



सत्यमेव जयते

**FINANCE ACCOUNTS  
2014-15**

**Volume I**

**GOVERNMENT OF MIZORAM**



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## **Certificate of the Comptroller and Auditor General of India**

This compilation containing the Finance Accounts of the Government of Mizoram for the year ending 31 March 2015 presents the accounts of the receipts and disbursements of the Government for the year, together with the financial results disclosed by the revenue and capital accounts, the accounts of the public debt and the liabilities and assets as worked out from the balances recorded in the accounts. The Appropriation Accounts of the Government for the year for Grants and Charged Appropriations are presented in a separate compilation.

The Finance Accounts have been prepared under my supervision in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 and have been compiled from the vouchers, challans and initial and subsidiary accounts rendered by the treasuries, offices and departments responsible for the keeping of such accounts functioning under the control of the Government of Mizoram and the statements received from the Reserve Bank of India. Statements Nos. 9 and 10, Annexure to Statement No. 17 (b) Maturity Profile, (c) Interest Rate Profile of Outstanding Loans, Appendix III, IV, VII, VIII, IX, XI, XII and XIII in this compilation have been prepared directly from the information received from the Government of Mizoram/Corporations/Companies/Societies who are responsible to ensure the correctness of such information. Appendix VI has been prepared from the details collected from Central Plan Scheme Monitoring System of Controller General of Accounts.

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



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

On the basis of the information and explanations that my officers required and have obtained, and according to the best of my information as a result of test audit of the accounts and on consideration of explanations given, I certify that, to the best of my knowledge and belief, the Finance Accounts read with the explanatory 'Notes to Accounts' give a true and fair view of the receipts and disbursements for the purpose of the Government of Mizoram for the year 2014-15.

Points of interest arising from study of these accounts as well as test audit conducted during the year or earlier years are contained in my Reports on the Government of Mizoram being presented separately for the year ended 31 March 2015.

Date : 04 DEC 2015  
Place: New Delhi



(SHASHI KANT SHARMA)  
Comptroller and Auditor General of India





## Guide to the Finance Accounts

### A. Broad overview of the structure of Government accounts

1. The Finance Accounts of the State of Mizoram present the accounts of receipts and outgoings of the Government for the year, together with the financial results disclosed by the Revenue and Capital accounts, the accounts of the Public Debt and the liabilities and assets of the State Government as worked out from the balances recorded in the accounts.

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

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

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

**Part II: Contingency Fund:** This Fund is in the nature of an imprest which is established by the State Legislature by law, and is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature. The fund is recouped by debiting the expenditure to the concerned functional major head relating to the Consolidated Fund of the State. The Contingency Fund of the Government of Mizoram for 2014-15 is ₹ 0.10 crore.

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

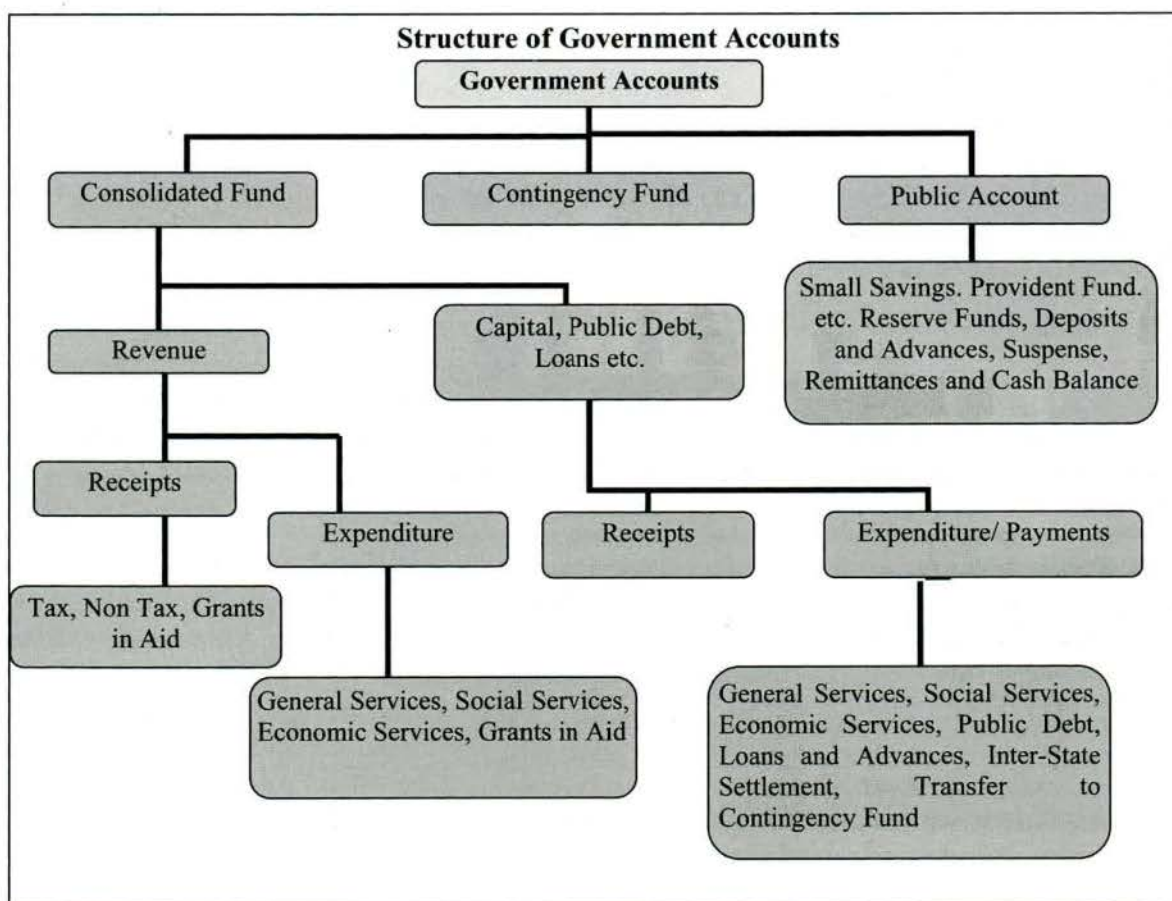
3. Government accounts are presented under a six tier classification, viz., Major Heads (four digits), Sub-Major Heads (two digits), Minor Heads (three digits), Sub-Heads (two characters), Detailed Heads (two to three digits), and Object Heads (two or three digits). Major Heads represent functions of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

4. The main unit of classification in accounts is the Major Head which contains the following coding pattern (according to the List of Major and Minor Heads corrected upto March 2015).

