



सत्यमेव जयते

GOVERNMENT OF MIZORAM

FINANCE ACCOUNTS 2011 - 2012

Volume 1



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Certificate of the Comptroller and Auditor General of India

This compilation containing the Finance Accounts of the Government of Mizoram for the year ending 31st March 2012 presents the accounts of the receipts and disbursements of the Government for the year, together with the financial results disclosed by the revenue and capital accounts, the accounts of the public debt and the liabilities and assets as worked out from the balances recorded in the accounts. The Appropriation Accounts of the Government for the year for Grants and Charged Appropriations are presented in a separate compilation.

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

The treasuries, offices and departments functioning under the control of the Government of Mizoram are primarily responsible for preparation and correctness of the initial and subsidiary accounts as well as ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations relating to such accounts and transactions. I am responsible for compilation, keeping of the accounts, preparation and submission of Annual Accounts to the State Legislature. My responsibility for the compilation, preparation and finalization of accounts is discharged through the office of the Pr. Accountant General (A&E). The audit of these accounts is independently conducted through the office of the Principal Accountant General (Audit) in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, for expressing an opinion on these Accounts based on the results of such audit. These offices are independent organizations with distinct cadres, separate reporting lines and management structure.

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

On the basis of the information and explanations that my officers required and have obtained, and according to the best of my information as a result of test audit of the accounts and on consideration of explanations given, I certify that, to the best of my knowledge and belief, the Finance Accounts read with the explanatory 'Notes to Accounts' give a true and fair view of the receipts and disbursements for the purpose of the Government of Mizoram for the year 2011-2012.

Points of interest arising from study of these accounts as well as test audit conducted during the year or earlier years are contained in my Reports on the Government of Mizoram being presented separately for the year ended 31st March 2012.

The
New Delhi


(VINOD RAI)
Comptroller and Auditor General of India

Guide to the Finance Accounts

A. Broad overview of the Structure of Government Accounts

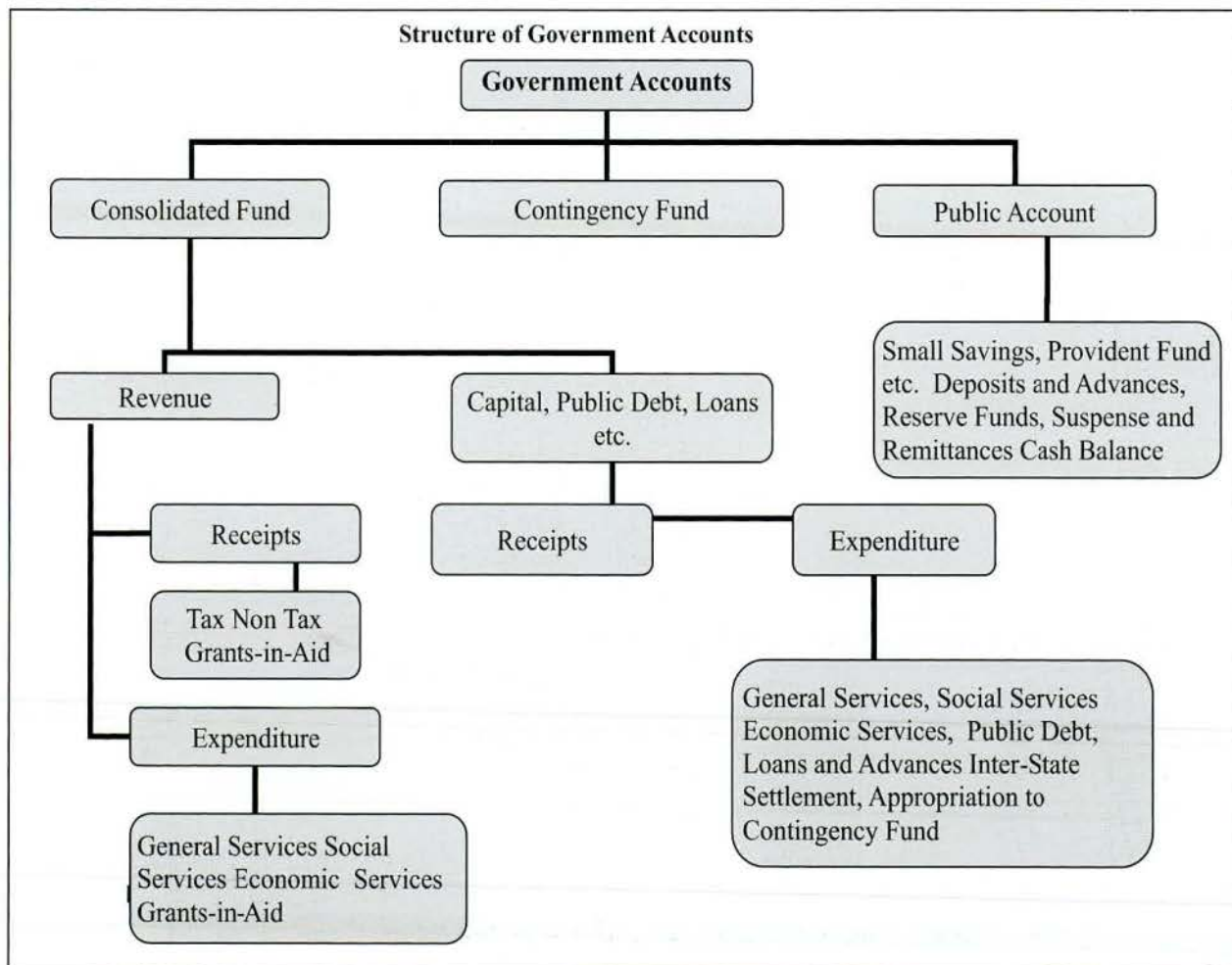
1. The Accounts of the Government are kept in three parts:

