4 -A, 7 & 18)	...	...
			Social Services (Ref. Statement 4 -A, 7 & 18)	...	...
			Economic Services (Ref. Statement 4 -A, 7 & 18)	4.99	7.03
			Others (Ref. Statement 7)	22.06	0.10
Public debt receipts (Ref. Statement 3, 6 & 17)	7,55.52	5,63.07	Repayment of Public debt (Ref. Statement 4 -A, 6 & 17)	3,12.92	5,50.28
Internal Debt ^[&] (Market loans, NSSF etc.) (Ref. Statement 3, 6 & 17)	7,48.68	5,59.27	Internal Debt (Market loans, NSSF etc.) (Ref. Statement 4 -A, 6 & 17)	2,91.95	5,29.53
Loans from GOI (Ref. Statement 3,6 & 17)	6.84	3.80	Loans from GOI (Ref. Statement 4 -A, 6 & 17)	20.97	20.75
Inter-State Settlement Account (Net)	...	...	Inter-State Settlement Account (Net)	...	...
Total Receipts Consolidated Fund (Ref. Statement 3)	81,76.27	72,65.31	Total Expenditure Consolidated Fund (Ref. Statement 4)	74,81.72	68,39.24
Deficit in Consolidated Fund	...	...	Surplus in Consolidated Fund	6,94.55	4,26.07
Part II Contingency Fund					
Contingency Fund (Ref. Statement 21)	...	...	Contingency Fund (Ref. Statement 21)	...	...

[&] Internal Debt includes National Small Savings Fund (NSSF) transactions.

2 STATEMENT OF RECEIPTS AND DISBURSEMENTS

(₹ in crore)

Receipts			Disbursements		
	2016-17	2015-16		2016-17	2015-16
Part III Public Account^[1]					
Small Savings (Ref. Statement 21)	8,37.21	8,13.16	Small Savings (Ref. Statement 21)	7,74.46	4,29.80
Reserves & Sinking Funds (Ref. Statement 21)	43.45	50.78	Reserves & Sinking Funds (Ref. Statement 21)	49.05	56.00
Deposits (Ref. Statement 21)	6,96.25	6,59.59	Deposits (Ref. Statement 21)	8,78.37	11,93.52
Advances (Ref. Statement 21)	5.04	7.86	Advances (Ref. Statement 21)	4.72	7.67
Suspense and Misc. (Ref. Statement 21)	1,44,79.20	81,55.02	Suspense and Misc. ^[2] (Ref. Statement 21)	1,52,78.72	82,41.68
Remittances (Ref. Statement 21)	19,75.62	15,08.45	Remittances (Ref. Statement 21)	18,75.84	15,41.91
Total Receipts Public Account (Ref. Statement 21)	1,80,36.77	1,11,94.86	Total Disbursements Public Account (Ref. Statement 21)	1,88,61.16	1,14,70.58
Deficit in Public Account	8,24.39	2,75.72	Surplus in Public Account	...	...
Opening Cash Balance	(-)83.08	(-)2,33.45	Closing Cash Balance	(-)2,12.92	(-)83.08
Increase in cash balance	...	1,50.37	Decrease in cash balance	1,29.84	...

[1] For details please refer to Statement No. 21. in Volume II.

[2] '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 in Volume II.

ANNEXURE A
CASH BALANCES AND INVESTMENTS OF CASH BALANCES

	As On 31 March 2017	As On 1 April 2016
	(₹ in crore)	
(a) General Cash Balance		
1. Cash in Treasuries	...	...
2. Remittance in transit (local)	...	...
3. Deposits with Reserve Bank ^[*]	(-)2,12.92	(-)83.08
Total	(-)2,12.92	(-)83.08
4. Investment held in the "Cash Balance Investment Account"	1,55.53	(-)1,32.61
Total (a)	(-)57.39	(-)2,15.69
(b) Other Cash Balance and Investments		
1. Cash with Departmental Officers viz. Forest and Public Works Officers	(-)4.99	(-)4.77
2. Permanent Advance for Contingent Expenditure with Departmental Officers	...	
3. Investment of earmarked Funds	2,44.54	2,11.23
Total (b)	2,39.55	2,06.46
Total (a) and (b)	1,82.16	(-)9.23

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 2016-17 advised to the RBI till 31-03-2017

There was a difference of ₹ 66.59 crore (Cr) between the figures reflected in the accounts of Government of Mizoram- ₹ 2,12.92 crore (Cr) and as intimated by the Reserve Bank of India- ₹ 1,46.33 crore (Dr). The difference is under reconciliation. Difference is due to the following factors:

	(₹ in crore)	
1. Misclassification by Bank /Treasury	Cr	₹ 66.59
Total	Cr	₹ 66.59

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

[*] The cash balance ('Deposits with RBI' above) is the closing cash balance of the year as on 31 March 2017 but worked out by 10 April 2017 and not simply the daily balance as on 31 March 2017.

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 2017).

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 2016-17 is given below:

(i)	Number of days on which the minimum balance was maintained without taking any advance	365 days
(ii)	Number of days on which the minimum balance was maintained by taking ordinary ways and means advance	...
(iii)	Number of days on which the minimum balance was maintained by taking special ways and means advances	...
(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 2017 but worked out by 10 April 2017 and not simply the daily balance as on 31 March 2017.

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 as on 1 April 2016	Amount obtained during 2016-17	Amount Repaid during 2016-17	Balance as on 31 March 2017	Interest realised during the year
(₹ in crore)					
Ordinary Ways and Means Advances	(-)2,03.28	...	...	(-)2,03.28	
Special Ways and Means Advances	2,17.39	...	...	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 ₹ 25.45 crore.

	Opening Balance as on 1 April 2016	Purchase during 2016-17	Sales during 2016-17	Closing Balance as on 31 March 2017	Interest realised during the year
(₹ in crore)					
Short Term investments					
Government of India Treasury Bills	(-)1,32.61	1,52,97.45	1,50,09.31	1,55.53	25.45
Long Term Investments					
Government of India Stock /Securities	...	...	...	...	...
Total	(-)1,32.61	1,52,97.45	1,50,09.31	1,55.53	25.45

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

**3 STATEMENT OF RECEIPTS
(CONSOLIDATED FUND)**

(₹ in crore)

	Description	2016-17	2015-16
I.	TAX REVENUE & NON-TAX REVENUE		
A.	Tax revenue		
A.1	Own Tax Revenue	4,41.81	3,58.41
	Land Revenue	8.58	8.88
	Stamps and Registration fees	3.26	3.57
	State Excise	72.26	60.60
	Sales Tax	3,07.81	2,47.04
	Taxes on goods and passengers	7.90	2.71
	Taxes on Vehicles	25.75	19.44
	Others	16.25	16.17
A. 2	Share of net proceeds of Taxes	28,00.63	23,48.11
	Corporation Tax	8,99.01	7,44.21
	Taxes on Income other than Corporation Tax	6,24.82	5,22.28
	Taxes on Wealth	2.05	0.10
	Customs	3,86.72	3,74.23
	Union Excise	4,41.60	3,06.57
	Service Tax	4,46.42	3,99.66
	Other Taxes and Duties on Commodities and Services	0.01	1.06
	Others	...	...
	Total A. Tax revenue	32,42.44	27,06.52
B.	Non-Tax Revenue		
	Interest receipts	48.34	30.73
	Dividends and Profits	...	...
	Miscellaneous General services	13.69	12.47
	Forestry and Wild Life	2.82	3.10
	Other Administrative Services	7.83	6.29
	Non-ferrous Mining and Metallurgical Industries	3.09	4.82
	Animal Husbandry	0.64	0.51
	Crop Husbandry	1.03	1.22
	Police	0.62	0.75

**3 STATEMENT OF RECEIPTS
(CONSOLIDATED FUND)**

(₹ in crore)

