



सत्यमेव जयते

**State Finances Audit Report
of the
Comptroller and Auditor General of India
for the year ended 31 March 2018**



लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

**Government of Mizoram
(Report No. 1 of 2019)**

Laid before the Legislature on

**State Finances Audit Report
of the
Comptroller and Auditor General of India**

for the year ended 31 March 2018

Government of Mizoram

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PREFACE

1. This Report has been prepared for submission to the Governor of Mizoram under Article 151 of the Constitution.
2. Chapters-I and II of the Report respectively contain Audit observations on matters arising from examination of Finance Accounts and Appropriation Accounts of the State Government for the year ended 31 March 2018.
3. Chapter-III on 'Financial Reporting' provides an overview and status of the State Government's compliance with various financial rules, procedures and directives during the current year.
4. Report containing the findings of performance audit and audit of transactions in various departments and observations arising out of audit of Statutory Corporations, Boards, Government Companies and observations on Revenue Receipts are presented separately.



EXECUTIVE SUMMARY

EXECUTIVE SUMMARY

The Report

This Report provides an analysis of the State Government based on the audited accounts of the Government of Mizoram for the year ending March 2018. The Report has three Chapters.

Chapter-I is based on the audit of Finance Accounts and makes an assessment of Mizoram Government's fiscal position as on 31 March 2018. It presents and analyses the State Government's resources and their application.

Chapter-II is based on audit of the Appropriation Accounts and reviews the allocative priorities of the State Government and the manner in which the allocated resources were managed by the various departments.

Chapter-III gives an overview and status of the State Government's compliance with various financial rules, procedures and directives during 2017-18.

The Report has 17 appendices containing additional data collated from several sources in support of the findings.

Audit findings

Analysis of Finances of the State Government

- *State's Own Resources (Own Tax and Non-Tax Receipts) constituted only around 10 per cent of the Revenue Receipts.*
- *Devolution to the State was increased by ₹ 1,222.14 crore during 2017-18 as compared to 2016-17.*
- *During 2017-18, Revenue Expenditure accounted for 77 per cent of the State's aggregate expenditure, which was in the nature of current consumption, leaving 23 per cent for Capital Expenditure (investment in infrastructure and asset creation).*
- *Although, there was an increase of ₹ 1,396.95 crore in the Capital Expenditure in 2017-18 when compared to 2013-14, the Capital Expenditure (₹ 1,996.35 crore) in 2017-18 was more than the Budget Estimates (₹ 1,907.88 crore). Its ratio to Total Expenditure stood at 22.37 per cent in 2017-18 which was more than the combined average (15.50 per cent) of Special Category States for the same year.*
- *The ratio of Development Expenditure of the State stood at an average of 73 per cent of the Total Expenditure during the period 2013-18 which was way above the combined average (59 per cent) of Special Category States.*
- *During 2017-18, the return to the Government on its investments in Government Companies, Co-operative Bank, Societies, etc. was NIL while the Government paid an average interest rate ranging from 7.41 to 9.72 per cent on its borrowings during 2013-18. Out of the six working Government Companies, accumulated losses in four Government Companies had exceeded their paid-up capital and in the remaining two, the accumulated losses were more than 60 per cent of their paid-up capital*

EXECUTIVE SUMMARY

- *The State achieved a Revenue Surplus of ₹ 1,699.43 crore and ₹ 1,167.96 crore in 2017-18 and 2016-17 respectively.*
- *The State had a Fiscal Deficit of ₹ 320.23 crore, which was within the annual limit of three per cent of GSDP recommended by XIV Finance Commission.*
- *The State raised Public Debt to the tune of ₹ 894.14 crore during 2017-18 which was more than the Budget Estimates (₹ 596.95 crore).*
- *The maturity profile of Debt as on 31 March 2018 indicated that State has to repay 62 per cent of debt amounting to ₹ 2,052.07 crore within the next seven years.*
- *In view of the Revenue Surplus of the State during the current year, the State could have financed its Capital needs from internal sources without resorting to raising of Public Debt.*

(Chapter I)

Financial Management and Budgetary Control

Sound financial management requires advance planning and accurate estimation of revenues and expenditure. There were instances of excess expenditure or substantial savings with reference to provisions made during the year, exhibiting weakness in expenditure monitoring and control.

- *The overall savings of ₹ 1,804.49 crore (20.50 per cent of the original budget provisions) were the results of ₹ 1,817.01 crore partially offset by an excess of ₹ 12.51 crore under various sections (Voted/ Charged). There were persistent savings under two grants.*
- *Out of the total savings of ₹ 1,804.49 crore, total surrender amounted to ₹ 833.51 crore (46.19 per cent). Further, in 55 sub-heads, the surrenders amounted to more than 50 per cent of the budgetary provisions. At the close of 2017-18, savings under seven grants and one appropriation (amounting to ₹ 833.30 crore) occurred which had not been surrendered by the concerned departments.*
- *Excess expenditure over the budgetary allocations amounting to ₹ 887.73 crore pertaining to the years 2013-14 to 2017-18 was not regularised till March 2019. The cases of excess expenditure over grants are serious breaches of legislative intent.*
- *Detailed Countersigned Contingent (DCC) Bills were not submitted for an amount of ₹ 10.06 crore drawn on four Abstract Contingent (AC) Bills. In the absence of DCC Bills, it was not possible to ascertain whether expenditure had taken place or not. Four AC Bills (₹ 10.06 crore) drawn during 2016-18 were still pending for adjustment. Un-adjustment of AC Bills for long periods in violation of prescribed rules and regulations was fraught with the risk of embezzlement.*

(Chapter II)

EXECUTIVE SUMMARY

Financial Reporting

Audit observed various instances of non-observance of financial rules and procedures and absence of financial controls.

- *Utilisation Certificates were not furnished in 38 cases involving ₹ 34.72 crore. There were delays in submission of annual accounts by the Autonomous Bodies/ Authorities which diluted accountability and defeats the very purpose of preparation of accounts.*
- *Three institutions receiving grants/ loans from Government failed to adhere to the timelines for submitting annual accounts. The Accounts of Transport Department were pending since 2007-08. While the Accounts of Power and Electricity Department were pending since 1979.*
- *There were cases of delay in deposit of Cess amount by the District Labour and Employment Officer, Aizawl ranging between 13 and 225 days violating the codal provision of Building and Other Construction Workers Welfare (Regulation of Employment and Conditions of Service) Act, 1996. Further, there was an unauthorised expenditure of ₹ 0.56 crore out of the total payment (₹ 2.12 crore) during 2017-18.*

(Chapter III)

CHAPTER-I

**FINANCES OF THE
STATE GOVERNMENT**

Chapter Finances of the State Government

1

Profile of Mizoram

Mizoram, situated in the north-east of India, borders Assam, Manipur and Tripura in the North and has international borders with Myanmar and Bangladesh in the South. It is the 25th largest State in terms of geographical area (21,081 sq. km.) and second least populated State in the country. State's population increased from 8,88,573 in 2001 to 10,97,206 in 2011 recording a decadal growth of 23.48 *per cent*. State's literacy rate increased from 88.80 *per cent* (as per 2001 census) to 91.33 *per cent* (as per 2011 census). State's Gross State Domestic Product (GSDP) in 2017-18 at current prices was ₹ 17,739.33 crore. The projected per capita income of the State at current prices (*Source: Directorate of Economics and Statistics, Mizoram*) was ₹ 1,29,622 during 2017-18. General data relating to the State is given in **Appendix-1.1, Part D**.

Gross State Domestic Product (GSDP)

GSDP is the market value of all officially recognised final goods and services produced within the State in a given period of time. The growth of GSDP is an important economic indicator of State's economy as it indicates standard of living of State's population. The trends in the annual growth of India's Gross Domestic Product (GDP) and State's GSDP at current prices are given in **Table-1.1**.

Table-1.1: Trends in annual growth of GDP and GSDP (at current prices)

	(₹ in crore)				
Year	2013-14	2014-15	2015-16	2016-17	2017-18
India's GDP	112,33,522	124,679,59	137,64,037	152,53,714	167,73,145
Growth in <i>per cent</i>	12.97	10.99	10.40	10.82	9.96
State's GSDP	10,293	13,509	15,339	16,366	17,739
Growth in <i>per cent</i>	23.10	31.24	13.55	6.69	8.39 ^(A)

Source: (i) Press Release, Ministry of Statistics and Programme Implementation and (ii) Information on GSDP furnished by the Directorate of Economics and Statistics, Government of Mizoram

(A) *Advance estimates*

The quantum of GDP (both State and India) is measured in terms of constant and current prices and as per their respective arithmetical calculations; these figures differ from each other every year. For comparison between State and National GDPs, the GDP figure is calculated on the basis of current prices at factor cost with base year 2011-12.

The table above shows that the growth in the GSDP ranged between 6.70 and 31.24 *per cent* during the period 2013-14 to 2016-17. However, Advance Estimates for GSDP for 2017-18 was projecting a growth of only 8.39 *per cent*. While the growth rate of GSDP indicated a declining trend from 2014-15 to 2016-17, but there was an increase of 1.69 *per cent* in 2017-18 over the previous year growth of GSDP, at current prices, which had fluctuated during 2013-17 period between 6.70 *per cent* in 2016-17 and 23.90 *per cent* in 2013-14. Further, reasons for decline in GSDP growth rate during 2015-16 and 2016-17 in comparison with 2014-15 was attributed to pendency of Environment Clearance for various developmental projects.

Chapter-I: Finances of the State Government

1.1 Introduction

This chapter provides a broad perspective of the finances of the Government of Mizoram during 2017-18. It also analyses critical changes in the major fiscal aggregates relative to the previous year, keeping in view the overall trends during the last five years.

The accounts of the State Government are kept in three parts (i) Consolidated Fund, (ii) Contingency Fund and (iii) Public Account (**Appendix-1.1, Part-A**). The annual accounts of State Government consist of Finance Accounts and Appropriation Accounts. The Finance Accounts are laid out in twenty-two statements, the layouts of which are depicted in **Appendix-1.1, Part-B**. The methodology of some of the selected terms used in assessing the trends and pattern of fiscal aggregates are shown in **Appendix-1.1, Part-C**.

1.1.1 Summary of Fiscal Transactions in 2017-18

Table-1.2 presents a summary of State Government's fiscal transactions during 2017-18 *vis-à-vis* the previous year (2016-17). Details of receipts and disbursements as well as the overall fiscal position during 2017-18 are also presented at **Appendix-1.2**.

Table-1.2: Summary of fiscal transactions in 2017-18

Receipts	2016-17	2017-18	Disbursements	2016-17	2017-18		
					State Plan	CSS	Total
Section-A: Revenue							
Revenue Receipts	7,398.30	8,580.20	Revenue Expenditure	6,230.34	5,586.00	1,294.77	6,880.77
Tax Revenue	441.81	545.91	General Services	2,097.05	2,228.90	10.24	2,239.14
Non-Tax Revenue	365.22	390.65	Social Services	2,300.85	1,924.50	682.03	2,606.53
Share of Union Taxes/ Duties	2,800.63	3,097.05	Economic Services	1,832.44	1432.60	602.50	2,035.10
Grants from Government of India	3,790.64	4,546.59	Grants-in-Aid and Contributions	---*	---*	---*	---*
Section-B: Capital							
Misc. Capital Receipts	---*	---*	Capital Outlay	911.41	1,349.48	646.87	1,996.35
Recoveries of Loans and Advances	22.45	21.64	Loans and Advances disbursed	27.05	---*	---*	44.95
Public Debt Receipts	755.51	894.14	Repayment of Public Debt	312.92	---*	---*	472.96
Contingency Fund	---*	---	Contingency Fund	---*	---*	---*	---
Public Account Receipts	3,017.68	4,521.83	Public Account Disbursement	3,520.83	---*	---*	4,211.05
Opening Cash Balance	(-) 9.23	182.16	Closing Cash Balance	182.16	---*	---*	593.89
Total	11,184.71	14,199.97	Total	11,184.71			14,199.97

Source: Finance Accounts for the years 2016-17 and 2017-18

* The Finance Accounts do not contain these figures

Chapter-I: Finances of the State Government

Fiscal Correction Path (FCP) is drawn up by Government of Mizoram annually as required under the Mizoram Fiscal Responsibility and Budget Management Act (MZFRBM), 2006. It is part of an effort to carry out reform and to consolidate the respective financial conditions laid down by the successive Finance Commissions (FC) in general and incentives offered for compliance of the recommendations of the XIII FC in particular. The followings are the significant changes during 2017-18 over 2016-17.

- Revenue Receipts increased by ₹ 1,181.90 crore (15.98 *per cent*) over the previous year. This was mainly due to significant increase in Share of Union Taxes/ Duties by 10.58 *per cent* (₹ 296.42 crore) and grants from Government of India (GoI) by 19.94 *per cent* (₹ 755.95 crore). Revenue Receipts (₹ 8,580.20 crore) was higher by ₹ 406.89 crore (4.97 *per cent*) than the assessment of State Government in its FCP (₹ 8,173.31 crore).
- Revenue and Capital Expenditure increased by ₹ 650.43 crore (10.44 *per cent*) and ₹ 1,084.94 crore (119.04 *per cent*) respectively over the previous year. Revenue Expenditure was higher by ₹ 494.56 crore (7.74 *per cent*) over the assessment made by the State Government in its FCP (₹ 6,386.21 crore). Further, Capital Expenditure (₹ 1996.35 crore) was marginally higher by ₹ 88.47 crore (4.63 *per cent*) over the projection made by State Government in its FCP (₹ 1,907.88 crore).
- Disbursement of Loans and Advances increased by ₹ 17.90 crore (66.17 *per cent*), while recoveries of the same decreased marginally by ₹ 0.81 crore (3.61 *per cent*) over the previous year. Disbursement as well as recoveries of Loans and Advances were lower by 11.86 *per cent* and 34.10 *per cent* respectively over the projections made by the Government in its FCP (₹ 51.00 crore and ₹ 32.84 crore respectively).
- Public Debt Receipts increased by ₹ 138.63 crore (18.35 *per cent*) which was higher by 49.78 *per cent* over the projections made by the Government in its FCP (₹ 596.95 crore). Repayment of Public Debt increased by ₹ 160.04 crore (51.14 *per cent*) which was higher (70.28 *per cent*) over the projections made by the Government in its FCP (₹ 277.74 crore).
- Public Account Receipts increased by ₹ 1,504.15 crore (49.84 *per cent*) and Disbursements increased by ₹ 690.22 crore (19.60 *per cent*) over the previous year. Public Account Receipts were higher by 69.48 *per cent* and Disbursements by 67.29 *per cent* over the projections made by the Government in its FCP (₹ 2,668.01 crore and ₹ 2,517.21 crore respectively).
- Cash balance of the State increased by ₹ 411.73 crore from ₹ 182.16 crore during 2016-17 to ₹ 593.89 crore in 2017-18. Similarly, the investments from cash balances rose by ₹ 213.60 crore from ₹ 155.53 crore in 2016-17 to ₹ 369.13 crore in 2017-18.

The total inflow of receipts increased by ₹ 2,823.87 crore (25.23 *per cent*) from ₹ 11,193.94 crore in 2016-17 to ₹ 14,017.87 crore in 2017-18. The total outflow also increased by ₹ 2,603.53 crore (23.66 *per cent*) from ₹ 11,002.55 crore in 2016-17 to ₹ 13,606.08 crore in 2017-18.

1.2 Budget Analysis

1.2.1 Budget Estimates and Actuals

Budget Estimates (BEs) provide descriptions of projections or estimates of revenue and expenditure for a particular fiscal year. The importance of accuracy in the estimation of revenue and expenditure is widely accepted in the context of effective implementation of fiscal policies for overall economic management. Deviations from the BEs are indicative of non-attainment and non-optimisation of the desired fiscal objectives due to a variety of reasons. Some of the reasons are within the control of the Government while some are beyond its control. **Table-1.3** presents the consolidated picture of BEs *vis-à-vis* Actuals of the State Finances during 2017-18.

Table-1.3: Variation in major items – Actuals over BEs (2017-18)

(₹ in crore)

Parameters	2017-18		Percentage of variation <i>w.r.t.</i> BEs
	BEs	Actuals	
Tax Revenue	397.71	545.91	37.26
Non-Tax Revenue	296.93	390.65	31.56
Revenue Receipts	8,173.31	8,580.20	4.98
Recoveries of Loans and Advances	32.84	21.64	(-) 34.10
Revenue Expenditure	6,386.21	6,880.77	7.74
Interest Payment	379.06	339.20	(-) 10.52
Capital Expenditure	1,907.88	1,996.35	4.64
Disbursement of Loans and Advances	51.00	44.95	(-) 11.86
Revenue Deficit (-)/ Surplus (+)	1,787.10	1,699.43	(-) 4.91
Fiscal Deficit (-)/ Surplus (+)	(-) 138.94	(-) 320.23	130.48
Primary Deficit (-)/ Surplus (+)	240.12	18.97	(-) 92.10

Source: Finance Accounts, 2017-18

- During 2017-18, compared to the BEs, the Revenue Receipts and Revenue Expenditure were higher by ₹ 406.89 crore (4.98 *per cent*) and ₹ 494.56 crore (7.74 *per cent*) respectively.
- Against an estimated Revenue Surplus of ₹ 1,787.10 crore, there was a Revenue Surplus of ₹ 1,699.43 crore (95.09 *per cent*) during 2017-18.
- The actual collection of Tax Revenue during the year 2017-18 increased by ₹ 148.20 crore (37.26 *per cent*) over the BEs for the year.
- The increase in Non-Tax Revenue was ₹ 93.72 crore (31.56 *per cent*) as compared to the BEs for 2017-18.
- During 2017-18, the actual Capital Expenditure was more than the BEs by ₹ 88.47 crore (4.64 *per cent*).
- There was a Fiscal Deficit of ₹ 320.23 crore (1.81 *per cent* of GSDP) in 2017-18 against the budgeted estimate on Fiscal Deficit of ₹ 138.94 crore, which was within the annual limit of three *per cent* of GSDP (₹ 17,739).

The key parameters of deficit/ surplus showed a mix trend. The State registered Revenue and Primary Surplus of ₹ 1,699.43 crore and ₹ 18.97 crore respectively, whereas, there was a Fiscal Deficit of ₹ 320.23 crore.

1.2.2 Review of the fiscal situation

In addition to the FCP, the State Government is required to prepare every year, under the provisions of the MZFRBM Act, 2006, a Medium Term Fiscal Policy Statement (MTFPS) showing the rolling fiscal targets.

1.2.2.1 Recommendations of the XIV Finance Commission

The XIV FC recommended the following fiscal targets and annual borrowing limits during 2015-16 to 2019-20:

- (1) Fiscal Deficit of all States was to be anchored to an annual limit of three *per cent* of GSDP. States would be eligible for flexibility of 0.25 *per cent* over and above this limit for any given year provided their debt-GSDP ratio is less than or equal to 25 *per cent* in the preceding year.

During 2017-18, the State registered a Fiscal Deficit of ₹ 320.23 crore (1.81 *per cent* of GSDP). The debt-GSDP ratio of the State declined slightly to 41.15 *per cent* during 2017-18 as against 41.09 *per cent* in 2016-17 which was well below the projection (49.63 *per cent*) for the State made by XIV FC.

- (2) States would be further eligible for an additional borrowing limit of 0.25 *per cent* of GSDP in a given year for which the borrowing limits are to be fixed if the interest payments are less than or equal to 10 *per cent* of the Revenue Receipts in the preceding year. Against this, the interest payment of the State Government was 3.95 *per cent* of Revenue Receipts in 2017-18.

Further, XIV FC recommended that the State Governments may amend their FRBM Acts to provide for statutory flexible limits on Fiscal Deficit. However, the MZFRBM Act was not amended in line with the XIV FC recommendation which would have enabled the State to avail the additional borrowing limit of 0.25 *per cent* of GSDP.

1.2.3 Gender Budgeting

The Constitution of India has mandated equality for every citizen of the country as a fundamental right. The Government of India has made international commitments in (i) the Convention on the Elimination of All forms of Discrimination against Women (CEDAW) in 1980; (ii) World Conference on Human Rights in Vienna in 1993; (iii) International Conference on Population and Development (ICPD) in Cairo in 1994; (iv) Fourth World Conference of Women in Beijing in 1995 and (v) Commonwealth Plan of Action on Gender and Development in 1995 about the action to be taken for improvement in the life of women.

One of the tools that can be used to promote women's equality and empowerment is Gender-Responsive Budgeting, or Gender Budgeting.

Among others, Gender Budgeting serves in (i) Identifying the felt needs of women and re-prioritising and/ or increasing expenditure to meet these needs; (ii) Supporting gender mainstreaming in macro-economics; (iii) Strengthening civil society participation in economics; (iv) Enhancing the linkages between economic and social policy outcomes; (v) Tracking public expenditure against gender and development policy commitments and (vi) Contributing to the attainment of the Millennium Development Goals (MDGs).

Chapter-I: Finances of the State Government

Gender Budgeting was not implemented in the State, although it was noticed that GoI directly transferred an amount of ₹ 0.05 crore under the scheme 'Gender Budgeting' to two State Government departments.

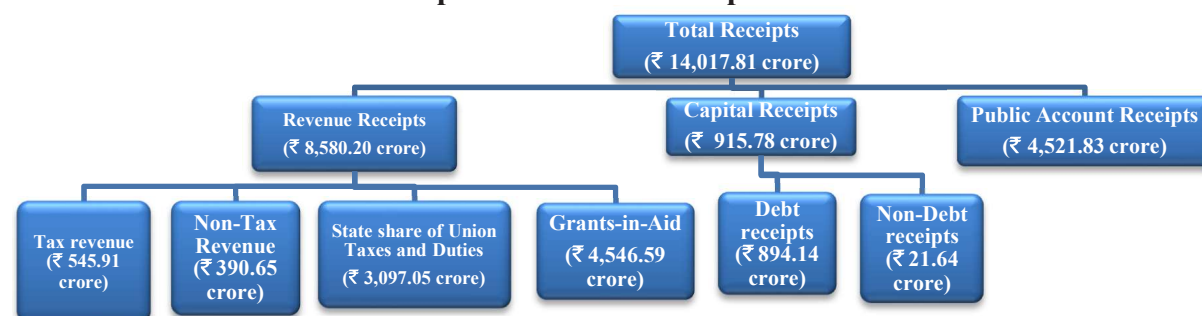
1.3 Resources of the State

Revenue and Capital are the two streams of receipts that constitute the resources of the State Government. Revenue Receipts consist of Tax Revenue, Non-Tax Revenue, State's share of Union Taxes and Duties and GIA from GoI. Capital Receipts comprise of miscellaneous Capital Receipts such as proceeds from disinvestments, recoveries of Loans and Advances, Debt Receipts from internal sources (market loans, borrowings from financial institutions/ commercial banks) and Loans and Advances from the GoI as well as accruals from the Public Account.

1.3.1 Resources of the State as per Annual Finance Accounts

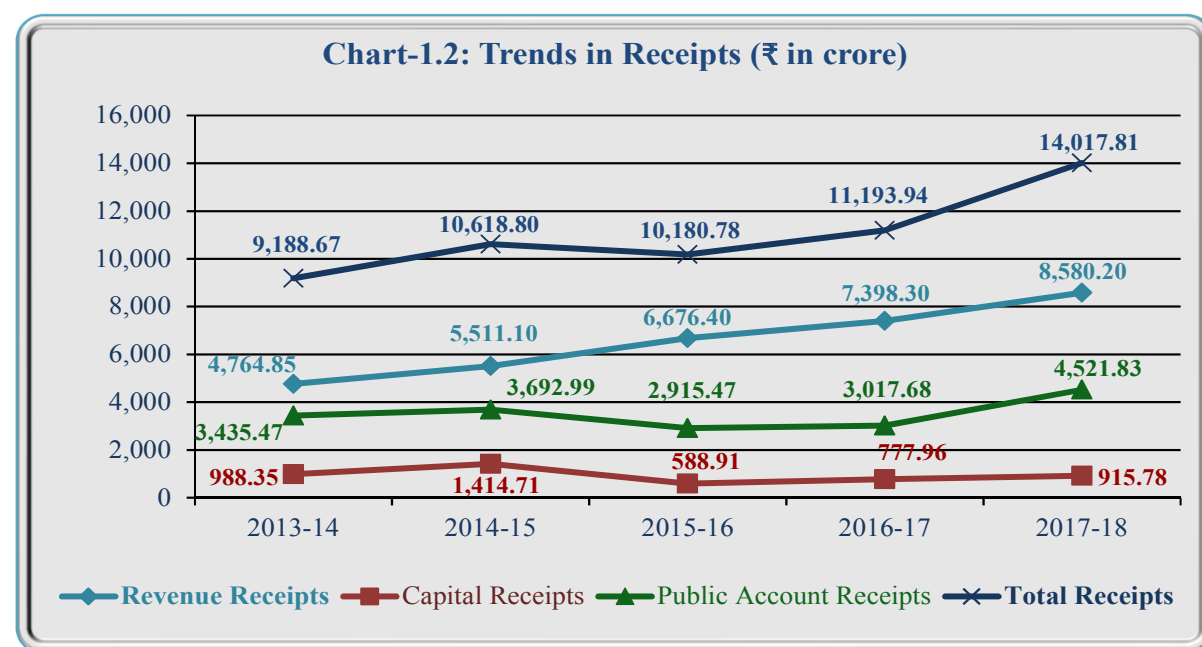
The components and sub-components of the resources during 2017-18 are shown in **Chart-1.1**:

Chart-1.1: Components and sub-components of resources



Source: Finance Accounts, 2017-18

Chart-1.2 depicts the trends of various components of receipts of State Government during 2013-18.



Source: Finance Accounts, 2017-18

Chapter-I: Finances of the State Government

The percentage share of Revenue Receipts of the State to Total Receipts showed an increasing trend since 2013-14 except for the year 2017-18 where it decreased with respect to 2016-17. It was 51.86 per cent (2013-14), 51.90 per cent (2014-15), 65.58 per cent (2015-16), 66.09 per cent (2016-17) and 61.21 per cent (2017-18).

The Capital Receipts together with Public Account Receipts (which create future repayment obligation) stood 48.14 per cent (2013-14), 48.10 per cent (2014-15), 34.42 per cent (2015-16), 33.91 per cent (2016-17) and 38.79 per cent (2017-18) of Total Receipts during 2013-18.

The Capital Receipts decreased from 10.76 per cent in 2013-14 to 6.53 per cent of Total Receipts during 2017-18.

The percentage share of Public Account Receipts to Total Receipts decreased from 37.39 per cent during 2013-14 to 32.26 per cent in 2017-18.

1.3.2 Funds Transferred to State Implementing Agencies outside the State Budget

Government of India decided that transfer of funds to the State Implementing Agencies (SIAs) for implementation of Centrally Sponsored Schemes (CSSs) would be routed through the State Consolidated Fund with effect from 2014-15 (BEs). It was, however, noticed that funds were directly transferred to the SIAs outside the State Budget/ State Treasury System contrary to the decision taken by the GoI.

During the year 2017-18, central funds amounting to ₹ 182.14 crore was directly transferred to the SIAs (**Appendix-1.5**).

Table-1.4: Funds transferred directly to State Implementing Agencies during 2017-18

		(₹ in crore)
Name of the Programme/ Scheme	Implementing Agency in the State	Funds transferred
NER Textiles Promotion Scheme	Director of Sericulture	13.53
Scheme for Usage of Geo-textiles in North East	Public Works Department	14.23
Pradhan Mantri Kisan Sampada Yojana (National Mission on Food Processing)	Zoram Mega Food Park Private Limited Mizoram Food and Allied Industries Corporation Limited	14.78 5.14
National Aids and STD Control Programme	State AIDS Control Society	14.97
Industrial Infrastructure Upgradation Scheme	Bamboo Development Agency	5.77
Electronic Governance	Mizoram State e-Governance Society	5.70
Action Research and Studies on Judicial Reforms, Capacity Building-Panchayat Sashaktikaran Abhiyaan, Management Support to RD Programs and Strengthening of District Planning Process and Gender Budgeting	State Institute of Rural Development	11.73
Other Renewable Energy Applications, Small Hydro Power-Grid Interactive, Solar Power-Grid Interactive and Solar Power-Off Grid	Zoram Energy Development Agency	20.92
MPs Local Area Development (MPLADS)	Deputy Commissioner, Aizawl	7.50
Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS)	MGNREGS Rural Employment Guarantee Council	27.11
Others (46 other Programme/ Scheme)	55 various implementing agencies	40.76
Total		182.14

Source: Finance Accounts, 2017-18 which inter-alia is taken from the "Public Financial Management System (PFMS)" Portal of the Controller General of Accounts (CGA)

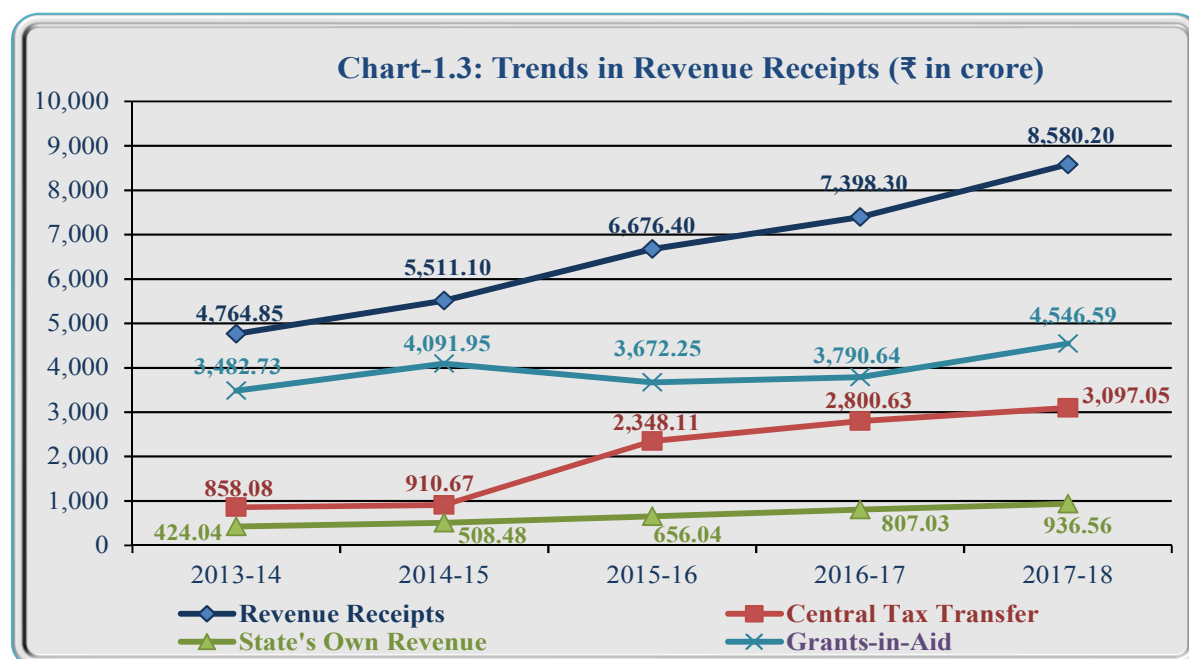
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It can be seen from the above that out of an amount of ₹ 182.06 crore directly transferred to the SIAs during the year, an amount of ₹ 27.11 crore (14.89 per cent) was transferred to the MGNREGS Rural Employment Guarantee Council, Mizoram. This resulted in understatement of Revenue Receipts, Revenue Surplus, Fiscal Surplus/ Deficit and Primary Surplus to that extent.

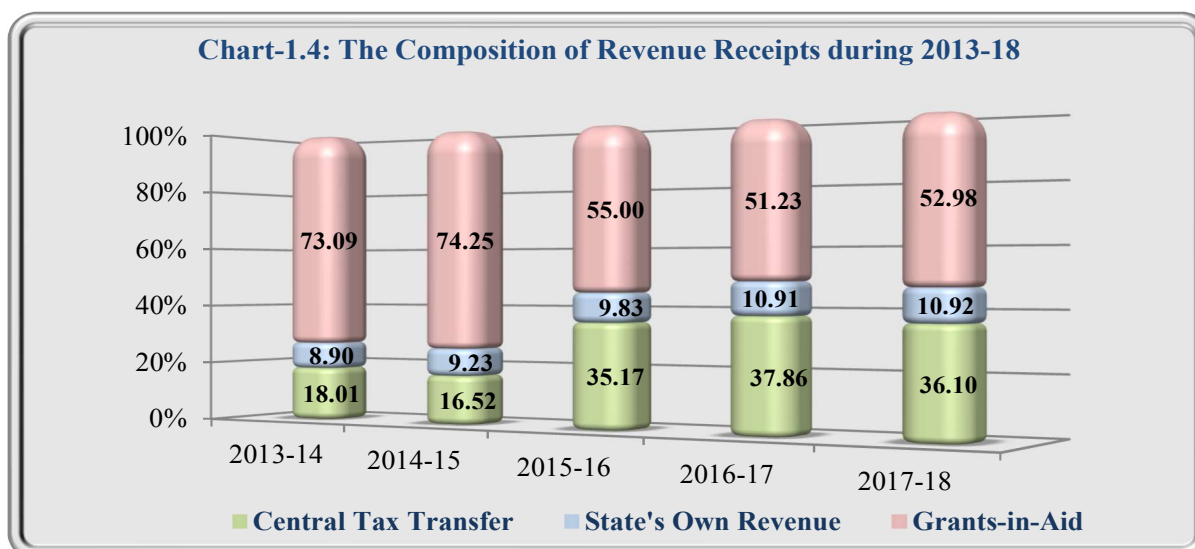
1.4 Revenue Receipts

Statement 14 of the Finance Accounts shows Revenue Receipts of the State Government. Revenue Receipts consist of Own Tax and Non-Tax Revenues, Central Tax Transfers and GIA from the GoI.

The detailed compositions of Revenue Receipts over the period 2013-18 are presented in **Appendix-1.4** and the summary thereof in **Chart-1.3** and **1.4**.



Source: Finance Accounts, 2017-18



Source: Finance Accounts, 2017-18

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Revenue Receipts of the State Government have shown a progressive increase with inter-year variations and changes in its composition *i.e.*, the share of own taxes and Central transfers during the period 2013-18.