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

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

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



## B. What the Finance Accounts contain

The Finance Accounts are presented in two volumes.

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

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

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

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

#### **Part I of Volume II**

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

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

## Part II of Volume II

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

### C. Ready Reckoner

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

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

**D. Periodical adjustments and Book adjustments:**

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

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

Examples of periodical adjustments and book adjustments are given below:

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

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

## 1 STATEMENT OF FINANCIAL POSITION

(Rupees in crore)

Assets [1]		Reference (Sr. No.)		As at 31 March 2015	As at 31 March 2014
		Notes to Accounts	Statement		
(i)	Cash in Treasuries and Local Remittances	...	...	...	...
(ii)	Departmental balances	...	21 & Annx to St.2	(-)4.77	(-)4.77
(iii)	Permanent Imprest	...	21 & Annx to St.2	[*]	[*]
(iv)	Cash Balance Investments	...	21 & Annx to St.2	(-)1,82.09	(-)2,65.33
(v)	Deposits with Reserve Bank of India	...	Annx to St.2	(-)2,33.45	(-)1,43.73
(vi)	Investments out of Earmarked Funds [2]	3(v)	21 & Annx to St.2	1,80.98	1,61.80
<b>Capital Expenditure</b>					
(i)	Investments in shares of Companies, Corporations, etc.	...	5,16 & 19	25.19	22.27
(ii)	Other Capital Expenditure	...	5,12 & 16	84,99.89	75,75.30
<b>Contingency Fund (un-recouped)</b>					
<b>Loans and Advances</b>					
	Advances with departmental officers	3(iii)	7 & 18	2,19.92	2,49.12
<b>Suspense and Miscellaneous Balances [3]</b>					
	Remittance Balances	...	21	82.81	1,76.45
<b>Cumulative excess of expenditure over receipts</b>					
<b>Grand Total</b>				<b>85,88.48</b>	<b>77,71.11</b>

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

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

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

[\*] ₹ 246/- only.

## I STATEMENT OF FINANCIAL POSITION

(Rupees in crore)

Liabilities/[1]		Reference (Sr. No.)		As at 31 March 2015	As at 31 March 2014
		Notes to Accounts	Statement		
<b>Borrowings (Public Debt)</b>					
(i)	Internal Debt	...	6 & 17	21,35.44	19,27.33
(ii)	Loans and Advances from Central Government				
	Non-Plan Loans	...	6 & 17	41.05	41.05
	Loans for State Plan Schemes	...	6 & 17	2,48.74	2,63.01
	Loans for Central Plan Schemes	...	6 & 17	0.02	0.02
	Loans for Centrally Sponsored Plan Schemes	...	6 & 17	16.77	16.77
	Other loans	...	6 & 17	15.69	15.69
	<b>Contingency Fund (corpus)</b>	3(viii)	21	0.10	0.10
<b>Liabilities on Public Account</b>					
(i)	Small Savings, Provident Fund, etc	...	6 & 21	24,75.22	21,64.49
(ii)	Deposits	...	21	16,04.82	11,71.31
(iii)	Reserve Funds	3(v)	21	1,93.53	1,70.51
(iv)	Remittance Balances	...	...	...	...
(v)	Suspense and Miscellaneous Balance	3(vii)	21	12,11.01	12,08.40
	<b>Cumulative excess of receipts over Expenditure [4]</b>	...	12	6,46.09	7,92.43
<b>Total</b>				<b>85,88.48</b>	<b>77,71.11</b>

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

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



## 2 STATEMENT OF RECEIPTS AND DISBURSEMENTS

(Rupees in crore)

Receipts			Disbursements		
	2014-15	2013-14		2014-15	2013-14
<b>Part -I Consolidated Fund</b>					
<b>Section - A Revenue</b>					
<b>Revenue Receipts</b>	<b>55,11.10</b>	<b>47,64.85</b>	<b>Revenue Expenditure</b>	<b>56,52.44</b>	<b>49,16.98</b>
<b>Tax revenue (raised by the State)</b>	2,66.52	2,29.78	Salaries [1]	20,51.47	19,08.22
<b>Non- tax revenue</b>			Subsidies [1]	2.08	0.74
			Grants-in aid [2]	15,83.81	9,94.37
Interest receipts	19.88	17.93	<b>General Services</b>	11,27.57	10,50.55
Others	2,22.08	1,76.33	Interest Payment and service of debt	3,25.02	3,07.40
<b>Total</b>	<b>2,41.96</b>	<b>1,94.26</b>	Pension	5,45.26	5,24.58
Share of Union Taxes/ Duties	<b>9,10.67</b>	<b>8,58.08</b>	Others	2,57.29	2,18.57
			<b>Total</b>	<b>11,27.57</b>	<b>10,50.55</b>
			<b>Social Services</b>	3,19.84	4,62.21
			<b>Economic Services</b>	5,19.67	4,71.62
<b>Grants from Central Government</b>	<b>40,91.95</b>	<b>34,82.73</b>	Compensation and assignment to Local Bodies and PRIs	48.00	29.27
<b>Revenue Deficit</b>	<b>1,41.34</b>	<b>1,52.13</b>	<b>Revenue Surplus</b>	...	...
<b>Section -B Capital</b>					
<b>Capital Receipts</b>	...	...	<b>Capital Expenditure</b>	<b>9,27.51</b>	<b>5,99.40</b>
			<b>General Services</b>	<b>74.21</b>	<b>57.72</b>
			<b>Social Services</b>	<b>3,14.00</b>	<b>2,07.76</b>
			<b>Economic Services</b>	<b>5,39.30</b>	<b>3,33.92</b>
<b>Recoveries of Loans and Advances</b>	<b>31.63</b>	<b>33.11</b>	Loans and Advances Disbursed	<b>2.43</b>	<b>30.70</b>
			<b>General Services</b>	...	...
			<b>Social Services</b>	...	4.00
			<b>Economic Services</b>	1.80	0.29
			Others (loans to Government Servant )	0.63	26.41

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

[2] Grants in Aid are given to statutory corporations, companies, autonomous bodies, local bodies etc by the Government which is included as a line item above. These grants are distinct from compensation and assignment of taxes, duties to the Local Bodies which is depicted as a separate line item 'Compensation and assignment to Local Bodies and PRIs'.