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

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

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

A.1.1 Pictorial representation of Structure of Government Accounts



2. DIVISIONS, SECTIONS, SECTORS etc

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

B. WHAT DO THE STATEMENTS CONTAIN

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

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

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

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

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

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

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

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

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

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

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

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

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

C. READY RECKONER

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

Parameter	Summary Statements (Volume 1)	Detailed Statements (Volume 2)	Appendices
Revenue Receipts (incl Grants received)	2,3	11	
Revenue Expenditure	2,4	12	II (Salary) , III (Subsidy)
Grants-In-Aid given by the Government	2	8	IV
Capital receipts	2,3	11	
Capital expenditure	1,2,4	5,13,17	
Loans and Advances given by the Government	1,2,7	16	
Debt Position/Borrowings	1,2,6	15	
Investments of the Government in Companies, Corporations etc.		14	
Cash	1,2		I , VIII
Balances in Public Account and investments thereof	1,2	18, 19	
Guarantees		9	
Schemes			V (Externally Aided Projects), VI, VII

D. Book adjustments:

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

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

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

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

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

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

1: STATEMENT OF FINANCIAL POSITION

(Rupees in crore)

<i>[1]</i> Assets	Reference (Sr. No.)		As at 31st March,2012	As at 31st March,2011
	Notes to Accounts	Statement		
(i) Cash in Treasuries and Local Remittances	...	...	...	...
(ii) Departmental balances	...	18 & App-I	-2.81	1.33
(iii) Permanent Imprest	...	18 & App-I	...	...
(iv) Cash Balance Investments	...	18 & App-I	-2,92.51	-2,11.45
(v) Deposits with Reserve Bank of India	Para No. 7	App-I	-17.15	(-)1,06.94
(viii) Investments out of Earmarked Funds <i>[2]</i>	...	18 & App-I	1,17.50	95.75
Capital Expenditure				
(i) Investments in shares of Companies, Corporations etc.	...	5,13 & 14	19.77	19.27
(ii) Other Capital Expenditure	...	5,13 & 17	63,70.85	57,71.08
Contingency Fund (un-recouped)				
Loans and Advances				
	Para No. 9	7 & 16	2,50.76	2,45.04
Advances with departmental officer				
Suspense and Miscellaneous Balances <i>[3]</i>				
	Para No. 10	18	...	...
Remittance Balances				
	Para No.10	18	1,64.35	2,21.38
Cumulative excess of expenditure over receipts <i>[4]</i>				

Total			66,10.76	60.35.46

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

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

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

1: STATEMENT OF FINANCIAL POSITION

(Rupees in crore)

Liabilities	Reference (Sr. No.)		As at 31st March,2012	As at 31st March,2011
	Notes to Accounts	Statement		
Borrowings (Public Debt)				
(i) Internal Debt	...	6 & 15	15,89.10	16,24.36
(ii) Loans and Advances from Central Government				
Non-Plan Loans	...	6 & 15	41.05	41.05
Loans for State Plan Schemes	...	6 & 15	3,00.45	2,96.21
Loans for Central Plan Schemes	...	6 & 15	0.02	0.02
Loans for Centrally Sponsored Plan Schemes	...	6 & 15	16.77	16.77
Other loans	...	6 & 15	1,83.66	1,83.66
Contingency Fund (corpus)	...	6 & 18	0.10	0.10
Liabilities on Public Account				
(i) Small Savings, Provident Fund etc.	...	6 & 18	16,58.21	15,42.48
(ii) Deposits	...	18	7,57.19	7,89.62
(iii) Reserve Funds	...	18	1,18.98	97.11
(iv) Remittance Balances	...	18	...	...
(v) Suspense and Miscellaneous Balance	...	18	10,28.49	6,54.92
Cumulative excess of receipts over expenditure [4]	...	17	9,16.74	7,89.16
Total			66,10.76	60,35.46

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

2: STATEMENT RECEIPTS AND DISBURSEMENTS

(Rupees in crore)

Receipts			Disbursements		
	2011-2012	2010-2011		2011-2012	2010-2011
Part -I Consolidated Fund					
		Section - A:	Revenue		
Revenue Receipts	38,24.90[*]	28,55.37	Revenue Expenditure	36,97.33[*]	32,56.24
Tax revenue (raised by the State)	1,79.07	1,30.44	Salaries [1]	14,51.69	14,08.92
Non- tax revenue			Subsidies [1]	1.66	2.14
			Grants-in aid [2]	2,21.29	6,50.17
Interest receipts	15.60	12.72	General Services	7,49.52	5,36.47
Others	1,52.43	1,34.00	Interest Payment and service of debt	2,96.91	1,22.58
Total	1,68.03	1,46.72	Pension	2,98.36	2,49.54
Share of Union Taxes/ Duties	8,27.38	4,51.66	Others	1,54.25	1,64.35
			Total	7,49.52	5,36.47
			Social Services	4,70.54	2,74.48
			Economic Services	7,92.87	3,75.27
Grants form Central	26,50.42	21,26.55	Compensation and assignment to Local Bodies and PRI	9.76	8.79
Revenue Deficit	...	4,00.87	Revenue Surplus	1,27.57[*]	...
Section -B: Capital					
Capital Receipts			Capital Expenditure	6,00.27	6,14.71
			General Services	30.12	23.36
			Social Services	1,90.34	1,25.95
			Economic Services	3,79.81	4,65.40
Recoveries of Loans and Advances	27.80	25.97	Loans and Advances disbursed	33.52	29.87
			General Services	...	...
			Social Services	8.00	5.00
			Economic Service	0.31	2.15
			Other Loans to Government Servant	25.21	22.72

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

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

[*] Revenue Surplus was over stated by ₹ 1.05 crore. For details please refer para 1(ii) of 'Notes to Accounts' in Volume-1.