Tax and Non-Tax Revenue Receipts together (*i.e.*, State Own Resources) increased by ₹ 512.52 crore (20.87 *per cent*) from ₹ 424.04 crore in 2013-14 to ₹ 936.56 crore in 2017-18 at a Compound Annual Growth Rate (CAGR) of 21.91 *per cent*.

Revenue Receipts of the State Government progressively grew from ₹ 4,764.85 crore in 2013-14 to ₹ 8,580.20 crore in 2017-18 at a CAGR of 15.84 *per cent*. During 2017-18, Revenue Receipts of State Government increased by ₹ 1,181.90 crore (15.98 *per cent*) over the previous year. Central Tax Transfers and GIA together contributed 89.08 *per cent* (₹ 7,643.64 crore) of Revenue Receipts during 2017-18. Revenue generated from State's Own Resources was 10.92 *per cent* (₹ 936.56 crore) of Revenue Receipts during 2017-18.

The trends in Revenue Receipts as well as buoyancy ratios¹ relative to GSDP are presented in **Table-1.5**:

Table-1.5: Trends in Revenue Receipts and buoyancy ratios relative to GSDP

	2013-14	2014-15	2015-16	2016-17	2017-18
Revenue Receipts (RR) (₹ in crore)	4,764.85	5,511.10	6,676.40	7,398.30	8,580.20
Rate of growth of RR (<i>per cent</i>)	5.03	15.66	21.14	10.81	15.98
RR/ GSDP (<i>per cent</i>)	46.29	40.79	43.52	45.20	48.37
Buoyancy Ratios					
Revenue Buoyancy <i>w.r.t.</i> GSDP	0.22	0.50	1.56	1.62	1.90
State's Own Tax Buoyancy <i>w.r.t.</i> GSDP	0.13	0.51	2.54	3.48	2.81
Revenue Buoyancy with reference to State's own taxes	1.69	0.98	0.61	0.46	0.68

Source: Finance Accounts, 2017-18

The rate of growth of Revenue Receipts showed significant inter year variations during the period 2013-18 and ranged from 5.03 *per cent* (2013-14) to 21.14 *per cent* (2015-16) which, however, significantly decreased to 10.81 *per cent* in 2016-17, again increased to 15.98 *per cent* in 2017-18.

The Revenue Receipts *vis-à-vis* GSDP exhibited increasing trend during the period 2013-18 whereas State's Own Tax Buoyancy *vis-à-vis* GSDP showed an increasing trend during the period 2013-17 followed by a fall in 2017-18. However, the Revenue Buoyancy *vis-à-vis* State's Own Taxes showed decreasing trend during the period 2013-17 which again increased during 2017-18. This indicated that during 2017-18, the contribution of State's Own Taxes had increased with corresponding increase in Revenue Receipts.

1.4.1 State's Own Resources

As the State's share in central taxes and GIA is determined on the basis of recommendations of FC, the State's performance in mobilisation of additional resources should be assessed in terms of its own resources comprising revenue from its Own Tax and Non-Tax sources.

¹ Buoyancy ratio indicates the elasticity or degree of responsiveness of a fiscal variable with respect to a given change in the base variable. For instance revenue buoyancy *w.r.t.* GSDP during 2017-18 at 1.90 implies that Revenue Receipts tend to increase by 1.90 percentage points, if the GSDP increases by one *per cent*

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The State's actual Tax and Non-tax receipts for the year 2017-18 *vis-à-vis* assessment made by the XIV FC and FCP for the year are given below:

(₹ in crore)			
Parameters	XIV FC Projections	FCP	Actuals
State's Own Tax Revenue	576.00	397.71	545.91
State's Non-Tax Revenue	128.00	296.93	390.65

Source: Finance Accounts (2017-18), XIV FC and FCP (2017-18)

The above table indicates that the State's Own Tax Revenue was lower by 5.22 *per cent* over the normative assessment made by the XIV FC. However, it was higher by 37.26 *per cent* over the normative assessment made in the State's FCP in 2017-18. On the other hand, the State's Non-Tax Revenue was higher by 205.20 and 31.56 *per cent* over the XIV FC assessment and FCP respectively.

1.4.1.1 Own Tax Revenue

The sector-wise components of Own Tax Revenue collected in the State are given in **Table-1.6**:

Table-1.6: Sector-wise component of Own Tax Revenue during 2013-18

Name of component	Year					Percentage of variation over previous year
	2013-14	2014-15	2015-16	2016-17	2017-18	
Taxes on Sales, Trade, etc.	183.34	211.95	247.04	307.81	242.85	(-) 21.10
State Goods and Services Tax	---	---	---	---	169.76	---
State Excise	3.11	4.91	60.60	72.26	65.83	(-) 8.90
Taxes on Vehicles	19.42	17.03	19.44	25.75	31.58	22.64
Land Revenue	4.54	11.06	8.88	8.58	8.29	(-) 3.38
Stamps and Registration fees	1.52	3.72	3.57	3.26	3.20	(-) 1.84
Taxes on Goods and Passengers	2.63	2.56	2.71	7.90	7.83	(-) 0.89
Other Taxes	15.22	15.29	16.17	16.25	16.57	1.97
Total	229.78	266.52	358.41	441.81	545.91	23.56

Source: Finance Accounts of respective years

Own Tax Revenue of the State progressively increased during 2013-18 at a CAGR of 24.15 *per cent*. In 2017-18, State's Own Tax Revenue increased by 23.56 *per cent* over the previous year. Taxes on Sales, Trades, etc. including State Goods and Services Tax (₹ 412.61 crore, 75.58 *per cent*) were the major source of State's Own Tax Revenue during 2017-18. This was followed by State Excise (₹ 65.83 crore, 12.06 *per cent*); Taxes on Vehicles (₹ 31.58 crore, 5.78 *per cent*); Other Taxes (₹ 16.57 crore, 3.04 *per cent*); Taxes on Land Revenue (₹ 8.29 crore, 1.52 *per cent*); Taxes on Goods and Passengers (₹ 7.83 crore, 1.43 *per cent*); and Stamps and Registration Fees (₹ 3.20 crore, 0.59 *per cent*).

Collection of Taxes on Sales, Trades, etc. decreased by ₹ 64.96 crore in 2017-18 over 2016-17 due to introduction of Goods and Services Tax (GST) since 01 July 2017 which was accounted for separately. The total collection of taxes on sales, inclusive of GST, was ₹ 412.61 crore, an increase of ₹ 104.80 crore over previous year. Similarly, due to introduction (August 2015) of "The Mizoram Motor Vehicles Taxation (Amendment) Act, 2015", the Taxes on Vehicles

registered an increase of 22.64 *per cent* in 2017-18 over the previous year. Receipts from State Excise witnessed a slight decrease of ₹ 6.43 crore (8.90 *per cent*) over the previous year due to less receipts under ‘Foreign Liquors and Spirits’ and ‘Fines and confiscations’.

1.4.1.2 Goods and Services Tax

Goods and Services Tax (GST) Act, 2017 is an Indirect Tax which has replaced many Indirect Taxes in India. The GST Act was passed in the Parliament on 29 March 2017. The GST Act came into effect on 1st July 2017. It has three components- (i) Central Goods and Services Tax Act (called Central Goods and Services Tax (Amendment) Act, 2018), (ii) State Goods and Services Tax Act (called The Mizoram Goods and Services Tax Act, 2017) and (iii) Integrated Goods and Services Tax Act (The Integrated Goods and Services Tax Act, 2017).

Besides, The Goods and Services Tax (Compensation to States) Act, 2017 was enacted in April 2017. Section 6 of the Act envisages that there shall be projected revenue for any year in a State which shall be calculated by applying the projected growth rate (14 *per cent*) over the base year revenue of that State. Accordingly, the States will receive compensation {Section 7 (3) (c)} which will be calculated on the basis of difference of the projected revenue *minus* actual revenue collection. Further, Section 7 (2) provides that the compensation payable to any State shall be provisionally calculated and released at the end of every two months period, and shall be finally calculated for every financial year after the receipt of final revenue figures, as audited by the Comptroller and Auditor General of India.

In Mizoram, the GST Act was passed in the State Legislative Assembly on 26 May 2017 and came into effect with effect from July 2017. The existing Mizoram Value Added Tax was also subsumed into the GST Act (except Alcohol for human consumption, petrol and petroleum products *viz.* petroleum crude, high speed natural gas, aviation turbine fuel and Professional Tax).

Total receipts of the State Government from taxes subsumed into GST during the base year (2015-16) was ₹ 189.00 crore. As per the calculation prescribed under Section 6 of the Goods and Services Tax (Compensation to States) Act, 2017, the total revenue to be protected during the year was ₹ 245.63 crore. Accordingly, GoI was to protect ₹ 189.22 crore during the remaining months of 2017-18 (July 2017 to March 2018). During July 2017 to March 2018, actual revenue collection of the State including collection of taxes subsumed into GST *vis-à-vis* protected revenue is detailed below:

Particulars	Amount (₹ in crore)
Protected Revenue	184.22
State Goods and Services Tax	169.76
Collection of Pre-GST Taxes (July 2017 to March 2018)	69.11
Total collection	238.87
Compensation to be received during the year	0.00
Compensation received	0.00

It can be seen from the table above that the actual receipts and collection of tax of ₹ 238.87 crore exceeded the protected revenue of ₹ 184.22 crore by ₹ 54.65 crore. As such, no compensation was received for the said period.

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Moreover, an increase of ₹ 104.10 crore in the overall collection of Own Tax Revenue in 2017-18 over the previous year was mainly attributable to receipts under SGST which is indicative of the fact that the State has benefitted from the implementation of GST taxation system.

1.4.1.3 Non-Tax Revenue

Non-Tax Revenue accounts for receipts from services rendered and supplies made by various Departments of Government and interest receipts. The main components of the State's Non-Tax Revenue for the year 2013-18 are given in **Table-1.7**:

Table-1.7: Composition of Non-Tax Revenue during 2013-18

(₹ in crore)						
Name of component	2013-14	2014-15	2015-16	2016-17	2017-18	Percentage increase over previous year
General Services	18.99	22.13	26.00	26.77	32.13	20.02
Social Services	23.67	27.61	42.55	43.66	46.83	7.26
Economic Services	133.67	172.34	198.36	246.44	260.55	5.73
Interest received and dividends & profits	17.93	19.88	30.73	48.35	51.14	5.77
Total	194.26	241.96	297.63	365.22	390.65	6.96
Revenue Receipts	4,764.85	5,511.10	6,676.40	7,398.30	8,580.20	15.98

Source: Finance Accounts of respective years

Non-Tax Revenue constituted 4.08 to 4.94 *per cent* of the Total Revenue Receipts during the last five years. During 2017-18, Non-Tax Revenue recorded a growth of 6.96 *per cent* over the previous year. There was steady increase in Non-Tax Revenue from ₹ 194.26 crore in 2013-14 to ₹ 390.65 crore in 2017-18. The major contributors to the State's Non-Tax Revenue during 2017-18 were Interest Receipts (₹ 51.14 crore), Water Supply and Sanitation (₹ 39.49 crore), Roads & Bridges (₹ 22.39 crore) and State Lotteries (₹ 13.80 crore).

The State Government may explore the possibility of mobilising additional resources through Tax and Non-Tax sources.

1.4.2 Grants-in-Aid from Government of India

Table-1.8 shows GIA received from the GoI during 2013-14 to 2017-18.

Table-1.8: GIA received from the GoI during 2013-14 to 2017-18

(₹ in crore)					
Particulars	2013-14	2014-15	2015-16	2016-17	2017-18
Non-Plan Grants	1,141.61	1,095.48	2,190.37	2,356.38	0.00
Grants for State Plan Schemes	1,904.79	2,264.17	824.67	771.41	0.00
Grants for Central Plan Schemes	11.84	24.51	40.22	37.83	0.00
Grants for Centrally Sponsored Plan Schemes	369.07	662.77	520.03	545.87	0.00
Grants for Special Plan Schemes	55.42	45.02	96.96	79.15	0.00
Centrally Sponsored Schemes	---	---	---	---	1,464.80
Finance Commission Grants	---	---	---	---	2,535.51
Other Transfer/ Grants to States	---	---	---	---	546.28
Total	3,482.73	4,091.95	3,672.25	3,790.64	4,546.59
Percentage of increase over previous year	5.06	17.49	(-) 10.26	3.22	19.94
Total grants as a percentage of Revenue Receipts	73.09	74.25	55.00	51.24	52.99

Source: Finance Accounts of respective years

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The GIA increased by ₹ 755.95 crore (19.94 per cent) during 2017-18 from ₹ 3,790.64 crore in 2016-17 to ₹ 4,546.59 crore in 2017-18. There was a substantial change in the pattern of devolution of funds under the recommendations of the Fourteenth Finance Commission (XIV FC) due to non-consideration of State specific projects/ schemes and reduction in grants under certain sectors viz. Health, education, drinking water and sanitation and general administration, etc. as appropriate fiscal space was provided to enable the State to meet the additional expenditure according to State's requirement. As a result, the devolution of funds decreased to ₹ 3,672.25 crore in 2015-16 from ₹ 4,091.95 crore. However, the same increased progressively to ₹ 4,546.59 crore during 2017-18.

1.4.3 Central Tax Transfers

As per the XIV FC recommendations, the share of the States in shareable Central Taxes increased from 32 per cent (XIII FC award period) to 42 per cent. The State's share during the XIII FC award period was 0.269 per cent and 0.273 per cent for all shareable taxes and Service Tax respectively which increased to 0.460 per cent and 0.464 per cent respectively during XIV FC award period. **Table-1.9** gives the position of Central Tax transfers vis-à-vis the recommendation made by the XIV FC during 2017-18.

Table-1.9: Central Tax Transfers vis-à-vis XIV FC recommendations during 2017-18

(₹ in crore)

Revenue Head	2016-17 (Actual)	2017-18		Percentage variation of Actual over	
		Recommended as per XIV FC	Actual	XIV FC	2016-17
Corporation Tax	899.01	1,240.60	948.82	(-) 23.27	5.54
Income other than Corporation Tax	624.82	774.30	801.20	3.81	28.23
Customs	386.72	489.98	312.70	(-) 35.97	(-) 19.14
Central Goods and Services Tax	---	---	44.16	*---	*---
Integrated Goods and Services Tax	---	---	312.80	*---	*---
Union Excise Duties	441.60	422.79	326.90	(-) 22.43	(-) 25.97
Service Tax	446.42	621.66	350.50	(-) 43.43	(-) 21.49
Taxes on Wealth	2.05		(-) 0.03		(-) 101.46
Other Taxes and Duties on Commodities and Services	0.01	8.63	---	(-) 100.34	*---
Other Taxes on Income and Expenditure	0.00		---		*---
Total of Central Tax Transfers	2,800.63	3,557.96	3,097.05	(-) 12.95	10.58

Source: XIV FC recommendations and Finance Accounts of respective years

* The Percentage could not be calculated as the transfers were NIL

The Central Tax transfer increased by ₹ 296.42 crore (10.58 per cent) in 2017-18 over the previous year. The increase was largely due to devolution of Integrated Goods and Services Tax (₹ 312.80 crore) and Central Goods and Services Tax (₹ 44.16 crore).

1.4.4 XIV Finance Commission grants

The details of grants transferred to the State as per recommended by XIV FC during the award period are as follows:

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Table-1.10: Funds recommended by XIV FC and its actual release during 2014-18

(₹ in crore)

Sl. No.	Transfers	Actual Release			(2017-18)	
		2014-15	2015-16	2016-17	XIV FC Recommendation	Release
	Local Bodies, out of which	50.27	11.54	20.68	23.80	18.46
1.	<i>Grants to PRIs</i>	13.37	---	---	---	---
	<i>Grants to ULBs</i>	36.00	11.54	20.68	23.80	18.46
	<i>Special Areas Grant</i>	0.90	---	---	---	---
2.	Disaster Relief	9.36	15.30	16.20	17.00	17.10
3.	Environmental related grants	49.01	---	---	---	---
4.	Roads and Bridges	26.00	---	---	---	---
5.	State specific grants	88.02	---	---	---	---
6.	Rural Areas Outside the Jurisdiction of Scheduled XI areas	---	---	---	---	45.44
7.	Funds to Autonomous District Councils	---	---	---	---	8.51
8.	Post Devolution Revenue Deficit Grants	---	---	---	---	2446.00
	Total	222.66	26.84	36.88	40.80	2535.51

Source: The XIV FC Report and Departmental Figures

* There were no transfers during these years

There were significant decrease of ₹ 195.82 crore (87.95 per cent), ₹ 185.78 crore (83.44 per cent) and ₹ 181.86 crore (81.68 per cent) in the funds recommended by the XIV FC in 2015-16, 2016-17 and 2017-18 respectively as compared to 2014-15 (XIII FC award period). As per the XIV FC, this lower devolution of grants was owing to the additional fiscal space provided in the form of tax devolution to meet additional expenditure needs as per requirements of the State.

1.5 Capital Receipts

The Capital Receipts include Recovery of Loans and Advances (non-debt Capital Receipts) and Public Debt Receipts (debt Capital Receipts). The details of Capital Receipts during 2013-14 to 2017-18 are given in **Table-1.11**.

Table-1.11: Trends in growth and composition of Capital Receipts

(₹ in crore)

Particulars	2013-14	2014-15	2015-16	2016-17	2017-18
Capital Receipts (a+b)	988.35	1,414.71	588.91	777.96	915.78
(a) Recovery of Loans and Advances	33.11	31.63	25.84	22.45	21.64
(b) Public Debt Receipts	955.24	1,383.08	563.07	755.51	894.14
<i>Of which, Market Loans raised</i>	260.06	230.04	200.05	671.95	424.37
Rate of growth of CR (per cent)	119.75	43.14	(-) 58.37	32.10	17.72
Rate of growth of non-Debt Capital Receipts	12.31	(-) 4.47	(-) 18.31	(-) 13.12	(-) 3.61
Rate of growth of Debt Capital Receipts	127.29	44.79	(-) 59.29	34.18	18.35

Source: Finance Accounts of respective years

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The Public Debt Receipts (₹ 894.14 crore) represented 97.64 *per cent* of the Capital Receipts (₹ 915.78 crore) during 2017-18. The Public Debt Receipts increased by 18.35 *per cent*; whereas, recovery of the non-Debt Capital Receipts decreased by 3.61 *per cent* in 2017-18 as compared to the previous year.

1.5.1 Debt Capital Receipts from internal sources

The main contributors of Debt Capital Receipts from internal sources in 2017-18 were Market Borrowings (₹ 424.37 crore) and loans from National Bank for Agriculture and Rural Development (NABARD) (₹ 106.74 crore) and from Other Financial Institutions² (₹ 120.26 crore).

Market loans raised by the State Government showed a decreasing trend³ during 2013-14 to 2015-16. During 2016-17, it rose sharply to ₹ 671.95 crore which declined to ₹ 424.37 crore during 2017-18 registering a fall of 36.85 *per cent* over the previous year and constituted 47.46 *per cent* of Public Debt Receipts.

1.5.2 Recoveries of Loans and Advances

Recoveries of Loans and Advances progressively decreased from ₹ 33.11 crore during 2013-14 to ₹ 21.64 crore during 2017-18. The major contributor of recoveries under Loans and Advances were loan recovery from Government Servants (₹ 14.20 crore), Housing (₹ 4.47 crore) and Co-operation (₹ 2.96 crore).

1.6 Public Account Receipts

Receipts and Disbursements in respect of certain transactions such as Small Savings, Provident Fund, Reserve Funds, Deposits, Suspense, Remittances, *etc.* which do not form part of the Consolidated Fund, are kept in the Public Account set up under Article 266 (2) of the Constitution and are not subject to vote by the State Legislature. Here, the Government acts as a banker. The balance after disbursements is the funds available with the Government for use. **Table-1.12** depicts Public Account Receipts of the State Government during 2013-18.

Table-1.12: Public Account Receipts for the years 2013-18

	(₹ in crore)				
Resources under various heads	2013-14	2014-15	2015-16	2016-17	2017-18
Public Account Receipts	3,435.47	3,692.99	2,915.47	3,017.68	4,521.83
Small Savings, Provident Fund, <i>etc.</i>	655.20	733.07	813.16	837.20	847.16
Reserve Funds	32.58	31.73	50.78	43.45	75.38
Deposits and Advances	1,106.20	1,346.28	667.45	701.29	1,239.35
Suspense and Miscellaneous	123.34	(-) 79.76	(-) 124.38	(-) 539.89	(-) 308.53
Remittances	1,518.15	1,661.67	1,508.46	1,975.63	2,668.47

Source: Finance Accounts of respective years

² Rural Electrification Corporation: ₹ 3.73 crore, Power Finance Corporation: ₹ 116.53 crore

³ From ₹ 260.04 crore in 2013-14 to ₹ 200.05 crore in 2015-16

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During 2017-18, the Public Account Receipts increased by ₹ 1,504.15 crore (49.84 per cent) over the previous year. This was mainly due to increases in Remittances by ₹ 692.84 crore, Deposits and Advances by ₹ 538.06 crore, Reserve Funds by ₹ 31.93 crore and Suspense and Miscellaneous by ₹ 231.36 crore.

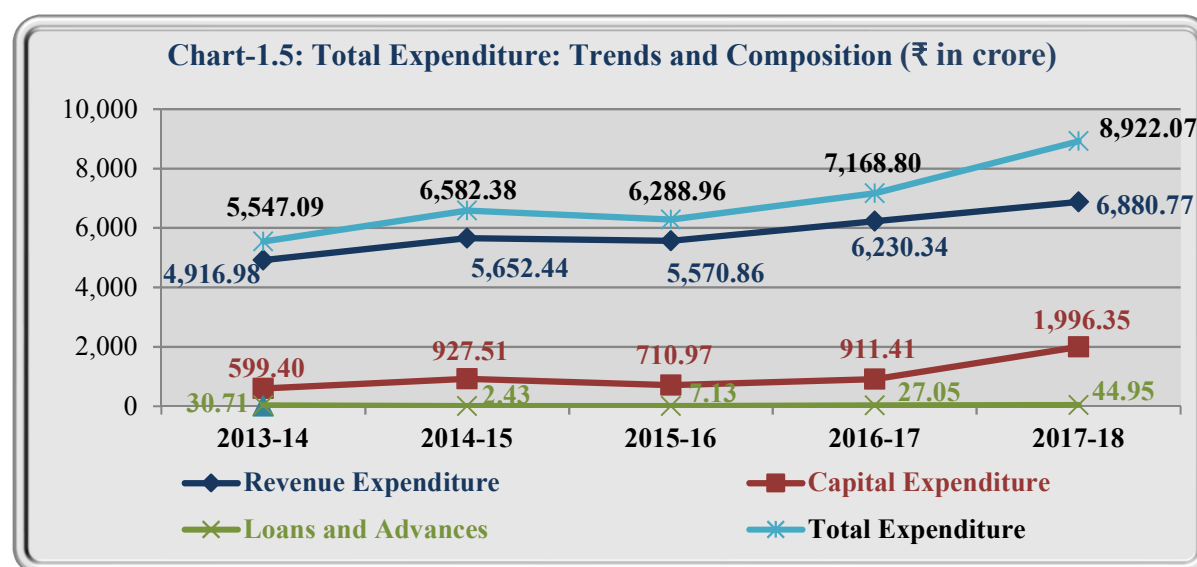
1.7 Application of Resources

Analysis of the allocation of expenditure at the State Government level assumes significance, since major expenditure responsibilities are entrusted with them. Within the framework of fiscal responsibility legislations, there are budgetary controls in raising public expenditure financed by deficit or borrowings. It is, therefore, important to ensure that the ongoing fiscal correction and consolidation process at the State level is not at the cost of expenditure, especially expenditure directed towards development of social sectors.

1.7.1 Growth and Composition of Expenditure

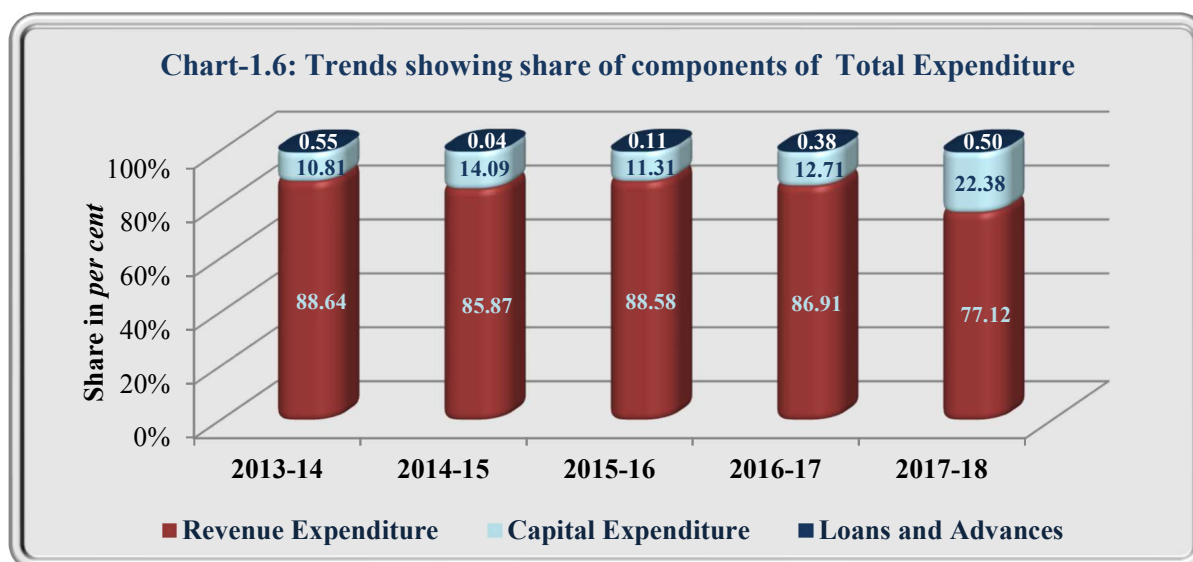
Statement 15 of the Finance Account depicts the detailed Revenue Expenditure and Statement 16 depicts Capital Expenditure. States raise resources to perform their sovereign functions to maintain their existing level of delivery of Social and Economic Services, to extend the network of these services through Capital Expenditure and investments and to discharge their debt service obligations.

Chart-1.5 presents the trends in Total Expenditure over a period of five years (2013-18) and its composition both in terms of 'economic classification' and 'activities'.



Source: Finance Accounts of respective years

The compositions of Total Expenditure during 2013-18 are shown in **Chart-1.6**:



Source: Finance Accounts of respective years

The Total Expenditure of the State Government increased progressively (except 2015-16) at a CAGR of 12.62 per cent. The Total Expenditure increased by 24.46 per cent from ₹ 7,168.80 crore in 2016-17 to ₹ 8,922.07 crore in 2017-18. Of the Total Expenditure during 2017-18, Revenue Expenditure constituted 77.12 per cent, while Capital Expenditure constituted 22.38 per cent and Loans and Advances constituted 0.50 per cent.

The Total Expenditure, its annual growth rate, its ratio and buoyancy with respect to GSDP and Revenue Receipts are given in **Table-1.13**.

Table-1.13: Total Expenditure – basic parameters

	2013-14	2014-15	2015-16	2016-17	2017-18
Total Expenditure (TE) (₹ in crore)	5,547.09	6,582.38	6,288.96	7,168.80	8,922.07
Rate of Growth (per cent)	7.78	18.66	(-) 4.46	13.99	24.46
TE/ GSDP ratio	53.89	59.73	47.02	51.61	50.30
RR/ TE ratio	85.90	83.73	106.16	103.20	96.17
Buoyancy of Total Expenditure with reference to:					
GSDP	0.34	0.60	(-) 0.33	2.09	2.92
RR	1.55	1.19	(-) 0.21	1.29	1.53

Source: Finance Accounts of respective years

Total Expenditure increased by ₹ 1,753.27 crore (24.46 per cent) in 2017-18 over 2016-17. This was due to increase in Revenue Expenditure by ₹ 650.43 crore (10.44 per cent), Capital Expenditure by ₹ 1,084.94 crore (119.04 per cent) and disbursement of Loans and Advances by ₹ 17.90 crore (66.17 per cent).

During 2017-18, 96.16 per cent of the Total Expenditure (₹ 8,922.07 crore) was met from Revenue Receipts (₹ 8,580.20 crore) and the remaining was met from the Capital Receipts and borrowed funds.

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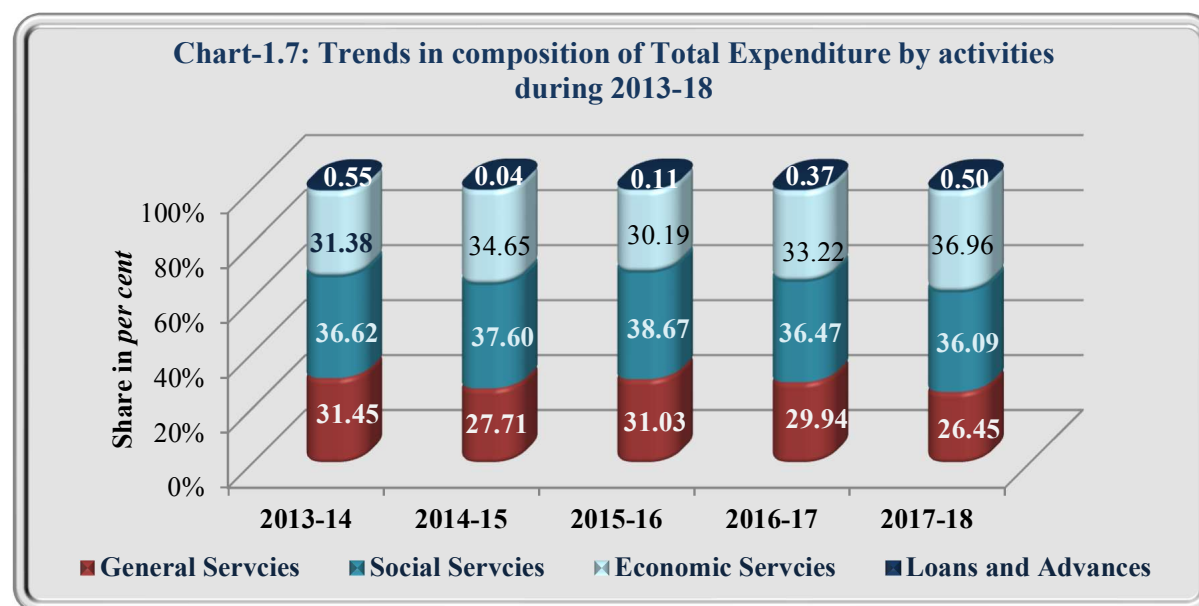
The percentage decrease of Revenue Receipts to Total Expenditure from 103.20 *per cent* in 2016-17 to 96.17 *per cent* in 2017-18 was due to increase in Revenue Expenditure, Capital Expenditure and Loans and Advances (24.45 *per cent*) which was offset by a lower growth rate in Revenue Receipts (15.98 *per cent*). The increased buoyancy of Total Expenditure with respect to GSDP during 2017-18 was due to increase in growth rate of Total Expenditure by 24.46 *per cent* and a lower estimated growth rate of GSDP by 8.39 *per cent*. Similarly, the buoyancy ratio of Total Expenditure with respect to Revenue Receipts also increased during 2017-18 due to higher growth rate of Total Expenditure (24.46 *per cent*) against Revenue Receipts (15.98 *per cent*).

In the context of State Finance, the quality of expenditure has always been an important issue. During the current year, revenue expenditure, which is in the nature of current consumption, accounted for 77 *per cent* of the State's aggregate expenditure, whereas the capital expenditure increased from 11 to 22 *per cent* during 2013-14 to 2017-18 period.

The General Services expenditure increased by ₹ 213.26 crore (9.94 *per cent*) from ₹ 2,146.23 crore in 2016-17 to ₹ 2,359.49 crore in 2017-18, Social Services expenditure increased by ₹ 606.09 crore (23.18 *per cent*) from ₹ 2,614.15 crore in 2016-17 to ₹ 3,220.24 crore in 2017-18 and Economic Services expenditure increased by ₹ 916.02 crore (38.47 *per cent*) from ₹ 2,381.37 crore in 2016-17 to ₹ 3,297.39 crore in 2017-18.

1.7.2 Trends in Total Expenditure in terms of activities

In terms of activities, Total Expenditure comprises of expenditure on General (including Interest Payments), Social and Economic Services and Loans and Advances. The trends in composition of Total Expenditure by activities during 2013-18 are shown in **Chart-1.7**:



Source: Finance Accounts of respective years

The movement of relative share of these components of expenditure in 2017-18 *vis-à-vis* 2013-14 indicated that the expenditure on General Services (including Interest Payments),

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accounted for 26.45 *per cent* in 2017-18 as against 31.45 and 29.94 *per cent* in 2013-14 and 2016-17 respectively. On the other hand, expenditure on Social and Economic Services together (termed as Development Expenditure) accounted for 73.05 *per cent* in 2017-18 as against 68.00 and 69.69 *per cent* in 2013-14 and 2016-17 respectively.

1.7.3 Revenue Expenditure

Revenue Expenditure is incurred to maintain the current level of services and payments for the past obligations and as such does not result in any addition to the State's infrastructure and service network. Revenue Expenditure had a predominant share varying between 77.12 and 88.64 *per cent* of the Total Expenditure of the State during 2013-18. The growth rate of Revenue Expenditure, its buoyancy and ratio with respect to GSDP and Revenue Receipts are indicated in **Table-1.14**.

Table-1.14: Revenue Expenditure vis-à-vis GSDP and Revenue Receipts

	(₹ in crore)				
	2013-14	2014-15	2015-16	2016-17	2017-18
Revenue Expenditure (RE) of which	4,916.98	5,652.44	5,570.86	6,230.34	6,880.77
Non-Plan Revenue Expenditure (NPRE)	3,120.14	3,500.62	3,623.00	4,078.13	0.00
Plan Revenue Expenditure (PRE)	1,796.84	2,151.82	1,947.86	2,152.21	6,880.77
Rate of growth of RE (<i>per cent</i>)	9.05	14.96	(-) 1.44	11.84	10.44
RE as percentage of TE	88.64	85.87	88.58	86.91	77.12
Buoyancy of RE with GSDP	0.39	0.48	(-) 0.11	1.77	1.24
Buoyancy of RE with RR	1.80	0.96	(-) 0.07	1.10	0.65

Source: Finance Accounts of respective years

The overall Revenue Expenditure of the State Government increased in gross terms from ₹ 4,916.98 crore in 2013-14 to ₹ 6,880.77 crore in 2017-18 at a CAGR of 8.76 *per cent*. The Revenue Expenditure significantly increased by 10.44 *per cent* from ₹ 6,230.34 crore in 2016-17 to ₹ 6,880.77 crore in 2017-18.