## 2 STATEMENT OF RECEIPTS AND DISBURSEMENTS

(Rupees in crore)

Receipts			Disbursements		
	2014-15	2013-14		2014-15	2013-14
<b>Part -I Consolidated Fund</b>					
<b>Section -B Capital</b>					
<b>Public Debt receipts</b>			<b>Repayment of Public Debt</b>		
Internal Debt [#] (market Loans) etc	13,78.19	11,23.05	Internal Debt (market loans) etc	11,70.08	9,37.68
Loan from GOI	4.89	(-)1,67.82	Loan from GOI	19.16	18.98
Net of inter- state settlement	...	...	Transfer to Contingency Fund	...	...
<b>Total Receipts Consolidated Fund</b>	<b>69,25.81</b>	<b>57,53.19</b>	<b>Total Expenditure Consolidated Fund</b>	<b>77,71.62</b>	<b>65,03.74</b>
<b>Deficit in Consolidated Fund</b>	<b>8,45.81</b>	<b>7,50.55</b>	<b>Surplus in Consolidated Fund</b>	...	...
<b>Part -II Contingency Fund</b>					
<b>Contingency Fund</b>	...	...	<b>Contingency Fund</b>	...	...
<b>Part III Public Account [3]</b>					
Small savings	7,33.06	6,55.20	Small savings	4,22.33	3,45.25
Reserves and Sinking Funds	31.73	32.58	Reserves and Sinking Funds	32.90	30.73
Deposits	13,17.33	10,81.67	Deposits	8,83.81	8,97.79
Advances	28.95	24.53	Advances	28.95	24.64
Suspense and Misc	42,15.21	45,94.94	Suspense and Misc[4]	42,95.84	43,88.46
Remittances	16,61.67	15,18.15	Remittances	15,68.03	15,11.74
<b>Total Receipts Public Account</b>	<b>79,87.95</b>	<b>79,07.07</b>	<b>Total Disbursements Public Account</b>	<b>72,31.86</b>	<b>71,98.61</b>
<b>Deficit in Public Account</b>	...	...	<b>Surplus in Public Account</b>	<b>7,56.09</b>	<b>7,08.46</b>
<b>Opening Cash Balance</b>	<b>(-)1,43.73</b>	<b>(-)1,01.64</b>	<b>Closing Cash Balance</b>	<b>(-)2,33.45</b>	<b>(-)1,43.73</b>
<b>Increase in Cash Balance</b>	...	...	<b>Decrease in Cash Balance</b>	<b>89.72</b>	<b>42.09</b>

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

[4] 'Suspense and Miscellaneous' includes 'other accounts' such as Cash Balance Investment account (Major Head 8673 ) etc. The figures may appear huge on account of these other accounts. Details may please be seen in Statement No.21.

[#] Internal Debt includes NSSF transactions.

**ANNEXURE A.**  
**CASH BALANCES AND INVESTMENTS OF CASH BALANCES**

	On 31 March 2015	On 1 April 2014
(In crore of rupees)		
<b>(a) General Cash Balance</b>		
1. Cash in Treasuries		...
2. Remittance in transit (local)		...
3. Deposits with Reserve Bank[*]	(-)2,33.45	(-)1,43.73
Total	(-)2,33.45	(-)1,43.73
4. Investment held in the "Cash Balance Investment Account"	(-)1,82.09	(-)2,65.33
Total (a)	(-)4,15.54	(-)4,09.06
<b>(b) Other Cash Balance and Investments</b>		
1. Cash with Departmental Officers Viz, Forest and Public Works Officers	(-)4.77	(-)4.77
2. Permanent Advance for Contingent Expenditure with Departmental Officers		...
3. Investment of earmarked Funds	1,80.98	1,61.80
Total (b)	1,76.21	157.03
Total (a) and (b)	(-)2,39.33	(-)252.03

**EXPLANATORY NOTES**

[\*] Balance under the head 'Deposits with Reserve Bank' is arrived at after taking into account the Inter Government monetary settlements pertaining to transactions of financial year 2014-15 advised to the RBI 31-03-2015.

There was a difference of ₹ 57.60 crore (Cr) between the figures reflected in the accounts for ₹ 2,33.45 crore (Cr) and as intimated by the Reserve Bank of India for ₹ 1,75.85 crore (Dr). The difference is under reconciliation. Difference is due to the following factors:

	(Rupees in crore)	
1. Misclassification by Bank /Treasury	Cr	₹ 57.60 (a)
Total	Cr	₹ 57.60

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

(a) The difference as on June 2015 decrease to ₹ 56.98 crore (Cr) following subsequent reconciliation.

**ANNEXURE A.**  
**CASH BALANCES AND INVESTMENTS OF CASH BALANCES**

**EXPLANATORY NOTES**

The opening and closing balance include ₹ (-)1,25.39 crore representing cash balance of the Union Territory Government merged in the general cash balance of the Central Government. Final decision regarding treatment of amount is awaited from the Government of India (October, 2015).

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

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

**III.** The limit for ordinary ways and means advances to the State Government was ₹ 55.00 crore with effect from 1-04-2006 The Bank has also agreed to give special ways and means advances against the pledge of Government Securities. The limit of special ways and means advances revised by the Bank from time to time. The extent to which the Government maintained the minimum cash balance with the Reserve Bank during 2014-15 is given below:-

(i)	Number of days on which the minimum balance was maintained without taking any advance	292 days
(ii)	Number of days on which the minimum balance was maintained by taking ordinary ways and means advance	39 days
(iii)	Number of days on which the minimum balance was maintained by taking special ways and means advances	32 days
(iv)	Number of days on which there was shortfall in minimum balance even after taking the above advances, but no overdraft was taken	...
(v)	Number of days on which overdrafts were taken	2 days
	<b>Total</b>	<b>365 days</b>

[\*] The cash balance ( 'Deposits with RBI ' above is the closing cash balance of the year as on 31 March 2015 but worked out by 16th April 2015 and not simply the daily balance on 31 March 2015.