	Description		2016-17	2015-16
I.	TAX REVENUE & NON-TAX REVENUE - Concl'd.			
B.	Non-Tax Revenue			
	Public Works		0.49	1.62
	Others		2,86.67	2,36.12
	Total B. Non-Tax Revenue		3,65.22	2,97.63
II.	GRANTS FROM GOVERNMENT OF INDIA			
C.	Grants			
	Grants-in-aid from Central Government			
C.1	Non-Plan Grants			
		Grants under the proviso to Article 275 (1) of the Constitution	23,14.68	21,50.54
		Grants towards contribution to Calamity Relief Fund	16.20	15.30
		Grants under National Calamity Contingency Fund	...	...
		Other Grants	25.50	24.53
C.2	Grants for State /Union Territory Plan Schemes			
		Block Grants (of which EAP)	1,41.98	1,60.33
		Grants under the proviso to Article 275 (1) of the Constitution	19.27	36.18
		Grants for Central Road Fund	15.84	4.56 ^[a]
		Other Grants	5,94.32	6,23.60 ^[a]
C.3	Grants for Central Plan Schemes	Other Grants	37.83	40.22
C.4	Grants for Centrally Sponsored Plan Schemes	Other Grants	5,45.87	5,20.03
C.5	Grants for Special Plan Schemes	Scheme of North Eastern Council	79.15	96.96
	Total C. Grants		37,90.64	36,72.25
	Total Revenue Receipts (A+B+C)		73,98.30	66,76.40

^[a] Difference with last year's figure is due to rectification of printing errors.

**3 STATEMENT OF RECEIPTS
(CONSOLIDATED FUND)**

(₹ in crore)

	Description		2016-17	2015-16
III.	CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS			
D.	Capital			
	Disinvestment proceeds		...	...
	Others		...	...
	Total D. Capital		...	...
E.	Public Debt Receipts			
E.1	Internal Debt			
	Market Loans		6,71.96	2,00.05
	WMA ^[1] from RBI		...	2,62.53
	Bonds		...	...
	Loans from Financial Institutions		76.72	74.35
	Special Securities issued to National Small Savings Fund		...	22.34
	Other Loans		...	...
E.2	Loans and Advances from Central Government			
	Non-Plan Loans		...	...
	Loans for State Plan Schemes		6.84	3.80
	Loans for Central Plan Schemes		...	...
	Loans for Centrally Sponsored Plan Schemes		...	...
	Other		...	...
	Total E. Public Debt Receipts		7,55.52	5,63.07
F.	Loans and Advances by State Government (Recoveries)^[2]		22.45	25.84
G.	Inter-State Settlements		...	...
	Total Receipts in Consolidated Fund (A+B+C+D+E+F+G)		81,76.27	72,65.31

[1] WMA: Ways and Means Advances.

[2] Details are in Statement No. 7 in Volume I and Statement No. 18 in Volume II.

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

(₹ in crore)

	Description	Revenue	Capital	Loans and Advances	Total
A.	GENERAL SERVICES				
A.1	Organs of State	66.40	...	...	66.40
	Parliament/State/Union Territory Legislatures	19.12	...	...	19.12
	President, Vice President/Governor, Administrator of Union Territories	6.62	...	...	6.62
	Council of Ministers	3.82	...	...	3.82
	Administration of Justice	28.92	...	...	28.92
	Elections	7.92	...	...	7.92
A.2	Fiscal Services	73.06	...	...	73.06
	Land Revenue	18.54	...	...	18.54
	Stamps and Registration	0.30	...	...	0.30
	State Excise	28.91	...	...	28.91
	Taxes on Sales, Trade etc.	15.27	...	...	15.27
	Taxes on Vehicles	8.70	...	...	8.70
	Other Fiscal Services	1.34	...	...	1.34
A.3	Interest Payment and servicing debt	3,74.56	...	...	3,74.56
	Appropriation for Reduction or Avoidance of Debt	33.30	...	...	33.30
	Interest Payments	3,41.26	...	...	3,41.26
A.4	Administrative Services	8,19.24	49.19	...	8,68.43
	Public Service Commission	5.42	...	...	5.42
	Secretariat-General Services	96.23	...	...	96.23
	District Administration	38.73	...	...	38.73
	Treasury and Accounts Administration	23.95	...	...	23.95
	Police	4,84.50	27.09	...	5,11.59
	Jails	29.40	...	...	29.40
	Supplies and Disposals	0.88	...	...	0.88
	Stationery and Printing	15.54	...	...	15.54
	Public Works	49.06	22.10	...	71.16
	Other Administrative Services	75.53	...	...	75.53
A.5	Pensions and Miscellaneous General Services	7,63.79	...	...	7,63.79
	Pensions and other Retirement Benefits	7,61.40	...	...	7,61.40
	Miscellaneous General Services	2.39	...	...	2.39
	Total A. General Services	20,97.05	49.19	...	21,46.24

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

	Description	Revenue	Capital	Loans and Advances	Total
B.	Social Services				
B.1	Education, Sports, Art and Culture	11,61.86	20.59	...	11,82.45
	General Education	11,21.40	13.33	...	11,34.73
	Technical Education	9.15	...	...	9.15
	Sports and Youth Services	22.43	4.98	...	27.41
	Art and Culture	8.88	2.28	...	11.16
B.2	Health and Family Welfare	3,70.61	28.39	...	3,99.00
	Medical and Public Health	3,40.51	28.39	...	3,68.90
	Family Welfare	30.10	...	...	30.10
B.3	Water Supply, Sanitation, Housing and Urban Development	2,85.07	2,35.14	...	5,20.21
	Water Supply and Sanitation	1,89.77	62.68	...	2,52.45
	Housing	7.20	6.79	...	13.99
	Urban Development	88.10	1,65.67	...	2,53.77
B.4	Information and Broadcasting	10.63	...	...	10.63
	Information and Publicity	10.63	...	...	10.63
B.5	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	3,01.02	0.40	...	3,01.42
	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	3,01.02	0.40	...	3,01.42
B.6	Labour and Labour Welfare	14.85	...	...	14.85
	Labour and Employment	14.85	...	...	14.85
B.7	Social Welfare and Nutrition	1,54.76	28.77	...	1,83.53
	Social Security and Welfare	1,42.96	28.77	...	1,71.73
	Nutrition	1.57	...	...	1.57
	Relief on account of Natural Calamities	10.23	...	...	10.23
B.8	Others	2.05	...	...	2.05
	Other Social Services	...	...	...	...
	Secretariat-Social Services	2.05	...	...	2.05
	Total B. Social Services	23,00.85	3,13.29	...	26,14.14

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

	Description	Revenue	Capital	Loans and Advances	Total
C.	Economic Services				
C.1	Agriculture and Allied Activities	5,09.06	44.79	4.99	5,58.84
	Crop Husbandry	1,85.40	...	...	1,85.40
	Soil and Water Conservation	19.01	...	...	19.01
	Animal Husbandry	53.63	2.24	...	55.87
	Dairy Development	1.07	...	...	1.07
	Fisheries	29.62	...	...	29.62
	Forestry and Wild Life	1,28.35	...	...	1,28.35
	Food Storage and Warehousing	50.17	40.69	...	90.86
	Agricultural Research and Education	17.09	...	...	17.09
	Co-operation	13.41	1.34	4.99	19.74
	Other Agricultural Programmes	11.31	0.52	...	11.83
C.2	Rural Development	3,44.61	6.02	...	3,50.63
	Special Programmes for Rural Development	79.50	...	...	79.50
	Rural Employment	2,12.09	...	...	2,12.09
	Land Reforms	5.40	...	...	5.40
	Other Rural Development Programmes	47.62	6.02	...	53.64
C.3	Special Areas Programmes	40.62	45.50	...	86.12
	North Eastern Areas	40.62	...	...	40.62
	Special Areas Programmes	...	45.50	...	45.50
C.4	Irrigation and Flood Control	10.52	5.98	...	16.50
	Medium Irrigation	...	...	...	...
	Minor Irrigation	10.52	5.98	...	16.50
	Command Area Development	...	...	...	...
	Flood Control Project	...	...	...	...
C.5	Energy	4,64.79	43.23	...	5,08.02
	Power	4,64.62	43.23	...	5,07.85
	New and Renewable Energy	0.17	...	...	0.17
C.6	Industry and Minerals	99.59	...	...	99.59
	Village and Small Industries	93.19	...	...	93.19
	Industries	1.21	...	...	1.21