2: STATEMENT RECEIPTS AND DISBURSEMENTS

(Rupees in crore)

Receipts			Disbursements		
	2011-2012	2010-2011		2011-2012	2010-2011
Part -I Consolidated Fund					
Section -B: Capital					
Public Debt receipts			Repayment of Public		
Internal Debt [#] (market Loans) etc	2,03.48	5,36.19	Internal Debt [#] (market loans) etc	2,33.70	2,49.47
Loan from GOI	22.22	1.03	Loan from GOI	17.97	23.07
Net of inter-state settlement	...	...	Net of inter-state settlement	...	...
Total Receipts Consolidated Fund	40,78.40	34,18.56	Total Expenditure Consolidated Fund	45,82.79	41,73.36
Deficit in Consolidated Fund	5,04.39	7,54.80	Surplus in Consolidated Fund	...	...
Part -II Contingency Fund					
Contingency Fund	...	26.51	Contingency Fund	...	26.51
Part III Public Account [3]					
Small savings	3,87.37	4,95.88	Small savings	2,71.64	2,19.97
Reserve and Sinking Funds	33.40	24.41	Reserves and Sinking Funds	33.29	28.78
Deposits	7,28.78	7,89.01	Deposits	7,62.01	4,56.05
Advances	17.79	20.89	Advances	16.98	20.41
Suspense and Misc.	57,20.09	42,89.61	Suspense and Misc.[4]	52,66.36	40,80.03
Remittances	15,26.76	14,85.24	Remittances	14,69.74	15,21.07
Total Receipts Public Account	84,14.19	71,05.04	Total Disbursements Public Account	78,20.02	63,26.31
Surplus in Public Account	5,94.17	7,78.73	Deficit in Public Account	...	...
Opening Cash Balance	-1,06.94	-1,30.87	Closing Cash Balance	-17.15	-1,06.94
Increase in cash balance		23.93	Decrease in cash balance	89.79	

[#] Internal Debt includes NSSF transactions.

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

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

3. STATEMENT RECEIPTS
I- CONSOLIDATED FUND

(Rupees in crore)

	Description	2011-2012	2010-2011
A	Tax Revenue		
A 1	Own Tax Revenue	1,79.07	1,30.44
	Land Revenue	2.52	4.33
	Stamps and Registration fees	0.69	0.34
	State Excise	2.31	2.39
	Sales Tax	1,42.16	1,04.70
	Taxes on goods and passengers	2.05	1.72
	Taxes on Vehicles	16.71	7.72
	Others	12.63	9.24
A 2	Share of net proceeds of Taxes	8,27.38 [*]	4,51.66
	Corporation Tax	3,18.68	1,83.19
	Taxes on Income other than Corporation Tax	1,71.73	87.93
	Other Taxes on Income and Expenditure	...	...
	Taxes on Wealth	1.11	0.41
	Customs	1,47.06	75.60
	Union Excise	93.83	58.56
	Service Tax	94.97	45.97
	Other Taxes and Duties on Commodities and Services	...	...
	Others	...	...
	Total A	10,06.45	5,82.10
B	Non-Tax Revenue		
	Interest receipts	15.60	12.72
	Dividends and Profits	...	...
	Miscellaneous General services	0.45	9.43

[*] Include ₹ 1,39.12 crore pertaining to the year 2010-11.

3. STATEMENT RECEIPTS
I- CONSOLIDATED FUND

(Rupees in crore)

		2011-2012	2010-2011
	Public Works	1.42	1.70
	Forestry and Wild Life	3.19	2.40
	Other Administrative Services	4.00	2.65
	Non-ferrous Mining and Metallurgical Industries	6.95	4.97
	Animal Husbandry	0.65	0.55
	Crop Husbandry	0.73	0.88
	Police	0.95	7.33
	Others	1,34.09	1,04.09
	Total B	1,68.03	1,46.72

II. GRANTS FROM GOVERNMENT OF INDIA

(Rupees in crore)

		Actuals	
	Description	2011-2012	2010-2011
(C)	Grants		
	Grants-In-Aid from Central Government		
	Non Plan Grants		
	Grants under the proviso to Article 275 (1) of the Constitution	7,20.45	5,67.86
	Grants towards contribution to Calamity Relief Fund	8.89	...
	Grants under National Calamity Contingency Fund		
	Other Grants	67.90	1,57.11
	Grants for State/ Union Territory Plan Schemes		
	Block Grants (of which EAP)	...	26.90
	Grants under the proviso to Article 275 (1) of the Constitution	12.58	...
	Grants for Central Road Fund	...	...

[*] Revenue Receipts (under 0071 Contributions and Recoveries towards Pension and Other Retirement Benefits) was over stated by ₹ 0.61 crore. For details please refer para 1(ii) of 'Notes to Accounts' in Volume-1.

3. STATEMENT RECEIPTS
I- CONSOLIDATED FUND

(Rupees in crore)

			Actuals	
			2011-2012	2010-2011
		Other Grants	14,26.87	11,54.32
	Grants for Central Plan		18.47	11.46
	Grants for Centrally Sponsored Plan		3,26.92	1,57.13
	Grants for Special Plan Schemes		68.34	51.77
	Total C		26,50.42	21,26.55
	Total Revenue Receipts (A+B+C)		38,24.90[*]	28,55.37

III CAPITAL , PUBLIC DEBT AND OTHER RECEIPTS

			Actuals	
Description			2011-2012	2010-2011
D	Capital			
	Disinvestment proceeds			
	Others			
	Total D			
E	Public Debt receipts			
	Internal Debt			
		Market Loans	50.00	2,66.65
		WMA [1] from RBI	71.39	1,63.36
		Bonds	...	...
		Loans from Financial Institutions	68.26	71.58

[1] WMA: Ways and Means Advances.

