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OF THE STATE LEGISLATURE
ON 23 MAR 2015



सत्यमेव जयते

FINANCE ACCOUNTS
2013 - 14

Volume I

GOVERNMENT OF MIZORAM



TABLE OF CONTENTS

Subject	Page(s)
Volume I	
Certificate of the Comptroller and Auditor General of India	iii-v
Guide to Finance Accounts (Introduction)	1-6
1. Statement of Financial Position	7-8
2. Statement of Receipts and Disbursements	9-10
Annexure to Statement 2 Cash Balances and Investment of Cash Balances	11-13
3. Statement of Receipts in Consolidated Fund	14-16
4. Statement of Expenditure in Consolidated Fund By function and nature	17-21
Notes to Accounts	22-30
Appendix-I	
A. Periodical Adjustments	31
B. Transactions under 800 Other Receipts	32
C. Transactions under 800 Other Expenditure	33
D. Suspense and Remittance Balance	34
E. Treasury wise illustration of significant transaction on 31-03-2014	35
Volume II	
Part I	
5. Statement of Progressive Capital expenditure	38-41
6. Statement of Borrowings and other Liabilities	42-45
7. Statement of Loans and Advances given by the Government	46-47
8. Statement of Grants-in-aid given by the Government	48-50
9. Statement of Guarantees given by the Government	51-54
10. Statement of Voted and Charged Expenditure	55-56
Part II	
11. Detailed Statement of Revenue and Capital Receipts by minor heads	58-98
12. Detailed Statement of Revenue Expenditure	99-151
13. Detailed Statement of Capital Expenditure by minor heads	152-193
14. Detailed Statement of Investments of the Government	194-216
15. Detailed Statement of Borrowings and other Liabilities	217-235
16. Detailed Statement on Loans and Advances given by the Government	236-249

TABLE OF CONTENTS

	Page(s)
Subject	
17. Detailed Statement on Sources and Application of funds for expenditure other than revenue account	250-253
18. Detailed Statement on Contingency Fund and Other Public Account transactions	254-271
19. Detailed Statement on Investments of earmarked funds	272-278
Part III Appendices	
II Comparative Expenditure on Salary	280-290
III Comparative Expenditure on Subsidy	291
IV Grants-in-aid (Scheme wise and Institution wise)	292-295
V Externally Aided Projects	296
VI Plan Scheme expenditure (Central and State Plan Schemes)	297-308
VII Direct transfer of funds to implementing agencies	309-319
VIII Summary of Balances Consolidated Fund, Contingency Fund and Public Account	320-321
IX Financial results of Irrigation Schemes	322
X Incomplete Works	323-333
XI Statement of items for which allocation of balances as a result of re-organisation of States has not been finalised	334
XII Maintenance expenditure with segregation of salary and non-salary portion	335
XIII Statement on Committed Liabilities of the State in future	336

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 2014 presents the financial position along with accounts of the receipts and disbursements of the Government for the year. These accounts are presented in two volumes, Volume I contains the consolidated position of the state of finances and Volume II depicts the accounts in detail. The Appropriation Accounts of the Government for the year for Grants and Charged Appropriations are presented in a separate compilation.

The Finance Accounts have been prepared under my supervision in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 and have been compiled from the vouchers, challans and initial and subsidiary accounts rendered by the treasuries, offices and departments responsible for the keeping of such accounts functioning under the control of the Government of Mizoram and the statements received from the Reserve Bank of India. Statements (Nos. 8 and 9), explanatory notes Statement (Nos. 11 and 12) and appendices (IV, V, IX, X and XIII) 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. Appendix VII has been prepared from the details collected from Central Plan Scheme Monitoring System of Controller General of Accounts.

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



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

On the basis of the information and explanations that my officers required and have obtained, and according to the best of my information as a result of test audit of the accounts and on consideration of explanations given, I certify that, to the best of my knowledge and belief, the Finance Accounts read with the explanatory 'Notes to Accounts' give a true and fair view of the financial position, and the receipts and disbursements of the Government of Mizoram for the year 2013-14.

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 2014.

Date : 27 JAN 2014
Place: New Delhi



(SHASHI KANT SHARMA)
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: The 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: The 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 2013-14 is ₹ 0.10 crore.

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

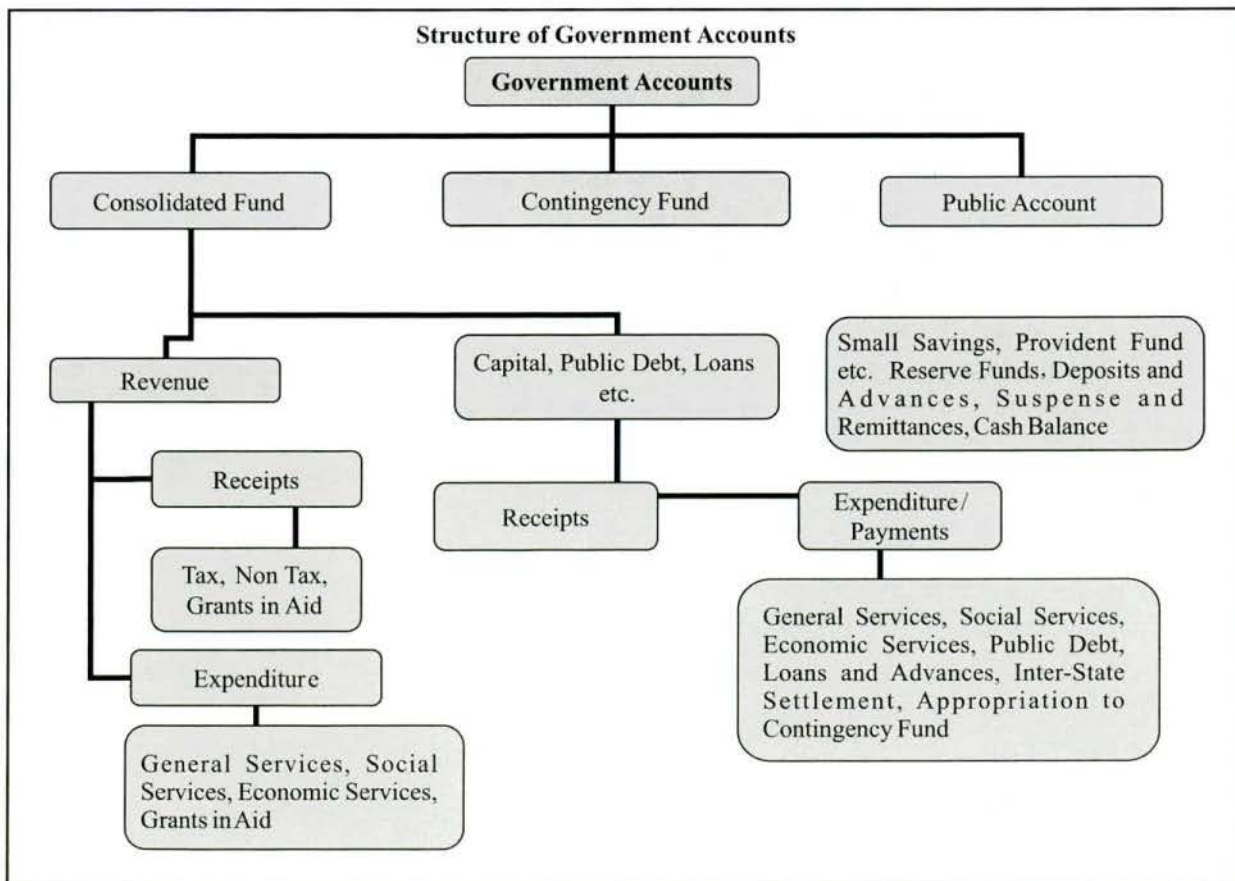
3. Government accounts are presented under a six tier classification, viz., Major Heads (four digits), Sub-Major Heads (two digits), Minor Heads (three digits), Sub-Heads (two characters), Detailed Heads (two to three digits), and Object Heads (two or three digits). Major Heads represent functions of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

4. The main unit of classification in accounts is the Major Head which contains the following coding pattern (according to the List of Major and Minor Heads corrected upto March 2014)

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

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

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



B What the Finance Accounts contain

The Finance Accounts are presented in two volumes.