The actual Revenue Expenditure vis-à-vis assessment made by the XIV FC was as follows:

	(₹ in crore)	
	Assessment made by XIV FC for 2017-18	Actual
Revenue Expenditure	6,710.00	6,880.77

The actual Revenue Expenditure exceeded the normative assessment made by XIV FC by ₹ 170.77 crore (2.54 *per cent*).

1.7.4 Parking of Government Funds outside Government Account

Rule 290 of Central Treasury Rules (CTR), provides that no money shall be drawn from the treasury unless it is required for immediate disbursement. It is not permissible to draw money from the treasury in anticipation of demands or to prevent the lapse of budgetary grants.

Audit scrutiny of records of 95 Drawing and Disbursing Officers (DDOs) pertaining to 33 Departments, revealed that funds amounting to ₹ 494.64 crore were withdrawn from the Treasuries and parked in 179 bank accounts of Commercial/ Nationalised Banks in

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contravention of the CTR codal provision and the instructions of the Finance Department. Details are shown in **Appendix-1.6**.

This has the impact of overstating the actual expenditure of the Government to the tune of ₹ 494.64 crore and understating the Revenue Surplus by the same amount. Further, the Fiscal Deficit also stands overstated to this extent.

Drawal of money from the Consolidated Fund and parking it in the DDOs' bank accounts for future utilisation is fraught with the risk of misappropriation and fraud, which calls for fixing of responsibility of DDOs concerned as the amount is outside the books of accounts.

The issue of parking of funds in bank accounts for prolonged period is also a matter of concern, as it earns insignificant interest (three *per cent per annum* approx.). Since the State Government borrowed ₹ 894.14 crore during 2017-18 at an interest rate ranging from 7.22 *per cent* to 8.14 *per cent* for implementing various socio-economic developmental programmes, parking funds which remain idle for prolonged periods, would amount to loss to the State Government. The State could have reduced its borrowings during the year if it had utilised these funds.

1.7.5 Committed Expenditure

The Committed Expenditure of the State Government on revenue account mainly consists of Interest Payments, expenditure on Salaries and Wages, Pensions and Subsidies. **Table-1.15** presents the trends in the expenditure on these components during 2013-18.

Table-1.15: Components of Committed Expenditure

(₹ in crore)					
Components of Committed Expenditure	2013-14	2014-15	2015-16	2016-17	2017-18
Salaries and Wages*	1,908.22 (40.05)	2,051.47 (37.22)	2,201.39 (32.97)	2,323.02 (31.40)	2,400.82 (27.98)
<i>Of which, Non-Plan Head</i>	<i>1,503.55</i>	<i>1,695.24</i>	<i>1,782.85</i>	<i>1,881.04</i>	<i>---</i>
<i>Plan Head**</i>	<i>404.67</i>	<i>356.23</i>	<i>418.54</i>	<i>4,41.98</i>	<i>---</i>
Interest Payments	284.50 (5.97)	305.83 (5.55)	369.27 (5.53)	341.26 (4.61)	339.20 (3.95)
Expenditure on Pensions	524.58 (11.01)	545.26 (9.89)	616.30 (9.23)	761.40 (10.29)	837.78 (9.76)
Subsidies	0.74 (0.02)	2.08 (0.04)	4.91 (0.07)	2.17 (0.03)	13.00 (0.15)
Total Committed Expenditure	2,718.04 (53.85)	2,904.64 (50.14)	3,191.87 (64.37)	3,427.85 (62.12)	3,590.80 (61.66)
Total Revenue Expenditure	4,916.98	5,652.44	5,570.86	6,230.34	6,880.77

Figures in the parentheses indicate percentage to Revenue Receipts

* Salaries and wages also includes those spent from GIA

** Also includes the salaries and wages paid under Centrally Sponsored Schemes

Source: Finance Accounts of respective years

(A) Expenditure on Salaries

Salaries and Wages (₹ 2,400.82 crore) alone accounted for more than one fourth of the Revenue Receipts (₹ 8,580.20 crore) during 2017-18. While the share of salaries and wages *w.r.t.* Revenue Receipts significantly decreased from 40.05 *per cent* in 2013-14 to 27.98 *per cent*

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in 2017-18, the expenditure on Salaries and Wages increased from ₹ 1,908.22 crore during 2013-14 to ₹ 2,400.82 crore in 2017-18. The expenditure on Salaries and Wages has increased by 3.35 per cent from ₹ 1,908.22 crore in 2016-17 to ₹ 2,400.82 crore in 2017-18.

(B) Interest Payments

Interest Payments increased in 2017-18 by 19.22 per cent over 2013-14 whereas, it decreased marginally by 0.60 per cent over 2016-17 mainly due to decrease in interest on Internal Debt by ₹ 1.93 crore

(C) Pension Payments

The expenditure on Pension Payments increased by 60 per cent from ₹ 524.57 crore in 2013-14 to ₹ 837.77 crore in 2017-18. During 2017-18, Pension Payments increased by ₹ 76.37 crore (10.03 per cent) over the previous year.

The State Government had introduced 'The New Defined Contribution Pension Scheme' (NPS) on 01 September 2010 which covered State Government employees recruited on or after 01 September 2010. In terms of NPS, an employee contributes 10 per cent of his monthly salary and Dearness Allowance for which matching contribution of 10 per cent is made by the State Government. The State Government adopted NPS architecture designed by the Pension Fund Regulatory Development Authority (PFRDA) and appointed the National Securities Depository Limited (NSDL) as the Central Record Keeping Agency (CRA). Bank of India is the Trustee Bank in charge of operation of Pension Funds. Accordingly, the entire amount is transferred to the National Securities Depository Limited (NSDL)/ Trustee Bank.

The Ministry of Finance notification (January 2019) envisages that if the deducted amount of employees' share or the Government's share is either not deposited or deposited late to the CRA, then the Government has to compensate to the employees at the rate applicable to GPF from time to time.

During 2013-18, the employees contribution amounted to ₹ 57.65 crore, whereas the employer contributed only ₹ 56.36 crore resulting in a short contribution of ₹ 1.29 crore. The employees' contribution, employers' contribution and the actual amount transferred to NSDL thereof are detailed in **Table-1.16** below:

Table-1.16: Transfer of NPS Fund to NSDL

Year	Opening Balance	Details of Contribution				Amount transferred to NSDL	Closing Balance (2+6-7)	Interest liability {(2+5)*Rate#}
		Employees	Government	Short (3-4)	Total (3+4)			
1	2	3	4	5	6	7	8	9
2013-14	0.73	4.73	5.30	(-) 0.57	10.03	10.60	0.16	0.01
2014-15	0.16	8.22	7.95	0.27	16.17	15.90	0.43	0.04
2015-16	0.43	11.48	11.28	0.20	22.76	22.56	0.63	0.06
2016-17	0.63	14.58	13.88	0.70	28.46	27.76	1.33	0.11
2017-18	1.33	18.64	17.95	0.69	36.59	35.90	2.02	0.15
Total		57.65	56.36	1.29	114.01	112.72		0.37

Source: Finance Accounts, 2017-18

Interest has been calculated on the prevailing interest rate of General Provident Fund

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Audit analysed functioning of NPS, which revealed that the Government collected ₹ 18.64 crore from employees as contribution towards National Pension Scheme (NPS) and contributed only ₹ 17.95 crore as Government's share towards the Scheme during 2017-18. Thus, Government did not discharge its statutory liability as it failed to contribute ₹ 0.69 crore as Government's matching share under NPS during 2017-18. Further, against the total collected funds of ₹ 37.92 crore (including previous year's balance ₹ 1.33 crore), the Government transferred ₹ 35.90 crore only to designated authority (NSDL) and did not transfer ₹ 2.02 crore to NSDL for further investment as per provisions of the scheme. Thus, there was a short transfer of ₹ 2.02 crore to the NSDL and current liability stands deferred to future year(s). Further, during the period from 2013-14 to 2017-18, State Government did not contribute its matching share of ₹ 1.29 crore as against the total Employees' share of ₹ 57.65 crore, Government contributed only ₹ 56.36 crore. Moreover, against the total collected funds of ₹ 114.74 crore (including previous year's balance ₹ 0.73 crore), the Government transferred ₹ 112.72 crore only to designated authority (NSDL). As a result, the total liability of the Government on account of NPS stands at ₹ 3.31 crore (₹ 1.29 crore- Matching share not contributed *plus* ₹ 2.02 crore- short transfer to NSDL) as on 31 March 2018. Thus, the State Government created interest liability on the amount not transferred to NSDL, incorrectly used the funds that belong to its employees and created benefit uncertainty in respect of the employees affected.

As per correction slip No. 793 effective from 2015-16 issued to LMMH a new minor head '119' below the functional major head '2071 – Pension and Retirement benefits' was required to be opened for accounting the expenditure towards service charges paid to NSDL. It was observed that no such head was operated during 2017-18. During the period, ₹ 0.15 crore was paid to the NSDL as service charges through the functional major head '2071-117'. Thus, during 2017-18, the expenditure was overstated under minor head '117' due to non-operation of minor head '119'. As such, it defeated the very purpose of issuance of correction slip by the Controller General of Accounts (CGA) to operationalise the new minor head.

The State Government needs to ensure that Government contribution is fully matched with that of the employees' contribution and that the entire amount is transferred to NSDL in a timely manner to avoid unlimited liability on the State exchequer as well as to provide an assurance to the pensioners about the returns on their investment.

(D) Expenditure on Subsidies

Subsidies as a percentage of the Revenue Receipts increased from 0.03 *per cent* in 2016-17 to 0.15 *per cent* in 2017-18. During the period 2013-18, expenditure on Subsidies showed inter-year variations ranging from ₹ 0.74 crore to ₹ 13.00 crore. It increased by almost 500 *per cent* to ₹ 13.00 crore in 2017-18 compared to ₹ 2.17 crore in 2016-17.

1.7.6 Financial Assistance by State Government to local bodies and other institutions

The quantum of assistance provided by way of grants and loans to local bodies and others during 2013-18 is shown in **Table-1.17**.

Table-1.17: Financial Assistance to Local Bodies, etc.

	(₹ in crore)				
Financial Assistance to Institutions	2013-14	2014-15	2015-16	2016-17	2017-18
Educational Institutions (Aided Schools, Aided Colleges, Universities, etc.)	121.87	260.95	115.11	118.74	342.41
Panchayati Raj Institutions/ Urban Local Bodies	13.50	65.49	25.10	29.15	64.14
Autonomous District Councils ⁴	201.69	239.41	16.05	293.72	343.70
Other Institutions ⁵	657.31	1,065.96	1,181.98	1,003.70	928.36
Total	994.37	1,631.81	1,338.24	1,445.31	1,678.61
Assistance as percentage of RE	20.22	28.87	24.02	23.20	24.40

Source: Finance Accounts of respective years

The grants extended to local bodies and other institutions increased by 16.14 *per cent* from ₹ 1,445.31 crore in 2016-17 to ₹ 1,678.61 crore in 2017-18. Further, the share of financial assistance to Local Bodies and other Institutions as a percentage of Revenue Expenditure increased from 20.22 *per cent* in 2013-14 to 24.40 *per cent* in 2017-18. The increase of financial assistance by ₹ 233.30 crore in 2017-18 over 2016-17 was mainly due to increase in financial assistance to Educational Institutions (₹ 223.67 crore).

The Indian Government Accounting Standards (IGAS) 2 on Accounting and Classification on Grants-in-Aid issued by Ministry of Finance envisages the disclosure of value of grants given in cash as well as in kind.

Scrutiny of Finance Accounts for the year 2017-18 showed that though the Statement of Grants-in-Aid given by the Government discloses the Grants-in-Aid paid in cash as detailed in **Table-1.17**, Grants-in-Aid given in kind by the State Government was not disclosed as details could not be furnished by the State Government. Due to non-furnishing of such information as required by IGAS-2, Grants-in-Aid given in kind by the State Government could not be ascertained from the Finance Accounts for the year 2017-18.

1.8 Quality of Expenditure

Availability of better social and physical infrastructure in a State generally reflects the quality of its expenditure. The improvement in the quality of expenditure basically involves three aspects, *viz.* adequacy (*i.e.*, adequate provisions for providing public services); efficiency (*i.e.*, expenditure use) and the effectiveness (*i.e.*, assessment of outlay-outcome relationships for select services) of expenditure.

1.8.1 Adequacy of Public Expenditure

The analysis of expenditure data is disaggregated into Developmental and Non-Developmental Expenditure. All expenditure relating to Revenue Account, Capital Outlay and Loans and Advances is categorised into Social, Economic and General Services. Broadly, the Social and Economic Services constitute Developmental Expenditure, while expenditure on General Services is treated as Non-Developmental Expenditure. In terms of quality of expenditure, the

⁴ (Figures for 2017-18) Lai Autonomous District Council (₹ 136.17 crore), Mara Autonomous District Council (₹ 125.78 crore) and Chakma Autonomous District Council (₹ 81.75 crore)

⁵ (Figures for 2017-18) Sports Council (₹ 9.07 crore), Khadi and Village Industry (₹ 10.08 crore), Integrated Child Protection Scheme (₹ 20.41 crore) and Others (₹ 1,639.05 crore)

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State was well placed compared to other Special Category States (SCS). **Table-1.18** analyses the fiscal priority and fiscal capacity of the State Government with regard to Developmental Expenditure, Social Sector Expenditure and Capital Expenditure during 2017-18.

Table-1.18: Fiscal Priority and Fiscal Capacity of the State during 2013-18

Fiscal Priority by the State (in per cent)	TE/ GSDP	DE/ TE	SSE/ TE	CE/ TE	Education/ TE	Health/ TE
SCS Average (Ratio) 2013-14	23.50	64.00	37.60	13.80	18.30	5.40
Mizoram State's Average (Ratio) 2013-14	53.89	68.08	36.62	10.81	16.63	4.73
SCS Average (Ratio) 2017-18	25.80	58.90	34.90	15.50	18.20	6.20
Mizoram State's Average (Ratio) 2017-18	50.30	73.10	36.09	22.37	14.14	6.21

TE: Total Expenditure, DE: Development Expenditure, SSE: Social Sector Expenditure, CE: Capital Expenditure
Development Expenditure includes Development Revenue Expenditure, Development Capital Expenditure and Development Loans and Advances disbursed

Source: Finance Accounts of respective years

A comparison of the data related to Mizoram with that of SCS showed the following:

- The Government's Total Expenditure as a proportion of GSDP in 2013-14 was more than two times the SCS average. In 2017-18, it was almost two times of the SCS average.
- Development Expenditure as a proportion of Total Expenditure was higher than the SCS average during 2013-14 and 2017-18. However, the State's Development Expenditure to Total Expenditure ratio increased marginally from 68.08 per cent in 2013-14 to 73.10 per cent in 2017-18.
- Expenditure on Social Sector as a proportion of Total Expenditure was slightly lower than the SCS average during 2013-14, however, marginally higher during 2017-18.
- The share of Capital Expenditure of the State was less than the SCS average in 2013-14 and, however, it was more than SCS average in 2017-18. However, the proportion of Capital Expenditure to Total Expenditure increased during 2017-18 in comparison to 2013-14.
- The share of expenditure on Education as a proportion of Total Expenditure was slightly lower than the SCS averages in 2013-14 and 2017-18. However, it decreased marginally in 2017-18 as compared to 2013-14.
- The share of expenditure on Health Sector as a proportion of Total Expenditure was less than the SCS average in 2013-14. The ratio, however, improved during 2017-18 and was marginally higher than the SCS average.

1.8.2 Efficiency of Expenditure Use

In view of the importance of public expenditure on development heads from the point of view of social and economic development, it is important for the State Governments to take appropriate expenditure rationalisation measures and lay emphasis on provision of core public

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and merit goods⁶. Apart from improving the allocation towards developmental expenditure, particularly in view of the State's fiscal space being created on account of decline in debt servicing in recent years, the efficiency of expenditure use is also reflected by ratio of Capital Expenditure to Total Expenditure (and/ or GSDP) and proportion of Revenue Expenditure being spent on operation and maintenance of the existing Social and Economic Services. The higher the ratio of these components to Total Expenditure (and/ or GSDP), the better would be the quality of expenditure. **Table-1.19** presents the components of Development Expenditure and their share (in *per cent*) to Total Expenditure of the State during 2013-18.

Table-1.19: Development Expenditure

Components of Development Expenditure	2013-14	2014-15	2015-16	2016-17	2017-18
	(₹ in crore)				
Development Expenditure (a+b+c)	3,776.33 (68.08)	4,757.89 (72.28)	4,337.65 (68.97)	5,000.51 (69.75)	6,522.18 (73.10)
a. Development Revenue Expenditure	3,230.36 (58.24)	3,902.79 (59.29)	3,653.85 (58.10)	4,133.29 (57.66)	4,641.63 (52.02)
b. Development Capital Expenditure	541.68 (9.77)	853.30 (12.96)	676.77 (10.76)	862.23 (12.03)	1,876.00 (21.03)
c. Development Loans and Advances	4.29 (0.08)	1.80 (0.03)	7.03 (0.11)	4.99 (0.07)	4.55 (0.05)

Figures in parentheses indicate percentage to Total Expenditure

Source: Finance Accounts of respective years

Development Expenditure on socio-economic services increased from ₹ 3,776.33 crore in 2013-14 to ₹ 6,522.18 crore in 2017-18. It registered an increase of 30.43 *per cent* (₹ 1,521.67 crore) in 2017-18 over the previous year. During the five years' period ending 2017-18, the share of State's Development Expenditure averaged around 70 *per cent* of State's Total Expenditure.

Table-1.20 and **Table-1.21** summarise the percentage of expenditure incurred by the State Government in intensifying and sustaining Social and Economic Services in the State under different components of Economic and Social Services sector during the period 2013-18.

⁶ Core public goods are which all citizens enjoy in common in the sense that each individual's consumption of such a good leads to no subtractions from any other individual's consumption of that good, *e.g.*, enforcement of law and order, security and protection of our rights, pollution free air and other environmental goods and road infrastructure, *etc.* Merit goods are commodities that the public sector provides free or at subsidised rates because an individual or society should have them on the basis of some concept or need, rather than ability and willingness to pay the Government and therefore wishes to encourage their consumption. The examples of such goods include the provision of free or subsidised food for the poor to support nutrition, the delivery of health services to improve quality of life and reduce morbidity, providing basic education to all, drinking water and sanitation, *etc.*

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Table-1.20: Efficiency of Capital Expenditure in selected Social and Economic Services

(in per cent)

Services	Ratio of Capital Expenditure to Total Expenditure [@]				
	2013-14	2014-15	2015-16	2016-17	2017-18
Social Services (SS)					
Education, Sports, Art and Culture	3.07	1.86	2.53	1.74	4.21
Health and Family Welfare	5.53	5.15	2.96	7.12	15.35
WS, Sanitation and HUD	38.93	47.37	36.21	45.20	58.47
Other Social Services	5.79	9.35	6.48	5.69	4.38
Total (SS)	10.03	12.69	8.72	11.98	19.06
Economic Services (ES)					
Agriculture and Allied Activities	16.21	17.66	24.82	8.09	32.35
Irrigation and Flood Control	0.22	4.49	41.24	36.24	62.47
Power & Energy	17.05	29.52	15.69	8.51	29.38
Transport	14.07	49.13	50.60	56.42	61.25
Other Economic Services	16.26	10.86	11.42	12.65	19.81
Total (ES)	19.18	23.64	24.48	23.05	38.28
Grand Total (SS+ES)	14.36	17.94	15.63	17.26	28.78

Source: Finance Accounts of respective years WS-Water Supply, HUD-Housing and Urban Development;

[@] Total Revenue and Capital Expenditure of the services concerned

The above table shows that:

- Development Capital Expenditure, in per cent terms, increased significantly from 17.26 per cent in 2016-17 to 28.78 per cent in the current year.
- The ratio of Capital Expenditure in selected Social Services ranged between 8.72 and 19.06 per cent during 2013-18.
- The ratio of Capital Expenditure in selected Economic Services ranged between 19.18 and 38.28 per cent during 2013-18.

Table-1.21: Efficiency of Revenue Expenditure in selected Social and Economic Services

(₹ in crore)

Services	Share of Salary & Wages					Non-Salary				
	2013-14	2014-15	2015-16	2016-17	2017-18	2013-14	2014-15	2015-16	2016-17	2017-18
Social Services (SS)										
Education, Sports, Art and Culture	640.30 (68.40)	689.94 (60.41)	743.66 (65.93)	785.82 (67.63)	821.02 (65.32)	295.78 (31.60)	452.08 (39.59)	384.26 (34.07)	376.04 (32.37)	435.85 (34.68)
Health and Family Welfare	176.73 (71.26)	190.11 (57.95)	215.05 (58.56)	226.43 (61.10)	231.75 (49.43)	71.29 (28.74)	137.95 (42.05)	152.17 (51.44)	144.18 (38.90)	237.14 (50.57)
WS, Sanitation and HUD	51.38 (23.80)	53.44 (20.96)	58.11 (23.89)	60.35 (21.17)	61.23 (19.26)	164.46 (76.20)	201.53 (79.04)	185.18 (76.11)	224.72 (78.83)	256.70 (80.74)
Other Social Services	38.34 (9.05)	39.95 (9.17)	41.47 (8.61)	42.84 (8.86)	44.78 (7.96)	385.36 (90.95)	395.93 (90.83)	440.06 (91.39)	440.47 (91.14)	518.06 (92.04)
Total (SS)	906.75 (49.72)	973.44 (45.05)	1,058.29 (47.67)	1,115.44 (48.48)	1,158.78 (44.46)	916.89 (50.28)	1,187.49 (54.95)	1,161.67 (52.33)	1,185.41 (51.52)	1,447.75 (55.54)

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Services	Share of Salary & Wages					Non-Salary				
	2013-14	2014-15	2015-16	2016-17	2017-18	2013-14	2014-15	2015-16	2016-17	2017-18
Economic Services (ES)										
Agriculture and Allied Activities	161.47 (24.30)	173.85 (24.08)	182.09 (47.16)	190.31 (37.38)	190.24 (34.94)	503.07 (75.70)	548.02 (75.92)	203.99 (52.84)	318.76 (62.62)	354.20 (65.06)
Irrigation and Flood Control	7.34 (71.54)	8.09 (71.72)	8.49 (77.68)	8.36 (79.47)	8.27 (72.54)	2.92 (28.46)	3.19 (28.28)	2.44 (22.32)	2.16 (20.53)	3.13 (27.46)
Power & Energy	74.13 (23.38)	80.11 (23.68)	85.81 (23.71)	91.12 (19.60)	93.74 (18.33)	242.98 (76.62)	258.23 (76.32)	276.03 (76.29)	373.68 (80.40)	417.63 (81.67)
Transport	70.13 (51.29)	74.42 (39.13)	79.89 (40.78)	85.75 (29.69)	86.22 (21.65)	66.59 (48.71)	115.78 (60.87)	116.00 (59.22)	203.05 (70.31)	312.07 (78.35)
Other Economic Services	84.72 (30.46)	91.21 (19.00)	98.26 (20.51)	102.53 (18.33)	103.97 (18.25)	193.37 (69.54)	388.96 (81.00)	380.89 (79.49)	456.72 (81.67)	465.63 (81.75)
Total (ES)	397.79 (28.28)	427.68 (24.55)	454.54 (31.70)	478.07 (26.09)	482.44 (23.71)	1,008.93 (71.72)	1,314.18 (75.45)	979.35 (68.30)	1,354.37 (73.91)	1,552.66 (76.29)
Grand Total (SS+ES)	1,304.54 (40.38)	1,401.12 (35.90)	1,512.83 (41.40)	1,593.51 (38.55)	1,641.22 (35.36)	1,925.82 (59.62)	2,501.67 (64.10)	2,141.02 (58.60)	2,539.78 (61.45)	3,000.41 (64.64)

Figures in parentheses represent per cent to Total Expenditure in the respective years

Source: Finance Accounts of respective years

The above table shows that:

- The expenditure on Salary and Wages component under Social and Economic Services during 2017-18 increased by 25.81 per cent and 2.99 per cent during 2013-14 and 2016-17 respectively. The expenditure on Non-Salary component under Social and Economic Services in 2017-18 increased by 55.80 per cent and 18.14 per cent over 2013-14 and 2016-17 respectively.
- The Salary and Wages component under Revenue Expenditure in selected Social Services in 2017-18 increased by 27.79 per cent and 3.89 per cent during 2013-14 and 2016-17 respectively. The Non-Salary component in 2017-18 increased by 57.90 per cent and 22.13 per cent over 2013-14 and 2016-17 respectively.
- The Salary and Wages component under Revenue Expenditure in selected Economic Services in 2017-18 increased by 21.28 per cent and 0.91 per cent over 2013-14 and 2016-17 respectively. The Non-Salary component in 2017-18 increased by 53.89 per cent and 14.64 per cent over 2013-14 and 2016-17 respectively.

From paragraphs 1.8.1 and 1.8.2, it can be seen that the State Government was well placed in terms of Development Expenditure when compared to other SCS. However, it needs to increase its share of expenditure on Education and Health in order to match up with other SCS.

1.9 Financial Analysis of Expenditure and Investments

In the post-FRBM framework, the State is expected not only to keep its Fiscal Deficit (and borrowing) at low levels but also meets its Capital Expenditure investment (including Loans and Advances) requirements. In addition, the State Government needs to initiate measures to earn adequate return on its investments and recover its cost of borrowings to avoid complete dependence on market borrowings.

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1.9.1 Incomplete projects

Out of 189 ongoing projects⁷, 54 projects were scheduled to be completed on or before March 2018 with initial budgeted cost of ₹ 566.59 crore. The department-wise break up of these incomplete projects is as under:

Table-1.22: Department-wise Profile of Incomplete Projects

Department	No. of Incomplete Projects	Initial Budgeted Cost	Cost Over Runs (No. of Projects)	Cumulative expenditure as on 31 March 2018
Public Works Department (Roads)	15	243.58	24.85	146.84
Public Works Department (Buildings)	39	323.01	0.00	244.28
Total	54	566.59	24.85	391.12

Source: Appendix IX - Finance Accounts, 2017-18

As can be seen from the above table, an expenditure of ₹ 391.12 crore was incurred on 54 incomplete projects up to 31 March 2018 which remained blocked. Further, the benefits to be accrued from these projects were yet to flow. Moreover, delay in completion of the projects was fraught with the risk of cost over-run. Though, Capital Expenditure was incurred on these incomplete projects, but benefits were yet to be realised.

1.9.2 Investments and returns

As on 31 March 2018, the State Government had invested⁸ ₹ 38.67 crore in Government Companies, Co-operative Bank, Societies, etc. During 2017-18, the State Government invested ₹ 3.94 crore in Co-operative Bank, Societies, etc. The Government did not receive any dividend on these investments in 2017-18 nor in the preceding four financial years. On the other hand, the Government's future liability on market borrowings bears an interest at rates ranging from 7.41 to 9.72 per cent during 2013-18.

Moreover, as on 31 March 2018, there were six working Government Companies in the State. As per their latest finalised annual accounts, these Companies had accumulated losses of ₹ 62.09 crore⁹. The accumulated losses in four Government Companies¹⁰ had exceeded their paid-up capital and further, the Aggregate net worth¹¹ of these four Companies¹² stood at

⁷ Public Works Department (Roads and Buildings)

⁸ Government Companies- ₹ 6.99 crore; Co-operative Bank, Societies, etc.- ₹ 31.68 crore

⁹ Zoram Electronic Development Corporation Ltd.- ₹ 6.59 crore; Mizoram Food and Allied Industries Corporation Limited- ₹ 20.91 crore; Mizoram Handloom and Handicraft Development Corporation Limited- ₹ 7.32 crore; Zoram Industrial Development Corporation Limited- ₹ 20.66 crore; Mizoram Agricultural Marketing Corporation Limited- ₹ 6.43 crore; and Mizoram Mineral Development Corporation Limited- ₹ 0.18 crore

¹⁰ Zoram Industrial Development Corporation Limited, Mizoram Food and Allied Industries Corporation Limited, Mizoram Agricultural Marketing Corporation Limited and Mizoram Mineral Development Corporation Limited

¹¹ Net Worth represents Paid-up Capital plus free reserves less accumulated losses

¹² Zoram Industrial Development Corporation Limited- (-) ₹ 3.21 crore; Mizoram Food and Allied Industries Corporation Limited- (-) ₹ 0.91 crore; Mizoram Agricultural Marketing Corporation Limited- (-) ₹ 0.98 crore; and Mizoram Mineral Development Corporation Limited- (-) ₹ 0.03 lakh

(-) ₹ 5.13 crore. In the remaining two Government Companies¹³, the accumulated losses were more than 60 *per cent* of their paid-up capital.

The Government needs to consider reviewing the continuance of these loss-making companies from the perspective of their public utility.

1.9.3 Loans and Advances by the State Government

In addition to investments in Co-operative Societies, Corporations and Companies, the State Government has also been providing Loans to these institutions/ organisations and Advances to Government Servants. **Table-1.23** presents the outstanding Loans and Advances during the last three years.

Table-1.23: Loans and Advances by the State Government

	(₹ in crore)		
	2015-16	2016-17	2017-18
Opening Balance	219.92	201.21	205.81
Amount of Loans and Advances given during the year	7.13	27.05	44.95
Amount of Loans and Advances repaid during the year	25.84	22.45	21.64
Closing Balance	201.21	205.81	229.12
Net addition	(-) 18.71	4.60	23.31

Source: Finance Accounts of respective years

The amount of Loans and Advances by the State Government increased from ₹ 27.05 crore in 2016-17 to ₹ 44.95 crore in 2017-18. Out of this, ₹ 4.54 crore pertains to Economic Services (Loans for Co-operation) and ₹ 40.40 crore to Government servants. The amount of Loans and Advances repaid decreased from ₹ 22.45 crore to ₹ 21.64 crore in 2017-18. Out of this, ₹ 4.47 crore pertains to Social Services, ₹ 2.97 crore to Economic Services and ₹ 14.20 crore to Loans to Government servant.

The Finance Accounts for the year 2017-18 did not comply with the following instructions envisaged in the Indian Government Accounting Standards (IGAS) 3 on Loans and Advances made by the Governments issued by Ministry of Finance:

- Detailed Statement on Loans and Advances made by Government did not disclose interest payments in arrears;
- Major and Minor Head wise summary of Loans and Advances did not depict the Minor Head-wise loans and advances;
- No details was disclosed in section 2 - Repayment in arrears from other Loanee entities; and
- Rate of interest was not disclosed in the additional disclosure of Fresh Loans and Advances made during the year 2017-18.

The above details were not furnished by the State Government (March 2019). As such, the Finance Accounts did not ensure adequate disclosure on Loans and Advances made by the Government.

¹³ Zoram Electronic Development Corporation Ltd. and Mizoram Handloom and Handicraft Development Corporation Ltd.

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1.9.4 Cash Balances and Investment of Cash Balances

It is generally expected that State's flow of resources should match its expenditure obligations. However, to take care of any temporary mismatch in the flow of resources and the expenditure obligations, a mechanism of Ways and Means Advances (WMAs) from the Reserve Bank of India (RBI) has been put in place. The operative limit for Ordinary WMAs is reckoned on the three years average of Revenue Receipts. While, the operative limit for Special WMAs is fixed by the RBI from time to time depending on the holding of Government securities, the limit for Ordinary WMAs to the State Government has been fixed at ₹ 55 crore with effect from 01 April 2006. Under an agreement with the RBI, the State Government is required to maintain a minimum daily cash balance of ₹ 0.20 crore with the Bank. If the minimum cash balance falls below the agreed minimum amount of such balance on any day, the deficiency is made good by taking Ordinary and Special WMAs/ Overdrafts from time to time.

The position of Ways and Means Advances and Overdraft is shown in **Table-1.24**.

Table-1.24: Ways and Means Advances and Overdraft

	2013-14	2014-15	2015-16	2016-17	2017-18
(₹ in crore)					
Ordinary and Special Ways and Means Advances					
Availed in the year	561.73	1,013.59	217.82	0.00	0.00
Outstanding WMAs	14.11	14.11	14.11	14.11	0.00
Interest paid	0.66	1.12	0.26	0.00	0.00
Number of days	62	71	9	0	0
Overdraft					
Availed in the year	172.80	53.28	44.71	0.00	0.00
Outstanding Overdraft	(-) 31.62	(-) 31.62	(-) 31.62	(-) 31.62	0.00
Interest paid	0.00	0.00	0.00	0.00	0.00
Number of days	3	2	1	0	0

Source: Finance Accounts of respective years

The State Government availed neither Ordinary and Special WMAs nor Overdraft during the current year 2017-18. However, an amount of ₹ 203.28 crore and ₹ 31.62 crore was shown in the accounts as availed during the period was due to proforma adjustment.

The Cash Balances and Investments made by the State Government out of Cash Balances during 2017-18 are shown in **Table-1.25**.