**ANNEXURE A.**  
**CASH BALANCES AND INVESTMENTS OF CASH BALANCES**

**EXPLANATORY NOTES**

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

Particulars	Balance on 1 April 2014	Amount obtained during 2014-15	Amount Repaid during 2014-15	Balance 31 March 2015	Interest realised during the year
<b>(In crore of rupees)</b>					
Ordinary Ways and Means Advances	(-)2,03.28	4,86.41	4,86.41	(-)2,03.28	
Special Ways and Means Advances	2,17.39	5,27.18	5,27.18	2,17.39	
Overdrafts/Shortfalls	(-)31.62	53.28	53.28	(-)31.62	
<b>Total</b>	(-)17.51	10,66.87	10,66.87	(-)17.51	

- (b) All the investments out of the cash balances are in Government of India securities. Interest realised during the year on such investment was ₹ 6.80 crore.

	Opening Balance on 1 April, 2014	Purchase during 2014-15	Sales during 2014-15	Closing Balance 31 March, 2015	Interest realised during the year
<b>(In crore of rupees)</b>					
<b>Short Term investments</b>					
Government of India Treasury Bills	(-)2,65.33	43,65.58	42,82.34	(-)1,82.09	6.80
<b>Long Term Investments</b>					
Government of India Stock /Securities	...	...	...	...	...
<b>Total</b>	(-)2,65.33	43,65.58	42,82.34	(-)1,82.09	6.80

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

**3 STATEMENT OF RECEIPTS**  
**I- CONSOLIDATED FUND**

(Rupees in crore)

	Description	2014-15	2013-14
<b>A.</b>	<b>Tax revenue</b>		
<b>A.1</b>	<b>Own Tax Revenue</b>	<b>2,66.52</b>	<b>2,29.78</b>
	Land Revenue	11.06	4.54
	Stamps and Registration fees	3.72	1.52
	State Excise	4.91	3.11
	Sales Tax	2,11.95	1,83.34
	Taxes on goods and passengers	2.55	2.63
	Taxes on Vehicles	17.03	19.42
	Others	15.30	15.22
<b>A. 2</b>	<b>Share of net proceeds of Taxes</b>	<b>9,10.67</b>	<b>8,58.08</b>
	Corporation Tax	3,18.05	2,88.62
	Taxes on Income other than Corporation Tax	2,27.12	1,90.05
	Other Taxes on Income and Expenditure	0.01	...
	Taxes on Wealth	0.86	0.79
	Customs	1,47.29	1,40.03
	Union Excise	83.18	98.90
	Service Tax	1,34.15	1,39.69
	Other Taxes and Duties on Commodities and Services	...	...
	Others	...	...
	<b>Total A</b>	<b>11,77.19</b>	<b>10,87.86</b>
<b>B.</b>	<b>Non-Tax Revenue</b>		
	Interest receipts	19.88	17.93
	Dividends and Profits	...	...
	Miscellaneous General services	11.71	9.51
	Forestry and Wild Life	5.20	2.98
	Other Administrative Services	6.65	5.32
	Non-ferrous Mining and Metallurgical Industries	3.73	4.51
	Animal Husbandry	0.62	0.38
	Crop Husbandry	0.93	0.86
	Police	0.45	0.33
<b>B.</b>	<b>Non-Tax Revenue</b>		
	Public Works	0.32	0.17
	Others	1,92.47	1,52.27
	<b>Total B.</b>	<b>2,41.96</b>	<b>1,94.26</b>

**3 STATEMENT OF RECEIPTS**  
**I- CONSOLIDATED FUND**

**II . GRANTS FROM GOVERNMENT OF INDIA**

(Rupees in crore)

	Description		2014-15	2013-14
<b>C.</b>	<b>Grants</b>			
	<b>Grants-in-aid from Central Government</b>			
	Non Plan Grants			
		Grants under the proviso to Article 275 (1) of the Constitution	10,44.64	10,68.82
		Grants towards contribution to State Disaster Response Fund (SDRF)	10.36	14.14
		Grants under National Disaster Response Fund	...	...
		Other Grants	40.48	58.65
	Grants for State /Union Territory Plan Schemes			
		Block Grants (of which EAP)	...	...
		Grants under the proviso to Article 275 (1) of the Constitution	18.78	11.34
		Grants for Central Road Fund	4.23	...
		Other Grants	22,41.16	18,93.45
	Grants for Central Plan Schemes		24.51	11.84
	Grants for Centrally Sponsored Plan Schemes		6,62.77	3,69.07
	Grants for Special Plan Schemes		45.02	55.42
	<b>Total C</b>		<b>40,91.95</b>	<b>34,82.73</b>
	<b>Total Revenue Receipts (A+B+C)</b>		<b>55,11.10</b>	<b>47,64.85</b>

**3 STATEMENT OF RECEIPTS**  
**I- CONSOLIDATED FUND**

**III CAPITAL , PUBLIC DEBT AND OTHER RECEIPTS**

		(Rupees in crore)	
	Description	2014-15	2013-14
D.	<b>Capital</b>		
	Disinvestment proceeds	...	...
	Others	...	...
	<b>Total D</b>		
E.	<b>Public Debt receipts</b>		
	Internal Debt		
	Market Loans	2,30.04	2,60.06
	WMA [1] from RBI	10,66.87	7,34.53
	Bonds	...	...
	Loans from Financial Institutions	50.97	56.09
	Special Securities issued to National Small Savings Fund	30.31	14.87
	Other Loans	...	57.50
	<b>Loans and Advances from Central Government</b>		
	Non Plan Loans	...	...
	Loans for State Plan Schemes	4.89	0.15
	Loans for Central Plan Schemes	...	...
	Loans for Centrally Sponsored Plan Schemes	...	...
	Other	...	(-)1,67.97
	<b>Total E.</b>	<b>13,83.08</b>	<b>9,55.23</b>
F.	<b>Loans and Advances by State Government (Recoveries)[2]</b>	31.63	33.11
G.	<b>Inter State Settlements</b>	...	...
	<b>Total Receipts in Consolidated Fund (A+B+C+D+E+F+G)</b>	<b>69,25.81</b>	<b>57,53.19</b>

[1] WMA: Ways and Means Advances.