Volume I contains the Certificate of the Comptroller and Auditor General of India, the Guide to the Finance Accounts, four statements which give summarised information on the financial position and transactions of the State Government for the current financial year, Notes to Accounts and an appendix to the Notes to accounts. Details of the **four** 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 (including disinvestments, borrowings and recoveries of loans and advances). This statement corresponds to detailed statements 11, 15 and 16 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 statement 12, 13, 15 and 16 in Volume II.

Volume II of the Finance Accounts contains **three parts- six summary statements in Part I, nine detailed statement in Part II and Appendices in Part III.**

Part I of Volume II

5. **Statement of Progressive Capital Expenditure:** This statement corresponds to the detailed statement 13 in Part 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 15 in Part 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 16 in Part II.
8. **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 IV provides details of the recipient institutions.

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.
10. **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.

Part II of Volume II

11. **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.
12. **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, Centrally Sponsored Schemes and Central Plan Schemes) and Non Plan. Charged and Voted expenditure are exhibited distinctly.
13. **Detailed Statement of Capital Expenditure by Minor Heads and Subheads:** This statement, which corresponds to the summary statement 5 in Part I of this volume, depicts the capital expenditure (during the year and cumulatively) of the State Government under Plan (State Plan, Centrally Sponsored Schemes and Central Plan Schemes) and Non Plan. In addition to representing details of capital expenditure at Minor Head level, in respect of significant schemes, this statement depicts details at Subhead levels also.
14. **Detailed 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.
15. **Detailed Statement of Borrowings and Other Liabilities by Minor Heads:** This statement, which corresponds to the summary statement 6 in Part I of this volume, 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.
16. **Detailed Statement on Loans and Advances given by the Government:** This statement corresponds to the summary statement 7 in Part I of this volume.
17. **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.
18. **Detailed Statement on Contingency Fund and Other Public Account transactions:** This statement depicts at Minor Head level the details of unrecouped amounts under Contingency

Fund, consolidated position of Public Accounts transactions during the year, and outstanding balances at the end of the year.

- 19. Detailed Statement on Investment of Earmarked Balances:** This statement depicts details of investments from the Reserve Funds and Deposits (Public Account).

Part III of Volume II

Part III contains Twelve 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 present 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 'Index' in Volume I or II. The statements read with the appendices give a complete picture of the state of finances of the State Government.

C. Ready Reckoner

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

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

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/loan/public account receipts. 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 of the above the Principal Accountant General/Accountant General (A&E) carries out periodical adjustments and book adjustments of the following nature in the accounts of the State Government, details of which appear in Appendix I (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, 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 on GPF is adjusted by debiting Major Head 2049-Interest and crediting Major Head 8009-General Provident 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.

1: STATEMENT OF FINANCIAL POSITION

(Rupees in crore)

Assets [1]		Reference (Sr. No.)		As at 31 March 2014	As at 31 March 2013
		Notes to Accounts	Statement		
(i)	Cash in Treasuries and Local Remittances	...	...	...	...
(ii)	Departmental balances	...	18 & Annx to St. 2	(-)4.77	(-)4.77
(iii)	Permanent Imprest	...	18 & Annx to St. 2		
(iv)	Cash Balance Investments	...	18 & Annx to St. 2	(-)2,65.33	(-)2,91.51
(v)	Deposits with Reserve Bank of India	...	Annx to St. 2	(-)1,43.73	(-)1,01.64
(vi)	Investments from Earmarked Funds [2]	Para 3(v)	18 & Annx to St. 2	1,61.80	1,35.40
Capital Expenditure					
(i)	Investments in shares of Companies, Corporations, etc.	...	5,13 & 14	22.27	20.91
(ii)	Other Capital Expenditure	...	5,13 & 17	75,75.30	69,77.26
Contingency Fund (un-recouped)					
Loans and Advances					
	Advances with departmental officers	Para 3(iii)	7 & 16	2,49.12	2,51.53
	Suspense and Miscellaneous Balances [3]	...		...	...
	Remittance Balances	...	18	1,76.45	1,82.86
	Cumulative excess of expenditure over receipts	...			
Grand Total		...		77,71.11	71,70.04

[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 [1]		Reference (Sr. No.)		As at 31	As at 31
		Notes to Accounts	Statement	March 2014	March 2013
Borrowings (Public Debt)					
(i)	Internal Debt	...	6 & 15	19,27.33	17,41.95
(ii)	Loans and Advances from Central Government				
	Non-Plan Loans	...	6 & 15	41.05	41.05
	Loans for State Plan Schemes	...	6 & 15	2,63.01	2,81.84
	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	15.69	1,83.66
	Contingency Fund (corpus)	Para 3(vii)	18	0.10	0.10
Liabilities on Public Account					
(i)	Small Savings, Provident Fund, etc	...	6 & 18	21,64.49	18,54.54
(ii)	Deposits	...	18	11,71.31	9,87.53
(iii)	Reserve Funds	Para 3(v)	18	1,70.51	1,42.27
(iv)	Remittance Balances	...	...	...	...
(v)	Suspense and Miscellaneous Balance	Para 3(vi)	18	12,08.40	9,75.74
	Cumulative excess of receipts over Expenditure [4]	...	17	7,92.43	9,44.57
Grand Total				77,71.11	71,70.04

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

2: STATEMENT OF RECEIPTS AND DISBURSEMENTS

(Rupees in crore)

Receipts			Disbursements		
	2013-14	2012-13		2013-14	2012-13
Part -I Consolidated Fund					
Section - A Revenue					
Revenue Receipts	47,64.85	45,36.74	Revenue Expenditure	49,16.98	45,08.91
Tax revenue (raised by the State)	2,29.78	2,23.14	Salaries [1]	19,08.22	17,26.74
Non- tax revenue			Subsidies [1]	0.74	2.48
			Grants-in aid [2]	9,94.37	9,55.32
Interest receipts	17.93	16.86	General Services	10,50.55	8,54.55
Others	1,76.33	1,95.94	Interest Payment and service of debt	3,07.40	3,07.55
Total	1,94.26	2,12.80	Pension	5,24.58	3,70.52
Share of Union Taxes/ Duties	8,58.08	7,85.96	Others	2,18.57	1,76.48
			Total	10,50.55	8,54.55
			Social Services	4,62.21	4,70.23
			Economic Services	4,71.62	4,82.57
Grants from Central Government	34,82.73	33,14.84	Compensation and assignment to Local Bodies and PRIs	29.27	17.02
Revenue Deficit	1,52.13	...	Revenue Surplus		27.83
Section -B Capital					
Capital Receipts	...	...	Capital Expenditure	5,99.40	6,07.55
			General Services	57.72	42.74
			Social Services	2,07.76	2,22.42
			Economic Services	3,33.92	3,42.39
Recoveries of Loans and Advances	33.11	29.48	Loans and Advances Disbursed	30.70	30.25
			General Services	...	...
			Social Services	4.00	4.01
			Economic Services	0.29	0.57
			Others (loans to Government Servant)	26.41	25.67

[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'.