4 STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND BY FUNCTION AND NATURE
A. EXPENDITURE BY FUNCTION - Concl'd.

(₹ in crore)

	Description	Revenue	Capital	Loans and Advances	Total
C.	Economic Services-concl'd.				
C.6	Industry and Minerals-concl'd.				
	Non-ferrous Mining and Metallurgical Industries	5.19	...	...	5.19
	Cement and Non-Metallic Mineral Industries	...	...	...	...
	Other Outlays on Industries and Minerals	...	...	...	...
C.7	Transport	2,88.80	3,73.92	...	6,62.72
	Civil Aviation	8.11	2.76	...	10.87
	Roads and Bridges	2,53.95	3,69.72	...	6,23.67
	Road Transport	26.15	1.44	...	27.59
	Inland Water Transport	0.59	...	...	0.59
C.8	Communications	8.26	...	...	8.26
	Other Communicatons Services	8.26	...	...	8.26
C.9	Science Technology and Environment	8.01	...	...	8.01
	Other Scientific Research	7.31	...	...	7.31
	Ecology and Environment	0.70	...	...	0.70
C.10	General Economic Services	58.18	29.49	...	87.67
	Secretariat-Economic Services	16.04	...	...	16.04
	Tourism	8.82	29.49		38.31
	Census Survey and Statistics	12.42	...	...	12.42
	Civil Supplies	17.04	...	...	17.04
	Other General Economic Services	3.86	...	...	3.86
	Total C. Economic Services	18,32.44	5,48.93	4.99	23,86.36
E.	Public Debt				
	Internal Debt of the State Government	...	...	2,91.95	2,91.95
	Loans and Advances from the Central Government	...	...	20.97	20.97
	Total E. Public Debt	...	...	3,12.92	3,12.92
F.	Loans and Advances	...	...	22.06	22.06
	Loans to Government Servants	...	...	22.06	22.06
	Miscellaneous Loans	...	...	...	...
	Total F. Loans and Advances	...	...	22.06	22.06
	Total Consolidated Fund of Mizoram Expenditure	62,30.34	9,11.41	3,39.97	74,81.72

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

(₹ in crore)

Head of Expenditure	2016-17			2015-16			2014-15		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
Salary	23,23.02	...	23,23.02	22,01.39	...	22,01.39	20,51.47	...	20,51.47
Pensionary Charge	7,61.40	...	7,61.40	6,16.30	...	6,16.30	5,45.26	...	5,45.26
Office Expenses	59.66	...	59.66	57.97	...	57.97	67.25	...	67.25
Rent, Rates & Taxes	3.21	...	3.21	4.11	...	4.11	3.24	...	3.24
Supplies and Materials	30.32	39.05	69.37	24.86	79.19	1,04.05	36.38	1,36.07	1,72.45
Grants-in-aid (Salaries)	4,80.97	...	4,80.97	4,68.21	...	4,68.21	3,96.23	...	3,96.23
Minor Works	4,53.77	0.58	4,54.35	2,98.78	...	2,98.78	3,32.15	...	3,32.15
Grants-in-aid (Non-Salary)	8,32.30	...	8,32.30	7,60.02	...	7,60.02	10,55.00	...	10,55.00
Subsidies	2.17	...	2.17	4.91	...	4.91	2.08	...	2.08
Scholarship and Stipends	2.79	...	2.79	73.30	...	73.30	82.12	...	82.12
Grants for creation of Capital Assets	1,32.04	...	1,32.04	1,10.01	...	1,10.01	1,80.58	...	1,80.58
Interest	3,41.26	...	3,41.26	3,69.27	...	3,69.27	3,05.83	...	3,05.83
Major Works	...	8,69.00	8,69.00	...	6,22.22	6,22.22	...	7,88.37	7,88.37
Others	8,07.43	3,42.75	11,50.18	5,81.73	5,66.97	11,48.70	5,94.86	11,94.74	17,89.60
Total	62,30.34	12,51.38	74,81.72	55,70.86	12,68.38	68,39.24	56,52.44	21,19.18	77,71.62

5 STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Description Head	1	2	3	4	5
	Expenditure during 2015-16	Progressive Expenditure up to 2015-16	Expenditure during 2016-17	Progressive Expenditure up to 2016-17	Increase(+) / Decrease(-) in Percentage
(₹ in crore)					
A. Capital Accounts of General Services					
4047 Capital Outlay on other Fiscal Services	...	3.30	...	3.30	...
4055 Capital Outlay on Police	15.37	1,49.13	27.09	1,76.22	76
4058 Capital Outlay on Stationery and Printing	1.36	8.20	...	8.20	...
4059 Capital Outlay on Public Works	15.53	3,02.68	22.10	3,24.78	42
4070 Capital Outlay on other Administrative Services	1.94	17.57	...	17.57	...
Total A. Capital Accounts of General Services	34.20	4,80.88	49.19	5,30.07	44.00
B. Capital Account of Social Services					
(a) Capital Account of Education, Sports, Art and Culture					
4202 Capital Outlay on Education, Sports, Art and Culture	29.31	3,06.68	20.59	3,27.27	(-)30
Total (a) Capital Account of Education, Sports, Art and Culture	29.31	3,06.68	20.59	3,27.27	(-)30
(b) Capital Account of Health and Family Welfare					
4210 Capital Outlay on Medical and Public Health	11.19	1,17.23	28.39	1,45.62	154
4211 Capital Outlay on Family Welfare	...	0.52	...	0.52	...
Total (b) Capital Account of Health and Family Welfare	11.19	1,17.75	28.39	1,46.14	154

5 STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Description Head	1	2	3	4	5
	Expenditure during 2015-16	Progressive Expenditure up to 2015-16	Expenditure during 2016-17	Progressive Expenditure up to 2016-17	Increase(+) / Decrease(-) in Percentage
(₹ in crore)					
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	41.74	9,84.37	62.68	10,47.05	50
4216 Capital Outlay on Housing	14.58	1,69.66	6.79	1,76.45	(-)53
4217 Capital Outlay on Urban Development	81.79	7,25.25	1,65.67	8,90.92	103
Total (c) Capital Account of Water Supply, Sanitation, Housing and Urban Development	1,38.11	18,79.28	2,35.14	21,14.42	70
(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	...
(e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes					
4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	...	...	0.40	0.40	...
Total (e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	...	...	0.40	0.40	...
(g) Capital Account of Social Welfare and Nutrition					
4235 Capital Outlay on Social Security and Welfare	33.34	2,01.66	28.77	2,30.43	(-)14
Total (g) Capital Account of Social Welfare and Nutrition	33.34	2,01.66	28.77	2,30.43	(-)14
Total B.Capital Account of Social Services	2,11.95	25,10.90	3,13.29	28,24.19	48

5 STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	1	2	3	4	5
		Expenditure during 2015-16	Progressive Expenditure up to 2015-16	Expenditure during 2016-17	Progressive Expenditure up to 2016-17	Increase(+) / Decrease(-) in Percentage
(₹ in crore)						
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	7.31	50.33	2.24	52.57	(-)69
4404	Capital Outlay on Dairy Development	...	0.49	...	0.49	...
4405	Capital Outlay on Fisheries	0.35	7.56	...	7.56	...
4406	Capital Outlay on Forestry and Wild Life	...	30.52	...	30.52	...
4408	Capital Outlay on Food Storage and Warehousing	1,06.74	9,72.89	40.69	10,13.58	(-)62
4416	Investments in Agricultural Financial Institutions	...	0.04	...	0.04	...
4425	Capital Outlay on Co-operation	7.25	31.02	1.34	32.36	(-)82
4435	Capital Outlay on other Agricultural Programmes	5.78	19.48	0.52	20.00	(-)91
Total	(a) Capital Account of Agriculture and Allied Activities	1,27.43	12,16.66	44.79	12,61.45	(-)65
(b) Capital Account of Rural Development						
4515	Capital Outlay on other Rural Development Programmes	2.18	75.88	6.02	81.90	176
Total	(b) Capital Account of Rural Development	2.18	75.88	6.02	81.90	176
(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	38.12	3,81.01	45.50	4,26.51	19
Total	(c) Capital Account of Special Areas Programme	38.12	7,22.46	45.50	7,67.96	19