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



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

	Description	Revenue	Capital	Loans and Advances	Total
<b>A.</b>	<b>GENERAL SERVICES</b>				
<b>A.1</b>	<b>Organs of State</b>	<b>63.02</b>	...	...	<b>63.02</b>
	Parliament/State/Union Territory Legislatures	19.84	...	...	19.84
	President, Vice President/Governor, Administrator of Union Territories	4.75	...	...	4.75
	Council of Ministers	3.92	...	...	3.92
	Administration of Justice	22.47	...	...	22.47
	Elections	12.04	...	...	12.04
<b>A.2</b>	<b>Fiscal Services</b>	<b>68.74</b>	...	...	<b>68.74</b>
	Land Revenue	19.06	...	...	19.06
	Stamps and Registration	0.18	...	...	0.18
	State Excise	26.76	...	...	26.76
	Taxes on Sales, Trade etc.	13.88	...	...	13.88
	Taxes on Vehicles	7.59	...	...	7.59
	Other Fiscal Services	1.27	...	...	1.27
<b>A.3</b>	<b>Interest Payment and servicing debt</b>	<b>3,25.02</b>	...	...	<b>3,25.02</b>
	Appropriation for Reduction or Avoidance of Debt	19.19	...	...	19.19
	Interest Payments	3,05.83	...	...	3,05.83
<b>A.4</b>	<b>Administrative Services</b>	<b>7,45.51</b>	<b>74.21</b>	...	<b>8,19.72</b>
	Public Service Commission	5.72	...	...	5.72
	Secretariat-General Services	86.99	...	...	86.99
	District Administration	34.53	...	...	34.53
	Treasury and Accounts Administration	23.88	...	...	23.88
	Police	4,12.76	24.37	...	4,37.13
	Jails	24.98	...	...	24.98
	Supplies and Disposals	0.88	...	...	0.88
	Stationery and Printing	14.00	0.15	...	14.15
	Public Works	61.76	44.83	...	1,06.59
	Other Administrative Services	80.01	4.86	...	84.87

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

<b>A. EXPENDITURE BY FUNCTION</b>		<b>(Rupees in crore)</b>			
	<b>Description</b>	<b>Revenue</b>	<b>Capital</b>	<b>Loans and Advances</b>	<b>Total</b>
<b>A.</b>	<b>GENERAL SERVICES-concl'd.</b>				
<b>A.5</b>	<b>Pensions and Miscellaneous General Services</b>	<b>5,47.36</b>	...	...	<b>5,47.36</b>
	Pensions and other Retirement Benefits	5,45.26	...	...	5,45.26
	Miscellaneous General Services	2.10	...	...	2.10
	<b>Total A. General Services</b>	<b>17,49.65</b>	<b>74.21</b>	...	<b>18,23.86</b>
<b>B.</b>	<b>Social Services</b>				
<b>B.1</b>	<b>Education, Sports, Art and Culture</b>	<b>11,42.01</b>	<b>21.70</b>	...	<b>11,63.71</b>
	General Education	10,93.34	14.13	...	11,07.47
	Technical Education	7.69	0.10	...	7.79
	Sports and Youth Services	31.89	2.47	...	34.36
	Art and Culture	9.09	5.00	...	14.09
<b>B.2</b>	<b>Health and Family Welfare</b>	<b>3,28.06</b>	<b>17.80</b>	...	<b>3,45.86</b>
	Medical and Public Health	2,90.64	17.80	...	3,08.44
	Family Welfare	37.42	...	...	37.42
<b>B.3</b>	<b>Water Supply, Sanitation, Housing and Urban Development</b>	<b>2,54.97</b>	<b>2,29.53</b>	...	<b>4,84.50</b>
	Water Supply and Sanitation	1,58.53	60.22	...	2,18.75
	Housing	6.19	25.68	...	31.87
	Urban Development	90.25	1,43.63	...	2,33.88
<b>B.4</b>	<b>Information and Broadcasting</b>	<b>9.12</b>	...	...	<b>9.12</b>
	Information and Publicity	9.12	...	...	9.12
<b>B.5</b>	<b>Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes</b>	<b>2,84.35</b>	...	...	<b>2,84.35</b>
	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	2,84.35	...	...	2,84.35
<b>B.6</b>	<b>Labour and Labour Welfare</b>	<b>11.02</b>	...	...	<b>11.02</b>
	Labour and Employment	11.02	...	...	11.02
<b>B.7</b>	<b>Social Welfare and Nutrition</b>	<b>1,29.49</b>	<b>44.97</b>	...	<b>1,74.46</b>
	Social Security and Welfare	1,01.77	44.97	...	1,46.74
	Nutrition	1.65	...	...	1.65
	Relief on account of Natural Calamities	26.07	...	...	26.07
<b>B.8</b>	<b>Others</b>	<b>1.91</b>	...	...	<b>1.91</b>
	Other Social Services	...	...	...	...
	Secretariat-Social Services	1.91	...	...	1.91
	<b>Total B. Social Services</b>	<b>21,60.93</b>	<b>3,14.00</b>	...	<b>24,74.93</b>