2: STATEMENT OF RECEIPTS AND DISBURSEMENTS

(Rupees in crore)

Receipts			Disbursements		
	2013-14	2012-13		2013-14	2012-13
Part -I Consolidated Fund					
Section -B Capital					
Public Debt receipts			Repayment of Public Debt		
Internal Debt [#] (market Loans) etc	11,23.05	4,20.18	Internal Debt (market loans) etc	9,37.68	2,67.34
Loan from GOI	(-)1,67.82	0.10	Loan from GOI	18.98	18.71
Net of inter- state settlement	...	...	Transfer to Contingency Fund	...	...
Total Receipts Consolidated Fund	57,53.19	49,86.50	Total Expenditure Consolidated Fund	65,03.74	54,32.76
Deficit in Consolidated Fund	7,50.55	4,46.26	Surplus in Consolidated Fund	...	...
Part -II Contingency Fund					
Contingency Fund	...	...	Contingency Fund	...	...
Part III Public Account [3]					
Small savings	6,55.20	5,06.78	Small savings	3,45.25	3,10.45
Reserves and Sinking Funds	32.58	34.67	Reserves and Sinking Funds	30.73	29.28
Deposits	10,81.67	9,48.42	Deposits	8,97.79	7,18.63
Advances	24.53	15.79	Advances	24.64	15.24
Suspense and Misc	45,94.94	56,37.99	Suspense and Misc[4]	43,88.46	56,89.78
Remittances	15,18.15	15,01.38	Remittances	15,11.74	15,19.88
Total Receipts Public Account	79,07.07	86,45.03	Total Disbursements Public Account	71,98.61	82,83.26
Deficit in Public Account	...	...	Surplus in Public Account	7,08.46	3,61.77
Opening Cash Balance	(-)1,01.64	(-)17.15	Closing Cash Balance	(-)1,43.73	(-)1,01.64
Increase in Cash Balance	...	...	Decrease in Cash Balance	42.09	84.49

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

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

[#] Internal Debt includes NSSF transactions.

ANNEXURE TO STATEMENT 2
CASH BALANCES AND INVESTMENTS OF CASH BALANCES

	On 31 March 2014	On 1 April 2013
	(In crore of rupees)	
(a) General Cash Balance		
1. Cash in Treasuries	...	...
2. Remittance in transit (local)	...	...
3. Deposits with Reserve Bank [*]	(-)1,43.73	(-)1,01.64
Total	(-)1,43.73	(-)1,01.64
4. Investment held in the "Cash Balance Investment Account"	(-)2,65.33	(-)2,91.51
Total (a)	(-)4,09.06	(-)3,93.15
(b) Other Cash Balance and Investments		
1. Cash with Departmental Officers Viz, Forest and Public Works Officers	(-)4.77	(-)4.77
2. Permanent Advance for Contingent Expenditure with Departmental Officers	...	...
3. Investment of earmarked Funds	1,61.80	1,35.40
Total (b)	1,57.03	1,30.63
Total (a) and (b)	(-)2,52.03	(-)2,62.52

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 2013-14 advised to the RBI 31-03-2014

There was a difference of ₹ 57.43 crore (Cr) between the figures reflected in the accounts for ₹ 1,43.73 crore (Cr) and as intimated by the Reserve Bank of India for ₹ 86.30 crore (Dr). The difference is under reconciliation. Difference is due to the following factors

	(Rupees in crore)	
1. Misclassification by Bank /Treasury	Cr	₹ 57.43
Total	Cr	₹ 57.43

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

ANNEXURE TO STATEMENT 2
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 (October, 2014).

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 2013-2014 is given below:-

(i) Number of days on which the minimum balance was maintained without taking any advance	300 days
(ii) Number of days on which the minimum balance was maintained by taking ordinary ways and means advance	24 days
(iii) Number of days on which the minimum balance was maintained by taking special ways and means advances	38 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	3 day
Total	365 days

[*] The cash balance ('Deposits with RBI' above is the closing cash balance of the year as on 31 March 2014 but worked out by 16th April 2014 and not simply the daily balance on 31 March 2014.

ANNEXURE TO STATEMENT 2
CASH BALANCES AND INVESTMENTS OF CASH BALANCES

EXPLANATORY NOTES

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

Particulars	Balance on 1 April 2013	Amount obtained during 2013-14	Amount Repaid during 2013-14	Balance 31 March 2014	Interest realised during the year
(In crore of rupees)					
Ordinary Ways and Means Advances	17.31	95.91	3,16.50	(-)2,03.28	...
Special Ways and Means Advances	83.38	4,65.82	3,31.81	2,17.39	...
Overdrafts/Shortfalls	15.08	1,72.80	2,19.50	(-)31.62	...
Total	1,15.77	7,34.53	8,67.81	(-)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 ₹ 6.48 crore.

	Opening Balance on 1 April, 2013	Purchase during 2013-14	Sales during 2013-14	Closing Balance 31 March, 2014	Interest realised during the year
(In crore of rupees)					
Short Term investments					
Government of India Treasury Bills	(-)2,91.51	44,77.15	44,50.97	(-)2,65.33	6.48
Long Term Investments					
Government of India Stock /Securities	...	...	...	...	...
Total	(-)2,91.51	44,77.15	44,50.97	(-)2,65.33	6.48

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.

3. STATEMENT OF RECEIPTS
I- CONSOLIDATED FUND

(Rupees in crore)

	Description	2013-14	2012-13
A.	Tax revenue		
A.1	Own Tax Revenue	2,29.78	2,23.14
	Land Revenue	4.54	3.04
	Stamps and Registration fees	1.52	0.64
	State Excise	3.11	2.83
	Sales Tax	1,83.34	1,75.87
	Taxes on goods and passengers	2.63	3.77
	Taxes on Vehicles	19.42	22.83
	Others	15.22	14.16
A. 2	Share of net proceeds of Taxes	8,58.08	7,85.96
	Corporation Tax	2,88.62	2,82.36
	Taxes on Income other than Corporation Tax	1,90.05	1,69.04
	Other Taxes on Income and Expenditure	...	...
	Taxes on Wealth	0.79	0.48
	Customs	1,40.03	1,30.62
	Union Excise	98.90	88.77
	Service Tax	1,39.69	1,14.69
	Other Taxes and Duties on Commodities and Services	...	...
	Others	...	...
	Total A	10,87.86	10,09.10
B.	Non-Tax Revenue		
	Interest receipts	17.93	16.86
	Dividends and Profits	...	...
	Miscellaneous General services	9.51	3.86
	Public Works	0.17	0.25
	Forestry and Wild Life	2.98	2.39
	Other Administrative Services	5.32	4.73
	Non-ferrous Mining and Metallurgical Industries	4.51	5.28
	Animal Husbandry	0.38	0.43

3. STATEMENT OF RECEIPTS
I- CONSOLIDATED FUND

		(Rupees in crore)	
Description		2013-14	2012-13
Crop Husbandry		0.86	0.70
Police		0.33	0.41
Others		1,52.27	1,77.89
Total B.		1,94.26	2,12.80