Table-1.25: Cash Balances and Investment of Cash Balances

Particulars	(₹ in crore)	
	Closing Balance on 31 March 2017	Closing Balance on 31 March 2018
(a) General Cash Balance		
Cash in Treasuries	---	---
Remittance in transit (local)	---	---
Deposit with Reserve Bank ¹⁴	(-) 212.92	(-) 61.87
Total	(-) 212.92	(-) 61.87
Investment held in Cash Balance investment account	155.53	369.13
Total (a)	(-) 57.39	307.26

¹⁴ Balance under the head 'Deposits with Reserve Bank' is arrived after taking into account the Inter Government monetary settlements pertaining to transactions of financial year 2017-18 advised to the RBI as on 31 March 2018

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Particulars	Closing Balance on 31 March 2017	Closing Balance on 31 March 2018
(b) Other Cash Balances and Investments		
Cash with Departmental Officers viz. Forest Officers and Public Work Officers	(-) 4.99	(-) 4.91
Permanent Advances for contingent expenditure with Departmental Officers	---*	---*
Investments of Earmarked Funds	244.54	291.54
Total (b)	239.55	286.63
Grand Total (a) + (b)	182.16	593.89

Source: Finance Accounts (Volume-I), 2017-18

* The Finance Accounts do not contain these figures

Cash Balances and Investments of Cash Balances of the State Government at the end of 2017-18 increased by ₹ 411.73 crore and stood at ₹ 593.89 crore in 2017-18. There was a difference of ₹ 57.77 crore (net credit) at the end of the accounting year 2017-18 between the General Cash Balance as worked out by the Principal Accountant General (₹ 61.87 crore) and as reported by the RBI (₹ 4.10 crore). This difference was mainly due to misclassification of transactions by Treasuries.

The investment held in the Cash Balances investment account increased by ₹ 213.60 crore in 2017-18 against which ₹ 24.73 crore was realised as interest. Further, during 2017-18, the State Government appropriated ₹ 40.00 crore from revenue and credited to the Consolidated Sinking Fund (CSF). The accumulated amount in CSF was ₹ 273.04 crore as on 31 March 2018. In addition, as on 31 March 2018, there was a balance of ₹ 18.50 crore in investment under the Guarantee Redemption Fund.

1.10 Assets and Liabilities

1.10.1 Growth and composition of Assets and Liabilities

The FRBM Act, 2006 of the State defines total liabilities as “The explicit liabilities under the Consolidated Fund of the State and the Public Account of the State including General Provident Fund”.

In the existing Government accounting system, comprehensive accounting of fixed assets like land and buildings owned by the Government is not done. However, the Government accounts do capture the fiscal liabilities of the Government and the assets created out of the expenditure incurred. **Appendix-1.3** gives an abstract of such liabilities and the assets as on 31 March 2018 compared with the corresponding position on 31 March 2017. While, the liabilities in this Appendix consist mainly of Internal Debt¹⁵, Loans and Advances from GoI and receipts from the Public Accounts¹⁶, the assets comprise of mainly the Capital Outlay and Loans and Advances given by the State Government and Cash Balances.

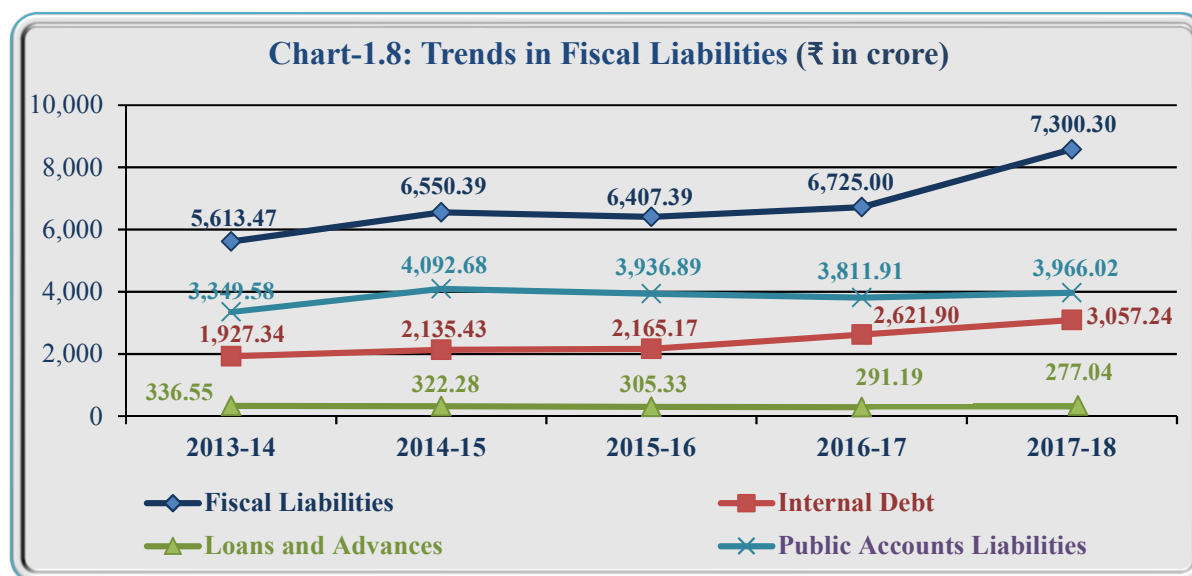
¹⁵ Market loans, Loans from Banks and Financial Institutions, WMAs from RBI, etc.

¹⁶ Small Savings, Provident Fund, etc., Reserve Funds (Gross) and Deposits

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1.10.2 Fiscal Liabilities

The trend and composition of Fiscal Liabilities during the last five years are presented in Charts-1.8.



Source: Finance Accounts of respective years

Table-1.26 gives the Fiscal Liabilities of the State, their rate of growth and the ratios and buoyancy of these liabilities to GSDP, Revenue Receipts and State's own resources.

Table-1.26: Fiscal Liabilities – Basic Parameters, Indicators and Trends

	2013-14	2014-15	2015-16	2016-17	2017-18
Fiscal Liabilities (FL)	5,613.47	6,550.39	6,407.39	6,725.00	7,300.30
Rate of Growth of FL (in per cent)	9.76	16.69	(-) 2.18	4.96	8.55
GSDP	10,293	13,509	15,339	16,366	17,739
Rate of growth of GSDP (in per cent)	23.10	31.24	13.55	6.69	8.39
Ratio of Fiscal Liabilities to:					
GSDP	54.53	48.49	41.77	41.09	41.15
Revenue Receipts	117.81	118.86	95.97	90.90	85.08
Own Resources	1,323.81	1,288.23	976.68	833.30	779.48
Buoyancy of Fiscal Liabilities with reference to:					
GSDP	0.42	0.53	(-) 0.16	0.74	1.02
Revenue Receipts	1.94	1.07	(-) 0.10	0.46	0.54
Own Resources	(-) 3.58	0.84	(-) 0.08	0.22	0.53

Source: Finance Accounts of respective years and for GSDP figures: Directorate of Economics and Statistics, Government of Mizoram

The overall Fiscal Liabilities of the State increased at a CAGR of 6.79 per cent during the period 2013-18. In 2017-18, the overall Fiscal Liabilities of the State Government increased by ₹ 575.30 crore (8.55 per cent) over the previous year which was mainly due to increase in Internal Debt (₹ 535.34 crore) and Public Account liabilities (₹ 154.11 crore), offset by a decrease in Loans and Advances (₹ 14.15 crore). The ratios of Fiscal Liabilities to GSDP,

Revenue Receipts and Own Resources in 2017-18 decreased with reference to the previous year and stood at 41.15 *per cent*, 85.08 *per cent* and 779.48 *per cent* respectively. The buoyancy of Fiscal Liabilities with respect to the GSDP, Revenue Receipts and Own Resources in 2017-18 was 1.02, 0.54 and 0.53 respectively.

1.10.3 Transactions under Reserve Funds

Reserve Funds are created for specific and well defined purposes. These funds are augmented by contributions or grants from the Consolidated Fund of India or State. The contributions are treated as expenditure and accounted under the Consolidated Fund for which the vote of the legislature is obtained. At the end of the financial year, the expenditure relating to the funds is transferred to the Public Account under the concept of gross budgeting through an operation of deduct entry in accounts.

The total accumulated balance at the end of 31 March 2018 in the Reserve Funds was ₹ 300.70 crore¹⁷, out of which, ₹ 291.54 crore (96.95 *per cent*) was invested. The status of Reserve Funds is as under:

(a) Consolidated Sinking Fund

As per the recommendations of the XII FC, the State Government constituted a revised Consolidated Sinking Fund (CSF) scheme in 2006-07 for redemption of outstanding liabilities. As per the scheme guidelines of the RBI, States are required to annually contribute a minimum of 0.50 *per cent* of their outstanding liabilities as at the end of the previous year.

During 2017-18, against the requirement of ₹ 33.63 crore¹⁸, the State Government made provision of ₹ 40.00 crore under Major Head 2048 – Contribution to Consolidated Sinking Fund and accordingly an investment of ₹ 40.00 crore was made under Major Head 8222 – Sinking Funds. The balance under CSF was ₹ 273.04 crore as on 31 March 2018. However, the interest of ₹ 1.20 crore accrued (2017-18) on re-investment made by RBI from the fund did not pass through the accounts. Thus, the account was understated by the interest amount accrued for the re-investment of the Sinking Fund.

(b) Guarantee Redemption Fund

Guarantee Redemption Fund (GRF) was set up in 2009-10 with an initial corpus of ₹ 50.00 lakh to meet the possible invoking of guarantees given by the State Government to loans raised by its entities. The State Government was required to contribute an amount equivalent to at least 1/5th of the outstanding invoked guarantees plus guarantees likely to be invoked as a result of the incremental guarantees during the year. There was no outstanding invoked guarantee in 2017-18. During 2017-18, the State Government contributed ₹ seven crore to the GRF. The balance under GRF, as on 31 March 2018 was ₹ 18.50 crore which was invested in Government of India Securities.

(c) State Disaster Response Fund

The State Government replaced the existing Calamity Relief Fund (CRF) with “State Disaster Response Fund” (SDRF) in 2010-11 as per the recommendation of the XIII FC which also

¹⁷ ₹ 294.18 crore in active funds and ₹ 6.52 crore in inoperative funds

¹⁸ 0.50 *per cent* of the total outstanding liabilities of ₹ 6,725.02 crore

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envisaged that the Centre and the State were to contribute to the fund in the proportion 90:10. The SDRF had an opening balance of (-) ₹ 4.79 crore at the beginning of 2017-18 and ₹ 28.38 crore was transferred to the fund during 2017-18. Against the total available funds of ₹ 23.59 crore, the State Government withdrew ₹ 20.95 crore from the funds and kept the amount in bank account which resulted in closing balance of ₹ 2.64 crore.

1.10.4 Inoperative Reserve Funds

Two reserve funds under Major Head 8235 – General and other Reserve Funds having an amount of ₹ 6.52 crore were inoperative or dormant for a period ranging from 8 to 16 years as detailed in **Table-1.27**.

Table-1.27: Inoperative Reserve Funds

(₹ in crore)						
Sl. No.	Major and Minor Heads with nomenclature	No. of Reserve Funds	Balance as on 31 March 2018		Year of last transaction	Dormant since last (in years)
	8235 – General and other Reserve Funds	-	-	-	-	-
1.	101 – General Reserve Funds of Government Commercial Department/ Undertakings	01	Cr.	2.83	2002-03	16
	200 – Other Funds	01	Cr.	3.69	2010-11	08
	Total	02	Cr.	6.52	--	--

Source: Finance Accounts, 2017-18

It can be seen from the Table above that ₹ 6.52 crore was lying inoperative or dormant for the period ranging from 8 to 16 years.

The State Government stated (March 2019) that steps will be taken to close the fund. However, the steps taken by the Government to close the inoperative funds were not intimated as of May 2019.

1.10.5 Status of Guarantees – Contingent liabilities

Guarantees are liabilities contingent on the Consolidated Fund of the State in case of default of repayment of loan by a State entity for whom the guarantee has been extended.

The maximum amount for which guarantees were given by the State Government and outstanding guarantees for the last three years are given in **Table-1.28**.

Table-1.28: Guarantees given by Government of Mizoram

(₹ in crore)			
Guarantees	2015-16	2016-17	2017-18
Maximum amount guaranteed	273.94	293.94	293.94
Outstanding amount of guarantees as on 31 March of each year	100.22	123.99	133.92
Revenue Receipts	6,676.40	7,398.30	8,580.20
Percentage of maximum amount guaranteed to Revenue Receipts	4.10	3.97	3.43

Source: Finance Accounts (Statements 9 and 20), 2017-18

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The State Government guaranteed loans are raised by various corporations and other institutions. During 2017-18, ₹ 6.72 crore worth of new guarantees was added and the outstanding amount of guarantees at the end of 2017-18 stood at ₹ 133.92 crore¹⁹. The maximum amount guaranteed during 2017-18 stood at ₹ 293.94 crore. Extension of fresh guarantees in 2017-18 was given towards Mizoram Co-operative Apex Bank Ltd. The outstanding guarantees were 3.43 *per cent* of the Revenue Receipts of the State.

1.11 Debt Management

Debt sustainability is defined as the ability of the State to service its debt in future. Sustainability of debt, therefore, also refers to sufficiency of liquid assets to meet current or committed obligations and the capacity to keep balance between costs of additional borrowings with returns from such borrowings. It means that increase in fiscal deficit should match with the increase in capacity to service the debt.

Apart from the magnitude of debt of State Government, it is important to analyse various indicators that determine the debt sustainability of the State. This section assesses the sustainability of debt of the State Government in terms of debt/ GSDP ratio, burden of interest payments (measured by Interest Payments to Revenue Receipts ratio) and maturity profile of State Government securities.

Table-1.29: Fiscal Liabilities – Net Debt Available to the State

	2013-14	2014-15	2015-16	2016-17	2017-18
Fiscal Liabilities (FL)	5,613.47	6,550.39	6,407.39	6,725.00	7,300.30
GSDP	10,293	13,509	15,339	16,366	17,739
Total Debt Receipts	2,714.65	3,465.20	2,086.60	2,332.40	3,048.72
Total Debt Payments	2,220.40	2,528.28	2,229.60	2,014.79	2,473.43
Net Debt available to the State	209.75	631.09	(-) 512.27	(-) 23.65	236.09
Ratio of FL to GSDP	54.53	48.49	41.77	41.09	41.15

Source: Finance Accounts of respective years and for GSDP figures: Directorate of Economics and Statistics, Government of Mizoram

Table-1.29 shows that the Debt-GSDP ratio had been on a downward trend from 54.53 *per cent* during 2013-14 to 41.15 *per cent* in 2017-18. Again, the Debt-GSDP ratio during 2017-18 was 41.15 *per cent* which was well within the projected Debt-GSDP ratio set forth by XIV FC (49.63 *per cent*) for Mizoram. The net Debt available to the State had been negative in 2016-17 and while it was positive in 2017-18 indicating that the State was in a comfortable position than last year to meet the incremental primary expenditure and interest burden.

¹⁹ ₹ 89.62 crore as Principal and ₹ 44.30 crore as Interest

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The maturity profile of the State debt is shown in **Table-1.30**.

Table-1.30: Maturity profile of State Debt

Maturity Profile of State Debt (In Years)					
Debt maturity	Maturity Profile (years)	Amount (₹ in crore)			Per cent
		Internal Debt	GoI Loans & Advances	Total	
During 2018-19	0 – 1	245.64	3.42	249.06	7.47
Between 2019-20 & 2020-21	1 – 3	590.06	6.29	596.35	17.89
Between 2021-22 & 2022-23	3 – 5	619.73	4.41	624.14	18.72
Between 2023-24 & 2024-25	5 – 7	574.52	8.00	582.52	17.47
Sub-total (A)		2,029.95	22.12	2,052.07	61.54
Between 2025-26 & 2026-27	7 – 9	404.74	5.32	410.06	12.30
Between 2027-28 & 2028-29	9 – 11	453.14	4.77	457.91	13.73
Between 2029-30 & 2030-31	11 – 13	19.45	3.91	23.36	0.70
Between 2031-32 & 2032-33	13 – 15	14.78	1.82	16.60	0.50
2033-34 onwards	15 and above	135.18	239.10	374.28	11.23
Sub-total (B)		1,027.29	2,54.92	1,282.21	38.46
Total (A+B)		3,057.24	2,77.04	3,334.28	100.00

Source: Finance Accounts, 2017-18

The maturity profile of the outstanding stock of public debt as on 31 March 2018 indicates that out of the outstanding debt stock of ₹ 3,334.28 crore, around 61.54 per cent (₹ 2,052.07 crore) would be payable within the next seven years. As such, the State needs to plan for its future borrowings in such a way that there would be no bunching of repayments in any particular year.

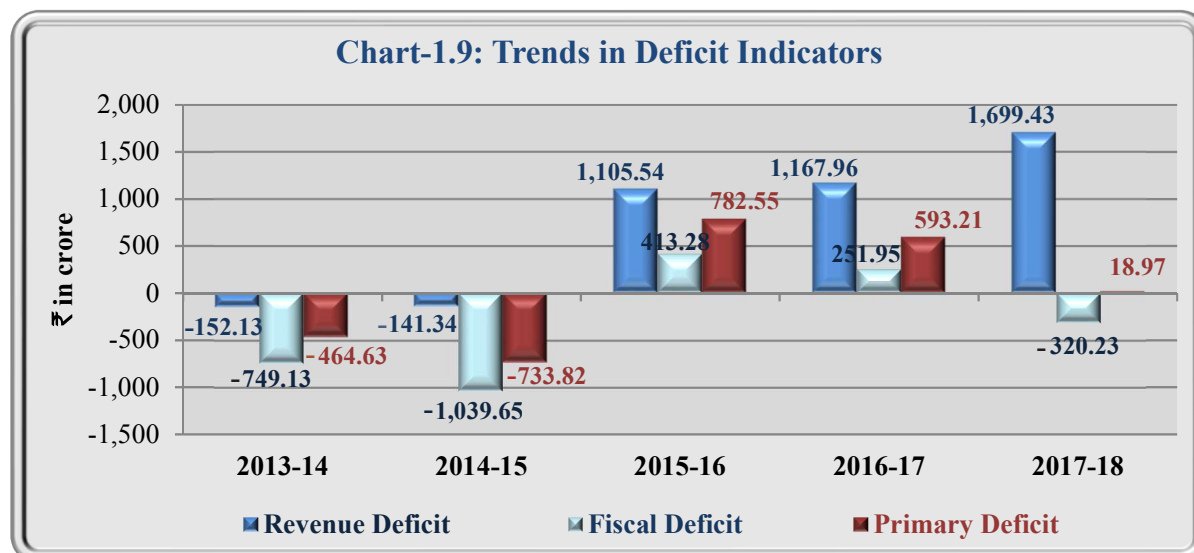
The State Government may consider need-based borrowings and utilise the existing cash balances before resorting to fresh borrowings.

1.12 Fiscal Imbalances

Three key fiscal parameters - Revenue, Fiscal and Primary deficits - indicate the extent of overall fiscal imbalances in the Finances of the State Government during a specified period. Further, the nature of deficit is an indicator of the prudence of fiscal management of the Government and the ways in which the deficit is financed and the resources raised and applied are important pointers to its fiscal health. This section presents the trends, nature, magnitude, the manner of financing these deficits and the assessment of actual levels of deficits *vis-à-vis* targets set under FRBM Act/ Rules for the financial year 2017-18.

1.12.1 Trends in Deficits

Charts-1.9 presents the trends in deficit indicators over the period 2013-18.



Source: Finance Accounts of respective years

State's Revenue Surplus increased by ₹ 531.47 crore in 2017-18 over the previous year mainly due to increase in (i) the State's share of Union Taxes and Duties (₹ 296.42 crore), (ii) State's Own Resources (₹ 129.53 crore) and (iii) Grants-in-Aid from GoI (₹ 755.95 crore). This increase was offset by higher Revenue Expenditure of ₹ 650.43 crore over the previous year. Though, there was Fiscal Deficit of ₹ 320.23 crore in 2017-18 and Primary Surplus had decreased by ₹ 574.24 from 2016-17, the State still maintained comfortable financial position.

1.12.2 Components of Fiscal Deficit and its Financing Pattern

The financing pattern of the Fiscal Deficit is given in Table-1.31.

Table-1.31: Components of Fiscal Deficit and its Financing Pattern

Particulars	2013-14	2014-15	2015-16	2016-17	2017-18
(₹ in crore)					
Decomposition of Fiscal Deficit/ Surplus	(-) 749.13	(-) 1,039.65	413.28	251.95	(-) 320.23
Revenue Surplus/ Deficit	(-) 152.13	(-) 141.34	1,105.54	1,167.96	1,699.43
Net Capital Expenditure	599.40	927.51	710.97	911.41	(-) 1,996.35
Net Loans and Advances	(-) 2.40	29.20	18.71	(-) 4.60	-23.31
Financing Pattern of Fiscal Deficit/ Fiscal Surplus*					
Market Borrowings	229.60	175.82	60.17	467.34	277.51
Loans from GOI	(-) 186.80	(-) 14.27	(-) 16.94	(-) 14.14	(-) 14.16
Special Securities Issued to NSSF	7.73	23.17	11.57	(-) 14.33	(-) 15.02
Loans from Financial Institutions	(-) 47.40	13.68	(-) 37.44	3.72	172.86
Compensation and other Bonds	(-) 4.56	(-) 4.56	(-) 4.56	0.00	0.00
Small Savings, PF, etc.	309.95	310.74	383.36	62.75	(-) 179.14
Deposits and Advances	183.78	433.51	(-) 533.74	(-) 181.80	325.82
Suspense and Misc.	206.48	(-) 80.63	(-) 86.66	(-) 799.51	(-) 34.42
Remittances	6.41	93.64	(-) 33.46	99.78	(-) 69.60
Reserve Funds	1.85	(-) 1.17	(-) 5.21	(-) 5.60	7.43
Increase/ decrease in Cash Balance with RBI	42.09	89.72	(-) 150.37	129.84	(-) 151.05
Overall Deficit/ Surplus (Percent of GSDP)	(-) 749.13 (7.28)	(-) 1,039.65 (7.70)	413.28 (2.69)	251.95 (1.54)	(-) 320.23 (1.81)

* All these figures are net of disbursements/ outflows during the year

Source: Finance Accounts of respective years

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The above table shows that the Fiscal Deficit during 2013-14 to 2014-15 had progressively increased from ₹ 749.13 crore to ₹ 1,039.65 crore respectively. The State's finances were in a comfortable position with Fiscal Surplus of ₹ 413.28 crore during 2015-16 and ₹ 251.95 crore during 2016-17. However, the State's finances were again in a Fiscal Deficit of ₹ 320.23 crore during 2017-18.

1.12.3 Quality of Deficit/ Surplus

The ratio of Revenue Deficit to Fiscal Deficit coupled with the composition of Primary Deficit into Primary Revenue Deficit and Capital Expenditure (including Loans and Advances) would indicate the quality of deficit in the States' finances. The bifurcation of Primary Deficit (Table-1.32) into Primary Revenue Deficit and Capital Expenditure indicates the extent to which the deficit/ surplus has been applied to augment asset creation in the State.

Table-1.32: Primary Deficit/ Surplus – Bifurcation of factors

(₹ in crore)

Year	Non-debt receipts	Expenditure		Loans and Advances	Primary Expenditure	Primary revenue deficit (-)/ surplus (+)	Primary deficit (-)/ surplus (+)
		Primary Revenue	Capital				
1	2	3	4	5	6 (3+4+5)	7 (2-3)	8 (2-6)
2013-14	4,797.96	4,632.48	599.40	30.71	5,262.59	(+) 165.48	(-) 464.63
2014-15	5,542.73	5,346.61	927.51	2.43	6,276.55	(+) 196.12	(-) 733.82
2015-16	6,702.24	5,201.59	710.97	7.13	5,919.69	(+) 1,500.65	(+) 782.55
2016-17	7,420.75	5,889.08	911.41	27.05	6,827.54	(+) 1,531.67	(+) 593.21
2017-18	8,601.84	6,541.57	1,996.35	44.95	8,582.87	(+) 2,060.67	(+) 18.97

Source: Finance Accounts of respective years

The Non-Debt Receipts of the State during 2013-14 to 2017-18 were sufficient to meet the Primary Revenue Expenditure except for the years 2013-14 and 2014-15. During 2015-16, 2016-17 and 2017-18, the Non-Debt Receipts was in excess of the Primary Revenue Expenditure by ₹ 1,500.65 crore, ₹ 1,531.67 crore and ₹ 2,060.27 crore respectively. The Non-Debt Receipts of the State increased by 15.92 per cent in 2017-18 over the previous year and were more than the Primary Revenue Expenditure by ₹ 18.97 crore. The proportion of Capital Expenditure increased during 2017-18 over the previous year by ₹ 1,084.94 crore.

1.13 Conclusion

In 2016-17, the State achieved a Revenue Surplus of ₹ 1,167.96 crore for the second consecutive year. The Revenue Surplus in 2017-18 stood at ₹ 1,699.43 crore. The State had a Fiscal Deficit of ₹ 320.23 crore in 2017-18 which was well within the Fiscal Deficit limit of three per cent of GSDP recommended by XIV Finance Commission.

The Revenue Receipts of the State grew significantly from ₹ 4,764.85 crore in 2013-14 to ₹ 8,580.20 crore in 2017-18. However, the State's Own Resources (Own Tax and Non-Tax Receipts) constituted only around 10 per cent of the Revenue Receipts during 2013-18.

Revenue and Capital Expenditure increased by ₹ 650.43 crore (10.44 per cent) and ₹ 1,084.94 crore (119.04 per cent) respectively over the previous year. Revenue Expenditure

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accounted for 77 *per cent* of the State's Total Expenditure during 2017-18, which was in the nature of current consumption, thereby, leaving only 23 *per cent* for Capital Expenditure. The Committed Expenditure on salaries and wages, interest payments, pension and subsidies grew from ₹ 2,718.04 crore in 2013-14 to ₹ 3,590.80 crore in 2017-18 (6.86 *per cent*).

During 2017-18, the Government had invested ₹ 38.67 crore in Government Companies, Co-operative Bank, Societies, *etc.* with Nil returns while, the Government's future liability on market borrowings bears an interest at rates ranging from 7.41 to 9.72 *per cent* during 2013-18. Out of the six working Government Companies, accumulated losses in four Companies had exceeded their paid-up capital and in the remaining two, the accumulated losses were more than 60 *per cent* of the paid-up capital.

The outstanding fiscal liabilities had shown a steady increase from ₹ 5,613.37 crore in 2013-14 to ₹ 7,300.30 crore in 2017-18. The ratio of fiscal liabilities to GSDP had decreased from 48.41 *per cent* in 2016-17 to 41.15 *per cent* in 2017-18. The maturity profile of outstanding stock of the public debt indicated that 61.54 *per cent* of the public debts would be payable within the next seven years, which was a matter of concern.

CHAPTER-II
FINANCIAL MANAGEMENT
AND
BUDGETARY CONTROL

Chapter 2 Financial Management and Budgetary Control

2.1 Introduction

Effective financial management ensures that policy decisions are implemented without wastage or diversion of funds and with reasonable assurance about successful implementation of policy at the ground level. This Chapter reviews the appropriations and allocative priorities of the State Government and comments on the transparency and effectiveness of its budgetary processes.

Appropriation Accounts are accounts of the expenditure, voted and charged, of the Government for each financial year compared with the amounts of voted and charged grants/ appropriations for different purposes as specified in the schedules appended to the Appropriation Acts. These Accounts list the original budget estimates, supplementary grants, surrenders and re-appropriations distinctly and indicate actual capital and revenue expenditure on various specified services *vis-à-vis* those authorised by the Appropriation Act. Appropriation Accounts, thus, facilitate management of finances and monitoring of budgetary provisions and are therefore complementary to the Finance Accounts.

Audit of appropriations by the Comptroller and Auditor General of India seeks to ascertain whether the expenditure actually incurred under various grants was within the authorisation given under the Appropriation Act and that the expenditure required to be charged under the provisions of the Constitution was so charged. It also ascertains whether the expenditure so incurred was in conformity with the law, relevant rules, regulations and instructions.

2.2 Summary of Appropriation Accounts

The summarised position of actual expenditure during 2017-18 against 49 Grants/ Appropriations (48 Grants and one Appropriation¹) is given in the **Table-2.1**.

Table-2.1: Summarised Position of Actual Expenditure *vis-à-vis* Original/ Supplementary provisions

Nature of expenditure		Original grant	Supplementary grant	Total	Expenditure	Savings (-)/ Excess (+)	Details of surrender	
							Amount	Per cent
Voted	I Revenue	5,941.23	1,246.57	7,187.80	6,497.26	(-) 690.54	594.04	86.03
	II Capital	2,086.15	990.67	3,076.82	2,078.74	(-) 998.08	234.88	23.53
	III Loans and Advances	51.00	41.52	92.52	44.95	(-) 47.57	2.09	4.39
Total Voted		8,078.38	2,278.76	10,357.14	8,620.95	(-) 1,736.19	831.01	47.86
Charged	IV Revenue	446.97	7.60	454.57	408.44	(-) 46.13	2.50	5.42
	V Capital*	--	--	--	--	--	--	--
	VI Public Debt Repayment	277.74	--	277.74	255.57	(-) 22.17	Nil	NA
Total Charged		724.71	7.60	732.31	664.01	(-) 68.30	2.50	3.66
Appropriation to Contingency Fund (if any)*		--	--	--	--	--	--	--
Grand Total		8,803.09	2,286.36	11,089.45	9,284.96	(-) 1,804.49	833.51	46.19

Source: Appropriation Accounts, 2017-18

* There were no transactions under these heads of accounts during 2017-18

¹ Public Debt

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It will be seen that:

- The overall savings of ₹ 1,804.49 crore were 20.50 *per cent* of the original budget provision of ₹ 8,803.09 crore.
- Total savings of ₹ 1,817.01 crore had occurred in 45 grants and one appropriation under Revenue Section and 31 grants and one appropriation under Capital Section.
- The above savings were offset by excess of ₹ 12.51 crore in one grant under Revenue and two under Capital Section.
- Out of the total unspent provisions/ savings of ₹ 1,804.49 crore, only ₹ 833.51 crore (46.19 *per cent* of the total unspent provision/ savings) were surrendered by 31 March 2018.
- 13.97 *per cent* of the unspent provision of ₹ 690.54 crore under the Revenue expenditure head (voted) was not surrendered.
- 76.47 *per cent* of the unspent provision of ₹ 998.08 crore under the Capital Expenditure head (voted) was not surrendered.
- 94.58 *per cent* of the unspent provision of ₹ 46.13 crore under the Revenue expenditure head (charged) was not surrendered.
- There were savings of ₹ 22.17 crore under the Public Debt Repayment head. However, no amount was surrendered.

The savings/ excess (Detailed Appropriation Accounts for the year 2017-18) were intimated to all controlling officers concerned requesting them to explain the significant variations. However, the reasons for savings/ excess were not provided by the departments concerned (February 2019).

The State Government needs to make the budget and allocation process more realistic so that optimum utilisation of resources is ensured.

2.3 Financial Accountability and Budget Management

2.3.1 Expenditure without budgetary provision

As per Article 204 (3) of the Constitution of India, expenditure should not be incurred on a scheme/ service without provision of funds. In 2017-18, it was noticed that an expenditure of ₹ five crore was incurred in a sub-head under one Grant without any provisions in the original estimates/ supplementary demands and without any re-appropriation orders to this effect as detailed in **Table-2.2**.

Table-2.2: List of Grants showing expenditure incurred without budget provision

(₹ in crore)				
Sl. No.	Grant No. and Name of Grant	Heads of Account	Total Grant	Actual Expenditure
Revenue (Voted)				
1.	25-Water Supply and Sanitation	2215-01-101-89 New Economic Development Policy (NEDP)	0.00	5.00
Total of Revenue			0.00	5.00
Grant Total			0.00	5.00

Source: Appropriation Accounts, 2017-18

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2.3.2 Appropriation vis-à-vis Allocative Priorities

The outcome of the appropriation audit showed that savings aggregating ₹ 732.72 crore in 36 cases (Revenue) and ₹ 1,079.66 crore in 24 cases (Capital) exceeded ₹ one crore in each case or more than 20 per cent of the total provision (**Appendix-2.1**). Against the overall savings of ₹ 1,804.49 crore during 2017-18, savings of ₹ 853.05 crore (47.27 per cent) occurred in two cases relating to two grants where savings were more than ₹ 100 crore and above as indicated in **Table-2.3**.

Table-2.3: List of Grants with savings of ₹ 100 crore and above

(₹ in crore)					
Sl. No.	Grant: Number and Name	Total Grant	Expenditure	Saving	Percentage of saving
Revenue-Voted					
1.	24-Medical and Public Health Services	594.03	469.76	124.27	20.92
Capital-Voted					
2.	9-Finance	748.45	19.67	728.78	97.37
Total		1,342.48	489.43	853.05	63.54

Source: Appropriation Accounts, 2017-18

The reasons for savings in the two grants had not been intimated by the respective Departments (March 2019).

2.3.3 Persistent Savings

During the last five years, there were persistent savings of more than ₹ 25.00 crore in one grant, as shown in **Table-2.4** below:

Table-2.4: Grants indicating Persistent Savings during 2013-18

(₹ in crore)						
Sl. No.	Grant: Number and Name	Amount of saving				
		2013-14	2014-15	2015-16	2016-17	2017-18
1.	47-Irrigation and Water Resources	137.62 (92.96)	66.01 (85.24)	81.04 (82.54)	39.03 (70.03)	35.26 (53.42)

Figures in the parentheses indicate percentage to total provision of that grant

Source: Appropriation Accounts of respective years

The reasons for persistent savings under the grant were called for from the Department. However, the reasons for savings under the grant were not furnished by the Department concerned except for ₹ 0.13 lakh which was stated to be due to wrong booking of expenditure figures.

The trends of persistent savings are being highlighted in the Report of the C&AG on State Finances every year but no corrective measures was taken to correct this situation.

2.3.4 Unutilised budgetary provision

Appropriation of funds for a work/ scheme during a financial year is approved by the State Legislature through the budget. During 2017-18, a provision of ₹ 661.97 crore (Original plus Supplementary) for implementing Centrally Sponsored Schemes (CSS), Non-Lapsable Central Pool of Resources Schemes (NLCPR), New Economic Development Policy (NEDP), providing State Matching Share, etc. under eight grants and one appropriation was approved. The departments concerned, however, could not utilise the funds which resulted in savings of the entire provision of ₹ 661.97 crore as detailed in **Appendix-2.2**.

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2.3.5 Substantial surrenders

Substantial surrenders² were made in respect of 55 sub-heads on account of either non-filling up of vacant posts, non-receipt of Government sanction, non-release of funds from Government of India and non-finalisation of tendering process, etc. Out of the total provision amounting to ₹ 408.18 crore in these 55 sub-heads, ₹ 303.37 crore (**Appendix-2.3**) was surrendered which included 100 per cent surrender in 24 sub-heads (₹ 73.88 crore).