5 STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Description Head	1	2	3	4	5
	Expenditure during 2015-16	Progressive Expenditure up to 2015-16	Expenditure during 2016-17	Progressive Expenditure up to 2016-17	Increase(+) / Decrease(-) in Percentage
(₹ in crore)					
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	6.21	3,41.68	5.98	3,47.66	(-)3
4705 Capital Outlay on Command Area Development	...	0.03	...	0.03	...
4711 Capital Outlay on Flood Control Projects	1.46	21.03	...	21.03	...
Total (d) Capital Account of Irrigation and Flood Control	7.67	3,63.70	5.98	3,69.68	(-)22
(e) Capital Account of Energy					
4801 Capital Outlay on Power Projects	67.35	14,65.53	43.23	15,08.76	(-)36
4810 Capital Outlay on New and Renewable Energy	...	1.96	...	1.96	...
Total (e) Capital Account of Energy	67.35	14,67.49	43.23	15,10.72	(-)36
(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 2015-16	Progressive Expenditure up to 2015-16	Expenditure during 2016-17	Progressive Expenditure up to 2016-17	Increase(+) / Decrease(-) in Percentage
(₹ in crore)					
C. Capital Account of Economic Services - conclud.					
(g) Capital Account of Transport					
5053 Capital Outlay on Civil Aviation	4.78	1,26.29	2.76	1,29.05	(-)42
5054 Capital Outlay on Roads and Bridges	1,94.49	20,45.47	3,69.72	24,15.19	90
5055 Capital Outlay on Road Transport	1.34	41.37	1.44	42.81	7
5056 Capital Outlay on Inland and Water Transport	...	5.28	...	5.28	...
Total (g) Capital Account of Transport	2,00.61	22,18.41	3,73.92	25,92.33	86
(j) Capital Account of General Economic Services					
5452 Capital Outlay on Tourism	21.46	1,12.09	29.49	1,41.58	37
5475 Capital outlay on Other General Economic Services	...	0.02	...	0.02	...
Total (j) Capital Account of General Economic Services	21.46	1,12.11	29.49	1,41.60	37
Total C. Capital Account of Economic Services	4,64.82	62,44.28	5,48.93	67,93.21	18
Total Expenditure Heads (Capital Account)	7,10.97	92,36.06	9,11.41	1,01,47.47	28

EXPLANATORY NOTE

“Investment: Government invested ₹ 1.34 crore in 2016-17, in Co-operative Bank, Societies etc. (Statement No. 16 of Vol. II). The total investment of Government in different concerns at the end of 2015-16 and 2016-17 were ₹ 33.39 crore and ₹ 34.73 crore respectively. No Dividend were received during 2015-16 and 2016-17. Further details are given in Statement No.19 of Vol. II.”

6 STATEMENT OF BORROWINGS AND OTHER LIABILITIES

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

(₹ in crore)

Nature of Borrowings	Balance as on 1 April 2016	Receipt during the year	Repayments during the year	Balance as on 31 March 2017	Net Increase (+) / Decrease (-)		As a percentage of total liabilities
					Amount	Per cent	
A. Public Debt							
6003 Internal Debt of the State Government							
Market Loans	16,03.62	6,71.96	2,04.61	20,70.97	4,67.35	29	31
WMA ^[2] from the RBI	(-)17.51[a]	...	...	(-)17.51	...	...	...
Bonds	2.28	...	...	2.28	...	...	...
Loans from Financial Institutions	2,61.61	76.72	73.01	2,65.32	3.71	1	4
Special Securities issued to National Small Savings Fund	2,33.20[a]	...	14.33	2,18.87	(-)14.33	(-)6	3
Other Loans	81.97	...	...	81.97	...	...	...
Total 6003	21,65.17	7,48.68	2,91.95	26,21.90	4,56.73	21	39
6004 Loans and Advances from the Central Government							
Non-Plan	41.05	...	...	41.05	...	...	...
Loans for State/Union Territory Plan Schemes	2,31.79	6.84	20.97	2,17.66	(-)14.13	(-)6	3
Loans for Central Plan Schemes	0.02	...	...	0.02	...	...	...
Loans for Centrally Sponsored Plan Schemes	16.78	...	...	16.78	...	...	...
Loans for Special Schemes	15.69	...	...	15.69	...	...	...
Ways and Means Advances	...	...	...	...	...	...	...
Total 6004	3,05.33	6.84	20.97	2,91.20	(-)14.13	(-)5	4
Total Public Debt	24,70.50	7,55.52	3,12.92	29,13.10	4,42.60	18	43

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

[a] Difference of ₹ 0.01 lakh with last year's figure is due to rectification of printing errors.

6 STATEMENT OF BORROWINGS AND OTHER LIABILITIES

(₹ in crore)

Nature of Borrowings	Balance as on 1 April 2016	Receipt during the year	Repayments during the year	Balance as on 31 March 2017	Net Increase (+) / Decrease (-)		As a percentage of total liabilities
					Amount	Per cent	
B. Other Liabilities							
Public Accounts							
Small Savings, Provident Funds etc.	28,58.59	8,37.21	7,74.46	29,21.34	62.75	2	43
Reserve funds bearing Interest	0.81	10.15	15.75	(-)4.79	(-)5.60	(-)691	...
Reserve funds not bearing Interest	6.52	33.30	33.30	6.52	...	...	...
Deposits bearing Interest	2.55	...	...	2.55	...	...	...
Deposits not bearing Interest	10,68.42	6,96.25	8,78.37	8,86.30	(-)1,82.12	(-)17	13
Total Other Liabilities	39,36.89	15,76.91	17,01.88	38,11.92	(-)1,24.97	(-)3	57
Total Public Debt and Other Liabilities	64,07.39	23,32.43	20,14.80	67,25.02	3,17.63	5	...

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 open market, (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 in Vol. II.

2. Market loans bearing interest: These comprises long term loans (which have a currency of more than 12 months) raised in open market. In 2016-17, seven loans of ₹ 50.00 crore, ₹ 1,20.00 crore, ₹ 96.58 crore, ₹ 1,01.30 crore, ₹ 54.02 crore, ₹ 1,50.00 crore and ₹ 1,00.05 crore were raised from the market which bear interest at 8.05% , 7.21%, 8.15%, 8.24%, 8.41%, 8.45% and 8.61% respectively redeemable at par in 2026, 2026, 2019, 2019, 2020, 2021 and 2021 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 2016-17 are given below:

Description	Balance as on 1 April 2016	Addition during the year	Interest on investment	Withdrawals during the year	Balance as on 31 March 2017
(₹ in crore)					
Sinking Fund	2,01.74	31.30	...	...	2,33.04
Total	2,01.74	31.30	...	...	2,33.04

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 2016-17 amounted to ₹ 8,37.21 crore and ₹ 7,74.46 crore was repaid during the year. The balance outstanding at the end of the year was ₹ 29,21.34 crore which was 100 per cent of the total Public Debt of the State Government as on 31 March 2017.

4. Loans and Advances from Government of India: During 2016-17 the loan to the extent of ₹ 6.84 crore were received by the State Government from Government of India and ₹ 20.97 crore were paid towards repayment of loans. Details of loans from Government of India are given in Annexure to Statement No.17 in Vol. II.

Nature of Obligation	Balance as on 1 April 2016	Receipt during the year	Repayment during the year	Balance as on 31 March 2017	Net Increase(+) or Decrease(-) during the year
(₹ in crore)					
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.	10,74.94 ^[a]	7,29.54	9,11.66	8,92.82	(-)1,82.12
Total	10,77.49^[a]	7,29.54	9,11.66	8,95.37	(-)1,82.12

^[a] Difference with last year's closing balance is due to rectification of printing mistake.