II . GRANTS FROM GOVERNMENT OF INDIA

		(Rupees in crore)	
Description		2013-14	2012-13
C. Grants			
Grants-in-aid from Central Government			
Non Plan Grants			
	Grants under the proviso to Article 275 (1) of the Constitution	10,68.82	10,14.59
	State Disaster Response Fund (SDRF)	14.14	9.30
	Grants under National Calamity Contingency Fund	...	...
	Other Grants	58.65	33.28
Grants for State /Union Territory Plan Schemes			
	Block Grants (of which EAP)	...	...
	Grants under the proviso to Article 275 (1) of the Constitution	11.34	8.11
	Grants for Central Road Fund	...	...
	Other Grants	18,93.45	18,57.49
Grants for Central Plan Schemes		11.84	14.56
Grants for Centrally Sponsored Plan Schemes		3,69.07	2,94.33
Grants for Special Plan Schemes		55.42	83.18
Total C		34,82.73	33,14.84
Total Revenue Receipts (A+B+C)		47,64.85	45,36.74

3. STATEMENT OF RECEIPTS
I- CONSOLIDATED FUND

III CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS

(Rupees in crore)

	Description	2013-14	2012-13
D.	Capital		
	Disinvestment proceeds		
	Others		
	Total D		
E.	Public Debt receipts		
	Internal Debt		
	Market Loans	2,60.06	1,85.75
	WMA [1] from RBI	7,34.53	1,66.58
	Bonds		...
	Loans from Financial Institutions	56.09	42.80
	Special Securities issued to National Small Savings Fund	14.87	25.05
	Other Loans	57.50	...
	Loans and Advances from Central Government		
	Non Plan Loans		...
	Loans for State Plan Schemes	0.15	0.10
	Loans for Central Plan Schemes	...	...
	Loans for Centrally Sponsored Plan Schemes	...	...
	Other	(-),67.97[*]	...
	Total E.	9,55.23	4,20.28
F.	Loans and Advances by State Government (Recoveries)[2]	33.11	29.48
G.	Inter State Settlements	...	...
	Total Receipts in Consolidated Fund (A+B+C+D+E+F+G)	57,53.19	49,86.50

[1] WMA: Ways and Means Advances.

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

[*] Minus figure is due to adjustment of earlier year's outstanding balances.

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	93.06	...	...	93.06
	Parliament/State/Union Territory Legislatures	16.25	...	...	16.25
	President, Vice President/Governor, Administrator of Union Territories	5.06	...	...	5.06
	Council of Ministers	3.92	...	...	3.92
	Administration of Justice	22.15	...	...	22.15
	Elections	45.68	...	...	45.68
A.2	Fiscal Services	60.20	1.90	...	62.10
	Land Revenue	16.14	...	...	16.14
	Stamps and Registration	0.28	...	...	0.28
	State Excise	22.42	...	...	22.42
	Taxes on Sales, Trade etc.	13.45	...	...	13.45
	Taxes on Vehicles	6.68	...	...	6.68
	Other Taxes and Duties on Commodities and Services	...	...	...	...
	Other Fiscal Services	1.23	1.90	...	3.13
A.3	Interest Payment and servicing debt	3,07.40	...	...	3,07.40
	Appropriation for Reduction or Avoidance of Debt	22.90	...	...	22.90
	Interest Payments	2,84.50	...	...	2,84.50
A.4	Administrative Services	6,99.36	55.82	...	7,55.18
	Public Service Commission	4.68	...	...	4.68
	Secretariat-General Services	83.59	...	...	83.59
	District Administration	38.30	...	...	38.30
	Treasury and Accounts Administration	20.14	...	...	20.14
	Police	3,98.96	0.21	...	3,99.17
	Jails	23.86	...	...	23.86
	Supplies and Disposals	0.77	...	...	0.77
	Stationery and Printing	11.51	3.30	...	14.81
	Public Works	48.49	47.30	...	95.79
	Other Administrative Services	69.06	5.01	...	74.07

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'd.				
A.5	Pensions and Miscellaneous General Services	5,26.60	...	...	5,26.60
	Pensions and other Retirement Benefits	5,24.57	...	...	5,24.57
	Miscellaneous General Services	2.03	...	...	2.03
	Total A. General Services	16,86.62	57.72	...	17,44.34
B.	Social Services				
B.1	Education, Sports, Art and Culture	9,36.09	29.62	...	9,65.71
	General Education	8,90.53	21.65	...	9,12.18
	Technical Education	8.07	2.00	...	10.07
	Sports and Youth Services	28.79	2.66	...	31.45
	Art and Culture	8.70	3.31	...	12.01
B.2	Health and Family Welfare	2,48.01	14.53	...	2,62.54
	Medical and Public Health	2,18.30	14.53	...	2,32.83
	Family Welfare	29.71	...	...	29.71
B.3	Water Supply, Sanitation, Housing and Urban Development	2,15.84	1,37.59	4.00	3,57.43
	Water Supply and Sanitation	1,36.93	35.06	...	1,71.99
	Housing	6.47	21.38	4.00	31.85
	Urban Development	72.44	81.15	...	1,53.59
B.4	Information and Broadcasting	9.59	0.56	...	10.15
	Information and Publicity	9.59	0.56	...	10.15
B.5	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	2,45.14	...	...	2,45.14
	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	2,45.14	...	...	2,45.14
B.6	Labour and Labour Welfare	7.91	...	...	7.91
	Labour and Employment	7.91	...	...	7.91
B.7	Social Welfare and Nutrition	1,59.15	25.46	...	1,84.61
	Social Security and Welfare	1,02.77	25.46	...	1,28.23
	Nutrition	41.14	...	...	41.14
	Relief on account of Natural Calamities	15.24	...	...	15.24
B.8	Others	1.91	...	...	1.91
	Other Social Services	...	...	...	...
	Secretariat-Social Services	1.91	...	...	1.91
	Total B. Social Services	18,23.64	2,07.76	4.00	20,35.40

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

Description		Revenue	Capital	Loans and Advances	Total
C.	Economic Services				
C.1	Agriculture and Allied Activities	6,64.54	1,28.54	0.29	7,93.37
	Crop Husbandry	2,63.25	1.31	...	2,64.56
	Soil and Water Conservation	52.11	5.00	...	57.11
	Animal Husbandry	1,36.06	6.29	...	1,42.35
	Dairy Development	1.23	...	...	1.23
	Fisheries	27.39	0.49		27.88
	Forestry and Wild Life	92.46	...	...	92.46
	Food Storage and Warehousing	62.85	1,14.36	...	1,77.21
	Agricultural Research and Education	12.06	...	...	12.06
	Co-operation	12.55	0.12	0.29	12.96
	Other Agricultural Programmes	4.58	0.97	...	5.55
C.2	Rural Development	57.69	4.05	...	61.74
	Special Programmes for Rural Development	19.19	...	...	19.19
	Rural Employment	11.95	...	...	11.95
	Land Reforms	6.49	...	...	6.49
	Other Rural Development Programmes	20.06	4.05	...	24.11
C.3	Special Areas Programmes	37.87	39.77	...	77.64
	North Eastern Areas	37.87	39.77	...	77.64
C.4	Irrigation and Flood Control	10.26	0.13	...	10.39
	Medium Irrigation	0.01	...	...	0.01
	Minor Irrigation	10.15	...	...	10.15
	Command Area Development	0.10	...	...	0.10
	Flood Control Project	...	0.13	...	0.13
C.5	Energy	3,17.11	65.20	...	3,82.31
	Power	3,17.06	65.20	...	3,82.26
	Non-Conventional Sources of Energy	0.05	...	...	0.05
C.6	Industry and Minerals	1,23.33	...	...	1,23.33
	Village and Small Industries	1,17.72	...	...	1,17.72
	Industries	0.98	...	...	0.98