[*] Revenue Receipts was over stated by ₹ 0.61 crore. For details please refer para 1(ii) of 'Notes to Accounts' in Volume-1.

3. STATEMENT RECEIPTS
I- CONSOLIDATED FUND

(Rupees in crore)

			<i>Actuals</i>	
Description			2011-2012	2010-2011
		Special Securities issued to National Small Savings Fund	13.83	24.06
		Other	...	10.54
	Loans and Advances from Central Government			
		Non Plan Loans	...	...
		Loans for State Plan Schemes	22.22	1.03
		Loans for Central Plan Schemes	...	...
		Loans for Centrally Sponsored Plan Schemes	...	...
		Other	...	...
	Total E		2,25.70	5,37.22
F	Loans and Advances by State Government (Recoveries) [2]		27.80	25.97
G	Inter State Settlements		...	...
	Total Receipts in Consolidated Fund (A+B+C+D+E+F+G)		40,78.40[*]	34,18.56

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

[*] Revenue Receipts was over stated by ₹ 0.61 crore. For details please refer para 1(ii) of 'Notes to Accounts' in Volume-1.

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

A. EXPENDITURE BY FUNCTION

(Rupees in crore)

	Description	Revenue	Capital	Loans and Advances	Total
A	General Services				
A 1	Organs of State	43.90	...	...	43.90
	Parliament/State/Union Territory Legislatures	13.70	...	...	13.70
	President, Vice-President/Governor/Administrator of Union Territories	4.00	...	...	4.00
	Council of Ministers	4.34	...	...	4.34
	Administration of Justice	15.39	...	...	15.39
	Elections	6.47	...	...	6.47
A 2	Fiscal Services	45.99	0.50	...	46.49
	Land Revenue	13.13	...	...	13.13
	Stamps and Registration	0.30	...	...	0.30
	State Excise	17.02	...	...	17.02
	Taxes on Sales, Trade, etc.	9.69	...	...	9.69
	Taxes on Vehicles	4.92	...	...	4.92
	Other Fiscal Services	0.93	0.50	...	1.43
A 3	Interest payment and servicing of Debt	2,96.90	...	...	2,96.90
	Appropriation for reduction or avoidance of debt	21.75	...	...	21.75
	Interest Payments	2,75.15	...	...	2,75.15
A 4	Administrative Services	5,39.90	29.62	...	5,69.52
	Public Service Commission	3.98	...	...	3.98
	Secretariat-General Services	44.09	...	...	44.09
	District Administration	29.73	...	...	29.73
	Treasury and Accounts Administration	14.28	...	...	14.28
	Police	3,21.00	13.51	...	3,34.51
	Jails	17.05	...	...	17.05
	Supplies and Disposals	0.73	...	...	0.73
	Stationery and Printing	13.05	...	...	13.05
	Public Works	33.28	16.11	...	49.39
	Other Administrative Services	62.71	...	...	62.71
A 5	Pensions and Miscellaneous General Services	2,99.69[*]	...	...	2,99.69

[*] Revenue Expenditure was under stated by ₹ 0.44 crore. For details please refer para 1(ii) of 'Notes to Accounts' in Volume-1.

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

A. EXPENDITURE BY FUNCTION

(Rupees in crore)

	Description	Revenue	Capital	Loans and Advances	Total
A	General Services-concl.				
A 5	Pensions and Miscellaneous General Services-concl.				
	Pensions and other Retirement Benefits	2,98.36[*]	...	...	2,98.36
	Miscellaneous General Services	1.33	...	...	1.33
	Total A. General Services	12,26.38[*]	30.12	...	12,56.50
B	Social Services				
B 1	Education, Sports, Art and Culture	6,97.87	65.94	...	7,63.81
	General Education	6,47.98	65.94	...	7,13.92
	Technical Education	6.07	...	...	6.07
	Sports and Youth Services	36.43	...	...	36.43
	Art and Culture	7.39	...	...	7.39
B 2	Health and Family Welfare	1,86.81	3.35	...	1,90.16
	Medical and Public Health	1,67.47	3.35	...	1,70.82
	Family Welfare	19.34	...	...	19.34
B 3	Water Supply, Sanitation, Housing and Urban Development	1,51.63	1,20.65	8.00	2,80.28
	Water Supply and Sanitation	1,03.61	43.90	...	1,47.51
	Housing	7.63	27.04	8.00	42.67
	Urban Development	40.39	49.71	...	90.10
B 4	Information and Broadcasting	7.49	0.40	...	7.89
	Information and Publicity	7.49	0.40	...	7.89
B 5	Welfare of Schedule Castes, Schedule Tribes and Other Backward Classes	2,02.31	...	...	2,02.31
	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	2,02.31	...	...	2,02.31
B 6	Labour and Labour Welfare	6.60	...	...	6.60
	Labour and Employment	6.60	...	...	6.60
B 7	Social Welfare and Nutrition	92.65	...	...	92.65

[*] Revenue Expenditure was under stated by ₹ 0.44 crore. For details please refer para 1(ii) of 'Notes to Accounts' in Volume-1.