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

	Description	Revenue	Capital	Loans and Advances	Total
<b>C.</b>	<b>Economic Services</b>				
<b>C.1</b>	<b>Agriculture and Allied Activities</b>	<b>7,21.87</b>	<b>1,54.87</b>	<b>1.80</b>	<b>8,78.54</b>
	Crop Husbandry	2,56.07	...	...	2,56.07
	Soil and Water Conservation	50.21	...	...	50.21
	Animal Husbandry	1,70.01	5.27	...	1,75.28
	Dairy Development	1.52	...	...	1.52
	Fisheries	31.76	...	...	31.76
	Forestry and Wild Life	1,21.35	...	...	1,21.35
	Food Storage and Warehousing	54.57	1,41.03	...	1,95.60
	Agricultural Research and Education	18.47	...	...	18.47
	Co-operation	12.98	1.80	1.80	16.58
	Other Agricultural Programmes	4.93	6.77	...	11.70
<b>C.2</b>	<b>Rural Development</b>	<b>2,27.68</b>	<b>3.00</b>	<b>...</b>	<b>2,30.68</b>
	Special Programmes for Rural Development	91.58	...	...	91.58
	Rural Employment	1,13.66	...	...	1,13.66
	Land Reforms	2.81	...	...	2.81
	Other Rural Development Programmes	19.63	3.00	...	22.63
<b>C.3</b>	<b>Special Areas Programmes</b>	<b>36.44</b>	<b>49.45</b>	<b>...</b>	<b>85.89</b>
	North Eastern Areas	36.44	49.45	...	85.89
<b>C.4</b>	<b>Irrigation and Flood Control</b>	<b>11.28</b>	<b>0.53</b>	<b>...</b>	<b>11.81</b>
	Medium Irrigation	0.01	...	...	0.01
	Minor Irrigation	11.17	0.15	...	11.32
	Command Area Development	0.10	...	...	0.10
	Flood Control Project	...	0.38	...	0.38
<b>C.5</b>	<b>Energy</b>	<b>3,38.34</b>	<b>1,41.69</b>	<b>...</b>	<b>4,80.03</b>
	Power	3,37.92	1,41.69	...	4,79.61
	Non-Conventional Sources of Energy	0.42	...	...	0.42
<b>C.6</b>	<b>Industry and Minerals</b>	<b>1,48.90</b>	<b>...</b>	<b>...</b>	<b>1,48.90</b>
	Village and Small Industries	1,42.15	...	...	1,42.15
	Industries	1.18	...	...	1.18

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

<b>A. EXPENDITURE BY FUNCTION</b>					<b>(Rupees in crore)</b>
	<b>Description</b>	<b>Revenue</b>	<b>Capital</b>	<b>Loans and Advances</b>	<b>Total</b>
<b>C.</b>	<b>Economic Services-concltd.</b>				
<b>C.6</b>	<b>Industry and Minerals-concltd.</b>				
	Non-ferrous Mining and Metallurgical Industries	5.57	...	...	5.57
	Cement and Non-Metallic Mineral Industries	...	...	...	...
	Other Outlays on Industries and Minerals	...	...	...	...
<b>C.7</b>	<b>Transport</b>	<b>1,90.20</b>	<b>1,83.71</b>	...	<b>3,73.91</b>
	Civil Aviation	4.61	0.92	...	5.53
	Roads and Bridges	1,60.12	1,82.78	...	3,42.90
	Road Transport	24.86	0.01	...	24.87
	Inland Water Transport	0.61	...	...	0.61
<b>C.8</b>	<b>Communications</b>	<b>11.38</b>	...	...	<b>11.38</b>
	Other Communicatons Services	11.38	...	...	11.38
<b>C.9</b>	<b>Science Technology and Environment</b>	<b>3.92</b>	...	...	<b>3.92</b>
	Other Scientific Research	3.62	...	...	3.62
	Ecology and Environment	0.30	...	...	0.30
<b>C.10</b>	<b>General Economic Services</b>	<b>51.85</b>	<b>6.05</b>	...	<b>57.90</b>
	Secretariat-Economic Services	12.66	...	...	12.66
	Tourism	6.03	6.05	...	12.08
	Census Survey and Statistics	12.50	...	...	12.50
	Civil Supplies	15.44	...	...	15.44
	Other General Economic Services	5.22	...	...	5.22
	<b>Total C. Economic Services</b>	<b>17,41.86</b>	<b>5,39.30</b>	<b>1.80</b>	<b>22,82.96</b>
<b>E.</b>	<b>Public Debt</b>				
	Internal Debt of the State Government	...	...	11,70.08	11,70.08
	Loans and Advances from the Central Government	...	...	19.16	19.16
	<b>Total E. Public Debt</b>	...	...	<b>11,89.24</b>	<b>11,89.24</b>
<b>F.</b>	<b>Loans and Advances</b>				
	Loans to Government Servants	...	...	0.63	0.63
	Miscellaneous Loans	...	...	...	...
	<b>Total F. Loans and Advances</b>	...	...	<b>2.43</b>	<b>2.43</b>
	<b>Total Consolidated Fund of India Expenditure</b>	<b>56,52.44</b>	<b>9,27.51</b>	<b>11,91.67</b>	<b>77,71.62</b>

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

Head of Expenditure	2014-15			2013-14			2012-13		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
Salary	20,51.47	...	20,51.47	19,08.22	...	19,08.22	17,26.74	...	17,26.74
Pensionary Charge	5,45.26	...	5,45.26	5,24.58	...	5,24.58	3,70.52	...	3,70.52
Office Expenses	67.25	...	67.25	79.16	...	79.16	66.61	...	66.61
Rent, Rates & Taxes	3.24	...	3.24	3.72	...	3.72	3.32	...	3.32
Supplies and Materials	36.38	1,36.07	1,72.45	55.36	1,14.86	1,70.22	56.79	1,03.51	1,60.30
Minor Works	3,32.15	...	3,32.15	2,68.63	...	2,68.63	2,60.13	...	2,60.13
Grants in aid (Salary)	3,96.23	...	3,96.23	2,10.59	...	2,10.59	2,31.18	...	2,31.18
Grants in aid (Non Salary)	10,55.00	...	10,55.00	7,83.79	...	7,83.79	7,24.14	...	7,24.14
Subsidies	2.08	...	2.08	0.74	...	0.74	2.48	...	2.48
Scholarship and Stipends	82.12	...	82.12	88.82	...	88.82	62.78	...	62.78
Grants for creation of Capital Assets	1,80.58	...	1,80.58	...	...	...	...	...	...
Interest	3,05.83	...	3,05.83	2,84.50	...	2,84.50	2,88.15	...	2,88.15
Major Works	...	7,88.37	7,88.37	...	4,76.85	4,76.85	...	4,99.79	4,99.79
Others	5,94.85	11,94.74	17,89.60	7,08.87	9,95.05	17,03.92	7,16.07	3,20.55	10,36.62
Total	56,52.44	21,19.18	77,71.62	49,16.98	15,86.76	65,03.74	45,08.91	9,23.85	54,32.56