2.3.6 Ineffective budgetary controls

As against total savings of ₹ 105.62 crore, ₹ 107.65 crore was surrendered by four departments resulting in excess surrender of ₹ 2.03 crore (₹ 10 lakh and above in each case) as detailed in **Appendix-2.4**. Further, in 121 cases, ₹ 230.41 crore was surrendered without furnishing any reasons as detailed in **Appendix-2.5**.

The departments concerned did not furnish any reasons/ explanations regarding surrenders including surrenders in excess of actual savings (February 2019). The amount surrendered in excess of actual savings indicated lack of budgetary control.

2.3.7 Savings not surrendered

As per extant Financial Rules, the spending departments are required to surrender the grants/ appropriations or portion thereof to the Finance Department as and when the savings are anticipated. At the close of the financial year 2017-18, under seven grants and one appropriation, there were savings (₹ 10 lakh and above in each case) of ₹ 833.30 crore (59.01 per cent of the total savings) but no part of the savings was surrendered by the departments concerned as shown in **Table-2.5**.

Table-2.5: Details of grants/ appropriation in which no part of the savings was surrendered (₹ 10 lakh and above)

(₹ in lakh)					
Sl. No.	Number and Name of Grant/ Appropriation	Total grant/ appropriation	Expenditure	Saving	Surrender
Revenue (Charged)					
1.	49-Public Debt	42,985.70	38,620.09	4,365.61	Nil
Capital (Voted)					
2.	9-Finance	74,845.45	1,967.00	72,878.45	Nil
3.	15-General Administration Department	1,307.00	638.42	668.58	Nil
4.	16-Home	3,206.54	2,276.53	930.01	Nil
5.	18-Printing and Stationery	30.00	0.00	30.00	Nil
6.	25-Water Supply and Sanitation	10,484.74	8,281.99	2,202.75	Nil
7.	26-Information and Public Relations	178.11	166.11	12.00	Nil
8.	48-Information and Communication Technology	25.00	0.00	25.00	Nil
Capital (Charged)					
9.	49-Public Debt	27,774.37	25,556.87	2,217.50	Nil
Total		1,60,836.91	77,507.01	83,329.90	Nil

Source: Appropriation Accounts, 2017-18

² Cases where more than 50 per cent of total provisions was surrendered

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2.3.8 Savings partially surrendered

Out of total savings of ₹ 1,411.92 crore (₹ 10 lakh and above in each case) under 28 cases, savings of ₹ 985.65 crore were not surrendered as shown in **Appendix-2.6**. Besides, out of the total savings of ₹ 1,303.16 crore under 11 grants and one appropriation, an amount of ₹ 981.73 crore (75.33 per cent) was not surrendered (₹ one crore and above in each case) as shown in **Table-2.6**.

Table-2.6: Details of savings partially surrendered (₹ one crore and above)

(₹ in lakh)				
Sl. No.	Number and Name of Grant/ Appropriation	Savings	Surrender	Savings not surrendered
Revenue (Voted)				
1.	6-Land Revenue and Settlement	1,031.72	865.96	165.76
2.	9-Finance	6,914.88	2,000.36	4,914.52
3.	15-General Administration Department	1,394.36	790.77	603.59
4.	20-School Education	6,371.40	5,526.20	845.20
5.	21-Higher and Technical Education	3,036.60	2,899.62	136.98
6.	24-Medical and Public Health Services	12,426.70	10,633.79	1,792.91
7.	25-Water Supply and Sanitation	2,892.42	2,465.00	427.42
8.	34-Animal Husbandry and Veterinary	855.31	370.32	484.99
9.	45-Public Works	1,492.59	1,312.28	180.31
Revenue (Charged)				
10.	49-Public Debt	4,365.61	0.00	4,365.61
Capital (Voted)				
11.	9-Finance	72,878.45	0.00	72,878.45
12.	15-General Administration Department	668.58	0.00	668.58
13.	16-Home	930.01	0.00	930.01
14.	17-Food, Civil Supplies and Consumer Affairs	4,505.37	0.31	4,505.06
15.	24-Medical and Public Health Services	6,131.51	5,277.99	853.52
16.	25-Water Supply and Sanitation	2,202.75	0.00	2,202.75
Capital (Charged)				
17.	49-Public Debt	2,217.50	0.00	2,217.50
Total		1,30,315.80	32,142.60	98,173.16

Source: Appropriation Accounts, 2017-18

2.3.9 Excess Expenditure

As per Article 204 (3) of the Constitution, no money shall be withdrawn from Consolidated Fund of the State except under appropriations made by law passed in accordance with the provisions of this article.

In 2017-18, Revenue and Capital Expenditure in nine cases (₹ 191.72 crore) exceeded (₹ 29.21 crore) the approved provisions (₹ 162.51 crore) by one crore in each case or more than 33 per cent of the total provision (**Appendix-2.7**). Moreover, in five cases, expenditure exceeded by more than 50 per cent over the approved provisions as detailed in **Table-2.7**:

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Table-2.7: Grants/ Appropriation where expenditure exceeded 50 per cent over approved provisions

(₹ in lakh)

Sl. No.	Grant No.	Name of the Grant/ Appropriation with Major or Minor heads	Total Grant/ Appropriation	Details of Expenditure		
				Total	Excess	Per cent
Revenue (Voted)						
1.	16	Home 2235-01-200-02 Administration of Soldier, Sailor and Airmen Board	94.46	165.58	71.12	75.29
2.	20	School Education 4202-01-800-07 Construction of Teachers Training Complex/ NLCPR	10.00	1,050.00	1,040.00	10,400.00
3.	34	Animal Husbandry and Veterinary 2403-105-01 Piggery Development	261.19	523.94	262.75	100.60
4.	46	Urban Development and Poverty Alleviation 2015-109-06 Bye Election to Village Councils	53.88	82.33	28.45	52.80
5.	99	Public Debt 6003-111-01 National Small Savings Fund	967.15	1,501.75	534.60	55.28
Total of Revenue			1,386.68	3,323.60	1,936.92	10,683.97

Source: Appropriation Accounts, 2017-18

2.3.10 Excess over provisions requiring regularisation

As per Article 205 of the Constitution of India, it is mandatory for a State Government to get the excess expenditure over a grant/ appropriation regularised by the State Legislature. Although, no time limit for regularisation was prescribed under this Article, excess expenditure was to be regularised after discussion of the Appropriation Accounts by the Public Accounts Committee (PAC). Administrative departments concerned are required to submit Explanatory Notes for excess expenditure to PAC through Finance Department.

During the period 2012-17, excess expenditure of ₹ 875.22 crore, under 19 Grants covering 11 departments, was yet to be regularised. Mizoram Legislative Assembly Secretariat had directed (October 2017) the departments concerned for regularisation of their excess. Year-wise amount of excess expenditure pending regularisation for grants/ appropriations is summarised in **Table-2.8**.

Table-2.8: Excess over provisions relating to previous years requiring regularisation

(₹ in crore)

Year	Details of Grant/ Appropriation		Amount in excess	Stage of consideration by PAC
	Total	Grant No.		
2012-13	2	9 & 49	118.89	A meeting on regularisation of these excesses has been held by the PAC, however, the excess is yet to be regularised (March 2019).
2013-14	5	9, 10, 19, 44 & 49	500.11	
2014-15	7	9, 15, 25, 30, 35, 45 & 49	124.03	
2015-16	4	30, 37, 45 & 49	70.73	
2016-17	1	45	61.46	
Total	19	-	875.22	

Source: Appropriation Accounts of respective years

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There were persistent excesses of ₹ 113.20 crore (more than ₹ one crore in each case) under Grant No. 45-Public Works³ during the last four years which were not regularised as of February 2019. The persistent excess under the grant/ head was indicative of un-realistic budgetary assumptions.

It was further noticed that there was an excess of ₹ 12.51 crore under three grants⁴ over authorisation from the Consolidated Fund of the State (CFS) during 2017-18 which also required regularisation.

The above cases of excess expenditure over grants/ provision are violation of the basic principle of financial administration that not a single rupee can be spent without the approval of the State Legislative Assembly and, therefore, needs to be viewed seriously. Responsibility in such cases needs to be fixed at the appropriate level.

2.3.11 Un-necessary supplementary provisions

Supplementary provision aggregating ₹ 126.29 crore (₹ 10 lakh or more in each case) obtained in 22 cases, under 19 Grants and one appropriation out of 48 Grants and one appropriation, during 2017-18 proved entirely un-necessary as even the original provision was not fully utilised, as detailed in **Appendix-2.8**, which was indicative of lack of financial discipline and absence of adherence to budgetary procedure.

Out of these 22 cases, there were un-necessary supplementary provisions (₹ one crore and above in each case) aggregating ₹ 123.10 crore (97.47 per cent) in 16 cases as detailed in **Table-2.9**. The remaining six cases only accounted for 2.53 per cent of the entirely un-necessary supplementary provisions.

Table-2.9: Unnecessary Supplementary Provisions of ₹ one crore and above

(₹ in lakh)					
Sl. No.	Number and Name of the Grant	Original Provision	Actual Expenditure	Savings out of Original Provision	Supplementary Provisions
A. Revenue (Voted)					
1.	6-Land Revenue and Settlement	3,185.18	2,478.86	706.32	325.40
2.	7-Excise and Narcotics	3,140.01	3,019.06	120.95	250.32
3.	9-Finance	93,506.68	87,799.14	5,707.54	1,207.34
4.	11-Secretariat Administration	11,391.00	9,659.94	1,731.06	402.24
5.	16-Home	56,557.09	54,878.61	1,678.48	3,111.32
6.	28-Labour and Employment	2,961.65	1,299.94	1,661.71	121.44
7.	41-Sericulture	1,827.61	1,624.67	202.94	138.69
8.	47-Minor Irrigation and Water Resources	2,040.80	1,139.66	901.14	107.49
9.	48-Information and Communication Technology	1,832.16	778.29	1,053.87	162.62
Total for Revenue (Voted)		1,76,442.18	1,62,678.17	13,764.01	5,826.86

³ 2014-15: ₹ 23.17 crore, 2015-16: ₹ 26.46 crore, 2016-17: ₹ 61.45 crore and ₹ 2.12 crore = ₹ **113.20 crore**

⁴ Grant No 2-Governor (Charged): ₹ 0.74 lakh; Grant No 20-School Education (Voted): ₹ 1,038.40 lakh and Grant No 45-Public Works (Voted): ₹ 212.13 lakh = ₹ **12.51 lakh**

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Sl. No.	Number and Name of the Grant	Original Provision	Actual Expenditure	Savings out of Original Provision	Supplementary Provisions
B. Revenue (Charged)					
10.	4- Law and Judicial	793.22	772.40	20.82	102.67
11.	49-Public Debt	42,606.39	38,620.09	3,986.30	379.31
Total for Revenue (Charged)		43,399.61	39,392.49	4,007.12	481.98
C. Capital (Voted)					
12.	9-Finance	73,075.45	1,967.00	71,108.45	1,770.00
13.	14-Planning and Programme Implementation	500.00	170.00	330.00	605.00
14.	21- Higher and Technical Education	1,000.00	626.41	373.59	1,028.00
15.	31-Agriculture	9,855.00	6,826.31	3,028.69	2,285.00
16.	47-Minor Irrigation and Water Resources	4,139.00	1,935.76	2,203.24	313.60
Total for Capital (Voted)		88,569.45	11,525.48	77,043.97	6,001.60
Grand Total (A+B+C)		3,08,411.24	2,13,596.14	94,815.10	12,310.44

Source: Appropriation Accounts, 2017-18

2.3.12 Excessive or Inadequate supplementary provisions

During 2017-18, the excessive or inadequate Supplementary Provisions (₹ one crore and above in each case) ranged between 1 and 148 per cent of the Supplementary Provisions in 48 cases as detailed in Table-2.10.

Table-2.10: Range of excessive or inadequate Supplementary provisions

(₹ in crore)

Range of Supplementary Provisions (excess/ less) (in per cent)	Details of Supplementary Provisions		Number of Cases
	Total	Excess (+)/ Less (-)	
0-20	771.92	31.70	7
21-40	473.38	147.99	10
41-60	219.46	122.35	4
61-80	344.74	251.15	6
81-100	243.43	229.12	20
101-150	7.03	(-) 10.38	1
Total	2,059.96	771.93	48

Further, out of 31 Grants and one Appropriation, Supplementary Provisions (₹ one crore and above in each case) aggregating ₹ 784.44 crore proved excessive in 29 Grants and one Appropriation; while in two grants, it proved to be inadequate by ₹ 12.51 crore as detailed in Appendix-2.9.

Thus, the excessive supplementary provisions proved un-necessary as the expenditure either did not come up to the level of original provision or the subsequent supplementary provision were not utilised by the departments concerned. Further, the inadequate supplementary provision relate to excess requiring regularisation by the State Legislature.

2.3.13 Excessive/ inadequate/ unnecessary re-appropriation of funds

Re-appropriation is transfer of funds within a grant from one unit of appropriation, where savings are anticipated, to another unit where additional funds are needed. Injudicious

re-appropriation proved excessive/ inadequate or insufficient in 31 sub-heads and resulted in savings/ excess of over ₹ 10 lakh and above in each case as detailed in **Appendix-2.10**.

2.4 Reconciliation of Departmental figures

2.4.1 Pendency in submission of Detailed Countersigned Contingent Bills against Abstract Contingent Bills

As per Central Treasury Rules (CTR), Abstract Contingent (AC) bills must be regularised by submitting Detailed Countersigned Contingent (DCC) bills. An AC bill should not be drawn without a certificate to the effect that DCC bills in respect of AC bills drawn more than a month before the date of that bill have been submitted to the Controlling Officer. The Controlling Officers must submit the DCC bills to the Accountant General within one month from the date of receipt of the DCC bills.

As of 31 March 2018, there were four un-adjusted AC Bills involving ₹ 10.06 crore. The position of outstanding DCC Bills as on 31 March 2018 is shown in **Table-2.11**. Details are shown in **Appendix-2.11**.

Table-2.11: Year-wise break-up of outstanding DCC Bills as on 31 March 2018

(₹ in crore)

Year	Opening balance		AC Bills drawn		DCC Bills submitted		Outstanding AC Bills	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount
2013-14	1492	1215.46	95	21.58	1557	1210.33	30	26.71
2014-15	30	26.71	61	144.28	54	108.86	37	62.13
2015-16	37	62.13	49	164.56	49	198.99	37	27.70
2016-17	37	27.70	45	141.61	41	128.72	41	40.59
2017-18	41	40.59	35	55.22	72	85.75	4	10.06

Source: Finance Accounts, 2017-18 (Vol.-I) and VLC data

During the year 2017-18, ₹ 55.22 crore was drawn by various Controlling Offices, out of which, ₹ 49.87 crore was adjusted leaving ₹ 5.35 crore pending for adjustment against three AC Bills.

Analysis of the four outstanding AC Bills up to 2017-18 showed that one of the bills amounting to ₹ 0.35 crore pertained to Director of Health Services. The Director assured submission of DCC bills during Exit Conference but action on the same was not intimated (March 2019). Two outstanding AC bills amounting to ₹ five crore pertained to Rural Development Department. The Department submitted DCC bills in November 2018 after a delay of five months. The remaining AC bill, drawn in 2016-17, amounting to ₹ 4.71 crore pertained to Home (Jail) Department, which did not furnish any reply.

Thus, AC bills remaining outstanding is a serious violation of CTR as well as the failures on the part of the Controlling Officers to control the budgetary provision and ensure regularisation of AC bills by submitting the DCC bills within one month.

The department should introduce a suitable mechanism in order to ensure the submission of the outstanding DCC bills within the stipulated time. Further, non-submission of DCC bills

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within the prescribed time breaches financial discipline and entails risk of misappropriation of public money and unhealthy practices.

2.4.2 Un-reconciled Accounts

Financial Rules stipulate that expenditure recorded by respective departments should be reconciled by them every month during the financial year with those recorded in the books of the Accountant General to enable Controlling Officers of the departments to exercise effective control over expenditure and receipts and to ensure accuracy of their accounts. Even though, non-reconciliation of departmental figures is being pointed out regularly in Audit Reports, lapses on the part of Controlling Officers continued to persist during 2017-18 as well.

During 2017-18, out of 78 Controlling Officers, 12 Controlling Officers did not reconcile the Receipt and Expenditure Heads. Out of the total expenditure of ₹ 9,395.03 crore, ₹ 1,972.96 crore (21 per cent) was not reconciled. Similarly, out of the total receipts of ₹ 9,495.98 crore, ₹ 3,893.35 crore (41 per cent) was not reconciled.

Due to non-reconciliation of departmental figures, the Controlling Officers of the departments failed to exercise effective control over expenditure and receipts and to ensure accuracy of their accounts.

2.5 Review of Grant No. 16-Home Department

2.5.1 Introduction

A review of **Grant No. 16-Home Department** was conducted mainly to assess the efficiency in the process of budgeting and consequent control of expenditure for both the Revenue and the Capital Heads for the year 2017-18.

The Principal Secretary, Home Department is the head of the Department and the Director General of Police is the Chief Controlling Officer of the Department.

2.5.2 Budget and Expenditure

The summarised position of the budget and actual expenditure thereagainst during the year 2017-18 is given in **Table-2.12**:

Table-2.12: Budget and expenditure during 2017-18

Nature of expenditure	Budget Provision			Actual expenditure	Saving (-)
	Original	Supplementary	Total		
Revenue	565.57	31.12	596.69	548.79	(-) 47.90
Capital	12.73	19.34	32.07	22.77	(-) 9.30
Total	578.30	50.46	628.76	571.56	(-) 57.20

Source: Appropriation Accounts, 2017-18

The savings were intimated to the Chief Controlling Officer of the Department requesting to explain the significant variations. However, the reasons for savings were not intimated by the Department concerned (February 2019).

2.5.3 Unnecessary Supplementary Provision

Scrutiny of the Grant revealed that supplementary provision of ₹ 31.11 crore under revenue sector was obtained unnecessarily even when the original provision (₹ 565.57 crore) was not fully utilised, resulting in a savings of ₹ 47.90 crore. Hence, the supplementary provisions under the revenue head in the Grant proved unnecessary resulting in savings of ₹ 47.90 crore.

This indicated that the Chief Controlling Officers were not aware of the budgetary provisions and the balance left out of total provisions. Thus, it is pointed out that the scope of budgetary control for prudent financial management was remote in absence of awareness of the budgetary position.

The State Government needs to make a realistic assessment of the requirement of funds by the recipient departments before making provisions for supplementary budget.

2.5.4 Ineffective budgetary control

Scrutiny of the Grant revealed that under revenue (Voted) sector, ₹ 48.95 crore was surrendered during the year as anticipated surplus to the requirement, whereas the actual savings worked out to be ₹ 47.90 crore only resulting in an excess surrender of ₹ 1.05 crore as shown in **Table 2.13**.

Table-2.13: Surrenders in excess of actual savings

(₹ in crore)

Sl. No.	Number and name of the grant/ appropriation	Total grant/ appropriation	Savings	Details of surrender	
				Amount	Excess
Revenue (Voted)					
1.	16-Home	596.69	47.90	48.95	1.05
Grand Total		596.69	47.90	48.95	1.05

Source: Appropriation Accounts, 2017-18

The Home Department did not furnish any reasons regarding surrenders in excess of actual savings (February 2019). The amount surrendered in excess of actual savings indicated lack of budgetary controls in the Department.

2.5.5 Persistent Savings

During the period from 2013-14 to 2017-18, there were persistent savings under the Grant as shown in **Table-2.14**. The percentage of savings to total grant ranged between 8.04 per cent and 15.54 per cent.

Table-2.14: Persistent savings

(₹ in crore)

16-Home	Amount of savings				
	2013-14	2014-15	2015-16	2016-17	2017-18
Revenue	16.71	79.68	64.39	67.71	47.90
Capital	24.66	14.10	1.94	6.05	9.30
Total	41.37	93.78	66.33	73.76	57.20
Total Grant or Appropriation	514.48	603.33	619.12	654.23	628.76
Percentage of savings to total grant	8.04	15.54	10.71	11.27	9.10

Source: Appropriation Accounts of respective years

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Persistent savings to the extent of around 8 to 16 *per cent* of the total grant in the past five years indicated that the budgeting process in the Department was unrealistic and did not reflect the actual requirements of the Department. Thus, it is imperative that budgeting is done in a planned and realistic manner to ensure prudent financial management.

2.6 Conclusion

The estimates of receipts and expenditure under the Consolidated Fund, Contingency Fund and Public Account were prepared without due diligence.

Non-reconciliation of departmental figures with Accountant General indicated weakness in financial control. Further, huge excesses over budget provisions, non-utilisation of budget provisions and persistent savings, *etc.* which were noticed were indicative of ineffective control mechanisms.

At the close of the financial year 2017-18, there were persistent savings under two grants. Out of the total savings of ₹ 1,804.09 crore, ₹ 833.51 crore (46.19 *per cent*) were not surrendered. There was an excess expenditure of ₹ 12.51 crore under two grants. Excess expenditure over the budgetary allocations amounting to ₹ 887.73 crore pertaining to the years 2013-14 to 2017-18 was not regularised as of March 2019. Detailed Countersigned Contingent Bills were not submitted for an amount of ₹ 10.06 crore drawn on four Abstract Contingent Bills.

Government should put in place an effective mechanism to ensure financial discipline and preparation of realistic budgets. Budgetary controls should be strengthened in all the Government Departments. The cases of excess expenditure over grants/ provision are in violation of the basic principle of financial administration and needs to be viewed seriously. Responsibility for delays needs to be fixed at the appropriate level.

The department should introduce a suitable mechanism in order to ensure the submission of the outstanding DCC bills within the stipulated time. Responsibility in such cases needs to be fixed at appropriate level.

CHAPTER-III

FINANCIAL REPORTING

Chapter 3 Financial Reporting

A sound internal financial reporting significantly contributes to efficient and effective governance by the State Government. The attributes of good governance consist of compliance with financial rules, procedures, directives, timeliness and quality of reporting.

This Chapter provides an overview and status of the State Government's compliance with various financial rules, procedures and directives during the current year.

3.1 Utilisation Certificates

General Financial Rules provide that the Utilisation Certificates (UCs) should be obtained by the departmental officers from the Grantees and after verification, these should be forwarded to the Accountant General within 12 months of the closure of the financial year by the institution or the department concerned unless specified otherwise. At the end of March 2018, UCs involving ₹ 34.72 crore were yet to be received from the grantees as detailed in **Table-3.1**.

Table-3.1: Year-wise arrears of Utilisation Certificates

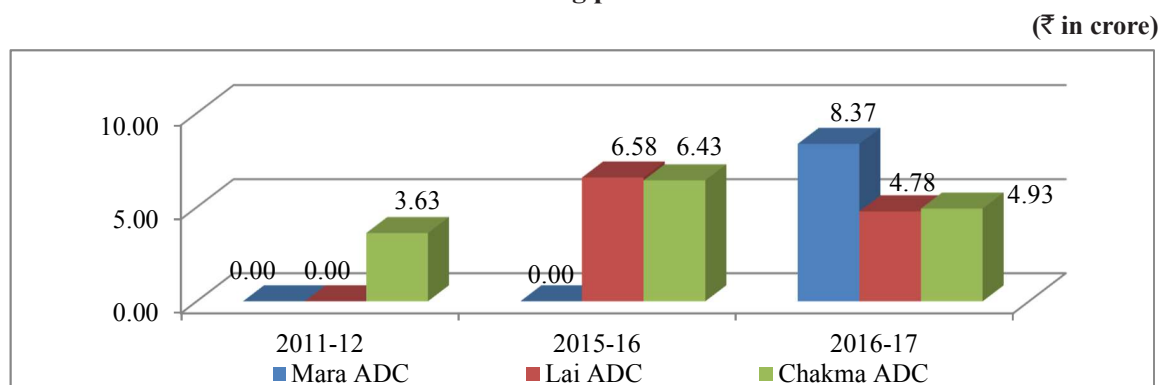
Year	Opening balance		Sanction during the year		UCs submitted during the year		Outstanding UCs	
	No.	Amount (₹ in crore)	No.	Amount (₹ in crore)	No.	Amount (₹ in crore)	No.	Amount (₹ in crore)
2013-14	5,962	2,378.64	1,658	892.15	10	87.03	7,610	3,183.76
2014-15	7,610	3,183.76	401	261.48	3,134	354.48	4,877	3,090.76
2015-16	4,877	3,090.76	28	41.02	4,867	3,040.01	38	91.77
2016-17	38	91.77	1,614	142.76	11	28.60	1,641	205.93
2017-18	1,641	205.93	1,750*	1,656.83*	1,603	171.21	38	34.72

Source: Finance Accounts, 2013-14 to 2017-18

*These UCs were due for submission during 2018-19

These UCs were pending against Mara (₹ 8.37 crore), Chakma (₹ 14.98 crore) and Lai (₹ 11.37 crore) Autonomous District Councils (ADCs) as shown in **Chart-3.1** below:

Chart-3.1: ADCs-wise outstanding position of UCs as on March 2018



The State Government has managed to drastically bring down the number of outstanding UCs over the years which is appreciated, yet, pendency in submission of UCs indicates lack of monitoring of utilisation of grants by departments due to which it cannot be ensured that expenditure has actually been incurred for the purpose for which it was given.

Non-submission of UCs is fraught with the risk of misappropriation. Thus, a monitoring system should also be evolved by the respective Departments so that expeditious submission of UCs by the recipients is ensured.

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The Government needs to enforce strict compliance to the timelines for submission of the UCs by the recipients and failure to comply with the timelines should be scrupulously dealt with.

3.2 Submission of Accounts by ADCs to the AG

The Government needs to provide annual inputs to Audit on financial assistance provided to various institutions, the purpose for which the assistance was granted and the expenditure of these institutions to enable the Accountant General to assess audit requirement under Sections 14 and 15 of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.

The Mizoram Autonomous District Council Fund Rules state that Annual Finance Accounts and Appropriation Accounts shall be prepared and forwarded to the Accountant General (Audit) by 30th June each year. Scrutiny of Annual Accounts submitted by three ADCs (Lai, Mara and Chakma) showed that all the District Councils submitted their annual accounts with delays ranging between one and thirteen months as detailed in **Table-3.2**.

Table-3.2: Delay in Submission of Annual Accounts by ADCs

Name of ADC	Year of Accounts	Grants received (₹ in crore)	Date of submission of Accounts		Delay (in months)
			Due	Actual	
Chakma	2016-17	66.70	30.06.2017	13.08.2018	13
	2017-18	85.65	30.06.2018	13.08.2018	1
Mara	2016-17	115.28	30.06.2017	06.08.2018	13
	2017-18	131.09	30.06.2018	06.08.2018	1
Lai	2017-18	154.24	30.06.2018	15.11.2018	4

The reasons for delay in preparation of the accounts were not intimated. The annual accounts of the Mara and Chakma ADCs have been audited up to 2017-18. The annual accounts of Lai ADC for 2017-18 have been received (November 2018).

The delay in submission of annual accounts defeats the very purpose of preparation of accounts and undermines the accountability mechanism.

3.3 Departmental Commercial Undertakings

The departmental undertakings of Government departments performing activities of quasi-commercial nature are required to prepare proforma accounts in the prescribed format annually. The accounts depict the working results of financial operations of the departmental undertakings indicating their performance and efficiency in conducting business. In the absence of timely finalisation of accounts, the investment of the Government remains outside the scrutiny of State Legislature and Audit. Consequently, corrective measures, if any, needed for ensuring accountability and improving efficiency cannot be taken in time. Besides, the delay in finalisation of accounts may also make the system vulnerable to fraud and leakage of public money.

There are three Government departments in the State (Food, Civil Supplies and Consumers Affairs Department, Transport Department and Power and Electricity Department) performing activities of quasi-commercial nature. The Head of these departments were to ensure that

these undertakings prepare such accounts and submit the same to the Accountant General for audit by 30 June each year. The proforma accounts for 2016-17 in respect of Food, Civil Supplies and Consumers Affairs Department were submitted in December 2018; while the proforma accounts in respect of Transport Department had not been submitted since 2007-08. The proforma accounts in respect of Power and Electricity Department were not submitted since its inception in the year 1979.

3.4 End use of Cess under Building and Other Construction Workers Welfare Act, 1996

The GoI had levied a Cess under Building and Other Construction Workers Welfare (Regulation of Employment and Conditions of Service) Act, 1996 at the rate of one *per cent* of the cost of construction incurred by an employer or any executing agency as the case may be. Rule 5 of the Cess Rule, 1996 provides that the proceeds of the Cess collected shall be transferred by such Government office/ Establishment, as the case may be, to the Mizoram Building and Other Construction Workers Welfare Board.

Accordingly, the State Government notified¹ (May 2012) enforcement of Levy and Collection of Cess for the purpose of the Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Act, 1996. The levy and collection of such cess will be at the rate of one *per cent* on the cost of construction works/ projects undertaken by all building and other contractors in Mizoram State. In compliance of this notification, it was directed that the DDOs will ensure that deduction of cess as prescribed is made against all civil construction works involving employment of labour and deposit the same in the account of the Secretary, Mizoram Building and Other Construction Workers Welfare Board (MBOCW) through Account Payee Cheque/ Bank Draft.

Details of amount collected and actual expenditure incurred during the period from 2013-14 to 2017-18 are given in **Table-3.3**.

Table-3.3: Fund Position of MBOCW Board for the period 2013-18

(₹ in crore)						
Year	Opening Balance	Receipt during the year	Others/ Misc. Receipt*	Available Fund	Total Expenditure	Closing Balance
2013-14	4.06	7.18	4.69	15.93	10.99	4.94
2014-15	4.94	8.48	2.06	15.48	11.18	4.30
2015-16	4.30	10.50	0.60	15.40	2.83	12.57
2016-17	12.57	14.75	0.87	28.19	13.34	14.85
2017-18	14.85	15.08	2.81	32.74	8.15	24.59
Total		55.99	11.03	107.74	46.49	--

Source: Information furnished by the Board

* Others and Miscellaneous Receipt includes Labour Registration Fee/ Monthly Subscription Fee, Bank interest, Fixed Deposit (Principal and Interest), Recovery of soft loan and sale of vehicle, etc.

It can be seen from the table above that the fund position of the MBOCW in respect of receipt for the year 2017-18 is ₹ 17.89 crore (₹ 15.08 crore + ₹ 2.81 crore) and Expenditure is ₹ 8.15 crore. However, as per statement of Receipt and Expenditure submitted (March 2019) by the Board for 2017-18, total Receipt is ₹ 17.89 crore and Expenditure is ₹ 8.42 crore. Hence

¹ Vide Office Memorandum No. B-16012/2/2011-LE&IT dated 29 May 2012

Chapter-III: Financial Reporting

there was a difference of ₹ 0.27 crore (₹ 8.42 crore *minus* ₹ 8.15 crore), which is required to be reconciled. Further, out of total expenditure of ₹ 8.42 crore depicted in the accounts for the year 2017-18, ₹ 6.30 crore was shown as an unauthorised transaction deducted by the bank. Hence, the actual expenditure of the Board for 2017-18 would be ₹ 2.12 crore (₹ 8.42 crore *minus* ₹ 6.30 crore), which needs to be rectified by the Board.

Section 24 (3) of the Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Act, 1996 states that no Board shall, in any financial year, incur expenses towards salaries, allowances and other remuneration to its members, officers and other employees and for meeting the other administrative expenses exceeding five *per cent* of its total expenses during the financial year.

Scrutiny of the Receipt and Payment details of MBOCWB for 2017-18 revealed that out of the total expenditure of ₹ 2.12 crore, an expenditure of ₹ 0.56 crore (26.42 *per cent* of the total expenditure) was incurred towards administrative expenses in contravention of Section 24 (3). The remaining expenditure of ₹ 1.56 crore was incurred by the Board on training programmes, disability pension, death benefit, children educational assistance, medical assistance, *etc.*

As per rule 5(3) of the Building and Other Construction Workers Welfare Cess Rule, 1998, the amount collected would be transferred to the Board within thirty days of its collection.

Scrutiny of the records of the MBOCWB and the District Labour and Employment Officer (DLEO), Aizawl for 2017-18 showed that there was a delay in remission of collected cess to bank account of the MBOCWB which ranged between 13 and 225 days during the period from 23 June 2017 to 05 March 2018 as shown in **Table-3.4**.

Table-3.4: Delay in deposit of collected cess to MBOCWB by DLEO, Aizawl

Sl. No.	Date of:		Amount (₹ in crore)	Period of delay (in days)
	Receipt of cess by the DLEO	Transfer of cess to the Board		
1.	10.05.2017	23.06.2017	0.31	13
2.	23.06.2017	05.03.2018	1.00	225
Total			1.31	--

Source: Information furnished by the Board

It was noticed that out of ₹ 3.19 crore received by the DLEO for 2017-18, an amount of ₹ 1.31 crore of cess was transferred with a delay between 13 and 225 days in violation of instruction laid in the Cess Rule.

The State Government should introduce appropriate mechanism so that the cess amount would be deposited in time to bank account of the MBOCWB. Further, the Government may take appropriate action against the defaulting officers who violates the codal formalities of the Cess Rule.

3.5 Follow up action on Audit Reports

The Audit Reports of the Comptroller and Auditor General of India on State Finances in respect of the Government of Mizoram have been commenting upon the Government's finances since 2008-09. These Audit Reports can achieve the desired results only if they evoke positive and adequate response from the administration itself. To ensure accountability of the executive about the issues contained in these Audit Reports, the Public Accounts Committee

of Mizoram Legislative Assembly issued instructions (April 2010) for submission of *suo-moto* explanatory notes, by the administrative departments concerned, within one month of presentation of the Audit Reports to the State Legislature.

Though, the Audit Reports on State Finances were placed before the State Legislature in April 2010 (2008-09), March 2011 (2009-10), July 2012 (2010-11), July 2013 (2011-12), July 2014 (2012-13), July 2015 (2013-14), March 2016 (2014-15), March 2017 (2015-16) and June 2018 (2016-17) *suo-moto* explanatory notes on the observations made in these Audit Reports had not been received from any of the departments concerned which defeats the purpose of C&AG's report. Besides, the Government is also losing opportunity to improve its system and working in the interest of State and people.