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

A. EXPENDITURE BY FUNCTION

(Rupees in crore)

	Description	Revenue	Capital	Loans and Advances	Total
B	B. Social Services-concl.				
B 7	Social Welfare and Nutrition-concl.				
	Social Security and Welfare	63.46	...	...	63.46
	Nutrition	21.59	...	...	21.59
	Relief on account of Natural Calamities	7.60	...	...	7.60
B 8	Others	9.33	...	...	9.33
	Secretariat-Social Services	9.33	...	...	9.33
	Total B. Social Services	13,54.69	1,90.34	8.00	15,53.03
C	ECONOMIC SERVICES				
C 1	Agriculture and Allied Activities	5,31.13	82.78	0.31	6,14.22
	Crop Husbandry	2,29.51	1.78	...	2,31.29
	Soil and Water Conservation	38.87	5.65	...	44.52
	Animal Husbandry	1,10.13	8.76	...	1,18.89
	Dairy Development	1.36	...	...	1.36
	Fisheries	25.00	...	...	25.00
	Forestry and Wild Life	62.93	...	...	62.93
	Food, Storage and Warehousing	35.82	66.09	...	1,01.91
	Agricultural Research and Education	11.93	...	...	11.93
	Co-operation	11.56	0.25	0.31	12.12
	Other Agricultural Programmes	4.02	0.25	...	4.27
C 2	Rural Development	42.97	8.80	...	51.77
	Special Programmes for Rural Development	9.82	...	...	9.82
	Rural Employment	9.95	...	...	9.95
	Land Reforms	6.71	...	...	6.71
	Other Rural Development Programmes	16.49	8.80	...	25.29
C 3	Special Areas Programmes	36.20	36.62	...	72.82
	Other Special Area Programmes	36.20	36.62	...	72.82
C 4	Irrigation and Flood Control	9.04	49.44	...	58.48
	Medium Irrigation	0.01	...	...	0.01
	Flood Control Projects	...	1.16	...	1.16

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

A. EXPENDITURE BY FUNCTION

(Rupees in crore)

	Description	Revenue	Capital	Loans and Advances	Total
C	ECONOMIC SERVICES-concl.				
C 4	Irrigation and Flood Control-concl.				
	Minor Irrigation	8.88	48.28	...	57.16
	Command Area Development	0.15	...	...	0.15
C 5	Energy	2,89.37	76.04	...	3,65.41
	Power	2,88.87	76.04	...	3,64.91
	Non-Conventional Sources of Energy	0.50	...	...	0.50
C 6	Industry and Minerals	50.97	...	...	50.97
	Village and Small Industries	46.72	...	...	46.72
	Industries	0.74	...	...	0.74
	Non-ferrous Mining and Metallurgical Industries	3.51	...	...	3.51
C 7	Transport	1,00.38	1,18.85	...	2,19.23
	Civil Aviation	1.92	6.77	...	8.69
	Roads and Bridges	77.29	1,11.09	...	1,88.38
	Road Transport	20.78	0.40	...	21.18
	Inland Water Transport	0.39	0.59	...	0.98
C 8	Communications	2.19	...	...	2.19
	Other Communications Services	2.19	...	...	2.19
C 9	Science Technology and Environment	2.66	...	...	2.66
	Other Scientific Research	2.36	...	...	2.36
	Ecology and Environment	0.30	...	...	0.30
C 10	General Economic Services	51.35	7.28	...	58.63
	Secretariat-Economic Services	21.89	...	...	21.89
	Tourism	5.57	7.28	...	12.85
	Census Surveys and Statistics	8.36	...	...	8.36
	Civil Supplies	12.43	...	...	12.43
	Other General Economic Services	3.10	...	...	3.10
	Total C. ECONOMIC SERVICES	11,16.26	3,79.81	0.31	14,96.38

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

A. EXPENDITURE BY FUNCTION

(Rupees in crore)

	Description	Revenue	Capital	Loans and Advances	Total
E	PUBLIC DEBT				
	Internal Debt of the State Government	...	...	2,33.70	2,33.70
	Loans and Advances from the Central Government	...	...	17.97	17.97
	Total PUBLIC DEBT	...	...	2,51.67	2,51.67
F	LOANS AND ADVANCES				
	Loans to Government Servants etc.	...	...	25.21	25.21
	Total LOANS AND ADVANCES	...	...	25.21	25.21
	Total CFI Expenditure	36,97.33	6,00.27	2,85.19	45,82.79

B. EXPENDITURE BY NATURE

Object Head of Expenditure	2009-2010			2010-2011			2011-2012		
	Rev	Cap	Total	Rev	Cap	Total	Rev	Cap	Total
Salaries	10,78.75	...	10,78.75	14,08.92	...	14,08.92	14,51.69	...	14,51.69
Pensionary Charges	1,64.26	...	1,64.26	2,49.54	...	2,49.54	2,98.36	...	2,98.36
Office Expenses	72.24	...	72.24	63.34	...	63.34	63.35	...	63.35
Rent , Rate and Taxes	3.08	...	3.08	2.97	...	2.97	3.17	...	3.17
Supplies and Materials	45.34	1,05.76	1,51.10	59.64	1,05.24	1,64.88	37.68	66.23	1,03.91
Minor Works	2,18.03	0.39	2,18.42	2,51.55	0.32	2,51.87	2,76.05	...	2,76.05
Grants-In-Aid	4,46.87	0.36	4,47.23	6,50.17	...	6,50.17	2,21.29	...	2,21.29
Subsidies	4.08	...	4.08	2.14	...	2.14	1.66	...	1.66
Scholarship/Stipend	27.93	...	27.93	26.74	...	26.74	42.46	...	42.46
Interest	2,54.35	...	2,54.35	1,05.58	...	1,05.58	2,75.15	...	2,75.15
Major Works	1.17	4,61.73	4,62.90	0.69	5,06.99	5,07.68	...	5,32.83	5,32.83
Others	3,86.60	4.56	3,91.16	4,34.96	3,04.57	7,39.53	10,26.47	2,86.40	13,12.87
Total	27,02.70	5,72.80	32,75.50	32,56.24	9,17.12	41,73.36	36,97.33	8,85.46[*]	45,82.79

[*] Revenue Expenditure was under stated by ₹ 0.44 crore. For details please refer para 1(ii) of 'Notes to Accounts' in Volume-1.