### 5 STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Description Head	1	2	3	4	5
	Expenditure during 2013-14	Progressive Expenditure upto 2013-14	Expenditure during 2014-15	Progressive Expenditure upto 2014-15	Increase(+) / Decrease(-) in Percentage
(In crore of rupees)					
<b>A. Capital Account of General Services</b>					
4047 Capital Outlay on other Fiscal Services	1.90	3.30	...	3.30	...
4055 Capital Outlay on Police	0.21	1,09.39	24.37	1,33.76	11505
4058 Capital Outlay on Stationery and Printing	3.30	6.69	0.15	6.84	(-)95
4059 Capital Outlay on Public Works	47.30	2,42.32	44.83	2,87.15	(-)5
4070 Capital Outlay on other Administrative Services	5.01	10.77	4.86	15.63	(-)3
Total A. Capital Accounts of General Services	57.72	3,72.47	74.21	4,46.68	29
<b>B. Capital Account of Social Services</b>					
<b>(a) Capital Account of Education, Sports, Art and Culture</b>					
4202 Capital Outlay on Education, Sports, Art and Culture	29.62	2,55.67	21.70	2,77.37	(-)27
Total (a) Capital Account of Education, Sports, Art and Culture	29.62	2,55.67	21.70	2,77.37	(-)27
<b>(b) Capital Account of Health and Family Welfare</b>					
4210 Capital Outlay on Medical and Public Health	14.53	88.24	17.80	1,06.04	23
4211 Capital Outlay on Family Welfare	...	0.52	...	0.52	...
Total (b) Capital Account of Health and Family Welfare	14.53	88.76	17.80	1,06.56	23

**5 STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE**

Major Head	Description	1 Expenditure during 2013-14	2 Progressive Expenditure upto 2013-14	3 Expenditure during 2014-15	4 Progressive Expenditure upto 2014-15	5 Increase(+) / Decrease(-) in Percentage
<b>(In crore of rupees)</b>						
<b>B. Capital Account of Social Services-concl.</b>						
<b>(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development</b>						
4215	Capital Outlay on Water Supply and Sanitation	35.06	8,82.41	60.22	9,42.63	72
4216	Capital Outlay on Housing	21.38	1,29.41	25.68	1,55.09	20
4217	Capital Outlay on Urban Development	81.15	4,99.82	1,43.63	6,43.45	77
Total	(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development	1,37.59	15,11.64	2,29.53	17,41.17	67
<b>(d) Capital Account of Information and Broadcasting</b>						
4220	Capital Outlay on Information and Publicity	0.56	5.53	...	5.53	...
Total	(d) Capital Account of Information and Broadcasting	0.56	5.53	...	5.53	...
<b>(g) Capital Account of Social Welfare and Nutrition</b>						
4235	Capital Outlay on Social Security and Welfare	25.46	1,23.35	44.97	1,68.32	77
Total	(g) Capital Account of Social Welfare and Nutrition	25.46	1,23.35	44.97	1,68.32	77
Total	B.Capital Account of Social Services	2,07.76	19,84.95	3,14.00	22,98.95	51

### 5 STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Description Head	1	2	3	4	5
	Expenditure during 2013-14	Progressive Expenditure upto 2013-14	Expenditure during 2014-15	Progressive Expenditure upto 2014-15	Increase(+) / Decrease(-) in Percentage
<b>(In crore of rupees)</b>					
<b>C. Capital Account of Economic Services</b>					
<b>(a) Capital Account of Agriculture and Allied Activities</b>					
4401 Capital Outlay on Crop Husbandry	1.31	58.52	...	58.52	...
4402 Capital Outlay on Soil and Water Conservation	5.00	45.81	...	45.81	...
4403 Capital Outlay on Animal Husbandry	6.29	37.75	5.27	43.02	(-)16
4404 Capital Outlay on Dairy Development	...	0.49	...	0.49	...
4405 Capital Outlay on Fisheries	0.49	7.21	...	7.21	...
4406 Capital Outlay on Forestry and Wild Life	...	30.52	...	30.52	...
4408 Capital Outlay on Food Storage and Warehousing	1,14.36	7,25.12	1,41.03	8,66.15	23
4416 Investments in Agricultural Financial Institutions	...	0.04	...	0.04	...
4425 Capital Outlay on Co-operation	0.12	21.97	1.80	23.77	1400
4435 Capital Outlay on other Agriculture Programmes	0.97	6.93	6.77	13.70	598
<b>Total (a) Capital Account of Agriculture and Allied Activities</b>	<b>1,28.54</b>	<b>9,34.36</b>	<b>1,54.87</b>	<b>10,89.23</b>	<b>20</b>
<b>(b) Capital Account of Rural Development</b>					
4515 Capital Outlay on other Rural Development Programmes	4.05	70.70	3.00	73.70	(-)26
<b>Total (b) Capital Account of Rural Development</b>	<b>4.05</b>	<b>70.70</b>	<b>3.00</b>	<b>73.70</b>	<b>(-)26</b>
<b>(c) Capital Account of Special Areas Programme</b>					
4552 Capital Outlay on North Eastern Areas	...	3,41.45	...	3,41.45	...
4575 Capital Outlay on other Special Areas Programmes	39.77	2,93.43	49.45	3,42.89	24
<b>Total (c) Capital Account of Special Areas Programme</b>	<b>39.77</b>	<b>6,34.88</b>	<b>49.45</b>	<b>6,84.34</b>	<b>24</b>