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 2015-16 and 2016-17 were as shown below:

	2016-17	2015-16	(₹ in crore) Net increase(+) or decrease(-) during the year
i) Gross Debt and Other obligation outstanding at the end of the year	67,25.02	64,07.39	3,17.63
ii) Interest paid by Government			
(a) Public Debt and Small savings, Provident Funds etc.	3,41.26	3,69.27	(-)28.01
(b) Other obligations	...	...	...
Total (i) & (ii)	70,66.28	67,76.66	2,89.62
iii) Deduct			
(a) Interest received on loans and advances given by Government	22.89	18.24	4.65
(b) Interest realised on investment of cash balance	25.45	12.39	13.06
Total (iii)	48.34	30.63	17.71
iv) Net interest charges	2,92.92	3,38.64	(-)45.72
v) Percentage of gross interest to total revenue receipts [item (ii)]	4.61	5.53	(-)0.92
vi) Percentage of net interest to total revenue receipts [item (iv)]	3.96	5.07	(-)1.11

5. Appropriation for reduction or avoidance of Debt

During 2016-17 an amount of ₹ 31.30 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 as on 1 April 2016	Disbursements during the year	Repayments during the year	Loans and advances written off	Balance as on 31 March 2017	Per cent increase / decrease during the year
	(₹ in crore)					
01 Social Services						
Loans for Housing	1,04.32	...	7.88	...	96.44	(-)8
Loans for Urban Development	1.17	...	...	...	1.17	...
Loans for Social Security and Welfare	1.13	...	...	...	1.13	...
Total 01 Social Services	1,06.62	...	7.88	...	98.74	(-)7
02 Economic Services						
Loans for Co-operation	15.31	4.99	1.19	...	19.11	25
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	0.18	...	0.02	...	0.16	(-)11
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	42.57	4.99	1.21	...	46.35	9

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

7 STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Sectors/Loanee Groups ^[1]	Balance as on 1 April 2016	Disbursements during the year	Repayments during the year	Loans and advances written off	Balance as on 31 March 2017	Per cent increase / decrease during the year
	(₹ in crore)					
03 Loans to Government Servant						
Loans to Government Servants etc.	48.33	22.06	13.36	...	57.03	18
Total 03 Loans to Government Servant	48.33	22.06	13.36	...	57.03	18
04 Miscellaneous Loans						
Miscellaneous Loans	3.69	...	...	...	3.69	...
Total 04 Miscellaneous Loans	3.69	...	...	...	3.69	...
Total	2,01.21	27.05	22.45	...	2,05.81	2

^[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 2015-16 and 2016-17 :

(₹ in crore)

Name of Concern	2016-17			2015-16		
	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 / Statutory Corporations	2	6.99	...	2	6.99	...
Co-operative Bank, Societies etc.	423	27.74	...	423	26.40	...
Total	425	34.73	...	425	33.39	...

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 as on 31 March 2017 in various sectors are shown below:

Sector-wise disclosure for Guarantees:

(₹ in crore)

Sector (No. of Guarantees within bracket)	Maximum amount guaranteed (Principal only)	Outstanding at the beginning of the year 2016-17		Additions during the year	Deletions (other than invoked) during the year	Invoked during the year		Outstanding at the end of the year 2016-17		Guarantee Commission or fee		Other material details
		Principal	Interest			Discha- rged	Not Discha- rged	Principal	Interest	Rece- ivable	Rece- ived	
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Co-operative	1,49.28	33.36	17.49	...	...	17.88	...	15.48	27.44	...	...	...
2. Government Companies	59.93	15.93	9.00	...	...	...	...	15.93	12.16	...	...	...
3. Other Statutory Corporation	59.13	17.36	1.88	...	...	0.97	...	16.39	1.50	...	...	...
4. Other Institutions	25.60	5.20	...	30.00	...	0.10	...	35.10	-	[a]	[a]	...
Total	2,93.94	71.85	28.37	30.00	...	18.95	...	82.90	41.10	[a]	[a]	...

[a] Information was not furnished by the State Government. However, as per accounts compiled, an amount of ₹ 0.13 crore was received by the State Govt. as Guarantee Fee during 2016-17 against the receivable amount of ₹ 0.23 crore.

10 STATEMENT OF GRANTS-IN-AID GIVEN BY THE GOVERNMENT

(i) Grants-in-aid paid in cash

(₹ in crore)

Grantee Institutions	Grants released			Grants for creation of capital assets		
	2016-17			2015-16	2016-17	2015-16
	Non-Plan	Plan including CSS and CP	Total			
1	2			3		
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)	23.48	5.67	29.15	7.70	10.72	...
(iii) Others: a) MPCB	...	...	...	...	...	...
3. Public Sector Undertakings						
(i) Government Companies: a) Health Care	...	...	...	...	...	...
(ii) Statutory Corporations: a) National Service Scheme	...	...	...	1.61	...	...
b) Mizoram Youth Commission	...	1.61	1.61	...	...	...
c) Mizoram State Sports Council	4.74	4.77	9.51	...	0.77	...

10 STATEMENT OF GRANTS-IN-AID GIVEN BY THE GOVERNMENT

(i) Grants-in-aid paid in cash

(₹ in crore)

Grantee Institutions	Grants released			Grants for creation of capital assets		
	2016-17		2015-16	2016-17	2015-16	
	Non-Plan	Plan including CSS and CP	Total			
1	2			3		
4. Autonomous Bodies						
(i) (CADC, LADC & MADC)	2,22.15	71.58	2,93.73	32.09	...	...
(ii) Universities	...	...	...	...
(iii) Development Authorities (Aizawl Development Authorities - UD & PA)	...	...	...	0.10	...	...
(iv) Co-operative Institutions: a) Co-operative Societies	...	...	...	...	...	...
(v) Others:						
a) MBSE	7.27	0.30	7.57	...	...	...
b) Health & F.W.	...	...	...	...	...	...
c) LADC	...	...	...	...	...	...
d) Zoram Energy Development Agency (ZEDA)	...	...	...	...	...	...
e) AH & Vety	...	...	...	...	...	...
5. Non-Government Organisations						
a) Mizoram Olympic Association	...	0.05	0.05	...	...	...
b) Health & F.W.	...	...	...	...	...	...
6. Others	7.85	9,63.80	9,71.65	11,86.73	1,20.55	1,10.01
Total	2,65.49	10,47.78	13,13.27	12,28.23	1,32.04	1,10.01

10 STATEMENT OF GRANTS-IN-AID GIVEN BY THE GOVERNMENT

(ii) Grants-in-aid given in kind ^[*]

(₹ in crore)

	Name / Category of the Grantee	Value of Grants-in-aid in kind		Value of Grants-in-aid in kind being Capital Asset in Nature	
		2016-17	2015-16	2016-17	2015-16
	1	2		3	
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)	Co-operative Institutions	...	...	...	...
(iv)	Others	...	...	...	...
5.	Non-Government Organisations	...	...	...	...
	Total	...	...	...	...

[*] Information has not been furnished by the State Government (August 2017).

11 STATEMENT OF VOTED AND CHARGED EXPENDITURE

Particulars	Actuals					
	2016-17			2015-16		
	Charged	Voted	Total	Charged	Voted	Total
	(₹ in crore)					
Expenditure Heads (Revenue account)	3,93.50	58,36.84	62,30.34	4,16.84	51,54.02	55,70.86
Expenditure Heads (Capital account)	...	9,11.41	9,11.41	...	7,10.97	7,10.97
Disbursement under						
Public Debt	3,12.92	...	3,12.92	5,50.28	...	5,50.28
Loan and Advances (A)	...	27.05	27.05	...	7.13	7.13
Inter-State Settlement Account	...	...	...	...	...	...
Transfer to Contingency Fund (A)	...	...	...	...	...	...
Total	7,06.42	67,75.30	74,81.72	9,67.12	58,72.12	68,39.24

(A) The Figures have been arrived at as follows :

E. Public Debt ^[*]						
Internal Debt of the State Government	2,91.95	...	2,91.95	5,29.53	...	5,29.53
Loans and Advances from the Central Government	20.97	...	20.97	20.75	...	20.75
F. Loans and Advances ^[*]	...	27.05	27.05	...	7.13	7.13
G. Inter-State Settlement						
Inter-State Settlement	...	...	...	...	...	...
Transfer to the Contingency Fund	...	...	...	...	...	...
Appropriation to the Contingency Fund	...	...	...	...	...	...
Total	3,12.92	27.05	3,39.97	5,50.28	7.13	5,57.41

^[*] A more detailed account is given in Statement No.18 of Vol. II.