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

A. EXPENDITURE BY FUNCTION		(Rupees in crore)			
Description		Revenue	Capital	Loans and Advances	Total
C.	Economic Services-concl.				
C.6	Industry and Minerals-concl.				
	Non-ferrous Mining and Metallurgical Industries	4.63	...	...	4.63
	Cement and Non-Metallic Mineral Industries	...	...	...	...
	Other Outlays on Industries and Minerals	...	...	...	...
C.7	Transport	1,36.72	95.27	...	2,31.99
	Civil Aviation	5.56	1.66	...	7.22
	Roads and Bridges	1,03.23	93.36	...	1,96.59
	Road Transport	27.41	0.25	...	27.66
	Inland Water Transport	0.52	...	...	0.52
C.8	Communications	7.70	...	...	7.70
	Other Communicatons Services	7.70	...	...	7.70
C.9	Science Technology and Environment	2.97	...	...	2.97
	Other Scientific Research	2.57	...	...	2.57
	Ecology and Environment	0.40	...	...	0.40
C.10	General Economic Services	48.53	0.96	...	49.49
	Secretariat-Economic Services	12.07	...	...	12.07
	Tourism	6.10	0.96	...	7.06
	Census Survey and Statistics	12.66	...	...	12.66
	Civil Supplies	14.48	...	...	14.48
	Other General Economic Services	3.22	...	...	3.22
	Total C. Economic Services	14,06.72	3,33.92	0.29	17,40.93
E.	Public Debt				
	Internal Debt of the State Government	...	...	9,37.68	9,37.68
	Loans and Advances from the Central Government	...	...	18.98	18.98
	Total E. Public Debt	...	...	9,56.66	9,56.66
F.	Loans and Advances				
	Loans to Government Servants	...	...	26.41	26.41
	Miscellaneous Loans	...	...	...	...
	Total F. Loans and Advances	...	...	26.41	26.41
	Total Expenditure out of Consolidated Fund	49,16.98	5,99.40	9,87.36	65,03.74

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

Head of Expenditure	2013-14			2012-13			2011-12		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
Salary	19,08.22	...	19,08.22	17,26.74	...	17,26.74	14,51.69	...	14,51.69
Pension/Gratuity	5,24.58	...	5,24.58	3,70.52	...	3,70.52	2,98.36	...	2,98.36
Office Expenses	79.16	...	79.16	66.61	...	66.61	63.35	...	63.35
Rent , Rates & Taxes	3.72	...	3.72	3.32	...	3.32	3.17	...	3.17
Supplies and Materials	55.36	1,14.86	1,70.22	56.79	1,03.51	1,60.30	37.68	66.23	1,03.91
Minor Works	2,68.63	...	2,68.63	2,60.13	...	2,60.13	2,76.05	...	2,76.05
Grants in aid (Salary)	2,10.59	...	2,10.59	2,31.18	...	2,31.18	2,21.29	...	2,21.29
Grants in aid (Non Salary)	7,83.79	...	7,83.79	7,24.14	...	7,24.14	...	...	...
Subsidies	0.74	...	0.74	2.48	...	2.48	1.66	...	1.66
Scholarship and Stipends	88.82	...	88.82	62.78	...	62.78	42.46	...	42.46
Interest	2,84.50	...	2,84.50	2,88.15	...	2,88.15	2,75.15	...	2,75.15
Major Works	...	4,76.85	4,76.85	...	4,99.79	4,99.79	...	5,32.83	5,32.83
Others	7,08.87	9,95.05	17,03.92	7,16.07	3,20.55	10,36.62	10,26.47	2,86.40	13,12.87
Total	49,16.98	15,86.76[*]	65,03.74	45,08.91	9,23.85	54,32.76	36,97.33	8,85.46	45,82.79

[*] Includes capital expenditure of ₹ 5,99.40 crore, Loans and Advances of ₹ 30.70 crore and ₹ 9,56.66 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 from 1 April 2013 to 31 March 2014. The accounts of receipts and expenditure of Government of Mizoram have been compiled from the initial accounts rendered by 11 Treasuries, 70 Public Works and 35 Forest Divisions and Advices of the Reserve Bank of India. The average delay in rendition of monthly accounts was 9 days by Treasuries, 2 days by Public Works Divisions and 21 days by Forest Divisions. However, no accounts were excluded at the end of the year.

(ii) Basis of Accounting:

With the exception of some book adjustments (**Appendix I-A**), the accounts represent the actual cash receipts and disbursements during the account period. 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 accounts period have been reflected in the accounts but the future pension liability of the Government, i.e., the liability towards payment of retirement benefits for the past and the present service of its employees is not included in the accounts

(iii) Currency in which Accounts are kept:

The accounts of Government of Mizoram are maintained in 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.

(v) Classification between Revenue and Capital:

Revenue Expenditure is recurring in nature and is intended to be met from revenue receipts. Capital Expenditure is defined as expenditure incurred with the object of increasing concrete assets of a material and is of 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. Quality of Accounts:

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

Minor Heads 800 'Other Receipts' / 'Other Expenditure' are intended to be operated only when the appropriate Minor head under the Major Head have not been provided in the accounts. Routine operation of Minor Head 800 is to be discouraged, since it renders the accounts opaque. During the year 2013-14, an amount of ₹ 7,08.00 crore under 42 Revenue Major Heads of accounts on the Receipt side constituting 14.86 per cent of the total Revenue of ₹ 47,64.85 crore was recorded under the Minor Head 800 'Other Receipts'. Similarly, ₹ 10,79.57 crore under 51 Revenue and Capital Major Heads of accounts on the expenditure side constituting 19.57 per cent of the total expenditure ₹ 55,16.38 crore (Revenue and Capital)

was recorded under the Major Head 800 'Other Expenditure' below the concerned Major Heads. Instances of substantial proportion (50% and above) of bookings made under the Minor Head 800 Other Receipts / Other Expenditure are given in **Appendix I B and C** respectively.

(ii) 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 Principal Accountant General. Such reconciliation has been completed for 4.22 *per cent* of total receipts and 62.24 *percent* of total expenditure.

(iii) Reconciliation of Cash Balance:

There is a difference of ₹ 57.43 crore (net credit) at the end of the accounting year 2013-14 between the Cash Balance as worked out by the Principal Accountant General and as reported by the Reserve Bank of India. This difference is mainly due to erroneous reporting by the accredited banks to the Reserve Bank of India, Nagpur which is responsible for maintaining the Cash Balance of the State Government.

(iv) Unadjusted Abstract Contingency (AC) Bills:

Drawing and Disbursing Officers are authorised to draw sums of money by preparing Abstract Contingency (AC) bills by debiting service heads. They are required to present Detailed Countersigned Contingency (DCC) Bills containing vouchers in support of final expenditure within one month of the drawal of AC bills to the Principal Accountant General. Prolonged non-submission of DCC bills renders the expenditure under AC bills opaque. Details of AC bills outstanding as on 31 March 2014 are given below:

Year	Outstanding Abstract Contingent Bills	
	Number of bills	Amount
Upto 2011-12	52	18.48
2012-13	3	0.19
2013-14	4	10.89
Total	59	29.56

(₹ in crore)

Out of ₹ 22.08 crore drawn against AC bills in 2013-14, AC bills amounting to ₹ 10.21 crore were drawn in March 2014 alone, out of which, ₹ 1.71 crore was drawn on the last day of the financial year. Significant expenditure against AC bills in March indicates that the drawal was primarily to exhaust the budget and reveals inadequate budgetary planning.