The State Government should ensure follow up action on the audit observations pointed out in the Audit Reports in a time bound manner.

3.6 Conclusion

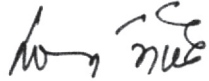
At the end of March 2018, 38 UCs involving ₹ 34.72 crore were yet to be submitted by the grantees. Submission and finalisation of proforma accounts pertaining to Power and Electricity Department was pending since 1979. In spite of repeated comments about the arrears in preparation of accounts of three Government Departments performing activities of quasi-commercial nature by the Comptroller and Auditor General of India in his earlier reports, no improvement in this regard was noticed.

Aizawl
The 19 August 2019


(LALRAMTHANGA TOCHHAWNG)
Principal Accountant General, Mizoram

Countersigned

New Delhi
The 20 August 2019


(RAJIV MEHRISHI)
Comptroller and Auditor General of India

APPENDICES

APPENDIX 1.1 PART-A: Structure and Form of Government Accounts

(Reference: Paragraph-1.1)

Structure of Government Accounts

The accounts of the State Government are kept in three parts (i) Consolidated Fund, (ii) Contingency Fund and (iii) Public Account.

Part I: Consolidated Fund

All revenues received by the State Government, all loans raised by issue of treasury bills, internal and external loans and all moneys received by the Government in repayment of loans shall form one consolidated fund entitled 'The Consolidated Fund of State' established under Article 266 (1) of the Constitution of India.

Part II: Contingency Fund

Contingency Fund of the State established under Article 267 (2) of the Constitution is in the nature of an imprest placed at the disposal of the Governor to enable him to make advances to meet urgent unforeseen expenditure, pending authorisation by the Legislature. Approval of the Legislature for such expenditure and for withdrawal of an equivalent amount from the Consolidated Fund is subsequently obtained, whereupon the advances from the Contingency Fund are recouped to the Fund.

Part III: Public Account

Receipts and disbursements in respect of certain transactions such as small savings, provident funds, reserve funds, deposits, suspense, remittances, *etc.* which do not form part of the Consolidated Fund, are kept in the Public Account set up under Article 266 (2) of the Constitution and are not subject to vote by the State Legislature.

Appendices

APPENDIX 1.1 PART-B: Layout of Finance Accounts

(Reference: Paragraph-1.1)

The new format of Finance Accounts introduced from the year 2014-15, has been divided into two Volumes – Volume I and II. Volume I presents the financial statements of the Government in summarised form while Volume II presents detailed financial statements. The layout of the Finance Accounts is chalked out in the following manner:

Statement	Layout
Volume I	
Statement No.1	Statement of Financial Position
Statement No.2	Statement of Receipts and Disbursements Annexure A: Cash Balances and Investments of Cash Balances
Statement No.3	Statement of Receipts (Consolidated Fund)
Statement No.4	Statement of Expenditure (Consolidated Fund)
Statement No.5	Statement of Progressive Capital Expenditure
Statement No.6	Statement of Borrowings and other Liabilities
Statement No.7	Statement of Loans and Advances given by the Government
Statement No.8	Statement of Investments of the Government
Statement No.9	Statement of Guarantees given by the Government
Statement No.10	Statement of Grants-in-Aid given by the Government
Statement No.11	Statement of Voted and Charged Expenditure
Statement No.12	Statement on Sources and Application of funds for expenditure other than Revenue Account
Statement No.13	Summary of Balances under Consolidated Fund, Contingency Fund and Public Account Notes to Accounts
Volume II	
Part – I	
Statement No.14	Detailed Statement of Revenue and Capital Receipts by Minor Heads
Statement No.15	Detailed Statement of Revenue Expenditure by Minor Heads
Statement No.16	Detailed Statement of Capital Expenditure by Minor Heads and Sub Heads
Statement No.17	Detailed Statement of Borrowings and other Liabilities
Statement No.18	Detailed Statement of Loans and Advances given by the State Government
Statement No.19	Detailed Statement of Investments of the Government
Statement No.20	Detailed Statement of Guarantees given by the Government
Statement No.21	Detailed Statement on Contingency Fund and other Public Account transactions
Statement No.22	Detailed Statement on Investment of Earmarked Funds

Statement	Layout
Part – II : Appendices	
I	Comparative Expenditure on Salary
II	Comparative Expenditure on Subsidy
III	Grants-in-Aid/ Assistance given by the State Government (Institution-wise and Scheme-wise)
IV	Details of Externally Aided Projects
V	Plan Scheme expenditure A. Central Schemes (Centrally Sponsored Schemes and Central Plan Schemes) B. State Plan Schemes
VI	Direct transfer of Central Scheme funds to implementing agencies in the State (Funds routed outside State Budget) (Unaudited figures)
VII	Acceptance and Reconciliation of Balances (As depicted in Statements 18 and 21)
VIII	Financial Results of Irrigation Schemes
IX	Commitments of the Government – List of Incomplete Capital Works
X	Maintenance Expenditure with segregation of Salary and Non-salary portion
XI	Major Policy decisions of the Government during the year or new schemes proposed in the Budget
XII	Committed Liabilities of the Government
XIII	Re-organisation of the States – items for which allocation of balances between/ among the States has not been finalised

Appendices

APPENDIX 1.1 PART-C: Methodology Adopted for the Assessment of Fiscal Position

(Reference: Paragraph-1.1)

The norms/ ceilings prescribed by the Finance Commission for selected fiscal variable along with its projections for a set of fiscal aggregates and the commitments/ projections made by the State Governments in their Fiscal Responsibility Acts and in other Statements required to be laid in the Legislature under the Act are used to make qualitative assessment of the trends and pattern of major fiscal aggregates. Assuming that GSDP is the good indicator of the performance of the State's economy, major fiscal aggregates like tax and non-tax revenue, revenue and capital expenditure, internal debt and revenue and fiscal deficits have been presented as percentage to the GSDP at current market prices. The buoyancy coefficients for relevant fiscal variables with reference to the base represented by GSDP have also been worked out to assess as to whether the mobilisation of resources, pattern of expenditure, *etc.*, are keeping pace with the change in the base or these fiscal aggregates are also affected by factors other than GSDP.

Some of the selected terms used in assessing the trends and pattern of fiscal aggregates are given below:

List of terms used in Chapter I and basis for their calculation

Terms	Basis of calculation
Buoyancy of a parameter	Rate of Growth of the parameter/ GSDP Growth
Buoyancy of a parameter (X) with respect to another parameter (Y)	Rate of Growth of parameter (X)/ Rate of Growth of parameter (Y)
Rate of Growth (ROG)	$[(\text{Current year Amount}/ \text{Previous year Amount})-1]*100$
Average	Trend of growth over a period of five years
Share shift/ Shift rate of a parameter	Trend of percentage shares, over a period of five years, of the parameter in Revenue Expenditure as the case may be
Development Expenditure	Expenditure under Social Services <i>plus</i> Economic Services
Weighted Interest Rate (Average interest paid by the State)	$\text{Interest payment}/ [(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities})/ 2]* 100$
Interest spread	GSDP growth – Weighted Interest Rate
Quantum spread	$\text{Debt stock} * \text{Interest spread}/ 100$
Interest received as <i>per cent</i> to Loans Outstanding	$\text{Interest Received} [(\text{Opening balance} + \text{Closing balance of Loans and Advances})/2]* 100$
Revenue Deficit	Revenue Receipt – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest payments
Balance from Current Revenue (BCR)	Revenue Receipts <i>minus</i> all Plan grants and Non-plan Revenue Expenditure excluding expenditure recorded under the major head 2048 – Appropriation for reduction of Avoidance of debt
Compound Annual Growth Rate (CAGR)	The compound annual growth rate is calculated by taking the n^{th} root of the total percentage growth rate, where n is the number of years in the period being considered. $\text{CAGR} = [\text{Ending Value}/ \text{Beginning Value}]^{(1/\text{no. of years})} - 1$

APPENDIX 1.1 PART-D: State Profile

(Reference: Paragraph-Profile of Mizoram)

Sl. No.	Particulars	Figures			
1.	Area	21,081 sq. km.			
2.	Population as per 2011 Census	10.97 lakh			
3.	Density of Population (As per 2011 Census) (All India Density = 382 persons per sq.km.)	52 sq. km.			
4.	Literacy (As per 2011 Census) (All India Average = 72.99 per cent)	91.33 per cent			
5.	Gross State Domestic Product (GSDP) 2017-18 at current prices	₹ 17,739.33 crore			
6.	Decadal population growth (2001-2011)	10.70 per cent			
Financial Data					
Particulars		Figures (in per cent)			
		CAGR from 2008-09 to 2016-17		Growth from 2016-17 to 2017-18	
		SCS	Mizoram	SCS	Mizoram
a.	Revenue Receipts	13.70	13.68	10.40	15.16
b.	Own Tax Revenue	16.00	21.24	20.00 ##	23.56
c.	Non-Tax Revenue	8.30	10.98	8.00	6.96
d.	Total Expenditure	13.70	12.61	10.60	24.46
e.	Capital Expenditure	7.80	9.50	19.60	119.04
f.	Revenue Expenditure on Education	16.60	23.63	15.80	8.05
g.	Revenue Expenditure on Health	18.00	27.79	20.50	26.52
h.	Salaries and Wages	14.70	12.48	20.60	3.35
i.	Pension	18.80	25.21	28.10	10.03

Source: Statistical Handbook 2016, Directorate of Economics and Statistics, Mizoram

GSDP figure is projected figure obtained from the Directorate of Economics and Statistics, Mizoram

CAGR – Compounded Annual Growth Rate; SCS – Special Category States

- Excluding outlier states like Arunachal Pradesh and Meghalaya

Appendices

APPENDIX 1.2 Abstract of Receipts and Disbursements for the year 2017-18

(Reference: Paragraph-1.1.1)

(₹ in crore)

Receipts				Disbursements			
2016-17		2017-18	2016-17		2017-18		
					State	CSS/ CS	Total
Section –A: Revenue							
7,398.30	I. Revenue receipts	8,580.20	6,230.34	I. Revenue expenditure	5,585.99	1,294.77	6,880.77
441.81	Tax Revenue	545.91	2,097.05	General Services	2,228.90	10.24	2,239.14
365.22	Non Tax Revenue	390.65	2,300.85	Social Services	1,924.50	682.03	2,606.53
2,800.63	State's Share of Union Taxes and Duties	3,097.05	1,161.86	Education, Sports, Art and Culture	961.42	295.45	1,256.87
2,356.38	Non-Plan grants	0.00	370.61	Health and Family Welfare	280.87	188.02	468.89
771.41	Grants for State Plan Scheme	0.00	285.07	Water Supply, Sanitation, Housing and Urban Development	259.43	58.50	317.93
583.70	Grants for Central and Centrally Sponsored Plan Schemes	0.00	10.64	Information and Broadcasting	11.71	0.00	11.71
79.15	Grants for Special Plan Schemes	0.00	301.02	Welfare of ST, SC and OBC	353.15	17.84	370.99
-	Centrally Sponsored Schemes	1,464.80	14.85	Labour and Labour Welfare	10.67	2.33	13.00
-	Finance Commission Grants	2,535.51	154.75	Social Welfare and Nutrition	45.27	119.89	165.16
-	Other Transfer/ Grants	546.28	2.05	Others	1.98	0.00	1.98
			1,832.44	Economic Services	1,432.60	602.50	2,035.10
			509.07	Agriculture and Allied Activities	407.98	136.44	544.42
			344.60	Rural Development	93.69	262.02	355.71
			40.62	Special Areas Programmes	40.00	0.20	40.20
			10.52	Irrigation and Flood Control	11.36	0.03	11.39
			464.80	Energy	511.37	0.00	511.37
			99.59	Industry and Minerals	83.68	2.44	86.12
			288.80	Transport	201.07	197.23	398.30
			8.26	Communication	7.78	0.00	7.78
			8.00	Science, Technology and Environment	12.15	2.34	14.49
			58.18	General Economic Services	63.52	1.80	65.32
			0.00	Grants-in-Aid and contributions	0.00	0.00	0.00
0.00	II. Revenue deficit carried over to Section B	0.00	1,167.96	II. Revenue surplus carried over to Section B			1,699.43
7,398.30	Total (A)	8,580.20	7,398.30	Total (A)			8,580.20

Receipts				Disbursements			
2016-17		2017-18	2016-17		2017-18		
					State	CSS/ CS	Total
Section –B: Others							
- 9.23	III. Opening Cash balance including Permanent Advances and Cash Balance investment	182.16	0.00	III. Opening Overdraft from Reserve Bank of India			0.00
---	IV. Miscellaneous Capital receipts	---	911.41	IV. Capital Outlay	1,349.48	646.87	1,996.35
			49.18	General Services	88.95	31.40	120.35
			313.30	Social Services	335.99	277.72	613.71
			20.59	Education, Sports, Art and Culture	31.25	24.03	55.28
			28.39	Health and Family Welfare	33.51	51.51	85.02
			235.15	Water Supply, Sanitation, Housing and Urban Development	269.20	178.43	447.63
			0.00	Information and Broadcasting	0.41	1.00	1.41
			0.40	Welfare of SC, ST and OBC	1.00	0.00	1.00
			28.77	Social Welfare and Nutrition	0.62	22.75	23.37
			0.00	Others	0.00	0.00	0.00
			548.93	Economic Services	924.54	337.75	1,262.29
			44.79	Agriculture and Allied Activities	258.14	2.15	260.29
			6.03	Rural Development	7.31	4.98	12.29
			45.50	Special Areas Programmes	9.55	39.74	49.29
			5.98	Irrigation and Flood Control	14.56	4.40	18.96
			43.23	Energy	68.21	144.54	212.75
			0.00	Industry and Minerals	1.40	0.00	1.40
			373.91	Transport	561.22	68.38	629.60
			29.49	General Economic Services	4.15	73.56	77.71
22.45	V. Recoveries of Loans and Advances	21.64	27.05	V. Loans and Advances disbursed			44.95
0.00	From Power Projects	0.00	0.00	For Power Projects			0.00
13.36	From Govt Servants	14.20	22.06	To Government Servants			40.40
0.00	Loans for Village and Small Industries	0.00	0.00	Loans for Village and Small Industries			0.00
7.88	Loans for Housing	4.47	0.00	Loans for Housing			0.01
1.21	From Others	2.97	4.99	To Others			4.54
1,167.96	VI. Revenue surplus brought down	1,699.43	0.00	VI. Revenue deficit brought down			0.00

Appendices

Receipts				Disbursements			
2016-17		2017-18	2016-17		2017-18		
					State	CSS/ CS	Total
755.51	VII. Public Debt Receipts	894.14	312.92	VII. Repayment of Public Debt			472.96
0.00	External debt	0.00	0.00	External debt			0.00
748.67	Internal debt other than Ways and Means Advances & Overdraft	886.27	291.95	Internal debt other than Ways and Means Advances & Overdraft			450.93
-	Net transaction under Ways and Means Advances including Overdraft	-	0.00	Net transaction under Ways and Means Advances including Overdraft			0.00
6.84	Loans and Advances from Central Government	7.87	20.97	Repayment of Loans and Advances to Central Government			22.03
0.00	VIII. Appropriation to Contingency Fund	0.00	0.00	VIII. Appropriation to Contingency Fund			0.00
0.00	IX. Amount transferred to Contingency Fund	0.00	0.00	IX. Expenditure from Contingency Fund			0.00
3,017.68	X. Public Accounts Receipts	4,521.83	3,520.83	X. Public Accounts Disbursements			4,211.05
837.20	Small Savings and Provident Fund	847.16	774.45	Small Savings and Provident Fund			1,026.30
43.45	Reserve Funds	75.38	15.76	Reserve Funds			20.94
- 539.89	Suspense and Miscellaneous	- 308.53	- 28.30	Suspense and Miscellaneous			- 487.78
1,975.63	Remittances	2,668.47	1,875.84	Remittances			2,738.07
701.29	Deposits and Advances	1,239.35	883.08	Deposits and Advances			913.52
0.00	XI. Closing overdraft from Reserve Bank of India	0.00	182.16	XI. Cash Balance at end of 31-03-2018			593.89
			0.00	Cash in Treasuries and Local Remittances			0.00
			- 212.92	Deposits with Reserve Bank			- 61.87
			- 4.99	Departmental Cash Balance			- 4.91
			155.53	Cash Balance Investment			369.13
			244.54	Investment of earmarked funds			291.54
4,954.37	Total (B)	7,319.20	4,954.37	Total (B)			7,319.20
12,352.67	Grand Total (A)+(B)	15,899.40	12,352.67	Grand Total (A)+(B)			15,899.40

APPENDIX 1.3 Assets and Liabilities of the Government of Mizoram as on 31 March 2018

(Reference: Paragraph-1.10.1)

(₹ in crore)

As on 31 March 2017	Liabilities		As on 31 March 2018
2,621.90		Internal Debt	3,057.24
	2,070.96	Market Loans bearing interest	2,348.47
	0.00	Market Loans not bearing interest	0.00
	- 28.51	Loans from Life Insurance Corporation of India	- 50.81
	0.07	Loans from General Insurance Corporation of India	0.07
	22.47	Loans from other Institutions	138.99
	239.64	Loans from NABARD	302.66
	2.28	Compensation and other Bonds	2.28
	31.65	Loans from NCDC	29.75
	- 17.50	Ways and Means Advances	0.00
	0.00	Overdrafts from Reserve Bank of India	0.00
	218.87	Special Securities to NSSF	203.86
	81.97	Other loans	81.97
291.19		Loans and Advances from Central Government	277.03
	0.00	Pre 1984-85 Loans	0.00
	41.05	Non-Plan Loans	41.05
	217.66	Loans for State Plan Schemes	195.63
	0.02	Loans for Central Plan Schemes	0.02
	16.77	Loans for Centrally Sponsored Plan Schemes	16.77
	15.69	Loans for Special Schemes	15.69
	0.00	Other loans	7.87
	0.00	Ways and Means Advances towards expenditure <i>etc.</i>	0.00
0.10		Contingency Fund	0.10
2,921.33		Small Savings, Provident Funds, etc.	2,742.20
889.28		Deposits	1,215.11
246.26		Reserve Funds	300.70
662.24		Suspense and Miscellaneous	841.49
2,919.61		Surplus on Government Account	4,619.04
	1,167.96	Current year surplus	1,699.43
	1,751.65	Add Accumulated Surplus as on 31.03.17	2,919.61
10,551.91		Total	13,052.91

Appendices

As on 31 March 2017	Liabilities		As on 31 March 2018
10,147.46		Gross Capital Outlay on Fixed Assets	12,143.81
	1.34	Investments in shares of Companies, Corporations, <i>etc.</i>	3.94
	10,146.12	Other Capital Outlay	12,139.87
205.80		Loans and Advances	229.12
	1.60	Loans for Power Projects	1.60
	47.04	Other Development Loans	48.63
	96.44	Loans for Housing	91.97
	60.72	Loans to Government servants and Miscellaneous loans	86.92
0.00		Civil Advances	0.00
16.49		Remittance Balances	86.09
- 62.38		Cash Balance	302.35
	- 212.92	Cash in Treasuries and Local Remittances	- 61.87
	- 4.99	Departmental Cash Balance including Permanent Advances	- 4.91
	155.53	Cash Balance Investments	369.13
244.54		Investment out of Reserve Fund	291.54
10,551.91		Total	13,052.91

APPENDIX 1.4 Time Series data on State Government Finances

(Reference: Paragraph-1.4)

(₹ in crore)

	2013-14	2014-15	2015-16	2016-17	2017-18
Part A: Receipts					
1. Revenue Receipts	4,764.85	5,511.10	6,676.40	7,398.30	8,580.20
(i) Tax Revenue	229.78	266.52	358.41	441.81	545.91
Taxes on Agricultural Income	0.00	0.00	0.00	0.00	0.00
State Goods and Services Tax	--	--	--	--	169.76
Taxes on Sales, Trade, etc.	183.34	211.95	247.04	307.81	242.85
State Excise	3.11	4.91	60.60	72.26	65.83
Taxes on Vehicles	19.42	17.03	19.44	25.75	31.58
Stamps and Registration fees	1.52	3.72	3.57	3.26	3.20
Land Revenue	4.54	11.06	8.88	8.58	8.29
Taxes on Goods and Passengers	2.63	2.56	2.71	7.90	7.83
Other Taxes	15.22	15.29	16.17	16.25	16.57
(ii) Non-Tax Revenue	194.26	241.96	297.63	365.22	390.65
(iii) State's share of Union taxes and duties	858.08	910.67	2,348.11	2,800.63	3,097.05
(iv) Grants-in-Aid from GoI	3,482.73	4,091.95	3,672.25	3,790.64	4,546.59
2. Miscellaneous Capital Receipts	0.00	0.00	0.00	0.00	0.00
3. Recoveries of Loans and Advances	33.11	31.63	25.84	22.45	21.64
4. Total Revenue and Non-debt capital receipts (1+2+3)	4,797.96	5,542.73	6,702.24	7,420.75	8,601.84
5. Public Debt Receipts	955.24	1,383.08	563.07	755.51	894.14
Internal Debt (excluding WMAs & Overdraft)	388.52	311.32	296.74	748.67	868.76
Net transaction under WMAs & Overdraft	734.53	1,066.87	262.53	0.00	17.51
Loans and Advances from GoI	- 167.81	4.89	3.80	6.84	7.87
6. Total Receipts in the Consolidated Fund	5,753.20	6,925.81	7,265.31	8,176.26	9,495.98
7. Contingency Fund Receipts	0.00	0.00	0.00	0.00	0.00
8. Public Account Receipts	3,435.47	3,692.99	2,915.47	3,017.68	4,521.83
9. Total Receipts of the State (6+7+8)	9,188.67	10,618.80	10,180.78	11,193.94	14,017.81
Part B: Expenditure					
10. Revenue Expenditure	4,916.98	5,652.44	5,570.86	6,230.34	6,880.77
Plan	1,796.84	2,151.82	1,947.86	2,152.21	6,880.77
Non Plan	3,120.14	3,500.62	3,623.00	4,078.13	--
General Services (including interest payments)	1,686.62	1,749.65	1,917.01	2,097.05	2,239.14
Social Services	1,823.64	2,160.93	2,219.96	2,300.85	2,606.53
Economic Services	1,406.72	1,741.86	1,433.89	1,832.44	2,035.10
Grants-in-Aid and contributions	0.00	0.00	0.00	0.00	0.00

Appendices

	2013-14	2014-15	2015-16	2016-17	2017-18
11. Capital Expenditure	599.40	927.51	710.97	911.41	1,996.35
Plan	485.04	791.26	633.75	860.33	1,996.35
Non Plan	114.36	136.25	77.22	51.08	--
General Services	57.72	74.21	34.20	49.18	120.35
Social Services	207.76	314.00	211.95	313.30	613.71
Economic Services	333.92	539.30	464.82	548.93	1,262.29
12. Disbursement of Loans and Advances	30.71	2.43	7.13	27.05	44.95
13. Total Expenditure (10+11+12)	5,547.09	6,582.38	6,288.96	7,168.80	8,922.07
14. Repayments of Public Debt	956.66	1,189.24	550.28	312.92	472.96
Internal Debt (excluding WMAs & Overdraft)	69.86	103.21	267.00	291.95	450.93
Net transactions under WMAs & overdraft	867.82	1,066.87	262.53	0.00	0.00
Loans and Advances from GoI	18.98	19.16	20.75	20.97	22.03
15. Appropriation to Contingency Fund	0.00	0.00	0.00	0.00	0.00
16. Total disbursement out of Consolidated Fund (13+14+15)	6,503.75	7,771.62	6,839.24	7,481.72	9,395.03
17. Contingency Fund disbursements	0.00	0.00	0.00	0.00	0.00
18. Public Account disbursements	2,677.93	2,834.48	3,111.44	3,520.83	4,211.05
19. Total disbursement by the State (16+17+18)	9,181.68	10,606.10	9,950.68	11,002.55	13,606.08
Part C: Deficits					
20. Revenue Deficit (-)/ Revenue Surplus (+) (1-10)	- 152.13	- 141.34	1,105.54	1,167.96	1,699.43
21. Fiscal Deficit (-)/ Fiscal Surplus (+) (4-13)	- 749.13	- 1,039.65	413.28	251.95	- 320.23
22. Primary Deficit (-)/ Surplus (+) (21-23)	- 464.63	- 733.82	782.55	593.21	18.97
Part D: Other data					
23. Interest Payments (included in revenue expenditure)	284.50	305.83	369.27	341.26	339.20
24. Financial Assistance to LBs, etc.	994.37	1,631.81	1,338.24	1,445.31	1,678.61
25. WMAs/ Overdraft availed (days)	65	73	10	0	0
Ordinary WMAs availed (days)	24	39	5	0	0
Special WMAs availed (days)	38	32	4	0	0
Overdraft availed (days)	3	2	1	0	0
26. Interest on WMAs/ Overdraft	0.66	1.12	0.26	0.00	0.00
27. Gross State Domestic Product	10,293.37	13,509.40	15,339.25	16,366.11	17,739.33
28. Outstanding Fiscal liabilities (year-end)	5,613.47	6,550.39	6,407.39	6,725.00	7,300.30
29. Outstanding guarantees (year-end) (including interest)	108.39	96.90	100.22	123.99	133.91
30. Maximum amount guaranteed (year-end)	273.94	273.94	273.94	293.94	293.94

	2013-14	2014-15	2015-16	2016-17	2017-18
31. Number of incomplete projects	54	24	66	41	54
32. Capital blocked in incomplete projects	112.86	54.93	297.01	211.65	200.31
Part E: Fiscal Health Indicators					
I - Resource Mobilisation					
Own Tax revenue/ GSDP	2.23	1.97	2.34	2.70	3.08
Own Non-Tax Revenue/ GSDP	1.89	1.79	1.94	2.23	2.20
Central Transfers/ GSDP	8.34	6.74	15.31	17.11	17.46
II - Expenditure Management					
Total Expenditure/ GSDP	53.89	48.72	41.00	43.80	50.30
Total Expenditure/ Revenue Receipts	116.42	119.44	94.20	96.90	103.98
Revenue Expenditure/ Total Expenditure	88.64	85.87	88.58	86.91	77.12
Expenditure on Social Services/ Total Expenditure	36.62	37.60	38.67	36.47	36.09
Expenditure on Economic Services/ Total Expenditure	31.38	34.66	30.19	33.22	36.96
Capital Expenditure/ Total Expenditure	10.81	14.09	11.31	12.71	22.38
Capital Expenditure on Social and Economic Services/ Total Expenditure.	9.77	12.96	10.76	12.03	21.03
III - Management of Fiscal Imbalances					
Revenue deficit (surplus)/ GSDP	- 1.48	- 1.05	7.21	7.14	9.58
Fiscal deficit/ GSDP	- 7.28	- 7.70	2.69	1.54	- 1.81
Primary Deficit (surplus)/ GSDP	- 4.51	- 5.43	5.10	3.62	0.11
Revenue Deficit/ Fiscal Deficit	20.31	13.59	267.50	463.57	- 530.69
Primary Revenue Balance/ GSDP	1.61	1.45	9.78	9.36	11.61
IV - Management of Fiscal Liabilities					
Fiscal Liabilities/ GSDP	54.53	48.49	41.77	41.09	41.15
Fiscal Liabilities/ RR	117.81	118.86	95.97	90.90	85.08
Primary deficit <i>vis-à-vis</i> quantum spread	- 51.04	- 49.88	152.18	621.36	7.95
V - Other Fiscal Health Indicators					
Return on Investment	0.00	0.00	0.00	0.00	0.00
Financial Assets/ Liabilities	1.14	1.10	1.07	1.20	1.29

Source: Finance Accounts of respective years

Appendices

APPENDIX 1.5 Funds under Central Schemes transferred directly to State Implementing Agencies

(Reference: Paragraph-1.3.2)

Sl. No.	GoI Scheme	Implementing Agency	(₹ in crore)
			Funds released 2017-18
1.	Organic Value Chain Development for North East Region	Mission Organic Mizoram	2.92
2.	Domestic Promotion and Publicity including Market Development Assistance	Mizoram Tourism Development Authority	0.50
3.	Design and Technical Upgradation Scheme	Hnam Chhantu Pawl	0.35
4.	Human Resource Development- Handicrafts	Hnam Chhantu Pawl	0.05
5.	Human Resource Development- Handicrafts	Mizoram Apex Handloom and Handicrafts Co-operative Society	0.15
6.	National Handloom Development Programme	Kulikawn East Handloom Co-operative Society Ltd.	0.36
7.	National Handloom Development Programme	Mizoram Apex Handloom and Handicrafts Co-operative Society	0.42
8.	National Handloom Development Programme	Ramhlun South Kawn Veng Handloom Cooperative Society Ltd.	0.43
9.	NER Textiles Promotion Scheme	Director of Sericulture	13.53
10.	Scheme for Usage of Geo-textiles in North East	Public Works Department	14.23
11.	Kala Sanskriti Vikas Yojana	Do Re Mi Drama and Cultural Club	0.15
12.	Kala Sanskriti Vikas Yojana	ZAWLBUK	0.04
13.	Kala Sanskriti Vikas Yojana	ASSITEJ INDIA	0.01
14.	Voter Education	Chief Electoral Officer	0.39
15.	Environmental Education, Awareness and Training	Mizoram State Pollution Control Board	0.91
16.	Environmental Information System		0.20
17.	Forestry Training and Capacity Building	State Forest Development Agency	0.12
18.	Pollution Abatement	Mizoram State Pollution Control Board	0.50
19.	Pradhan Mantri Kisan Sampada Yojana (National Mission on Food Processing)	Zoram Mega Food Park Private Ltd	14.78
20.	Pradhan Mantri Kisan Sampada Yojana (National Mission on Food Processing)	Mizoram Food and Allied Industries Corporation Limited (MIFCO)	5.14
21.	Development of Nursing Services	Mizoram Nursing Council	0.25
22.	Establishment Expenditure AYUSH	Forest Development Agency, Lunglei	1.08
23.	Establishment Expenditure AYUSH	Regional Institute of Paramedical and Nursing Sciences	0.07
24.	Establishment Expenditure AYUSH	State Forest Development Agency	0.16
25.	National Aids and STD Control Programme	State AIDS Control Society	14.97
26.	Higher Education Statistics and Public Information System (HESPIS)	AI SHE Mizoram Unit	0.02
27.	ASPIRE (Promotion of Innovation, Rural Industry and Entrepreneurship)	Directorate Industries	0.27
28.	Industrial Infrastructure Upgradation Scheme (IIUS)	Bamboo Development Agency	5.77

Sl. No.	GoI Scheme	Implementing Agency	Funds released
			2017-18
29.	Electronic Governance	Mizoram State e-Governance Society (MSeGS)	5.70
30.	Action Research and Studies on Judicial Reforms	State Institute of Rural Development and Panchayati Raj	0.10
31.	E-Courts Phase II	Registrar General, High Court of Gauhati (Mizoram)	2.47
32.	Capacity Building and Publicity - IT	Young Mizo Association	0.10
33.	Capacity Building and Publicity - IT	Mizoram Youth Commission	0.32
34.	Biogas Programme - Off Grid	College of Veterinary Sciences and Animal Husbandry	0.45
35.	Other Renewable Energy Applications	Zoram Energy Development Agency	0.01
36.	Small Hydro Power-Grid Interactive	Zoram Energy Development Agency	0.13
37.	Solar Power - Grid Interactive	Zoram Energy Development Agency	4.45
38.	Solar Power - Off Grid	Zoram Energy Development Agency	16.33
39.	Capacity Building - Panchayat Sashaktikaran Abhiyaan (PSA)	State Institute of Rural Development	10.13
40.	CIC and RTI	Administrative Training Institute	0.09
41.	CIC and RTI	Mizoram State Information Commission	0.03
42.	Training Schemes	Administrative Training Institute	0.89
43.	Atal Innovation Mission (AIM) including Self Employment and Talent Utilisation (SETU)	Downtown High School	0.12
44.		Holy Cross School	0.12
45.		Sacred Heart Higher Secondary School run by Aizawl Diocesan Education Society	0.12
46.		St. John's Higher Secondary School	0.12
47.		Capacity Development CSO and NSSO	Directorate of Economics and Statistics
48.	MPs Local Areas Development (MPLADS)	Deputy Commissioner, Aizawl	7.50
49.	Support for Statistical Strengthening	Directorate of Economics and Statistics	0.76
50.	Research Training and Studies and Other Road Safety Schemes	Director, Transport Department	1.00
51.	Mahatma Gandhi National Rural Guarantee Program	MGNREGA Rural Employment Guarantee Council	27.11
52.	Management Support to Rural Development Programs and Strengthening of District Planning Process	State Institute of Rural Development	1.46
53.		Extension Training Centre, Thingsulthliah	1.42
54.		Extension Training Centre, Lunglei	2.29
55.	National Rural Livelihood Mission CS	Mizoram State Rural Livelihood Mission	1.71
56.			0.15
57.	Disha Programme for Women in Science	Pachhunga University College	0.07
58.	Innovation, Technology Development and Deployment	Pachhunga University College	0.09
59.		Mizoram Science, Technology and Innovation Council	0.15
60.	Research and Development Support SERC	Pachhunga University College	0.18
61.	Research and Development Support SERC	Mizoram Science, Technology and Innovation Council	0.19
62.	Science and Technology Institutional and Human Capacity Building		0.83

Appendices

Sl. No.	GoI Scheme	Implementing Agency	Funds released
			2017-18
63.	Assistance to Voluntary Organisations for Programmes Relating to Aged	Save, Help and Develop (SHADE)	0.06
64.	Deendayal Disabled Rehabilitation Scheme	Gilead Special School (Run by Spastics Society of Mizoram)	0.08
65.		Samaritan Association for the Blind Society of Mizoram)	0.02
66.	Scheme for Prevention of Alcoholism and Substance (Drugs) Abuse	Social Guidance Agency	0.02
67.		Thutak Nunpuitu Team	0.21
68.		Zoram Driver's Ramthim Board	0.12
69.		Blessing Home	0.09
70.		Mizoram Social Defence and Rehabilitation Board	0.51
71.		New Life Home Society	0.16
72.	Schemes for Differently Aabled Persons	Director, Social Welfare Department	0.03
73.	Aid to Voluntary Organisations Working for the Welfare of Scheduled Tribes	Mizoram Hmeithei Association	0.36
74.		Social Guidance Agency	0.07
75.		Thutak Nunpuitu Team	0.13
76.	National Fellowship and Scholarship for Higher Education of ST Students	National Institute of Technology	0.30
77.	Institutional Development for Inclusive Urban Governance, Building Materials and Technology	Directorate of Economics and Statistics, Mizoram	0.15
78.	National Hydrology Project	Minor Irrigation Department	1.77
79.	Beti Bachao Beti Padhao	Office of the Deputy Commissioner, Siaha	0.33
80.	Gender Budgeting	State Institute of Rural Development	0.04
81.	Gender Budgeting	Department of Social Welfare	0.01
82.	One Stop Center (OSC)	One Stop Center, Lunglei	0.35
83.	One Stop Center	OSC, Aizawl	0.26
84.	Pradhan Mantri Matru Vandana Yojna	Department of Social Welfare	4.85
85.	Khelo India	Mizoram State Sports Council	1.80
86.	National Service Scheme	Mizoram State NSS Cell	1.75
87.	Youth Hostel	Lalmawia	0.01
88.	National Plan for Diary Development	Mizoram Milk Producers Co-operative Union Ltd.	3.10
Total			182.14

Source: Finance Accounts, 2017-18 which inter-alia is taken from the "Public Financial Management System (PFMS)" Portal of the Controller General of Accounts (CGA)

Note: Central Schemes transferred directly to State Implementing Agencies in respect of Kala Sanskriti Vikas Yojana (₹ 0.38 lakh), Pradhan Mantri Gram Sadak Yojna-Center Component (₹ 0.27 lakh) and Scholarship to the ST students for Studies Abroad (₹ 0.01 lakh) are not included.