[**] Includes Capital Expenditure of ₹ 6,00.27 crore, loans and Advances of ₹ 33.52 crore and ₹ 2,51.67 crore Public Debt.

Notes to Accounts

1. Summary of significant accounting policies:

(i) **Entity and Accounting Period:** These accounts present the transactions of the Government of Mizoram for the period 1st April 2011 to 31st March 2012.

(ii) **Basis of Accounting:** With the exception of some book adjustments the accounts represent the actual cash receipts and disbursements during the period. Assets and investment are valued at historical cost. Physical assets are not depreciated or amortised. Losses of physical assets at the end of their life are also not expensed or recognised.

Retirement benefits disbursed during the period have been reflected in Statement No. 12 of the Finance Accounts. However, this does include the future liability of the Government towards payment of retirement benefits for the past and the present service of its employees.

Employees recruited after 1st September 2010 are covered under the New Defined Contribution Scheme (NPS). Deductions are made from their salaries and matched by the State Government. However, instead of booking the employees' contribution under 'MH 8342-Other Deposits-117- Defined Contribution Pension scheme', the State Government incorrectly booked this contribution amounting to ₹ 0.61 crore under 'MH 0071-Contributions and recoveries towards pension and other retirement benefits, thereby unduly inflating revenue receipts. Further, against the matching Government contribution of ₹ 0.61 crore, only ₹ 0.17 crore was accounted for, resulting in a short booking of revenue expenditure of ₹ 0.44 crore. The effect of both these transactions has led to an undue increase in the revenue surplus amounting to ₹ 1.05 crore.

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

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

(v) Classification between Revenue and Capital:

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

2. Incorporation of additional statements on the recommendation of the 12th Finance Commission:

Out of the eight additional statements incorporated into the format of the Finance Accounts at the instance of the Twelfth Finance Commission (TFC) to bring out greater transparency in the accounts and to enable informed decision making, two statements, on committed liabilities and implications of major policy decisions of Government during the year on future cash flows, could not be included for want of information from the Government.

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

Booking transactions under '800-other receipts' and '800-other expenditure results in opacity in accounts. During the year, ₹ 7,30.71 crore against 50 major heads of accounts, constituting 17% of total expenditure, was classified under 800-other expenditure, while, ₹ 6,36.43 crore, constituting 16.64% of total receipts was booked under 800-other receipts. In ten cases, the entire expenditure under the relevant Major Head was booked under 800-other expenditure, and in eight cases, the entire receipts under the relevant Major Head was booked under 800-other receipts. Details of substantial transactions under 800-other receipts and 800-other expenditure are given at Annexures A and B respectively.

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

Drawing and Disbursing Officers are authorized to draw lump sum amounts for emergent purposes through AC bills by debiting the relevant Service Heads. These are to be adjusted through Detailed Countersigned Contingency (DCC) bills (vouchers in support of final expenditure) within a month. Details of outstanding AC bills is given below:

(In crore ₹)

Year	Total amount drawn during the year	Amount for which DCC bill wanting	Percentage of outstanding amount	No. of Pending AC Bills
Upto 2008-2009	8,25.07	12.01	6.05	43
2009-2010	1,67.38	0.79	0.47	5
2010-2011	1,63.10	48.02	29.44	19
2011-2012	61.98	20.82	33.59	24
Total	12,17.53	81.64	6.71	91

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

In certain cases, Government of Mizoram requires grantee institutions receiving Grants-in-Aid to furnish Utilisation Certificates, countersigned by the controlling authority, to the office of the Principal Accountant General (A&E). At the close of March 2012, an amount of ₹ 27,45.29 crore remained outstanding in the books of the Principal Accountant General (A&E) due to want of Utilisation Certificates. Details are given below.

(In crore ₹)

Year	Number of UCs awaited	Amount involved
Upto 2008-2009	6703	11,88.46
2009-2010	1076	4,14.70
2010-2011	1036	5,44.80
2011-2012	1011	5,97.33
Total	9826	27,45.29

6. **Reconciliation of Receipts and Expenditure:** All Controlling Officers are required to reconcile their receipts and expenditure with the figures accounted for by the Principal Accountant General (A&E). Such reconciliation has been completed for expenditure of ₹ 32,88.39 crore against the total expenditure of ₹ 45,82.79 crore (71.75%) and receipts of ₹ 8.32 crore against total receipts amounting to ₹ 40,78.40 crore (0.20%).

7. **Cash Balance reported by Reserve Bank of India:** There is a difference of ₹ 34.37 crore between the two figures of cash balance of the Government of Mizoram as on 31st March 2012 as estimated by the Principal Accountant General (A&E) at ₹ 17.15 crore (Net credit) and the cash balance

reported by Reserve Bank of India at ₹ 17.22 crore (Net credit)- in the case of a positive cash balance, the amount in the Principal Accountant General's books would be a net debit. The difference is mainly because of wrong reporting by the Agency Banks to the Reserve Bank of India, due to misclassification by Bank/ Treasury. However, the same is under reconciliation with Reserve Bank of India, Nagpur.

8. Guarantees given by Government: Information received from the State Government on guarantees is contained in Statement No. 9. Guarantees constitute contingent liability of the Government. Government of Mizoram set up a Guarantee Redemption Fund (GRF) during 2009-2010; as on 1st April 2011, there was no balance in the fund. No guarantees were given during 2011-12 and no guarantees were invoked. Though there were outstanding guarantees of ₹ 1,21.64 crore as on 31st March 2012, the Government of Mizoram did not collect any Guarantee commission or fee.