(v) Outstanding Utilisation Certificates (UCs) against Grants-in-Aid sanctioned by the State Government:

Grantee Institutions receiving Grants-in-Aid from the Government of Mizoram are required to furnish Utilisation Certificates to the Principal Accountant General countersigned by the controlling authority after verification. To the extent of non-receipt of Utilisation Certificate, the expenditure shown in the accounts cannot be treated as final nor can it be confirmed that the amount has been expended/ utilised for the intended purposes of sanction. At the close of March 2014 accounts, an amount of ₹ 27,74.19 crore remained outstanding in the books of the Principal Accountant General for want of Utilisation Certificates. Details are given below:

Year	Number of UCs awaited	Amount (₹ in crore)
Upto 2011-12	4974	16,38.27
2012-13	978	6,53.34
2013-14	931	4,82.58
Total	6883	27,74.19

A significant portion of wanting UCs pertains to the departments of District Councils, School Education, Agriculture and Industries.

(vi) Grants-in-Aid in kind:

Information of Grants-in-Aid in kind, if any given in 2013-14 is awaited from the Government of Mizoram. Consequently, the information contained in Section 2 of Statement 8 of the Finance Account (Volume II) is incomplete.

3. Other Items:

(i) Liabilities on Retirement Benefits:

Expenditure on pension and other retirement benefits incurred during the year on State Government employees recruited on or before 31 August 2010 was ₹ 5,19.28 crore (10.56 per cent of the total expenditure of ₹ 49,16.98 crore). State Government employees recruited on or after 1 September 2010 are covered under the 'New Pension Scheme, which is a 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. The actual amount payable by employees since the inception of the Scheme and the matching Government contribution has not been estimated. Consequently, the actual liability of the employees and the Government under the Scheme is not known. Similarly the interest payable on contributions retained with Government and not transferred to NSDL in the relevant year has not been estimated.

In the year 2013-14, however, the State Government deposited ₹ 10.03 crore (employees' contribution: ₹ 4.73 crore, Government contribution: { ₹ 0.57 crore for 2012-13 + ₹ 4.73 crore for 2013-14}) to the fund under Major Head 8342 Minor Head 117 Defined Contribution Pension Scheme for Government Employees and at the end of the year the total amount has been transferred to NSDL/Trustee Bank leaving nil balance.

(ii) Guarantees:

Guarantees extended by the State Government represent contingent liabilities on the Consolidated Fund of the State, in the event of default by borrowing entity on whose behalf the guarantee was extended. Statement 9 of the Finance Accounts (Volume II) regarding guarantees is prepared on the basis of information received from the Finance Department, which is the authority for issuing such guarantees. In terms of the Mizoram Ceiling on Government Guarantees Act, 2011 the total outstanding government guarantees as on the first day of April of any year shall not exceed 25 per cent of the Gross State Domestic Product (GDP) estimated for the year and the total fresh government guarantees given in a year shall not exceed 3 per cent of GDP estimated for the year. The outstanding guarantees as on 1 April 2013 (₹ 1,59.79 crore) work out to 1.55 per cent of the GDP estimated for the year 2013-14 (₹ 1,02,96.98 crore). During the year the fresh guarantees given by the State Government amounted to ₹ 7.80 crore (0.08 per cent of the GDP). These were within the limit prescribed by the Government Guarantees Act, 2011.

In terms of the Mizoram Ceiling on Government Guarantees Act, 2011 the State Government will charge a minimum of 0.75 per cent of the guaranteed amount as guarantee commission which shall not be waived under any circumstances and the commission shall form the corpus of Guarantee Redemption Fund and it shall be remitted in the Public Account. The State Government was required to collect guarantee fee of ₹ 1.20 crore (0.75 per cent of the outstanding guarantee of ₹ 1,59.79 crore on 31 March 2013) during the year. However, the State Government did not collect any guarantee fee during the year. Nor has the amount of guarantee fee receivable during the year been mentioned in the Medium Term Fiscal Policy Statement, which in terms of the Mizoram FRBM Act, 2006 is required to be presented along with the annual budget.

(iii) Loans and Advances:

Details of Loans and advances made by the State Government as per Statements 7 and 16 of the Finance Accounts (Volume II) have been prepared as per Indian Government Accounting Standards (IGAS) 3 notified by the Government of India. The statements, however, are incomplete, since detailed information of overdue principal and interest or balances in respect of Loans and Advances where the accounts are maintained by the Government of Mizoram is awaited.

(iv) Investments:

As on 31 March 2014, the total investment of the State Government in Public Sector Undertakings and Co-operatives was ₹ 22.27 crore. Details are given at Statement 14 of the Finance Accounts (Volume II).

(v) Reserve Fund:

Statements 18 and 19 of the Finance Accounts (Volume II) contain details of the Reserve Funds operated by the State Government. The total accumulated balance under Reserve Fund as on 31 March 2014 is ₹ 1,70.51 crore of which ₹ 1,61.80 crore (94.89 per cent of balance) was invested as on 31 March 2014. Some of the significant reserve funds are as under:

- (a) Consolidated Sinking Fund (CSF)
- (b) Guarantee Redemption Fund (GRF)
- (c) State Disaster Response Fund (SDRF)
- (a) Consolidated Sinking Fund (CSF) :

The Consolidated Sinking Fund for amortisation of loans was created in terms of the recommendations of the Twelfth Finance Commission. According to the guidelines of the Reserve Bank of India, which administers the Fund, States are required to contribute a minimum of 0.5 per cent of their outstanding liabilities (internal debt plus public account) as at the end of the previous year, to the Consolidated Sinking Fund. During the year 2013-14, the State Government contributed ₹ 20.90 crore, against requirement of ₹ 25.57 crore (0.5 per cent of the total outstanding liabilities of the Government of Mizoram as on 31 March 2013 i.e., ₹ 51.14.21 crore). Consequently, the Revenue Deficit and Fiscal Deficit of the State Government were understated by ₹ 4.67 crore. The balance in the Fund as on 31 March 2014 was ₹ 1,51.30 crore. However, the investment in the Fund as on March 2014 was ₹ 1,56.30 crore. The difference of ₹ 5.00 crore between the Fund balance and Fund investment is under reconciliation. Interest that has accrued on the investment out of the Fund is also under reconciliation. Details of Fund balance and investment there from are given at Statements 18 and 19 of the Finance Accounts (Volume II).

(b) Guarantee Redemption Fund (GRF):

The State Government created a Guarantee Redemption Fund in the year 2009-10 with an initial corpus of ₹ 0.50 crore to meet the possible invoking of the guarantees given by the State Government to the loans raised by its entities. During 2013-14, the State Government transferred ₹ 2.00 crore to the Fund. The balance in the Fund as on 31 March 2014 was ₹ 5.50 crore which has been invested. No guarantee was invoked during the year. Interest that has accrued on the investment out of the Fund is under reconciliation.

(c) State Disaster Response Fund (SDRF):

The State Government replaced the existing Calamity Relief Fund (CRF) and created the "State Disaster Response Fund" (SDRF) in 2010-11 as per the recommendation of the Thirteenth Finance Commission. The balance of ₹ 4.21 crore lying in the CRF was transferred to the SDRF. In terms of the guidelines of the fund, the Centre, and Special Category States like Mizoram, are required to contribute to the Fund in the ratio of 90:10. As per the guidelines, these contributions are to be transferred to the Public Account under Major Head 8121 by operating the Expenditure Major Head 2245. Expenditure incurred during the year on disaster response is adjusted by debiting the Public Account with contra deduct debit to the Expenditure Major Head 2245. Balances outstanding in the Fund, at the end of the year are invested.