Appendix-1.6 Statement showing the details of amount parked in the savings/ current bank account by the various drawing and disbursing officers of different State Government Departments

(Reference: Paragraph-1.7.4)

(₹ in crore)

Sl. No.	Name of the DDO/ Department/ PIU	Details of Bank Account			Amount kept as of 31 March 2018	Total no. of bank accounts
		Name and Address	Account No.	Current/ Savings		
1. Taxation Department						
1.	Kailiana Ralte, Commissioner of State Tax	State Bank of India (SBI)	36897982147	Current	1.56	1
Total (1)					1.56	
2. Finance Department						
2.	F. Thasiama, District Treasury Officer, Lunglei		NA*		0.00	2
3.	Vanlalsiama, Treasury Officer, Aizawl North Treasury		NA		0.00	3
4.	Esther Leihang, Treasury Officer, Champhai Treasury	SBI, Champhai Branch	33570426433	Current	0.00004	4
5.	1. Lalthansanga, Chief Controller of Accounts, Accounts and Treasuries; and 2. Joint Director (Administration), Accounts and Treasuries	SBI, Dawrpui Branch	31653733773	Current	0.39	5
6.	Lalmuanpuia Sailo, Treasury Officer, Aizawl South Treasury		NA		0.00	6
7.	F. Thasiama, Treasury Officer, District Treasury, Lunglei		NA		0.00	7
8.	Dr. K. Lalnghinglova, Treasury Officer, Lawngtlai	SBI, Lawngtlai Branch	NA		0.00	8
Total (2)					0.39004	
3. Mizoram Public Service Commission						
9.	V. Lalhmingchhuangi, Deputy Controller of Examinations, Mizoram Public Service Commission	SBI, New Secretariat Branch	31167542783	NA	0.58	9
Total (3)					0.58	
4. Secretariat Administration Department						
10.	Under Secretary, Secretariat Administration Department (Account)	SBI, Aizawl Branch	35624667104	Current	1.14	10
Total (4)					1.14	

Appendices

Sl. No.	Name of the DDO/ Department/ PIU	Details of Bank Account			Amount kept as of 31 March 2018	Total no. of bank accounts
		Name and Address	Account No.	Current/ Savings		
5. Personnel and Administration Reforms Department						
11.	P. C. Ralliana, Administrative Training Institute, Aizawl		NA		0.00	11
Total (5)					0.00	
6. Planning and Programme Implementation Department						
12.	Biakchungnungi, Directorate of Economics and Statistics	SBI, Main Branch Aizawl	36952222561	Current	0.74	12
13.	V.L. Remliana, Planning and Programme Implementation Department	Mizoram Cooperative Apex Bank Ltd., Main Branch	000101900002270	Current	2.25	13
Total (6)					2.99	
7. General Administration Department						
14.	Lalnundika, Sub-Divisional Officer (Sadar), O/o the Deputy Commissioner (DC), Lunglei District	SBI, Lunglei Branch	C/A- (General) 11376846192	Current	2.54	14
			C/A- (DM&R) 31403751132		0.003	15
15.	R. Vanrengpuia, O/o the DC, Serchhip	SBI, Serchhip Branch	11484224031	NA	0.00	16
			33789351967		0.06	17
			33220504208		0.003	18
			35291569790		0.02	19
			32642910149		0.05	20
			32525253131		0.01	21
			32642913399		0.04	22
			32642911596		0.22	23
			35497408037		0.50	24
			35497541364		0.20	25
			35497586010		0.43	26
			36466251765		0.00	27
36813832316	0.01	28				
32564009640	0.02	29				
16.	Vanlalngaihsaka and Abraham Beirazi Khithie, O/o DC, Champhai	SBI, Champhai Branch	11467027055	Current	0.79	30
17.	Laltanpuia Hnamte, Additional DC, Kolasib	SBI, Kolasib Branch	32917661339	NA	0.07	31
18.	H. D. Lalpekmawia, O/o DC, Mamit District	SBI, Mamit	36266330983	Current	0.10	32
19.	Saizikpuii, Deputy Resident Commissioner, Mizoram House, Silchar	SBI, New Silchar Branch	10390513171	Current	0.0004	33
20.	Mark Lalthanliana, Deputy Resident Commissioner, Government of Mizoram, Shillong	SBI	10881249062	Savings	0.005	34

Sl. No.	Name of the DDO/ Department/ PIU	Details of Bank Account			Amount kept as of 31 March 2018	Total no. of bank accounts
		Name and Address	Account No.	Current/ Savings		
21.	Donny Lalruatsanga, Deputy Resident Commissioner	SBI	10821408149	NA	0.0006	35
22.	Saidenga, Deputy Controller, General Administration Department (Aviation Wing)	SBI Main Branch	37487460517	Current	3.95	36
23.	Ngulsangvela, Sub-Divisional Officer (Sadar), Aizawl District	SBI, Main Branch Aizawl	36706142154	NA	0.06	37
			31304101266		0.38	38
			31364340498		0.02	39
			31304057566		7.79	40
24.	Zorammuana, Directorate of Election	SBI	36696636865	Current	0.01	41
Total (7)					17.2820	
8. Home Department						
25.	Maj. Zosangliana Hualngo, SM Retired, Commandant General-cum-Additional Director, Home Guard and Civil Defence	SBI, Dawrpui Branch	36723551609	NA	0.11	42
26.	Vanlalchhuanga, District Commandant, Mizoram Home Guard and Civil Defence	SBI, Dawrpui Branch	36904703669		0.001	43
27.	Lalthankima Sailo, Directorate of Prisons	SBI, Dawrpui Branch	30272376559	Current	2.14	44
28.	Lallianmawia, Assistant Inspector General of Police, Police Headquarters	SBI, Main Branch Aizawl	31672653013	NA	10.50	45
29.	H. Sangchungnunga, Director, Forensic Science Laboratory	SBI, Main Branch Aizawl	37090915032	Current	1.13	46
Total (8)					13.881	
9. Food, Civil Supplies and Consumer Affairs Department						
30.	1. Abhijit Vijay Chaudhari; and 2. Robert C. Lalmangaiha (Directorate of Food, Civil Supplies and Consumer Affairs)	Punjab National Bank	4782002100001184	Current	10.00	47
Total (9)					10.00	

Appendices

Sl. No.	Name of the DDO/ Department/ PIU	Details of Bank Account			Amount kept as of 31 March 2018	Total no. of bank accounts
		Name and Address	Account No.	Current/ Savings		
10. Printing and Stationery Department						
31.	B. Lalthhawntluanga, Printing and Stationery Department, Aizawl	Vijaya Bank	605300301000103	NA	0.02	48
Total (10)					0.02	
11. Local Administration Department						
32.	C. Lalthlamuana, Joint Director, Local Administration Department	SBI, Aizawl Branch	31280416519	NA	10.65	49
Total (11)					10.65	
12. School Education Department						
33.	Lalnuntluanga Hnamte, Principal, District Institute of Education and Training, Aizawl	SBI	32708665148	Current	0.21	50
34.	Teresy Vanlalhruii, Secretary, SEC	NA			0.00	51
35.	ZolianiHnamte, Deputy Director, School Education Department, Directorate of School Education	HDFC Bank, Chanmari, Aizawl	50200022627331	NA	37.79	52
		Mizoram Cooperative Apex Bank Ltd., New Market, Aizawl	000901870008937		3.58	53
Total (12)					41.58	
13. Higher and Technical Education Department						
36.	H. Lalsawmliana, Principal Scientific Officer, Directorate of Science and Technology	SBI, Main Branch, Aizawl	37143387468	NA	0.13	54
37.	Ramhmangaiha Ralte, Joint Director, Directorate of Higher and Technical Education	SBI, Main Branch Aizawl	10763499494		5.42	55
Total (13)					5.55	
14. Art and Culture Department						
38.	K. Lalruala, Directorate of Art and Culture	SBI, Main Branch Aizawl	10763499461	Current	2.44	56
Total (14)					2.44	
15. Medical and Public Health Services Department						
39.	Dr. Lalramliana, Directorate of Health Services	SBI, Dawrpui Branch	35664010935	NA	11.44	57
Total (15)					11.44	

Sl. No.	Name of the DDO/ Department/ PIU	Details of Bank Account			Amount kept as of 31 March 2018	Total no. of bank accounts
		Name and Address	Account No.	Current/ Savings		
16. Information and Public Relations Department						
40.	Pi. Lallianpuii, Directorate of Information and Public Relations	SBI, Aizawl Branch	10763499518	NA	1.67	58
Total (16)					1.67	
17. District Council and Minority Affairs Department						
41.	H. Lalramenga, Executive Secretary, Lai Autonomous District Council (LADC), Lawngtlai	SBI, Lawngtlai Branch	11695378150	Current	10.42	59
42.	K. Lalromawia, Distric Council Conservator of Forest, LADC		37453517906	NA	0.01	60
Total (17)					10.43	
18. Labour, Employment, Skill Development and Entrepreneurship Department						
43.	Lalmuanawma, Deputy Director, Directorate of Labour Employment and Skill Development	HDFC Bank, Zarkawt	31991450000030	NA	0.23	61
		SBI, Main Branch Aizawl	32475339091		3.09	62
		Punjab National Bank	4782002100001430		2.40	63
Total (18)					5.72	
19. Social Welfare Department						
44.	Vanlalpianpuii, Joint Director, Directorate of Social Welfare Department	SBI, Dawrpui Branch	30043519284	Savings	47.45	64
45.	Ruth Vanlalsawmi, Superintendent, Special Home, Social Welfare Department	SBI, Durtlang Branch	37161131163	NA	0.06	65
46.	Zodinthangi, District Social Welfare Officer	Mizoram Rural Bank (MRB)	97004192346	Current	0.85	66
47.	Lalrammawii Kawilam, Principal, Anganwadi Workers Training Centre, Social Welfare Department	MRB, Chaltlang Branch	9700534632-0	NA	0.22	67
48.	Liandawla, Child Development Project Officer (CDPO), Reiek ICDS Project	MRB, Reiek	97008301330	Savings	0.03	68
			25021002781		0.27	69
49.	C. Lalnunfela, CDPO, Saiha ICDS Project	SBI	37154966554	NA	0.11	70
50.	Vanlalhruaii, CDPO, Serchhip ICDS Project	SBI, Serchhip Branch	34815575585	Current	0.10	71

Appendices

Sl. No.	Name of the DDO/ Department/ PIU	Details of Bank Account			Amount kept as of 31 March 2018	Total no. of bank accounts
		Name and Address	Account No.	Current/ Savings		
51.	C. Duhveli, CDPO, Darlawn ICDS Project	SBI, Darlawn Branch	37305546927	Current	0.0005	72
52.	Robuanga, CDPO, Lungsen ICDS Project	MRB, Lungsen	97003244047	NA	0.02	73
53.	Sailopari, CDPO, Thingdawl ICDS Project	MRB, Kolasib	97007874494	Current	0.04	74
54.	Vanlalrawna, CDPO, Bilkhawthlir ICDS Project	MRB Bilkhawthlir	97007386123	Current	0.08	75
55.	Hlawnehii, CDPO, Lawngtlai ICDS Project	SBI Lawngtlai Branch	36281924683	Current	0.09	76
56.	H. Ngurkungi, CDPO, Bunglei ICDS Project	Co-operative Apex Bank, Lunglei	201820008924	Savings	0.01	77
57.	R. Robuanga, District Programme Officer, ICDS Lunglei	SBI, Lunglei Branch	32613686393	NA	0.03	78
58.	R. Laldinlana, CDPO, Lunglei ICDS Project	MRB, Serkawn	97002720787		0.24	79
59.	Challiannhuri, CDPO, East Lungdar ICDS Project	MRB	97007851669	Current	0.03	80
60.	G. Lalhmingthangi, District Social Welfare Officer, Aizawl East	MRB, Chanmari	97004199986	Current	0.77	81
		MRB, Chaltlang Branch	97009015156		1.70	82
61.	Zodinthangi, Member Secretary, Mizoram State Commission for Women	SBI, Dawrpui Branch	10276735764	Savings	0.01	83
Total (19)					52.1105	
20. Disaster Management and Rehabilitation Department						
62.	V. Lalruatlana, Deputy Director, Disaster Management and Rehabilitation	SBI, Dawrpui Branch	10276735129	NA	0.51	84
		MRB, Vaivakawn Branch	97009013261		6.90	85
			97005430904		0.99	86
63.	V. Lalruatlana, Deputy Director, Disaster Management and Rehabilitation	MRB, Vaivakawn Branch	97000423436	NA	0.14	87
			97000989900		0.20	88
		Mizoram Co-operative Apex Bank	101960002761		4.14	89
Total (20)					12.88	

Sl. No.	Name of the DDO/ Department/ PIU	Details of Bank Account			Amount kept as of 31 March 2018	Total no. of bank accounts
		Name and Address	Account No.	Current/ Savings		
21. Agriculture Department						
64.	Dr. H. Saithantluanga Director of Agriculture, (Research and Extension)	SBI, Aizawl Branch	36493060313	NA	0.06	90
		MRB, Zarkawt	97000509437 (RKVY)		0.28	91
		ICICI, Khatla	240701000058 (NMOOP)		0.43	92
		MRB, Treasury Square	97008029078 (Seed Village)		0.05	93
65.	Rohmingthanga Colney, Directorate of Agriculture (Crop husbandry)	SBI	36331712041	NA	3.30	94
		SBI	36902960696		0.12	95
		SBI	36902960200		4.43	96
		SBI	36902959987		2.35	97
		IDBI Bank	0159104000131186		0.12	98
		IDBI Bank	0159104000131193		4.07	99
		IDBI Bank	0159104000131179		2.50	100
		Apex Bank	101880034621		0.31	101
		MRB	97008049415		9.76	102
		Punjab National Bank	4782000100048615		2.49	103
SBI	36782442679	1.78	104			
Total (21)					32.05	
22. Horticulture Department						
66.	Lalrinsanga, Sub-Divisional Horticulture Officer, Rawpuichhip Sub-Division	MRB	97004934174	NA	0.03	105
			97006183373		0.00006	106
			97006183408		0.00006	107
			97006183340		0.00003	108
			97007676888		0.16	109
67.	Lalhmgaiha, Divisional Horticulture Officer, Aizawl Division	MRB, Aizawl Treasury Branch	97004027767 (MIDH)	Current	4.49	110
			97003756702 (RKVY)	Savings	0.13	111
			25002071543 (NLUP/ NEDP)	Savings	0.51	112
68.	R. L Peka, O/o the Divisional Horticulture Officer, Kolasib Division	MRB, Kolasib	97004051767	NA	1.71	113
			97001760914		0.21	114
			25022047835		0.02	115
			97001266404		0.04	116
			97002145626		0.23	117
			97002186673		0.18	118
69.	C. Lalawmpuia, Sub-Divisional Horticulture Officer, Mamit Sub-Division	MRB, Mamit	97007435934	Savings	0.0002	119
			97005307629		0.95	120
			97004414350		0.02	121
70.	Lalmingmawia Pachuau, O/o the Divisional Horticulture Officer, Lawngtlai	MRB, Lawngtlai	97009184341	NA	0.00	122
			97004033758		1.36	123
			25048058451		0.06	124
			25048059192		0.002	125

Appendices

Sl. No.	Name of the DDO/ Department/ PIU	Details of Bank Account			Amount kept as of 31 March 2018	Total no. of bank accounts
		Name and Address	Account No.	Current/ Savings		
71.	T. Vanlaltlana, Divisional Horticulture Officer, Tuidam Division	MRB	97001349472	NA	0.70	126
			97004052331		2.30	127
			97001900828		0.43	128
			97009209436		0.0001	129
72.	M. Vanlalzami, Divisional Horticulture Officer, Serchhip	Mizoram Cooperative Apex Bank, Serchhip	000701960000002	NA	0.00	130
			97004104937		3.84	131
		MRB, Serchhip	9700176627		0.18	132
			97000260151		2.17	133
73.	C. Zosangliana, ADHO, O/o the Divisional Horticulture Officer, Khawzawl Division	MRB, Khawzawl	97004045539	NA	1.52	134
		SBI, Khawzawl	32972409894		0.75	135
		MRB, Champhai	25057028470		0.53	136
74.	C. Lalremsiama, Divisional Horticulture Officer, Lunglei	MRB, Lunglei	25024108162	NA	4.91	137
75.	K. Lalduhawma	MRB, Treasury Square, Aizawl	97007506065	Current	1.87	138
			97000520881	Savings	0.39	139
		SBI, Main Branch Aizawl	36916865970	NA	17.46	140
		MRB, Treasury Square, Aizawl	97004018527	Savings	1.41	141
		PNB Millennium Centre	4782000100010083		1.75	142
		MRB, Treasury Square, Aizawl	25060020769		1.80	143
		SBI, Main Branch Aizawl	32883904457		1.80	144
		SBI, Main Branch Aizawl	36916864807	NA	5.33	145
			36916871440		0.35	146
Total (22)					59.59245	
23. Animal Husbandry and Veterinary Department						
76.	Dr. Saihlira, Directorate of Animal Husbandry and Veterinary	SBI, Main Branch, Aizawl	10763499450	Current	0.22	147
Total (23)					0.22	
24. Fisheries Department						
77.	F. Vanlallawma, Deputy Director, Directorate of Fisheries	SBI, Dawrpui Branch	36973785927	Savings	4.01	148
			36973718111		0.37	149
		SBI, Aizawl Branch	10763502317	Current	0.04	150
Total (24)					4.42	
25. Environment, Forests and Climate Change Department						
78.	Kawlhuna, I.F.S, Divisional Forest Officer, Darlawn Forest Division	SBI, Darlawn Branch	36484040795	NA	0.0005	151

Sl. No.	Name of the DDO/ Department/ PIU	Details of Bank Account			Amount kept as of 31 March 2018	Total no. of bank accounts
		Name and Address	Account No.	Current/ Savings		
79.	Lalbiakchama Chawngthu, Working Plan Officer, Working Plan Forest Division	SBI, Aizawl Branch	36493059976	NA	0.001	152
80.	Lalbiakchama Chawngthu, Divisional Forest Officer, Forest Extension Division	SBI, Aizawl Branch	10763499427	Current	0.32	153
81.	C. Vanlalena, Divisional Forest Officer, Aizawl Forest Division	SBI, New Secretariat Branch	32699208519	NA	1.55	154
82.	Lalnunsanga Khawlhing, Divisional Forest Officer, Mamit Forest Division	SBI, Mamit Branch	36373507521	Current	0.79	155
83.	Lalnunzira, Divisional Forest Officer, Kolasib Forest Division	SBI, Kolasib Branch	11470503585	NA	0.71	156
			32970189460		0.03	157
			10763513602		0.18	158
			36195961146		1.16	159
			36371838498		0.68	160
			MRB Kolasib		2502204789-1	0.004
84.	Lalduthlana, Divisional Forest Officer, Kawrthah Forest Division	SBI, Mamit Branch	36372260458	NA	0.001	162
85.	Lalthlamuana Pachuau, Conservator of Forests, Southern Circle Lunglei	SBI, Lunglei Branch	36315770932		0.00	163
86.	P. C. Lalchhandama, Deputy Conservator of Forests, Chhimtuipui Wild Life Division, Lawngtlai	SBI, Lawngtlai Branch	36273900560	Current	0.14	164
Total (25)					5.5665	
26. Rural Development Department						
87.	Deputy Director, Directorate of Rural Development	SBI, Dawrpui Branch	10276733993	NA	13.78	165
			37233370155		5.15	166
			37577366556		4.44	167
Total (26)					23.37	
27. Power Department						
88.	R. L. Muanpuii, Engineering Officer to Engineer-in-Chief, Power and Electricity Department	SBI, New Secretariat Branch	36723171898	Current	0.04	168
Total (27)					0.04	

Appendices

Sl. No.	Name of the DDO/ Department/ PIU	Details of Bank Account			Amount kept as of 31 March 2018	Total no. of bank accounts
		Name and Address	Account No.	Current/ Savings		
28. Commerce and Industries Department						
89.	Vanlalrema Hnamte, Assistant Controller of Legal Metrology	SBI, Aizawl Branch	36334881992	Current	0.91	169
90.	Zokunga, Joint Director of Accounts, Directorate of Commerce and Industries	SBI, Aizawl Main Branch	30113752723	Current	8.70	170
Total (28)					9.61	
29. Transport Department						
91.	Sanghnuna Pachuau, District Transport Officer (Urban), Aizawl	SBI, Aizawl Branch	36505803384	Current	0.01	171
Total (29)					0.01	
30. Tourism Department						
92.	R. Lalrinchhani, Tourist Officer, Directorate of Tourism	SBI, Dawrpui Branch	34881317503	NA	29.26	172
Total (30)					29.26	
31. Urban Development and Poverty Alleviation Department						
93.	Programme Director, State Investment Programme Management and Implementation Unit (North Eastern Region Capital Cities Development Investment Programme)	HDFC Bank	50100025331782	Savings	20.94	173
		Axis Bank	911010001868474		68.19	174
		IDBI Bank	159104000107594		23.03	175
		SBI	35289311337		11.25	176
		Bandhan Bank	50180003256981		4.22	177
Total (31)					127.63	
32. Irrigation and Water Resources Department						
94.	L. Malsawma Hauhna, O/o The Chief Engineer, Irrigation and Water Resources Department	SBI, New Secretariat Complex Branch	37492291448	Current	0.001	178
Total (32)					0.001	
33. Miscellaneous						
95.	P. C. Laltanpuia	SBI, Lunglei Branch	36694668823	Current	0.56	179
Total (33)					0.56	
Grand Total (1 to 33)					494.64	179

Source: Finance Accounts (Vol.-I), 2017-18

* NA = Not Available

Number of Departments	=	32
Miscellaneous	=	1
Total Number of Departments	=	33
Total number of DDOs	=	95
Total number of bank accounts	=	179

APPENDIX 2.1 Statement of various grants/ appropriations where savings were more than ₹ one crore each or more than 20 per cent of the total provision

(Reference: Paragraph-2.3.2)

(₹ in crore)

Sl. No.	Grant No.	Name of the Grant/ Appropriation	Total Grant/ Appropriation	Savings	Per cent
Revenue (Voted)					
1.	6	Land Revenue and Settlement	35.11	10.32	29.39
2.	13	Personal and Administrative Reforms	5.38	1.70	31.60
3.	24	Medical and Public Health Services	594.03	124.27	20.92
4.	28	Labour and Employment	30.83	17.83	57.83
5.	40	Industries	97.55	22.40	22.96
6.	47	Minor Irrigation	21.48	10.09	46.97
7.	48	Information and Communication Technology	19.95	12.16	60.95
Revenue (Charged)					
8.	1	Legislative Assembly	0.87	0.35	40.23
Total of Revenue			7,038.92	732.72	10.41
Capital (Voted)					
1.	1	Legislative Assembly	0.70	0.20	28.57
2.	2	Governor	0.12	0.12	100.00
3.	3	Council of Minister	0.10	0.10	100.00
4.	9	Finance	748.45	728.78	97.37
5.	14	Planning and Programme Implementation	11.05	9.35	84.62
6.	15	General Administration Department	13.07	6.69	51.19
7.	16	Home	32.07	9.30	29.00
8.	18	Printing and Stationary	0.30	0.30	100.00
9.	21	Higher and Technical Education	20.28	14.02	69.13
10.	24	Medical and Public Health Services	139.41	61.32	43.99
11.	25	Water Supply and Sanitation	104.85	22.03	21.01
12.	31	Agriculture	121.40	53.14	43.77
13.	32	Horticulture	3.50	3.00	85.71
14.	38	Rural Development	77.82	16.59	21.32
15.	40	Industries	62.46	38.29	61.30
16.	42	Transport	5.40	1.80	33.33
17.	47	Minor Irrigation	44.53	25.17	56.52
18.	48	Information and Communication Technology	0.25	0.25	100.00
Total of Capital			2,576.31	1,079.66	41.91
Grand Total			9,615.23	1,812.38	18.85

Source: Appropriation Accounts, 2017-18

Appendices

APPENDIX 2.2 Statement showing unutilised provision of fund during 2017-18

(Reference: Paragraph-2.3.4)

(₹ in lakh)

Sl. No	Grant No. & Name	Head of Account/ Description	Budget Provision			Savings	Reasons/ Remarks
			Original	Supplementary	Total		
1.	6-Land Revenue and Settlement	2506-101-02 National Land Record Modernization Programme-NLRMP/ CSS	135.88	0.00	135.88	135.88	Reasons not stated
2.	9-Finance	2052-090-01 Finance Department	4,000.00	0.00	4,000.00	4,000.00	Reasons not stated
		4047-800-03 State Priority Programmes	20,000.00	0.00	20,000.00	20,000.00	
		4047-800-02 SMS for various Scheme under NLCPR/ NEA/ CSS	14,000.00	0.00	14,000.00	14,000.00	
		4047-800-04 North Eastern Areas	12,264.00	0.00	12,264.00	12,264.00	
		4047-800-89 New Economic Development Policy (NEDP)	8,081.75	0.00	8,081.75	8,081.75	
		4047-800-01 Recapitalisation of R.R.B.	4,352.70	0.00	4,352.70	4,352.70	
		7610-202-01 Advances for purchase of Motor Conveyances	500.00	0.00	500.00	500.00	
3.	15-General Administration Department	2052-090-02 Aadhar-BME (GAD)	0.00	13.02	13.02	13.02	Reasons not stated
		4070-800-89 New Economic Development Policy (NEDP)	0.00	600.00	600.00	600.00	
4.	16-Home	2070-107-01 Direction (CSS)	0.00	52.06	52.06	52.06	Reasons not stated
		4055-800-06 Modernisation of Police Forces (CSS)	573.00	0.00	573.00	573.00	
5.	21-Higher and Technical Education	2202-03-107-02 PMS/ PMMS for Students of Minorities Communities (CSS)	0.00	15.37	15.37	15.37	Reasons not stated
6.	25-Water Supply and Sanitation	4215-02-102-04 Nirmal Bharat Abiyan (CSS)	962.55	0.00	962.55	962.55	Reasons not stated
7.	34-Animal Husbandry and Veterinary	2404-102-01 Dairy Development/ CSS	347.00	0.00	347.00	347.00	Reasons not stated
8.	46-Urban Development and Poverty Alleviation	2217-05-800-03 Swachh Bharat Mission (SMS)	0.00	99.57	99.57	99.57	Non-receipt of allocation of supplementary demand by the department during 2017-18
9.	49- Public Debt	2049-01-101-11 Interest on Power Bonds	100.00	0.00	100.00	100.00	Reasons not stated
		6003-103-03 Loans from LIC (Power Project)	100.00	0.00	100.00	100.00	
Total			65,416.88	780.02	66,196.90	66,196.90	

Source: Appropriation Accounts, 2017-18

APPENDIX 2.3 Results of review of substantial surrenders (more than 50 per cent of total provision) made during 2017-18

(Reference: Paragraph-2.3.5)

(₹ in lakh)

Grant No.	Number and details of Grant/ Scheme	Total Provision	Details of Surrender		Reasons/ Remarks
			Amount	Per cent	
3	Council of Ministers 2013-108-01 Tour Expenses	35.00	22.95	65.57	Due to less official tours of ministers than estimated and non-availing of foreign tours by ministers
4	Law and Judicial 2014-800-13 Mizoram Lokayukta (Charged)	159.34	124.63	78.22	Due to non-filing of vacant post under salaries and reasons thereof for remaining amount under wages, medical treatment, domestic travel expenses and office expenses, not stated
6	Land Revenue and Settlement 2506-800-89 New Economic Development Policy (NEDP)	200.00	200.00	100.00	Due to non-receipt of expenditure sanction
9	Finance 2052-92-99 Capacity Development for FMU/ FMC (SAL/ TA-EAP)	1,575.68	1,483.63	94.16	Not stated
	2052-092-89 New Economic Development Policy (NEDP)	200.00	179.70	89.85	
	2030-01-101-01 Judicial Stamp	24.00	12.31	51.29	
13	Personnel and Administrative Reforms 2070-800-89 New Economic Development Policy (NEDP)	200.00	128.80	64.40	Not stated
14	Planning and Programme Implementation 5475-800-01 Plan Assistance	1,000.00	890.00	89.00	Not stated
15	General Administration Department 2053-094-05 Sub-Division, Siaha	234.75	143.60	61.17	Not stated

Appendices

Grant No.	Number and details of Grant/ Scheme	Total Provision	Details of Surrender		Reasons/ Remarks
			Amount	Per cent	
16	Home 2055-115-01 Modernisation/ CSS	1,010.04	559.37	55.38	Due to non-finalisation of tendering process for procurement of equipment/ materials during 2017-18 (₹ 549.04 lakh under machinery and equipment) and specific reasons for ₹ 1,033 lakh not stated)
	2055-001-01 Direction	586.09	388.03	66.21	Due to non-completion of implementation process of nationwide emergency response system and non-completion of setting up of cyber-forensic-lab-cum-training centre towards implementation of project cyber crime prevention against women and children (CCPWC)
17	Food, Civil Supplies and Consumer Affairs 3456-800-05 Computerisation of TPDS (CSS)	291.33	250.73	86.06	Due to non-availability of expenditure sanction
	2408-01-800-03 Annapurna (NSAP)/ CSS	31.00	31.00	100.00	Due to non-receipt of allocation of rice from the Government of India
	3456-800-06 SMS for Computerisation of TPDS	27.30	27.30	100.00	Due to non-availability of expenditure sanction
20	School Education 2202-01-112-03 Government Elementary (MDM)	1,327.58	667.35	50.27	Due to wrong allocation of central fund (advance)
21	Higher and Technical Education 2203-105-04 Mizoram Polytechnic, Kolasib/ CSS	301.00	301.00	100.00	Due to technical and administrative reasons
	2203-105-05 Mizoram Polytechnic, Champhai/ CSS	300.00	300.00	100.00	
	2203-105-06 Mizoram Polytechnic, Mamit/ CSS	300.00	300.00	100.00	
22	Sports and Youth Services 2204-102-06 National Service Scheme (CSS)	127.20	95.44	75.03	Reasons thereof under grants-in-aid non salary, not stated and for remaining amount under salaries and medical treatment, stated to be due to normal savings
	2204-104-02 Mizoram Olympic Association	30.00	25.00	83.33	Not stated

Grant No.	Number and details of Grant/ Scheme	Total Provision	Details of Surrender		Reasons/ Remarks
			Amount	Per cent	
24	Medical and Public Health Services				
	2210-06-003-01 ANM School, Lawngtlai/ CSS	122.90	122.90	100.00	Due to non-receipt of Government sanction
	2210-06-003-05 GNM School, Champhai/ CSS	100.00	100.00	100.00	Due to non-functioning of GNM School
	2210-06-101-05 SMS for Trauma Centre	72.00	72.00	100.00	Due to non-receipt of Government sanction
	2210-06-003-01 ANM School, Lawngtlai	21.69	21.69	100.00	
	2210-05-105-05 Establishment of MIMER	14.75	7.55	51.19	Due to non-payment of ACP arrear
	4210-80-800-89 New Economic Development Policy (NEDP)	5,657.00	4,014.96	70.97	Due to wrong provision and non-receipt of Government sanction
	4210-04-101-05 Strengthening of Trauma Centre/ CSS	2,351.70	1,687.20	71.74	Due to less estimate for construction of Trauma Centre and non-functioning of Trauma Centre
	4210-04-101-05 SMS for Trauma Centre	158.70	158.70	100.00	Due to less estimate for construction of Trauma Centres
28	Labour, Employment, Skill Development and Entrepreneurship				
	2230-03-101-02 Skill Development Mission/ CSS	1,500.00	1,271.36	84.76	Not stated
	2230-03-800-89 New Economic Development Policy (NEDP)	405.00	400.00	98.77	
2230-02-101-01 Employment Exchange (CSS)	29.92	25.70	85.90		
29	Social Welfare				
	2235-03-101-01 Old Age Pension/ CSS	2,390.18	1,383.32	57.88	Due to budget allotment being much higher than the actual requirement as released by the Government of India
	2235-02-103-07 Indira Gandhi Matritva Sahyog Yojana (IGMSY)/ CSS	287.00	287.00	100.00	Due to discontinuation of the scheme Indira Gandhi Matritva Sahyog Yojana (IGMSY) and stoppage of the release of fund thereby from the Government of India
	2235-02-103-15 Maternity Benefit Programme (MBP)/ CSS	293.85	170.96	58.18	Reasons stated thereof, not tenable
	2235-02-109-01 Vocational Training Centre (CSS)	159.92	158.00	98.80	Due to non-release of fund from the Government of India
	2235-02-102-08 Protection of Child right	41.07	27.07	65.91	Due to non-filling up of post