11 STATEMENT OF VOTED AND CHARGED EXPENDITURE

i) The percentage of charged expenditure and voted expenditure to total expenditures during 2015-16 and 2016-17 was as under:

Year	Percentage of total expenditure	
	Charged	Voted
2015-16	14.14	85.86
2016-17	9.44	90.56

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

	As on 1 April 2016	During the year 2016-17	As on 31 March 2017
	(₹ in crore)		
Capital and Other Expenditure			
Capital Expenditure (Sub-Sector wise)			
General Services			
Fiscal Services	3.30	...	3.30
Police	1,49.13 ^[a]	27.09	1,76.22
Public Works	3,02.68	22.10	3,24.78
Other Administrative Services	17.57	...	17.57
Stationery and Printing	8.20	...	8.20
Social Services			
Education, Sports, Art and Culture	3,06.68	20.59	3,27.27
Health and Family Welfare	1,17.75	28.39	1,46.14
Water Supply, Sanitation, Housing and Urban Development	18,79.28	2,35.14	21,14.42
Information and Broadcasting	5.53 ^[a]	...	5.53
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	...	0.40	0.40
Social Welfare and Nutrition	2,01.66	28.77	2,30.43
Economic Services			
Agriculture and Allied Activities	12,16.66	44.79	12,61.45
Rural Development	75.88	6.02	81.90
Special Areas Programme	7,22.46 ^[a]	45.50	7,67.96
Irrigation and Flood Control	3,63.70	5.98	3,69.68
Energy	14,67.49	43.23	15,10.72
Industry and Minerals	67.57	...	67.57
Transport	22,18.41	3,73.92	25,92.33
General Economic Services	1,12.11 ^[a]	29.49	1,41.60
Total Capital Expenditure	92,36.06	9,11.41	1,01,47.47

^[a] Difference with the last year's figures are due to rectification of printing errors.

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

	As on 1 April 2016	During the year 2016-17	As on 31 March 2017
	(₹ in crore)		
F. Loans and Advances			
Loans for Housing	1,04.32	(-)7.88	96.44
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	15.31	3.80	19.11
Loans for Other Agricultural Programmes	9.08	...	9.08
Loans for North Eastern Areas	0.18	(-)0.02	0.16
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.	48.33	8.70	57.03
Miscellaneous Loans	3.69	...	3.69
Total F. Loans and Advances	2,01.21	4.60	2,05.81
Total Capital and Other Expenditure	94,37.27	9,16.01	1,03,53.28

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

	As on 1 April 2016	During the year 2016-17	As on 31 March 2017
	(₹ in crore)		
PRINCIPAL SOURCES OF FUNDS			
Revenue Surplus			
Add- Adjustment on Account of retirement /Disinvestment	...	11,67.96	...
E. Public Debt			
Internal Debt of the State Government	21,65.17	4,56.73	26,21.90
Loans and Advances from the Central Government	3,05.33	(-)14.13	2,91.20
I. Small Savings, Provident Funds etc.	28,58.59	62.75	29,21.34
Total Debt	53,29.09	5,05.35	58,34.44
Other Obligations			
Contingency Fund	0.10	...	0.10
J. Reserve Fund	2,18.57 ^[a]	27.70	2,46.27
K. Deposit and Advances	10,71.08	(-)1,81.80	8,89.28
L. Suspense and Miscellaneous	11,78.60 ^[a]	(-)5,11.38	6,67.22
M. Remittances	(-)1,16.27	99.78	(-)16.49
Total Other Obligations	23,52.08	(-)5,65.70	17,86.38
Total Debt and Other Obligations	76,81.17	(-)60.35	76,20.82
Deduct Cash Balance	(-)83.08	(-)1,29.84	(-)2,12.92
Deduct Investment	78.63	3,21.44	4,00.07
Add -Amount closed to Government Account during 2016-17	...	...	...
Net Provision of funds	76,85.62	9,16.01	74,33.67[Y]

^[a] Difference with the last year's year's figures are due to rectification of printing errors.

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

Note : The net provision of Funds (Y) shown in the Statement differs from the Net Capital and other expenditure (X) up to the end of the year 2016-17 by ₹ 29,19.61 crore. This is explained below:

1.	Accumulated Revenue Surplus Accounts.	₹ 29,20.46 crore
2.	Items of difference explained at page 114-115 of Finance Accounts for the year 1993-94 Accounts from	₹ (-)0.85 crore
Total		₹ 29,19.61 crore

13 SUMMARY OF BALANCES
CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT

A. The following is a summary of balances as on 31 March 2017

Debit Balance	Sector of the General Account	Name of the Account	Credit Balance
(₹ in crore)			(₹ in crore)
72,27.86	A to D and Part of L	CONSOLIDATED FUND	
		Government Account	...
...	E.....	Public Debt	29,13.10
2,05.81	F.....	Loans and Advances	...
		CONTINGENCY FUND	
		Contingency Fund	0.10
		PUBLIC ACCOUNT	
	I.....	Small Savings, Provident Funds. etc.	29,21.34
	J.....	RESERVE FUNDS	
4.79		(i) Reserve funds bearing Interest	...
		Gross Balance	
		Investment	
		(ii) Reserve funds not bearing Interest	2,51.06
		Gross Balance	
		Investment	
2,44.54	K.....	DEPOSIT AND ADVANCES	
		(i) Deposits bearing Interest	2.55
		(ii) Deposits not bearing Interest	8,86.30
		(iii) Advances	0.43
	L.....	SUSPENSE AND MISCELLANEOUS	
1,55.53		Investments	...
		Other Items(Net)	6,67.22
16.49	M.....	REMITTANCES	...
(-)2,12.92	N.....	CASH BALANCE (Closing)	...
76,42.10		Total	76,42.10

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	Details	Credit
(₹ in crore)		(₹ in crore)
74,84.41	A- Amount at the Debit of the Government Account as on 1 April 2016	
62,30.34	B-Receipt Heads (Revenue Account)	73,98.30
	C-Receipt Heads (Capital Account)	
9,11.41	D-Expenditure Heads (Revenue Account)	
	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 2017	72,27.86
1,46,26.16	Total	1,46,26.16

(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 2016 to 31 March 2017. The accounts of receipts and expenditure of Government of Mizoram have been compiled from the initial accounts rendered by 11 Treasuries, 3 Resident Commissioners, 70 Public Works and 35 Forest Divisions and Advices of the Reserve Bank of India. The delay in submission of the monthly accounts ranged between 1 to 18 days by account rendering units. Such delays have affected timely submission of the Monthly Civil Accounts to the State Government. However, no accounts were excluded at the end of the year.

(ii) Basis of Accounting:

The accounts represent the actual receipts and disbursement during the accounting period, with the exception of some book adjustments (**Annexure A**). Physical Assets and Financial Assets such as investments etc., are shown at 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 accounting 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 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' and '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 2016-17, an amount of ₹ 1,535.78 crore under 43 Revenue Major Heads of accounts on the Receipt side constituting 20.76 *per cent* of the total Revenue of ₹ 7,398.30 crore was recorded under the Minor Head 800 'Other Receipts'. Similarly, ₹1,221.84 crore under 47 Revenue and Capital Major Heads of accounts on the expenditure side constituting 17.11 *per cent* of the total expenditure ₹ 7,141.75 crore (Revenue

and Capital) was 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 under the respective Major Head are given in **Annexure B and C** respectively.