9. Loans and Advances: Loans and advances to Government servants outstanding as on 31-03-2011 was ₹ 39.72 crore. During 2011-2012, ₹ 25.21 crore was given as fresh loans to Government servants, and ₹ 8.81 crore was recovered, leaving a balance of ₹ 56.12 crore as on 31st March 2012. Outstanding loans and advances to departmental PSUs, LBs etc. as on 31-03-2011 was ₹ 2,05.32 crore. During 2011-2012 ₹ 8.31 crore was given as fresh loans and ₹ 18.99 crore was recovered, leaving a balance of ₹ 1,94.64 crore as on 31st March 2012. The concerned departments have not furnished information on arrears in recovery (principal and interest) in loans and advances to departmental PSUs, LBs etc., as on 31st March, 2012; neither has such information been provided in respect of loans and advances (except HBA) to government servants.

10. Suspense and Remittance Heads: Statement 18 in Finance Accounts volume 2 depicts net balances in respect of all suspense and remittance heads. Annexure C to the Notes to Accounts provides more details at gross level in respect of significant suspense and remittance heads for the period 2009-2012.

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

Details of average delay in rendition of accounts by Accounts Rendering Units to the Principal Accountant General (A&E) are given at Annexure- 'D'.

During 2011-2012, Aizawl South Treasury, started issuing vouchers in computerized format, which however, was not compatible with the established format of the Principal Accountant General (A&E) and also contained errors. This contributed to delays in the consequent rendering of the Monthly Civil Accounts and annual accounts of the Government of Mizoram.

12. Investment made by the Government : On the total investments of ₹ 19.77 crore in State Government Companies, Corporations and Co-operatives by Government of Mizoram as on 31st March 2012 (details at Statement No. 14), no dividend was received during 2011-2012.

13. Operation of PD accounts: Despite reminders, the Government of Mizoram has not provided information to the Principal Accountant General (A&E) on the PD accounts maintained by them. It is therefore not possible to assess the extent to which funds are lying outside government account.

14. State Disaster Response Fund: Balance under SDRF as on 31-03-2012 was Dr ₹ 4.17 crore. No evidence/information was received for investment on any amount out of this balance as required vide clauses (a) to (c) under para 19 of SDRF guidelines.

15. The State Government provides funds to State/District level Autonomous Bodies, Authorities, Societies, Non-Government Organisations etc., for implementation of Centrally Sponsored schemes and

State schemes. Unspent balances are being retained by various implementing agencies in bank accounts. Despite reminders, the Government of Mizoram has not provided information on such bank accounts. The Government expenditure as reflected in the accounts to that extent is, therefore not final.

Notes to Accounts-contd.

Annexure 'A'

Reference to item at Sl.No.3

(In crore ₹)

Major Head and Description		Total Receipts under the Major Head	800-Other Receipts	Percentage to Total Receipts under the Major head
0040	Taxes on Sales, Trades etc.	1,42.16	10.62	7
0049	Interest Receipts	15.60	7.11	46
0056	Jail	0.02	0.02	100
0057	Supplies and Disposals	0.01	0.01	100
0059	Public Works	1.42	1.41	99
0070	Other Administrative Services	4.00	1.62	41
0215	Water Supply and Sanitation	8.82	8.60	98
0217	Urban Development	0.22	0.22	100
0406	Forestry and Wild Life	3.19	2.79	87
0515	Other Rural Development Programmes	0.04	0.04	100
0702	Minor Irrigation	0.10	0.10	100
0801	Power	1,09.52	1,09.52	100
0851	Village and Small Industries	0.27	0.19	70
1054	Road and Bridges	1.85	1.54	83
1055	Road Transport	2.21	2.21	100
1425	Other Scientific Research	0.06	0.06	100

Annexure 'B'

Reference to item at Sl.No.3

(In crore ₹)

Major Head and Description		Total Expenditure under the Major Head	800-Other Expenditure	Percentage to Total Expenditure under the Major Head
2225	Welfare of Scheduled Cast, Scheduled Tribes and other Backward Classes	2,02.31	2,02.31	100
2401	Crop Husbandry	2,29.51	1,68.51	73
2402	Soil and Water Conservation	38.86	27.03	70
2403	Animal Husbandry	1,10.13	74.29	67
2405	Fisheries	25.00	9.80	39
2406	Forestry and Wild Life	62.93	21.74	35
2701	Medium Irrigation	0.01	0.01	100
2705	Command Area Development	0.15	0.15	100
2810	Non-Conventional Sources of Energy	0.50	0.50	100

Notes to Accounts-contd.**Annexure 'B' - conclud.***Reference to item at Sl.No.3***(In crore ₹)**

Major Head and Description		Total Expenditure under the Major Head	800-Other Expenditure	Percentage to Total Expenditure under the Major Head
3054	Roads and Bridges	77.29	30.55	40
3275	Other Communication Services	2.19	2.19	100
3435	Ecology and Environment	0.30	0.30	100
4047	Capital Outlay on other Fiscal Services	0.50	0.50	100
4055	Capital Outlay on Police	13.51	4.14	31
4711	Capital Outlay on Flood Control Projects	1.16	1.16	100
4801	Capital Outlay on Power Projects	76.04	76.04	100
5056	Capital Outlay on Inland and Water Transport	0.59	0.59	100

Annexure 'C'*Reference to item at Sl.No.10***(i) Major Head 8658 Suspense Accounts:****(In crore ₹)**