Appendices

Grant No.	Number and details of Grant/ Scheme	Total Provision	Details of Surrender		Reasons/ Remarks
			Amount	Per cent	
31	Agriculture 2401-800-77 Rashtryia Krishi Vikas Yojana (RKVY)/ CSS	2,200.00	1,772.93	80.59	Due to less release of fund by the Government of India as expected and specific reasons for the rest amount not stated
	2401-108-02 National Oilseeds and Oil Palm Mission/ CSS	1,165.20	6,67.14	57.26	Due to less release of fund from the Government of India.
	2401-800-10 Global Environment Facility (GEF)/ CSS	25.00	25.00	100.00	Due to non-release of fund from the Government of India
32	Horticulture 2401-119-12 National Mission on Medicinal Plants (NMMP)/ CSS	43.81	43.81	100.00	Due to non-release of fund from the Government of India
37	Co-operation 7610-201-02 House Building Advances to Government Servants	30.00	30.00	100.00	Due to late receipt of allocation order
38	Rural Development 2575-01-101-01 BADP under RD Department/ CSS	42.08	22.45	53.35	Specific reasons not stated
	4515-800-89 New Economic Development Policy (NEDP)	2,210.00	1,600.01	72.40	
39	Power 4801-05-800-07 Power Project under NABARD	665.00	665.00	100.00	Due to non-according of expenditure sanction from the Government of Mizoram
40	Commerce and Industries 2851-103-06 National Handloom Development Programme/ CSS	1,665.92	1,665.92	100.00	Due to non-release of fund from the Government of India
	4435-80-800-89 New Economic Development Policy (NEDP)	5,700.00	3,500.00	61.40	Due to fund required for other priority project which was as per the decision of the core committee of new economy development policy
	4851-800-89 New Economic Development Policy (NEDP)	468.55	328.55	70.12	Not stated
45	Public Works 4070-800-01 Construction of New Circuit House at Mamit District (Voted)	250.00	250.00	100.00	Due to oversight of LOC
	5054 -04-377-15 Construction of Jeepable Road from Tlanghthankhuma's House to Chanmari (Voted)	30.00	30.00	100.00	Due to non-receipt of expenditure sanction

Grant No.	Number and details of Grant/ Scheme	Total Provision	Details of Surrender		Reasons/ Remarks
			Amount	Per cent	
46	Urban Development and Poverty Alleviation 2217-01-001-01 Direction (CSS)	180.00	180.00	100.00	Not stated
47	Minor Irrigation 2705-800-02 On Farm Development/ AIBP (CSS)	950.00	950.00	100.00	Due to non-release of central assistance by the Government of India
	4702-101-03 River Diversion (AIBP)/ CSS	2,000.00	1,607.72	80.39	
	4702-800-04 Repair, Renovation and Re-construction (AIBP/ PMKSY)/ CSS	400.00	400.00	100.00	
	4702-800-05 SMS for Repair, Renovation and Re-Construction	10.24	10.24	100.00	
48	Information and Communication Technology 3275-800-02 Capacity Building under E-Governance (NeGAP)/ CSS	1,216.00	1,216.00	100.00	Due to non-release of fund for NeGAP
Total		40,817.79	30,336.88	74.32	

Source: Appropriation Accounts, 2017-18

Appendices

APPENDIX 2.4 Surrenders in excess of actual savings (₹ 10 lakh and above)

(Reference: Paragraph-2.3.6)

(₹ in lakh)					
Sl. No.	Number and Name of the grant/ appropriation	Total grant/ appropriation	Saving	Surrender	Amount surrendered in excess
Revenue (Voted)					
1.	14-Planning and Programme Implementation	8,846.29	160.17	212.71	52.54
2.	16-Home	59,668.41	4,789.80	4,895.06	105.26
3.	28- Labour, Employment, Skill Development and Entrepreneurship	3,083.09	1,783.15	1,808.47	25.32
Total of Revenue		71,597.79	6,733.12	6,916.24	183.12
Capital (Voted)					
1.	40- Commerce and Industries	6,245.55	3,828.55	3,848.55	20.00
Total of Capital		6,245.55	3,828.55	3,848.55	20.00
Grant Total		77,843.34	10,561.67	10,764.79	203.12

Source: Appropriation Accounts, 2017-18

APPENDIX 2.5 Unexplained surrender of more than ₹ 10 lakh

(Reference: Paragraph-2.3.6)

(₹ in lakh)

Sl. No.	Grant No.	Grant Name and Major Head	Total Grant	Expenditure	Surrender
1.	1	Legislative Assembly 7610-201-01 House Building Advances to MLAs (Voted)	20.00	20.00	20.00
2.	4	Law and Judicial 2014-105-02 District Judge, Aizawl (Voted)	681.50	662.66	100.19
		2014-105-08 Administration Lawngtlai (Voted)	45.00	45.08	28.50
		2014-105-04 District Judge, Mamit (Voted)	43.55	45.65	27.62
3.	6	Land Revenue and Settlement 2029-103-01 Maintenance of Land Records	675.68	675.67	202.95
		2506-800-89 New Economic Development Policy (NEDP)	0.00	0.00	200.00
		2029-102-01 Survey and Settlement Operations	634.25	611.41	148.70
		2029-001-02 Administration	319.18	318.75	153.05
		2029-001-01 Direction	525.95	525.90	111.90
4.	9	Finance 2052-92-99 Capacity Development for FMU/ FMC (SAL/ TA-EAP)	92.05	92.05	1,483.63
		2054-095-02 District Treasury	1,237.86	1,233.79	230.39
		2052-092- New Economic Development Policy (NEDP)	20.30	20.30	179.70
		2054-095-01 Direction	1,254.72	1,252.83	87.05
		2030-01-101-01 Judicial Stamp	5.77	3.17	12.31
5.	13	Personnel and Administrative Reforms 2070-800-89 New Economic Development Policy (NEDP)	71.20	71.20	128.80
		2070-003-01 Direction (A.T.I.)	238.63	238.63	35.10
		2070-003-02 Strengthening of Administrative Training Institute	2.19	2.12	3.00
6.	14	Planning and Programme Implementation 5475-800-01 Plan Assistance	110.00	110.00	890.00
7.	15	General Administration Department 2053-093-03 D.C., Siaha	362.12	361.87	193.44
		2053-094-05 Sub-Division, Siaha	91.15	91.15	143.60
		2070-115-03 Circuit and Guest House, Siaha	32.45	32.42	27.83
		3053-60-101-01 Communication	723.32	723.41	24.23
		2053-093-06 D.C., Kolasib	380.65	380.65	22.23
		2015-103-01 Preparation and Printing of E. Roll	367.36	367.36	17.61
		2053-094-11 Sub Division, Kolasib	16.90	16.90	14.34

Appendices

Sl. No.	Grant No.	Grant Name and Major Head	Total Grant	Expenditure	Surrender
8.	16	Home			
		2055-001-01 Direction	2,266.83	2,261.35	21.08
		2055-104-06 3 rd I.R. Bn.	3,225.60	3,225.32	383.29
		2055-104-07 1st Battalion MAP	3,350.70	3,350.56	308.56
		2055-104-02 2 nd Battalion MAP	3,414.17	3,414.21	248.16
		2055-104-04 1 st I.R. Bn	2,825.29	2,826.65	271.23
		2055-104-05 2 nd I.R. Bn	3,090.21	3,096.05	254.74
		2055-109-05 D.E.F., Mamit	855.56	855.56	238.66
		2055-104-03 3 rd Battalion MAP	3,487.48	3,486.31	200.15
		2055-109-07 D.E.F., Serchhip	610.92	610.92	156.77
		2055-109-04 D.E.F., Champhai	838.51	899.39	197.30
		2235-01-200-01 Direction S.S. and A. Board	195.48	195.48	91.45
		2055-109-02 D.E.F., Lunglei	1,487.31	1,487.31	145.56
		2055-109-01 D.E.F., Aizawl	965.61	965.61	66.28
		2070-108-01 Fire and Emergency Services	1,086.71	1,086.70	31.82
		2235-01-200-02 Administration of S.S and A. Board	94.46	165.48	32.24
		2055-109-06 D.E.F., Aizawl	3,038.77	3,038.76	133.01
		2055-114-01 Wireless Organisation	3,902.30	3,902.30	68.87
		2055-104-08 5 th IR Bn.	2,892.76	2,892.76	86.23
		2055-109-08 D.E.F., Lawngtlai	800.17	800.17	54.20
		2055-104-03 D.E.F., Siaha	822.70	822.70	43.97
		2055-101-05 DSB, Lunglei	32.56	32.56	14.37
2055-104-03 D.E.F., Kolasib	996.70	996.69	26.89		
2055-101-05 DBS, Siaha	57.47	57.44	10.81		
2055-101-06 VIP Security	1,461.46	1,461.46	16.12		
9.	18	Printing and Stationery			
		2058-101-01 Forms and Stationery	215.36	162.40	28.05
		2058-103-01 Government Presses	1,304.26	1,304.13	34.06
10.	20	School Education			
		2202-02-105 Teachers Training	1,545.94	1,551.68	972.89
		2202-02-004-01 SCERT	556.74	556.74	51.02
11.	21	Higher and Technical Education			
		2202-03-107-06 Post-Matric Scholarship for ST Students (CSS)	4,267.52	4,267.52	1,197.75
		2202-03-103-01 Government College	11,616.60	11,457.68	368.06
		2203-105-01 Mizoram Polytechnic	563.25	552.30	85.78
		2202-03-103-03 Government Zirtiri Residential Science College	857.64	870.26	68.42
		2202-03-103-02 College of Teacher Education (CSS)	72.31	72.30	46.81
		2202-05-102-01 Mizoram Hindi Training Institute	147.35	154.89	43.26
		2202-03-103-05 Rashtriya Utcharat Shiksha Abhiyan (RUSA) (CSS)	3,223.07	3,223.07	33.80
2202-03-103-02 College of Teacher Education	288.14	320.88	45.85		

Sl. No.	Grant No.	Grant Name and Major Head	Total Grant	Expenditure	Surrender
12.	22	Sports and youth Services			
		2204-102-06 National Service Schemes (CSS)	31.76	31.76	84.60
		2204-001-01 Direction	535.29	535.25	22.73
		2204-104-02 Mizoram Olympic Association	5.00	5.00	25.00
		2204-001-02 District Office, Lunglei	77.58	77.56	21.28
13.	23	Art and Culture	84.91	83.27	36.72
		2205-105-02 District Library			
		2205-001-01 Direction	364.07	364.06	25.71
		2205-102-03 Tribal Research Institute	69.67	77.47	18.02
14.	24	Medical and Public Health Services	211.45	211.45	70.86
		2211-001-02 Administration/ CSS			
		2210-06-101-03 National T.B. Control Programme	449.96	443.65	11.58
15.	25	Water Supply and Sanitation	19,210.65	18,341.21	2,257.00
		2215-01-001-02 Administration			
		2215-01-001-01 Direction (SE)	1,016.67	1,015.10	208.00
16.	26	Information and Public Relations	202.25	198.26	45.07
		2251-092-01 State Information Commission			
17.	28	Labour, Employment, Skill Development and Entrepreneurship	228.64	228.63	1,271.36
		2230-03-101-02 Skill Development Mission/ CSS			
		2230-03-800-89 New Economic Development Policy (NEDP)	5.00	5.00	400.00
		2230-003-01 Industrial Training Institute	421.46	421.11	38.31
		2230-02-101-01 Employment Exchange (CSS)	4.22	4.22	25.70
		2230-02-101-01 Employment Exchange	212.82	212.81	24.47
		2230-001-01 Direction	173.87	173.86	18.73
18.	31	Agriculture	427.07	427.07	493.43
		2401-800-77 Rashtryia Krish Vikas Yojana (RKVY)/ CSS			
		4401-800-89 New Economic Development Policy (NEDP)	6,642.41	6,642.41	2,312.59
19.	34	Animal Husbandry and Veterinary	221.59	227.50	128.41
		2403-101-09 Control of Animal Disease/ CSS			
		2403-101-01 Hospital and Dispensary	2,039.80	2,015.62	37.31
		2403-103-01 Poultry Development	231.04	224.61	24.13
		2403-001-01 Direction	401.20	394.63	12.27
		2403-101-03 Rinder Pest Eradication Programme	91.85	91.93	26.21
		2403-109-01 Vety. Extension Research and Training	91.48	89.85	20.32
		2403-101-07 State Vety. Council	22.61	22.66	14.84
		2403-102-01 Cattle Development	299.12	314.94	27.51
		2403-105-01 Piggery Development	261.19	523.94	60.19

Appendices

Sl. No.	Grant No.	Grant Name and Major Head	Total Grant	Expenditure	Surrender
20.	36	Environment, Forests and Climate Change			
		2406-01-102-07 Natural Afforestation Programme/ CSS	579.73	579.73	437.28
		2406-01-001-02 Administration	2,720.58	2,720.38	182.80
		2406-02-110-01 Preservation of Wildlife	622.04	622.05	68.26
		2406-01-001-01 Direction	1,512.02	1,512.00	96.65
		2406-01-005-02 W.P.O	203.17	203.18	54.09
		2406-01-005-01 Forest Resource Survey	65.62	65.62	12.65
		2406-01-101-01 Forest protection	108.95	108.95	10.50
21.	37	Co-operation			
		6425-108-01 Consumer Co-operative Societies/ NCDC	454.60	454.59	92.95
		6425-001-01 Consumer Co-operative Societies/ NCDC (ICDP)	499.11	499.11	60.89
22.	38	Rural Development			
		2515-001-03 Block Level Administration	1,339.70	1,315.87	139.45
		2515-001-02 Administration	495.48	472.62	114.62
		2515-001-01 Direction	585.03	581.91	103.53
		2501-01-001-02 Administration of R.D. Programme	451.45	451.40	69.26
		2575-01-101-01 BADP under RD Department/ CSS	19.63	19.62	22.45
		2501-01-001-01 SLMC and Internal Audit	94.24	93.89	17.68
		4515-800-89 New Economic Development Policy (NEDP)	609.99	609.99	1,600.01
23.	40	Commerce and Industries			
		4851-800-89 New Economic Development Policy (NEDP)	140.00	140.00	328.55
24.	41	Sericulture			
		2851-107-02 Administration	1,369.17	1,380.41	331.15
25.	42	Transport			
		3055-001-01 Direction	605.72	605.72	115.64
		3055-001-03 General Administration	693.42	677.28	49.07
		3055-001-02 Administration	967.80	967.80	12.46
		5055-800-89 New Economic Development Policy (NEDP)	320.00	319.99	180.00
26.	46	Urban Development and Poverty Alleviation			
		2217-01-001-01 Direction (CSS)	0.00	0.00	180.00
		2217-01-051-01 NERUDP/ EAP	459.16	459.15	118.47
		2217-001-01 Direction (TCP)	188.05	188.02	64.42
		2217-03-001-01 Direction (TCP)	225.12	222.75	88.57
		2217-01-192-02 General Performance Grants to ULB (FC)	471.00	471.00	63.00
		2217-01-800-02 Administration (Sanitation)	544.35	546.53	42.73
		2015-101-01 State Election Commission	197.17	196.05	18.43
		2217-01-001-02 Administration	239.83	241.90	20.77
		2217-01-001-01 Direction	520.72	522.98	18.97
Total			1,25,747.17	1,24,983.88	23,041.33

Source: Appropriation Accounts, 2017-18

APPENDIX 2.6 Details of savings not surrendered (₹ 10 lakh and above)

(Reference: Paragraph-2.3.8)

(₹ in lakh)

Sl. No.	Number and Name of Grants/ Appropriation	Savings	Surrender	Savings not surrendered
Revenue (Voted)				
1.	4-Law and Judicial	241.15	193.13	48.02
2.	6-Land Revenue and Settlement	1,031.72	865.96	165.76
3.	9-Finance	6,914.88	2,000.36	4,914.52
4.	15-General Administration Department	1,394.36	790.77	603.59
5.	18-Printing and Stationery	119.84	66.75	53.09
6.	20-School Education	6,371.40	5,526.20	845.20
7.	21-Higher and Technical Education	3,036.60	2,899.62	136.98
8.	24-Medical and Public Health Services	12,426.70	10,633.79	1,792.91
9.	25-Water Supply and Sanitation	2,892.42	2,465.00	427.42
10.	26-Information and Public Relations	154.21	141.41	12.80
11.	34-Animal Husbandry and Veterinary	855.31	370.32	484.99
12.	38-Rural Development	7,383.88	7,333.66	50.22
13.	39-Power	972.27	962.27	10.00
14.	42-Transport	223.07	212.76	10.31
15.	45-Public Works	1,492.59	1,312.28	180.31
16.	46-Urban Development and Poverty Alleviation	779.52	683.83	95.69
Revenue (Charged)				
17.	49-Public Debt	4,365.61	0.00	4,365.61
Capital (Voted)				
18.	9-Finance	72,878.45	0.00	72,878.45
19.	14-Planning and Programme Implementation	935.00	890.00	45.00
20.	15-General Administration Department	668.58	0.00	668.58
21.	16-Home	930.01	0.00	930.01
22.	17-Food, Civil Supplies and Consumer Affairs	4,505.37	0.31	4,505.06
23.	18-Printing and Stationery	30.00	0.00	30.00
24.	24-Medical and Public Health Services	6,131.51	5,277.99	853.52
25.	25-Water Supply and Sanitation	2,202.75	0.00	2,202.75
26.	26- Information and Public Relations	12.00	0.00	12.00
27.	48-Information and Communication Technology	25.00	0.00	25.00
Capital (Charged)				
28.	49-Public Debt	2,217.50	0.00	2,217.50
Total		1,41,191.70	42,626.41	98,565.29

Source: Appropriation Accounts, 2017-18

Appendices

APPENDIX 2.7 Statement of various grants/ appropriations where expenditure against the approved provision was more than ₹ one crore each or more than 33 per cent of the total provision

(Reference: Paragraph-2.3.9)

(₹ in lakh)

Sl. No.	Grant No.	Name of the Grant/ Appropriation with Major or Minor heads	Total Grant/ Appropriation	Expenditure		Percentage
				Total	Excess	
Revenue (Voted)						
1.	15	General Administration Department	412.04	515.55	103.51	25.12
		2070-115-06 Circuit and Guest House, Calcutta				
		2070-115-12 Circuit and Session House, Bangalore	33.80	47.66	13.86	41.01
2.	16	Home 2235-01-200-02 Administration of S.S. and A. Board	94.46	165.58	71.12	75.29
3.	20	School Education 2202-02-109-01 Government Secondary School	12,818.19	13,085.36	267.17	2.08
		4202-01-800-07 Construction of Teachers Training Complex/ NLCPR	10.00	1,050.00	1,040.00	10,400.00
4.	34	Animal Husbandry and Veterinary 2403-105-01 Piggery Development	261.19	523.94	262.75	100.60
5.	46	Urban Development and Poverty Alleviation Bye Election to Village Councils	53.88	82.33	28.45	52.80
Total of Revenue			13,683.56	15,470.42	1,786.86	13.06
Capital (Voted)						
6.	45	Public Works 4070-800-89 New Economic Development Policy (NEDP)	1,600.00	2,200.00	600.00	37.50
Capital (Charged)						
7.	99	Public Debt 6003-111-01 National Small Savings Fund	967.15	1,501.75	534.60	55.28
Total of Capital			2,567.15	3,701.75	1,134.60	44.20
Grant Total			16,250.71	19,172.17	2,921.46	17.98

Source: Appropriation Accounts, 2017-18

APPENDIX 2.8 Unnecessary supplementary provision (₹ 10 lakh and above)

(Reference: Paragraph-2.3.11)

(₹ in lakh)

Sl. No.	Number and Name of the Grant	Original Provision	Actual Expenditure	Savings out of Original Provision	Supplementary Provision
A. Revenue (Voted)					
1.	3-Council of Ministers	567.20	477.93	89.27	15.51
2.	6-Land Revenue and Settlement	3,185.18	2,478.86	706.32	325.40
3.	7-Excise and Narcotics	3,140.01	3,019.06	120.95	250.32
4.	9-Finance	93,506.68	87,799.14	5,707.54	1,207.34
5.	11-Secretariat Administration	11,391.00	9,659.94	1,731.06	402.24
6.	13-Personnel and Administrative Reforms	488.69	367.69	121.00	48.90
7.	16-Home	56,557.09	54,878.61	1,678.48	3,111.32
8.	26-Information and Public Relations	1,436.25	1,369.49	66.76	87.45
9.	28-Labour and Employment	2,961.65	1,299.94	1,661.71	121.44
10.	41-Sericulture	1,827.61	1,624.67	202.94	138.69
11.	47-Minor Irrigation and Water Resources	2,040.80	1,139.66	901.14	107.49
12.	48-Information and Communication Technology	1,832.16	778.29	1,053.87	162.62
Total of Revenue (Voted)		1,78,934.32	1,64,893.28	14,041.04	5,978.72
B. Revenue (Charged)					
13.	4- Law and Judicial	793.22	772.40	20.82	102.67
14.	49-Public Debt	42,606.39	38,620.09	3,986.30	379.31
Total of Revenue (Charged)		43,399.61	39,392.49	4,007.12	481.98
C. Capital (Voted)					
15.	9-Finance	73,075.45	1,967.00	71,108.45	1,770.00
16.	14-Planning and Programme Implementation	500.00	170.00	330.00	605.00
17.	21- Higher and Technical Education	1,000.00	626.41	373.59	1,028.00
18.	31-Agriculture	9,855.00	6,826.31	3,028.69	2,285.00
19.	32-Horticulture	300.00	50.00	250.00	50.00
20.	40-Commerce and Industries	6,168.55	2,417.00	3,751.55	77.00
21.	42-Transport	500.00	359.99	140.01	40.00
22.	47-Minor Irrigation and Water Resources	4,139.00	1,935.76	2,203.24	313.60
Total of Capital (Voted)		95,538.00	14,352.47	81,185.53	6,168.60
Grand Total (A+B+C)		3,17,871.93	2,18,638.24	99,233.69	12,629.30

Source: Appropriation Accounts, 2017-18

Appendices

APPENDIX 2.9 Excessive/ Inadequate supplementary provision (₹ one crore and above)

(Reference: Paragraph-2.3.12)

(₹ in lakh)

Sl. No.	Number and Name of the Grant	Details of Budget Provisions			Expenditure	Supplementary Provision	
		Original	Supplementary	Total		Excess (+)/ Less (-)	Per cent
A. Revenue (Voted)							
1.	4-Law and Judicial	2,044.59	696.91	2,741.50	2,500.35	241.15	34.60
2.	6-Land Revenue and Settlement	3,185.18	325.40	3,510.58	2,478.86	325.40	100.00
3.	7-Excise and Narcotics	3,140.01	250.32	3,390.33	3,019.06	250.32	100.00
4.	9-Finance	93,506.68	1,207.34	94,714.02	87,799.14	1,207.34	100.00
5.	11-Secretariat Administration	11,391.00	402.24	11,793.24	9,659.94	402.24	100.00
6.	14-Planning and Programme Implementation	7,651.25	1,195.04	8,846.29	8,686.12	160.17	13.40
7.	15-General Administration Department	7,808.03	1,923.39	9,731.42	8,337.06	1,394.36	72.49
8.	16-Home	56,557.09	3,111.32	59,668.41	54,878.61	3111.32	100.00
9.	17-Food, Civil Supplies and Consumer Affairs	6,781.10	2,279.03	9,060.13	8,192.17	867.96	38.08
10.	18-Printing and Stationery	1,330.48	457.28	1,787.76	1,667.92	119.84	26.21
11.	20-School Education	96,886.97	8,774.60	1,05,661.57	99,290.17	6,371.40	72.61
12.	21-Higher and Technical Education	18,044.88	7,857.83	25,902.71	22,866.11	3,036.60	38.64
13.	22-Sports and Youth Services	1,806.84	929.42	2,736.26	2,561.53	174.73	18.80
14.	24-Medical and Public Health Services	42,522.01	16,881.41	59,403.42	46,976.72	12,426.70	73.61
15.	25-Water Supply and Sanitation	15,431.74	8,811.86	24,243.60	21,351.18	2,892.42	32.82
16.	28-Labour and Employment	2,961.65	121.44	3,083.09	1,299.94	121.44	100.00
17.	29-Social Welfare	12,727.39	4,450.80	17,178.19	14,136.94	3,041.25	68.33
18.	31-Agriculture	8,397.71	11,668.12	20,065.83	17,336.83	2,729.00	23.39
19.	32-Horticulture	6,955.18	1,410.15	8,365.33	7,928.70	436.63	30.96
20.	34-Animal Husbandry and Veterinary	5,507.20	1,048.37	6,555.57	5,700.26	855.31	81.58
21.	38-Rural Development	30,780.08	8,252.82	39,032.90	31,649.02	7,383.88	89.47
22.	39-Power	37,977.65	14,131.20	52,108.85	51,136.58	972.27	6.88
23.	40-Commerce and Industries	7,174.08	2,581.38	9,755.46	7,515.66	2,239.80	86.77
24.	41-Sericulture	1,827.61	138.69	1,966.30	1,624.67	138.69	100.00
25.	42-Transport	3,880.41	292.63	4,173.04	3,949.97	223.07	76.23

Sl. No.	Number and Name of the Grant	Details of Budget Provisions			Expenditure	Supplementary Provision	
		Original	Supplementary	Total		Excess (+)/ Less (-)	Per cent
26.	45-Public Works	38,785.48	4,890.14	43,675.62	42,183.03	1,492.59	30.52
27.	46-Urban Development and Poverty Alleviation	7,598.79	3,091.40	10,690.19	9,910.67	779.52	25.22
28.	47-Irrigation and Water Resources	2,040.80	107.49	2148.29	1139.66	107.49	100.00
29.	48-Information and Communication Technology	1,832.16	162.62	1,994.78	778.29	162.62	100.00
30.	99-Public Debt	42,606.39	379.31	42,985.70	38,620.09	379.31	100.00
Total for Revenue (Voted)		5,79,140.43	1,07,829.95	6,86,970.38	6,15,175.25	54,044.82	
B. Revenue (Charged)							
31.	4-law and Judicial	793.22	102.67	895.89	772.40	102.67	100.00
Total for Revenue (Charged)		793.22	102.67	895.89	772.40	102.67	
C. Capital (Voted)							
32.	9-Finance	73,075.45	1,770.00	74,845.45	1,967.00	1,770.00	100.00
33.	14-Planning and Programme Implementation	500.00	605.00	1,105.00	170.00	605.00	100.00
34.	15-General Administration Department	0.00	1,307.00	1,307.00	638.42	668.58	51.15
35.	16-Home	1,273.00	1,933.54	3,206.54	2,276.53	930.01	48.10
36.	17-Food, Civil Supplies and Consumer Affairs	18,747.60	8,465.00	27,212.60	22,707.23	4,505.37	53.22
37.	20-School Education	1,806.00	702.87	2,508.87	3,547.27	- 1,038.40	- 147.74
38.	21-Higher and Technical Education	1,000.00	1,028.00	2,028.00	626.41	1,028.00	100.00
39.	24-Medical and Public Health Services	3,700.00	10,240.69	13,940.69	7,809.18	6,131.51	59.87
40.	25-Water Supply and Sanitation	4,309.55	6,175.19	10,484.74	8,281.99	2,202.75	35.67
41.	31-Agriculture	9,855.00	2,285.00	12,140.00	6,826.31	2,285.00	100.00
42.	37-Co-operation	842.00	150.00	992.00	869.05	122.95	81.97
43.	38-Rural Development	5,631.00	2,151.14	7,782.14	6,123.58	1,658.56	77.10
44.	39-Power	4,460.00	18,197.19	22,657.19	21,495.47	1,161.72	6.38
45.	43-Tourism	800.00	7,085.48	7,885.48	7,676.58	208.90	2.95
46.	45-Public Works	42,814.00	32,082.28	74,896.28	75,108.41	- 212.13	- 0.66
47.	46-Urban Development and Poverty Alleviation	28,962.64	3,571.74	32,534.38	31,830.25	704.13	19.71
48.	47-Irrigation and Water Resources	4,139.00	313.60	4,452.60	1,935.76	313.6	100.00
Total for Capital (Voted)		2,01,915.24	98,063.72	2,99,978.96	1,99,889.44	23,045.55	
Grand Total		7,81,848.89	2,05,996.34	9,87,845.23	8,15,837.09	77,193.04	

Source: Appropriation Accounts, 2017-18

Appendices

APPENDIX 2.10 Excessive/ Inadequate/ Insufficient re-appropriation of funds (₹ 10 lakh and above)

(Reference: Paragraph-2.3.13)

(₹ in lakh)					
Sl. No.	Grant No.	Description	Major Head	Re-appropriation	Final Excess(+)/ Saving (-)
1.	9	Finance			
		01-117-01 Government Contribution	2071	(-) 1,810.00	(-) 13.87
		01-101-01 Pension	2071	1,810.00	(+) 57.66
2.	16	Home 109-07-04 D.E.F. Champhai	2055	(+) 25.21	(+) 60.88
3.	18	Printing and Stationery 101-01 Forms and Stationery	2058	(+) 0.02	(-) 52.96
4.	20	School Education			
		01-104-01 Inspection	2202	(-) 397.22	(-) 33.15
		01-101-01 Government Primary School	2202	570.94	(-) 957.16
		02-109-02 Government Special Model School	2202	(-) 12.32	(-) 11.43
		80-004-01 Statistical and Educational Survey	2202	(-) 24.82	(+) 10.15
		05-102-04 Mizoram Instt. of Comprehensive Edn.	2202	(-) 23.78	(+) 11.54
		02-109-01 Government Secondary School	2202	477.59	(+) 267.17
		01-101-02 Government Middle School	2202	447.77	(-) 240.64
		02-109-03 Government Higher Secondary School	2202	71.98	(+) 70.17
5.	21	Higher and Technical Education			
		03-103-01 Government College	2202	(-) 7.16	(-) 158.92
		105-01 Mizoram Polytechnic	2203	(-) 27.54	(-) 10.95
		03-103-03 Government Zirtiri Res. Science College	2202	(+) 7.16	(+) 12.62
		105-02 Women Polytechnic, Aizawl	2203	27.54	(+) 15.59
6.	24	Medical and Public Health Services			
		03-103-01 Primary Health Centres	2210	(-) 97.30	(-) 123.59
		01-110-01 Hospital and Dispensaries	2210	(-) 50.06	(-) 16.25
		01-110-04 Referral Hospital	2210	(-) 14.32	(-) 20.55
		03-102-01 Subsidiary Health Centre	2210	98.65	(-) 138.50
		01-001-02 Administration	2210	(-) 8.21	(-) 96.73
		06-101-08 National Malaria Eradication Prog.	2210	(+) 0.45	(-) 10.62
		01-001-01 Direction	2210	40.90	(+) 66.53
		06-101-04 Control of Epidemic	2210	38.06	(+) 18.56
7.	25	Water Supply and Sanitation			
		01-001-02 Administration	2215	(-) 10.00	(-) 869.44
		01-001-01 Direction (SE)	2215	10.00	(+) 11.76
8.	34	Animal Husbandry and Veterinary			
		001-02 Administration	2403	8.50	(-) 30.68
		105-01 Piggery Development	2403	(-) 5.56	(+) 262.75
9.	41	Sericulture			
		107-02 Administration	2851	(-) 0.82	(+) 11.24
		107-01 Direction	2851	(-) 0.89	(-) 12.74
10.	42	Transport 001-03 General Administration	3055	(-) 7.79	(-) 16.14

Source: Appropriation Accounts, 2017-18

APPENDIX 2.11 Year-wise break-up of outstanding DCC Bills as on 31 March 2018

(Reference: Paragraph-2.4.1)

(₹ in crore)

Year	Opening balance as on 1 st April			Amount drawn in AC Bills during the year			Amount adjusted through DCC Bills			Amount Outstanding as on 31 st March		
	Year	No.	Amount	Year	No.	Amount	Year	No.	Amount	Year	No.	Amount
2013-14	Upto 2011-12	1424	1,215.18	Upto 2011-12	0	0.00	Upto 2011-12	1401	1,199.05	Upto 2012-13	26	16.32
	2012-13	68	0.28	2012-13	0	0.00	2012-13	65	0.09			
	2013-14	0	0.00	2013-14	95	21.58	2013-14	91	11.19	2013-14	4	10.39
Total	1492	1,215.46	Total	95	21.58	Total	1557	1,210.33	Total	30	26.71	
2014-15	Upto 2012-13	26	16.32	Upto 2012-13	0	0.00	Upto 2012-13	17	14.99	Upto 2013-14	9	1.33
	2013-14	4	10.39	2013-14	0	0.00	2013-14	4	10.39			
	2014-15	0	0.00	2014-15	61	144.28	2014-15	33	83.48	2014-15	28	60.8
Total	30	26.71	Total	61	144.28	Total	54	108.86	Total	37	62.13	
2015-16	Upto 2013-14	9	1.33	Upto 2013-14	0	0.00	Upto 2013-14	0	0.00	Upto 2014-15	33	17.50
	2014-15	28	60.8	2014-15	0	0.00	2014-15	4	44.63			
	2015-16	0	0.00	2015-16	49	164.56	2015-16	45	154.36	2015-16	4	10.20
Total	37	62.13	Total	49	164.56	Total	49	198.99	Total	37	27.70	
2016-17	Upto 2014-15	33	17.50	Upto 2014-15	0	0.00	Upto 2014-15	2	1.96	Upto 2015-16	32	21.12
	2015-16	4	10.20	2015-16	0	0.00	2015-16	3	4.62			
	2016-17	0	0.00	2016-17	45	141.61	2016-17	36	122.14	2016-17	9	19.47
Total	37	27.70	Total	45	141.61	Total	41	128.72	Total	41	40.59	
2017-18	Upto 2015-16	32	21.12	Upto 2015-16	0	0.00	Upto 2015-16	32	21.12	Upto 2016-17	1	4.71
	2016-17	9	19.47	2016-17	0	0.00	2016-17	8	14.76			
	2017-18	0	0.00	2017-18	35	55.22	2017-18	32	49.87	2017-18	3	5.35
Total	41	40.59	Total	35	55.22	Total	72	85.75	Total	4	10.06	

Source: Finance Accounts, 2013-14 to 2017-18

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