From the beginning the State Government of Mizoram has transferred more than the actual Central Contribution and State share to the Fund. These excess transfers have been largely adjusted in 2013-14 resulting in excess transfer of ₹ 1 crore as on 31 March 2014, as per table below:

(₹ in crore)

Year	Central share towards SDRF Including GIA towards capacity building		State Share due	Total amount due to be transferred To Fund	Actual amount transferred to Fund
	Due	Released	Due		
2010-11	7.70 + 1.00	4.85	0.85	5.70	7.41
2011-12	8.08 + 1.00	8.89	0.90	9.79	11.65
2012-13	8.49 + 1.00	9.30	0.94	10.24	15.28
2013-14	8.91 + 1.00	14.14	0.99	15.13	9.68
Total	37.18	37.18	3.68	40.86	44.02

In departure from the guidelines that stipulate the initial incurring of expenditure (under Major Head 2245) on natural calamities and subsequent redemption from the Fund, the State Government has, from inception of the Fund, been withdrawing the amounts directly from the Fund in advance and remitting unspent balances to the Fund at the end of the year. Consequently, it has not been possible to assess the extent to which the withdrawn amounts have actually been spent on natural calamities and verify whether there has been any misappropriation or fraud.

(vi) Suspense and Remittance Balance:

The Finance Accounts reflect the net balances under Suspense and Remittance Heads as detailed in Statement 18 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 **Appendix I -D**.

(vii) Contingency Fund :

The Contingency Fund of the Government of Mizoram is set up under Article 267(2) of the Constitution of India for meeting unforeseen expenditure and is recouped when the State Legislature authorises the additional expenditure. The corpus of the Fund is ₹ 0.10 crore. No amount was drawn from the Contingency Fund during the year and there is no outstanding balance remaining un-recouped as on 31 March 2014.

(viii) Direct transfer of Central Scheme funds to implementing Agencies in the State (funds routed outside the State Budget) (unaudited figures):

The Central Government transfers funds directly to State Implementing Agencies/ Non-Government Organisations (NGOs) for implementation of various schemes /programmes. Since these funds are not routed through the State Budget/ State treasuries, they are not reflected in the accounts of the State Government. Though there is no assurance that complete details of such transfers are available, details of such fund transfer as captured from the Central Plan Schemes Monitoring System (CPSMS) portal of the Controller General of Accounts are given in Appendix-VII.

(ix) Releases of Central share and expenditure incurred thereon by the State Government for implementation of various Major Plan Schemes:

The State Government is entrusted with the execution of the Central Plan and Centrally Sponsored Schemes in the State, for which grants are released by the Government of India. In addition, the Government of India releases fund under the State Plan and Special Plan Schemes. During the year, the Government of India released ₹ 23,41.12 crore towards Central Plan/Centrally Sponsored Schemes, State Plan Schemes and Special Plan Schemes. Against this, the State Government has spent ₹ 22,81.89 crore including its own share resulting in an understatement of ₹ 59.23 crore of Revenue Deficit on this account alone. However, due to inadequate mapping of Central schemes with that of the schemes of the State Government, the extent to which the State Government has fulfilled its liability towards contribution against Government of India releases is not ascertainable. Details of releases of Central share and State share in respect of major schemes are given in **Annexure to Statement No.12**.

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

In furtherance of the recommendations of the Thirteenth Finance Commission, Ministry of Finance, Government of India, in a series of orders, all dated 29 February 2012, wrote off loans advanced to the State Government by various Ministries (except those advanced by the Ministry of Finance itself) as on 31 March 2010 towards Central Plan and Centrally Sponsored Schemes. Ministry of Finance permitted the State Governments to adjust the excess repayments of principal and interest made from the effective date of the order (31 March 2010) and its implementation against future repayments to the Ministry of Finance. In respect of Government of Mizoram, write off figures reflected in the Finance Accounts do not match with the figures furnished by the Ministry, and hence the matter has been taken up with the Ministry and State Government for reconciliation and reply is awaited.

(xi) Implications of Major Policy decisions on new services proposed in budget on the future cash flows:

Appendix on Implications of Major Policy decisions on new services proposed in budget on the future cash flows does not find place in the accounts for want of requisite information from the State Government.

(xii) 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 ₹ 14,15.96 crore in March 2014 and ₹ 25.80 crore on the last working day of March 2014 (21.77 per cent and 0.40 per cent respectively of total expenditure). Treasury-wise details of significant transactions are given in **Appendix I Annexure E**.

(xiii) Adverse Balance:

Accounts closing to balance should show either Credit or Debit balances depending upon their nature; if they are otherwise (debit or credit balances as the case may be), such balances are considered 'Adverse'. Adverse balances under Loan heads occur when recoveries are in excess of the amount of loan advanced. Adverse balances appear in case of borrowings (MH-6003/ 6004 when the repayment is more than the amount borrowed by the government. Similarly, Debit balances appearing under Deposit heads indicate that disbursements are more than the amount deposited. Though adverse balances do not have any implications on the fiscal indicators of the Government, they indicate inaccurate and inconsistent status, and distort the concerned summarized and detailed statements in the Finance Accounts. At the end of year, Major Head 8443 Civil Deposits Minor Head 120 Deposits of Autonomous District and Regional Funds has closed with an adverse balance of ₹ 10.32 crore (Statement No. 18- Finance Accounts Volume II) and is under reconciliation.

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

The accounting procedure relating to the Central Road Fund prescribes that 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 (under Major Heads 3054 or 5054 as the case may be), 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).

Between 2006-07 and 2012-2013, Government of India released ₹ 69.05 crore towards CRF, the State Government, however, did not transfer any amounts to the Public Account Major Head 8449. No CRF grants were released by Government of India in 2013-14.

(xv) Reserve Funds and Deposits bearing Interest:

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

is required to discharge. No Budget provision has been made by the State Government despite balances in such Reserve Funds and Deposits as on 01 April 2013 as detailed below:

(₹ in crore)

Sector	Sub-sector	Minimum rate of interest estimated	Balance at the beginning of 2013-14
J-Reserve Funds	(a) Reserve Funds Bearing Interest (SDRF)	7.5 per cent (average of Ways and Means interest rate)	5.35
K-Deposits and Advances	(a) Deposits Bearing Interest –MH 8336 -800 Other Deposits	7.5 per cent (average of Ways and Means interest rate)	0.05
K-Deposits and Advances	(a) (a)MH 8342 – 120 Misc Deposits	7.5 per cent (average of Ways and Means interest rate)	2.50

Consequent to the non provision of interest, the Revenue Deficit/ Fiscal Deficits understated by ₹ 0.59 crore.

(xvi) Disclosures under the Mizoram Fiscal Responsibility and Budget Management (FRBM) Act, 2006 :

The State Government's performance against the targets prescribed in the Mizoram FRBM Act, 2006, as reflected in the accounts during the year 2013-14, is given below:

S1. No.	Targets	Achievements during the year as per the accounts
1.	Maintain Revenue Surplus during the award period 2011-12 to 2014-15.	The Government of Mizoram had a Revenue Deficit of ₹ 1,52.14 crore in 2013-14.
2.	Reduce Fiscal Deficit to 3 per cent of GSDP* or less during the award period 2011-12 to 2014-15.	The Fiscal Deficit ₹ 7,49.12 crore for 2013-14 as per the accounts was 7.28 percent of GSDP*.
3.	Outstanding debt expressed as percentage of GSDP* shall progressively be reduced from 32.7 per cent of GSDP* during 2011-12 to 31.7 per cent of GSDP* during 2014-15.	The outstanding debt for 2013-14 (₹ 56,08.47 crore) was 54.47 per cent of GSDP*.