Name of Minor Head	2009 -2010		2010-2011		2011 - 2012	
	Dr	Cr	Dr	Cr	Dr	Cr
101- Pay and Accounts Office -Suspense	15.82	1.54	46.60	1.96	57.08	1.98
Net	Dr 14.28		Dr 44.64		Dr 55.10	
102- Suspense Account (Civil)	37.29	71.85	51.65	72.27	71.53	74.56
Net	Cr 34.56		Cr 20.62		Cr 3.03	
109- Reserve Bank Suspense -Headquarters	4.01	(-) 9.63	3.61	(-) 25.45	1.78	(-) 33.13
Net	Dr 13.64		Dr 29.06		Dr 34.91	
110-Reserve Bank Suspense -Central Accounts Office	11,50.64	15,39.35	13,58.40	20,71.50	15,23.54	26,46.07
Net	Cr 3,88.71		Cr 7,13.10		Cr 11,22.53	
112-Tax Deducted at source(TDS) Suspense	0.03	0.16	0.01	0.11	1.01	(-) 0.84
Net	Cr 0.13		Cr 0.10		Dr 1.85	

Notes to Accounts-concl'd.**Annexure 'C'-concl'd.***Reference to item at Sl.No.10***(ii) Major Head 8782-Cash remittance and adjustments between officers rendering accounts to the same Accounts officer:****(In crore ₹)**

Name of Minor Head	2009-2010		2010-2011		2011-2012	
	Dr	Cr	Dr	Cr	Dr	Cr
102- Public Works Remittances	73.56	68.75	86,62.75	81,63.80	99,61.63	95,31.90
Net	Dr 4.81		Dr 4,98.95		Dr 4,29.73	
103 Forest Remittances	6.77	9.73	8,87.34	11,70.21	10,54.94	13,28.88
Net	Cr 2.96		Cr 2,82.87		Cr 2,73.94	

(iii) Major Head 8793- Inter-State Suspense Accounts:**(In crore of rupees)**

Name of Minor Head	2009-2010		2010-2011		2011-2012	
	Dr	Cr	Dr	Cr	Dr	Cr
Inter State Suspense Accounts	2.81	0.76	6.31	0.76	9.57	0.76
Net	Dr 2.05		Dr 5.55		Dr 8.81	

Annexure 'D'*Reference to item at Sl.No.11*

Sl. No.	Name of Departments/Treasuries	Average delay in days
1.	Aizawl (South)	12
2.	Aizawl (North)	13
3.	Champhai	01
4.	Lawngtlai	02
5.	Lunglei	01
6.	Kolasib	02
7.	Saiha	04
8.	Serchhip	01
9.	Shillong (South)	22
11.	Public Works Department	18
12.	Public Health Engineering Department	09
13.	Minor Irrigation Department	10
14.	Power Department	09
15.	Forest Department	28
16.	Soil Department	13

Appendix - I

CASH BALANCES AND INVESTMENTS OF CASH BALANCES

	On 1st April 2012	On 31st March 2011
(Rupees in crore)		
(a) General Cash Balance		
1. Cash in Treasuries	...	...
2. Remittance in transit (local)	...	...
3. Deposit with Reserve Bank [*]	-17.15	-1,06.94
Total	-17.15	-1,06.94
4. Investments held in the "Cash Balance Investment Account"	-2,92.51	-2,11.45
Total (a)	-3,09.66	-3,18.39
(b) Other Cash Balances and Investments		
1. Cash with Departmental Officers viz , Forest Officers and Public Work Officers	-2.81	1.33
2. Permanent Advance for contingent expenditure with Departmental officers	...	...
3. Investments of Earmarked Funds	1,17.50	95.75
Total (b)	1,14.69	97.08
Total (a) and (b)	(-)1,94.97	(-)2,21.31

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 2011-12 advised to the RBI 31-03-2012.

There was a difference of ₹ 34.37 crore (Cr) between the figures reflected in the accounts for ₹ 17.15 crore (Cr) and as intimated by the Reserve Bank of India for ₹ 17.22 crore (Cr) . The difference is under reconciliation. Difference is due to the following factors.

	(Rupees in crore)	
1. Misclassification by Bank/Treasury	Cr	34.37
Total	Cr	34.37

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

The opening and closing balance include ₹ (-)1,25.39 crore representing cash balance of the Union Territory Government merged in the general cash balance of the Central Government. Final decision regarding treatment of amount is awaited from the Government of India (February, 2013).

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EXPLANATORY NOTES

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

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

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

The extent to which the Government maintained the minimum cash balance with the Reserve Bank during 2011-2012 is given below:

(i) Number of days on which the minimum balance was maintained without taking any advance	355 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	11 days
(iv) Number of days on which there was shortfall in minimum balance even after taking the above advances, but no overdraft was taken	...
(v) Number of days on which overdrafts were taken	...
Total	<hr/> 366 days <hr/>

[*]The cash balance ('Deposits with RBI') above is the closing cash balance of the year as on 31st March 2012, but worked out by 16 April, 2012 and not simply the daily balance on 31st March, 2012.

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EXPLANATORY NOTES

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

Particulars	Balance on 1st April' 2011	Amount obtained during 2011-2012	Amount Repaid During 2011-2012	Balance on 31st. March 2012	Interest paid during the year
(Rupees in crore)					
Ordinary Ways and Means Advances	17.31	...	...	17.31	...
Special Ways and Means Advances	-5.18	71.39	52.15	14.06	...
Overdrafts/shortfalls	15.08	...	...	15.08	...
Total	27.21	71.39	52.15	46.45	...

(b) All the investments from out of the cash balances are in Government of India securities. Interest realised during the year on such investment was ₹ 8.37 crore.

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

	Opening Balance on 1st April 2011	Purchase during 2011-2012	Sales during 2011-2012	Closing Balance on 31st March 2012	Interest realised during the year
(Rupees in crore)					
Short Term Investments- Government of India Treasury Bills	-2,11.45	50,06.00	50,87.06	-2,92.51	8.37
Long term investments Government of India Stock/Securities	...	...	...	...	...
Total	-2,11.45	50,06.00	50,87.06	-2,92.51	8.37

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

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