(ii) Unadjusted Abstract Contingent (AC) Bills:

Drawing and Disbursing Officers are authorised to draw sums of money by preparing Abstract Contingent (AC) bills by debiting service heads. They are required to present Detailed Contingent (DC) Bills containing vouchers in support of final expenditure within one month of the drawal of AC bills. Prolonged non-submission of DC bills renders the expenditure under AC bills opaque. Details of AC bills outstanding as on 31 March 2017 are as given below:

Table No. 1 : Status of AC Bills Outstanding

Year	Number of pending DC bills	Amount (₹ in crore)
Up to 2014-15	60	17.89
2015-16	01	5.58
2016-17 - 2017	01	0.97
Total	62	24.44

Out of ₹ 141.61 crore drawn against AC bills in 2016-17, AC bills amounting to ₹ 0.40 crore (0.28 *per cent*) were drawn in March 2017. It is observed that compared to last year, drawal of AC bill in March 2017 is reduced by an amount of ₹ 9.76 crore.

(iii) Outstanding Utilisation Certificates (UCs) :

Institutions receiving Grants-in-Aid from Government of Mizoram are required to furnish Utilisation Certificates within 12 months, countersigned by the controlling authority after verification. To the extent of non-receipt of Utilisation Certificates, 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 2017 accounts, 27 Utilisation Certificates for the two years amounting to ₹ 63.17 crore remained outstanding (₹ 35.40 crore for 2011-12 and ₹ 27.77 crore for 2015-16).

(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 43.11 *per cent* of total receipts and 81.78 *per cent* of total expenditure during 2016-17.

(v) Cash Balance:

There is a difference of ₹ 66.59 crore (net credit) as on 31 March 2017 between the Cash Balance as worked out by the Accountant General and as reported by the Reserve Bank of India. This difference was mainly due to erroneous reporting by the accredited banks to the Reserve Bank of India, Nagpur which was responsible for maintaining the Cash Balance of the State Government.

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 ₹ 747.52 crore (12 *per cent* of the total revenue expenditure of ₹ 6,230.34 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 balance to NSDL cannot be confirmed.

During the year 2016-17, employee's contribution was ₹ 14.59 crore and the State Government contributed ₹ 13.88 crore. Out of the total contribution of ₹ 28.47 crore, State Government transferred ₹ 27.76 crore to NSDL (₹ 13.88 crore as employee's contribution and ₹ 13.88 crore as State's matching share including ₹ 0.23 crore of un-transferred employee's contribution and ₹ 0.23 crore of un-transferred State Government's matching share for the year 2015-16). The balance amount of ₹ 0.94 crore being the employee's contribution for the year 2016-17 was not transferred to NSDL as on 31 March 2017. 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 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 shall not exceed 25 *per cent* of the Gross State Domestic Product (GSDP) estimated for the year and total 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 2016 (₹ 100.22 crore) work out to 0.66 *per cent* of the GSDP estimated for the year 2016-17 (₹ 15,211.93 crore). During the year, fresh guarantees for ₹ 30.00 crore were given by the State Government which works out to 0.20 *per cent* of GSDP.

As per the Act, the State Government should charge a minimum of 0.75 *per cent* of the guaranteed amount as guarantee commission which shall form the corpus of Guarantee Redemption Fund. Guarantee Commission shall not be waived under any circumstances. During 2016-17, a total amount of ₹ 0.13 crore was collected as guarantee fee by the State Government on the fresh guarantees of ₹ 30.00 crore against recoverable amount of ₹ 0.23 crore (₹ 30.00 crore x 0.75 *per cent*). Thus there was a short collection of revenue by ₹ 0.10 crore (₹ 0.23 crore minus ₹ 0.13 crore).

(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 the 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 like arrears in repayments and loans in perpetuity, 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 2017, the total investment of the State Government in Public Sector Undertakings and Co-operatives was ₹ 34.73 crore. These figures required confirmation by the concerned Department (including Finance) and the concerned entity. During the year 2016-17, the State Government had invested ₹ 1.34 crore in other Co-operatives.

(v) Reserve Fund and Deposits:

There are 5 Reserve Funds earmarked for specific purposes, out of which 2 funds have been inactive for 6 years and 15 years respectively. The total accumulated balance at the end of 31 March 2017 in these five funds was ₹ 246.27 crore (₹ 239.75 crore in active funds and ₹ 6.52 crore in inactive funds), out of which ₹ 244.54 crore (99.30 *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 1 April 2016 as detailed below:

Table No. 2 : Interest against Reserve Fund and deposits bearing interest**(₹ in crore)**

Sector	Sub-sector	Minimum rate of interest estimated	Balance at the beginning of 2016-17	Interest Due
J. Reserve Funds	(a) Reserve Funds Bearing Interest (SDRF)	7.50 per cent (average of Ways and Means interest rate)	0.81	0.06
K. Deposits and Advances	(a) Deposits Bearing Interest –MH 8336 -800 Other Deposits, plus (b) MH 8342-120 Misc-Deposits	7.50 per cent (average of Ways and Means interest rate)	2.55	0.19
Total Interest				0.25

(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 2016-17, against the minimum required contribution of ₹ 32.04 crore (0.50 per cent of outstanding liabilities of ₹ 6,407.39 crore as on 31 March 2016), the State Government contributed ₹ 31.30 crore, resulting in short contributions by ₹ 0.74 crore. Total accumulations in the Fund as on 31 March 2017 was ₹ 233.04 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 Reserve Bank of India.

There were no outstanding invoked guarantees in 2016-17. The State Government transferred ₹ 2.00 crore during the year to the Fund. Balance of ₹ 11.50 crore remaining in the fund as on 31 March 2017 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) as recommended by the Thirteenth Finance Commission. 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 on 1 April 2016, the fund had a balance of ₹ 0.81 crore. During 2016-17, the Central Government released an amount of ₹ 16.20 crore towards State Disaster Response Fund (SDRF). The State Government transferred an amount of ₹ 10.15 crore to the Public Account, which is less than the Central contribution and State share (Central share ₹ 16.20 crore and State share ₹ 1.80 crore) resulting in less transfer of ₹ 7.85 crore. During 2016-17, the State Government had withdrawn ₹ 15.75 crore from the Fund and kept the amount in bank account. Consequently, it was not possible to assess the extent to which the withdrawn amounts had actually been spent on natural calamities.

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

The accounting procedure relating to the Central Road Fund prescribes that the receipt of the grant from 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).

Government of India released ₹15.84 crore from Central Road Fund to the State Government in 2016-17. However, due to non-availability of budget provision under Head of Account-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 of the utilisation of the grant of ₹15.84 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) Rush of Expenditure:

In terms of Rule 56 (3) of 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 ₹ 2,147.71 crore in March 2017 and ₹ 261.73 crore on the last working day of March 2017 i.e. 30.07 per cent and 3.66 per cent respectively of

total expenditure ₹ 7,141.75 crore (Revenue and Capital). Treasury-wise details of significant transactions are given in **Annexure F**.

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

As per the recommendation of the Sub-Group of Chief Ministers on rationalisation of Centrally Sponsored Schemes (CSSs), the existing 66 CSSs have now been restructured in to 28 CSSs. 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 ₹ 1,738.56 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 2016-17, Clearance memos from Reserve Bank of India, CAS, Nagpur and supporting sanction orders from the respective Ministries were received in respect of ₹ 1,434.26 crore and appropriately booked in the accounts of the State Government under Major Head 1601 Grants-in-aid from Central Government. Since the State Government continued to depict the plan expenditure in terms of the existing classification pattern, it was not possible to track the detail of expenditure on the 28 CSSs which was incurred from amounts released by the Government of India.

(x) 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 State Implementing Agencies/Non-Government Organizations (NGOs) for implementation of various schemes/programmes. As per the Public Financial Management System (PFMS) portal of the Controller General of India (CGA), Government of India released ₹ 290.53 crore to the State implementing agencies during 2016-17. Details are at Appendix VI in Vol. II.