**GSDP (Gross State Domestic Product) estimate for 2013-14 was ₹ 10297 crore as per the Directorate of Economic and Statistics, Government of Mizoram as on October, 2014.*

(xvii) Impact of incorrect booking and non-adjustment of interest liabilities on Fiscal Indicators:

Impact on Revenue Deficit and also on Fiscal Deficit of the State Government consequent to the budgeting and booking under incorrect expenditure and revenue heads and non-adjustment of interest liabilities and also debt waiver (details given in preceding paragraphs) is given below:

(₹ in crore)

Paragraph no.	Item	Impact on Fiscal Deficit/Revenue Deficit	
		Over-statement	Under-statement
Para 3 (v) (a) of Notes to Accounts	Shortfall in State Government contribution to Consolidated Sinking Fund		4.67
Para 3(xiv) of Notes to Accounts	Non-adjustment of interest payment on Interest bearing Funds		0.59
Para 3(ix) of Notes to Accounts	Underutilization of GOI releases to CP/CSS/SP/SPS		59.23

Appendix I

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 2013-14	2049 Interest payments 03 Interest on Small Saving and Provident Fund etc. 104 Interest on GPF	8009 State Provident Fund 01 Civil 101 GPF	79.00	Annual adjustment of Interest on GPF
2	Adjustment of Group Insurance Fund	108 Interest on Insurance and Pension Fund	8011 State Insurance Fund 105 State Government Insurance Fund	5.00	Annual adjustment of Interest on Group Insurance und
3	Appropriation for reduction or avoidance of debt	2048 Appropriation for reduction or avoidance of debt 101 Sinking Funds	8222 Sinking Funds 01 Appropriation for reduction or avoidance of debt 101 Sinking Funds	20.90	Investment made by RBI in behalf of the State Government
		200 Other Appropriation	8235 General and Other Reserve Funds 117 Guarantee Redemption Fund	2.00	Transfer of Fund to Guarantee Redemption Fund
4.	Adjustment on Account of transfer of Fund to Major Head 8121	2245 Relief on account of Natural Calamities 05 State Disaster Response Fund 101 Transfer of Reserve Fund and Deposit Accounts- State Disaster Response Fund	8121 General and Other Reserve Funds 122 State Disaster Response Fund	9.68	Transfer of Fund to State Disaster Response Fund
5.	Adjustment on Account of Government Contribution for Defined Contribution Pension Scheme	2071 Pensions and other Retirement Benefits 01 Civil 117 Government Contribution for Defined Contribution Pension Scheme	8342 Other Deposits- 117 Defined Contribution Pension Scheme for Government Employees	5.30	Transfer of Employer's Contribution to Defined Contribution Pension Scheme for Government Employees

Appendix-I
B-Booking under 800 Other Receipts
Refer para No. 2(i)

(₹ in crore)

Major Head	Total Receipts	Receipts under Minor Head 800	Percentage
0049 Interest Receipts	17.93	10.68	59.56
0055 Police	0.33	0.20	60.61
0059 Public Works	0.17	0.14	82.35
0215 Water Supply and Sanitation	19.54	18.78	96.10
0217 Urban Development	0.08	0.08	100.00
0220 Information and Publicity	0.20	0.20	100.00
0235 Social Security and Welfare	1.26	1.26	100.00
0404 Dairy Development	0.23	0.23	100.00
0405 Fisheries	0.24	0.23	95.83
0406 Forestry and Wild Life	2.98	2.98	100.00
0408 Food Storage and Warehousing	0.05	0.05	100.00
0435 Other Agriculture Programmes	1.64	1.61	98.17
0801 Power	1,09.05	1,09.05	100.00
0851 Village and Small Industries	0.33	0.31	93.94
1054 Roads and Bridges	5.22	5.22	100.00
1055 Road Transport	1.90	1.90	100.00

Appendix-I
C-Booking under 800 Other Expenditure
Refer para No. 2(i)

(₹ in crore)

Major Head	Total Expenditure	Expenditure under Minor Head 800	Percentage
2204 Sports and Youth Services	28.79	18.61	64.64
2225 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	2,45.15	2,45.15	100.00
2401 Crop Husbandry	2,63.25	2,10.20	79.85
2402 Soil and Water Conservation	52.11	34.84	66.86
2403 Animal Husbandry	1,36.07	93.74	68.86
2701 Medium Irrigation	0.01	0.01	100.00
2705 Command Area Development	0.10	0.10	100.00
2810 Non-Conventional Sources of Energy	0.05	0.05	100.00
3275 Other Communication Services	7.70	7.70	100.00
3435 Ecology and Environment	0.40	0.40	100.00
4047 Capital Outlay on other Fiscal Services	1.90	1.90	100.00
4055 Capital Outlay on Police	0.21	0.21	100.00
4070 Capital Outlay on other Administrative Services	5.01	5.01	100.00
4210 Capital Outlay on Medical and Public Health	14.53	14.02	96.49
4235 Capital Outlay on Social Security and Welfare	25.46	17.87	70.19
4405 Capital Outlay on Fisheries	0.49	0.49	100.00
4711 Capital Outlay on Flood Control Projects	0.13	0.13	100.00
4801 Capital Outlay on Power Projects	65.20	65.20	100.00

Appendix I

D - Position of Suspense & Remittance Balances

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

Major Head 8658

(` in crore)

Name of Minor Head	2011-2012		2012 -2013		2013-2014	
	Dr	Cr	Dr	Cr	Dr	Cr
101 Pay and Accounts Office -Suspense	57.08	1.98	71.02	8.99	73.80	8.99
Net	Dr 55.10		Dr 62.03		Dr 64.81	
102 Suspense Account (Civil)	71.53	74.56	74.39	74.58	78.24	74.58
Net	Cr 3.03		Cr 0.19		Dr 3.66	
109 Reserve Bank Suspense -Headquarters	1.78	(-) 33.13	0.60	(-) 31.54	0.79	(-)1.17
Net	Dr 34.91		Dr 32.14		Dr 1.96	
110 Reserve Bank Suspense -Central Accounts Office	15,23.54	26,46.07	16,49.34	27,26.34	15,33.18	28,19.05
Net	Cr 11,22.53		Cr 10,77.00		Cr 12,85.87	
112 Tax Deducted at source(TDS) Suspense	1.01	(-) 0.84	1.01	(-)0.84	1.01	(-)0.60
Net	Dr 1.85		Dr 1.85		Dr 1.61	

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

Name of Minor Head	2011-2012		2012 -2013		2013-2014	
	Dr	Cr	Dr	Cr	Dr	Cr
102 Public Works Remittances	99,61.63	95,31.90	1,12,71.32	1,08,13.00	1,25,68.37	1,20,81.66
Net	Dr 4,29.73		Dr 4,58.32		Dr 4,86.71	
103 Forest Remittances	10,54.94	13,28.88	12,60.99	15,49.15	14,71.16	17,98.64
Net	Cr 2,73.94		Cr 2,88.16		Cr 3,27.48	

Appendix I

E - Treasury wise illustration of significant transaction on 31-03-2014

Refer para No. 3(xii)

(₹ in crore)

Sl.No.	Treasury Name	Amount
1.	Lunglei Treasury	1.61
2.	Saiha Treasury	1.64
3.	Kolasib Treasury	0.84
4.	Champhai Treasury	0.01
5.	Serchhip Treasury	0.43
6.	Mamit Treasury	2.96
7.	Lawngtlai Treasury	1.26
8.	Aizawl North Treasury	9.72
9.	Aizawl South Treasury	0.65
10.	Chawngte Treasury	6.68
11.	Shillong South Treasury	...
	Total	25.80