(xi) 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 Fiscal Responsibility and Budget Management (FRBM) Acts. Government of Mizoram has not amended their Act in term of recommendations of Fourteenth Finance Commission. However, in the Fiscal Policy Strategy statement laid before the Mizoram Legislative Assembly on 17 March 2016 as required under Section 6(6) of the Mizoram FRBM Act, 2006, the fiscal target set by Fourteenth Finance Commission have been recognised but Government of Mizoram had not fixed any target for Revenue Surplus, Fiscal Deficit and Outstanding debt for 2016-17. The State Government's performance as reflected in the accounts during the year 2016-17, is given below:

Table No. 3 : The State Government's performance as reflected in the accounts during the year 2016-17

Sl. No.	Targets	Achievements during 2016-17 as per the accounts
1.	No target for Revenue Surplus has been fixed for 2016-17.	The Government of Mizoram had a Revenue Surplus of ₹ 1,167.96 crore in 2016-17.
2.	No target for Fiscal Deficit to the <i>per cent</i> of GSDP[*] has been fixed for 2016-17.	The State had a Fiscal Surplus of ₹ 251.95 crore for 2016-17 as per the accounts, which was 1.66 <i>per cent</i> of GSDP[*].
3.	Outstanding debt target to the percentage of GSDP[*] has not been fixed for 2016-17.	The outstanding debt for 2016-17 (₹ 6,725.02 crore) was 44.21 <i>per cent</i> of GSDP[*].

[*] **GSDP** (Gross State Domestic Product) estimate for 2016-17 was ₹ 15,211.93 crore as per the Directorate of Economic and Statistics, Government of Mizoram as on 29 May 2017.

(xii) Impact of incorrect booking on Revenue Surplus:

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

Table No. 4 : Status of Impact of incorrect booking on Revenue Surplus

(₹ 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	...	0.94	...	0.94
Para 3(ii) of Note to Accounts	Short collection of Guarantee fee	...	0.10	...	0.10
Para 3(v) (a) of Notes to Accounts	Non-adjustment of interest payment on Interest bearing Funds	...	0.25	...	0.25
Para 3 (v) (b) of Notes to Accounts	Shortfall in State Government contribution to Consolidated Sinking Fund	...	0.74	...	0.74
Net Impact (Over-statement)			2.03		2.03

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 2016-17	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 Fund
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	31.30	Investment made by RBI on 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	10.15	Transfer of Fund to State Disaster Response Fund
Total				127.45	

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	25.75	3.04	11.81
0049 Interest Receipts	48.34	22.13	45.78
0056 Jails	0.04	0.04	100.00
0057 Supplies and Disposals	0.05	0.05	100.00
0059 Public Works	0.49	0.49	100.00
0070 Other Administrative Services	7.83	2.22	28.35
0202 Education, Sports, Art and Culture	3.54	0.58	16.38
0215 Water Supply and Sanitation	37.51	35.73	95.25
0216 Housing	1.22	0.22	18.03
0217 Urban Development	0.19	0.19	100.00
0220 Information and Publicity	0.24	0.03	12.50
0235 Social Security & Welfare	0.45	0.45	100.00
0401 Crop Husbandry	1.03	0.40	38.83
0403 Animal Husbandry	0.64	0.14	21.88
0404 Diary Development	0.17	0.17	100.00
0405 Fisheries	0.12	0.11	91.67
0406 Forestry & Wild Life	2.82	2.82	100.00
0408 Food Storage & Warehousing	0.15	0.15	100.00
0425 Co-operation	4.68	4.40	94.02
0435 Other Agricultural Programmes	2.28	2.28	100.00
0515 Other Rural Development Programmes	0.19	0.19	100.00
0801 Power	200.11	200.11	100.00
0851 Village and Small Industry	0.52	0.51	98.08
1054 Roads & Bridges	20.80	20.79	99.95
1055 Road Transport	1.90	1.90	100.00
1425 Other Scientific Research	0.02	0.02	100.0
1601 Grants-in-aid from Central Government	3,790.64	1,219.36	32.17

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

(₹ in crore)

Major Head	Total Expenditure	Expenditure under Minor Head 800	Percentage
2204 Sports and Youth Services	22.43	13.61	60.68
2217 Urban Development	88.10	27.36	31.06
2225 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	301.02	301.02	100.00
2235 Social Security and Welfare	142.96	26.93	18.84
2406 Forestry and Wild Life	128.35	31.30	24.39
2408 Food, Storage and Warehousing	50.17	8.76	17.46
2415 Agricultural Research and Education	17.09	2.55	14.92
2435 Other Agricultural Programmes	11.31	7.48	66.14
3054 Roads and Bridges	253.94	54.60	21.50
3055 Road Transport	26.14	3.68	14.08
3275 Other Communication Services	8.26	8.26	100.00
3435 Ecology and Environment	0.70	0.70	100.00
3452 Tourism	8.82	2.93	33.22
4202 Capital Outlay on Education, Sports, Art and Culture	20.59	9.96	48.37
4235 Capital Outlay on Social Security and Welfare	28.77	27.32	94.96
4403 Capital Outlay on Animal Husbandry	2.23	2.23	100.00
4801 Capital Outlay on Energy	43.23	43.23	100.00
5054 Capital Outlay on Roads and Bridges	369.72	137.78	37.27

Annexure D
In-operative Reserve Funds
(Refer para 3 (v) of Notes to Accounts)

Sl. No.	Name of Reserve Fund	Balance as on 31 March 2016 (₹ in crore)	Inoperative from	Period inoperative
1.	8235 General and other Reserve Funds			
	101 General Reserve Funds of Government Commercial Department/Undertakings	2.83	2001-02	15 years
	200 Other Funds	3.69	2010-11	6 years

Annexure E

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

Outstanding Suspense balances

Major Head 8658 Suspense Account

(₹ in crore)

Name of Minor Head	2014-15		2015-16		2016-17	
	Dr	Cr	Dr	Cr	Dr	Cr
101 Pay and Accounts Office -Suspense	37.57	9.00	44.05	9.00	40.27	9.00
Net	Dr 28.57		Dr 35.05		Dr 31.27	
102 Suspense Account (Civil)	80.69	74.71	98.20	74.73	98.87	74.72
Net	Dr 5.98		Dr 23.47		Dr 24.15	
109 Reserve Bank Suspense -Headquarters	1.85	(-) 54.38	2.44	(-)69.68	1.93	(-) 16.89
Net	Dr 56.23		Dr 72.12		Dr 18.82	
110 Reserve Bank Suspense -Central Accounts Office	1,484.57	2,791.88	1,372.32	2,675.98	1,307.79	2,049.16
Net	Cr 1,307.31		Cr 1,303.66		Cr 741.37	
112 Tax Deducted at source (TDS) Suspense	...	(-) 0.09	...	0.06	0.01	0.61
Net	Dr 0.09		Cr 0.06		Cr 0.60	

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

(₹ in crore)

Name of Minor Head	2014 -15		2015-16		2016-17	
	Dr	Cr	Dr	Cr	Dr	Cr
102 Public Works Remittances	13,862.82	13,469.79	15,231.73	14,826.17	16,880.44	16,570.28
Net	Dr 393.03		Dr 405.56		Dr 310.16	
103 Forest Remittances	1,757.32	2,072.19	1,919.43	2,224.26	2,145.37	2,455.78
Net	Cr 314.87		304.83		Cr 310.41	

Annexure F**Treasury wise details of amounts withdrawn on the last working day of March 2017**

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

(₹ in crore)

Sl. No.	Treasury Name	Amount
1.	Lunglei Treasury	1.48
2.	Saiha Treasury	0.32
3.	Kolasib Treasury	0.54
4.	Champhai Treasury	1.51
5.	Serchhip Treasury	0.29
6.	Mamit Treasury	0.68
7.	Lawngtlai Treasury	0.37
8.	Aizawl North Treasury	103.57
9.	Aizawl South Treasury	152.02
10.	Chawngte Treasury	0.30
11.	Shillong South Treasury	...
12.	Resident Commissioner, Delhi	0.48
13.	Resident Commissioner, Guwahati	0.17
	Total	261.73

Source: VLC data