### 5 STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Description Head	1	2	3	4	5
	Expenditure during 2013-14	Progressive Expenditure upto 2013-14	Expenditure during 2014-15	Progressive Expenditure upto 2014-15	Increase(+) / Decrease(-) in Percentage
<b>(In crore of rupees)</b>					
<b>C. Capital Account of Economic Services-contd.</b>					
<b>(d) Capital Account of Irrigation and Flood Control</b>					
4701 Capital Outlay on Major and Medium Irrigation	...	0.96	...	0.96	...
4702 Capital Outlay on Minor Irrigation	...	3,35.32	0.15	3,35.47	...
4705 Capital Outlay on Command Area Development	...	0.03	...	0.03	...
4711 Capital Outlay on Flood Control Projects	0.13	19.19	0.38	19.57	192
Total (d) Capital Account of Irrigation and Flood Control	0.13	3,55.50	0.53	3,56.03	308
<b>(e) Capital Account of Energy</b>					
4801 Capital Outlay on Power Projects	65.20	12,56.49	1,41.69	13,98.18	117
4810 Capital Outlay on Non-Conventional Sources of Energy	...	1.96	...	1.96	...
Total (e) Capital Account of Energy	65.20	12,58.45	1,41.69	14,00.14	117
<b>(f) Capital Account of Industry and Minerals</b>					
4851 Capital Outlay on Village and Small Industries	...	66.41	...	66.41	...
4852 Capital Outlay on Iron and Steel Industries	...	0.02	...	0.02	...
4853 Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	...	0.37	...	0.37	...
4885 Other Capital Outlay on Industries and Minerals	...	0.77	...	0.77	...
Total (f) Capital Account of Industry and Minerals	...	67.57	...	67.57	...

### 5 STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Description Head	1	2	3	4	5
	Expenditure during 2013-14	Progressive Expenditure upto 2013-14	Expenditure during 2014-15	Progressive Expenditure upto 2014-15	Increase(+) / Decrease(-) in Percentage
<b>(In crore of rupees)</b>					
<b>C. Capital Account of Economic Services-concl'd.</b>					
<b>(g) Capital Account of Transport</b>					
5053 Capital Outlay on Civil Aviation	1.66	1,20.58	0.93	1,21.51	(-)44
5054 Capital Outlay on Roads and Bridges	93.36	16,68.20	1,82.78	18,50.98	96
5055 Capital Outlay on Road Transport	0.25	40.03	...	40.03	(-)96
5056 Capital Outlay on Inland and Water Transport	...	5.28	...	5.28	...
Total (g) Capital Account of Transport	95.27	18,34.09	1,83.71	20,17.80	93
<b>(j) Capital Account of General Economic Services</b>					
5452 Capital Outlay on Tourism	0.96	84.58	6.05	90.63	530
5475 Capital outlay on Other General Economic Services	...	0.02	...	0.02	...
Total (j) Capital Account of General Economic Services	0.96	84.60	6.05	90.65	530
Total C. Capital Account of Economic Services	3,33.92	52,40.15	5,39.30	57,79.45	62
Total Expenditure Heads ( Capital Account )	5,99.40	75,97.57	9,27.51	85,25.08	55

#### EXPLANATORY NOTE

“Investments:- Government Invested ₹ 2.92 crore in 2014-15, of which in one Public Sector and other undertaking of Government Companies (₹ 1.12 crore) and one Co-operative Bank, Societies, etc (₹ 1.80 crore). The total investments of Government in different concerns at the end of 2013-14 and 2014-15 were ₹ 22.27 crore and ₹ 25.19 crore respectively. No Dividend were received during 2013-14 and 2014-15. Further details are given in Statement No.19.”

**6 STATEMENT OF BORROWINGS AND OTHER  
LIABILITIES**

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

(In crore of rupees)

Nature of Borrowings	Balance as on 1 April 2014	Receipt during the year	Repayments during the year	Balance as on 31 March 2015	Net Increase (+) / Decrease (-)		As a percentage of total liabilities
					Amount	Per cent	
<b>A Public Debt</b>							
<b>6003 Internal Debt of the State Government</b>							
Market Loans	13,67.63	2,30.04	54.22	15,43.45	1,75.82	13	24
WMA[2] from the RBI	(-)17.50	10,66.87	10,66.87	(-)17.50	...	...	...
Bonds	11.39	...	4.56	6.83	(-)4.56	(-)40	...
Loans from Financial Institutions	2,85.38	50.97	37.29	2,99.06	13.68	5	5
Special Securities issued to National Small Savings Fund	1,98.46	30.31	7.14	2,21.63	23.17	12	3
Other Loans	81.97	...	...	81.97	...	...	1
<b>6004 Loans and Advances from the Central Government</b>							
Non Plan	41.05	...	...	41.05	...	...	1
Loans for State/Union Territory Plan Schemes	2,63.01	4.89	19.16	2,48.74	(-)14.27	(-)5	4
Loans for Central Plan Schemes	0.02	...	...	0.02	...	...	...
Loans for Centrally Sponsored Plan Schemes	16.77	...	...	16.77	...	...	...
Loans for Special Schemes	15.69	...	...	15.69	...	...	...
Ways and Means Advances	...						
<b>Total Public Debt</b>	<b>22,63.87</b>	<b>13,83.08</b>	<b>11,89.24</b>	<b>24,57.71</b>	<b>1,93.84</b>	<b>9</b>	<b>38</b>

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

## 6 STATEMENT OF BORROWINGS AND OTHER LIABILITIES

( In crore of rupees )

Nature of Borrowings	Balance as on 1 April 2014	Receipt during the year	Repayments during the year	Balance as on 31 March 2015	Net Increase (+) / Decrease (-)		As a percentage of total liabilities
					Amount	Per cent	
<b>B. Other liabilities</b>							
Public Accounts							
Small Savings, Provident Funds etc	21,64.49	7,33.06	4,22.33	24,75.22	3,10.73	14	38
Reserve funds bearing interest	7.20	12.54	13.71	6.03	(-)1.17	(-)16	...
Reserve funds not bearing interest	6.52[a]	19.19	19.19	6.52	...	...	...
Deposits bearing interest	2.55	...	...	2.55	...	...	...
Deposits not bearing interest	11,68.84	13,17.33	8,83.81	16,02.36	4,33.52	37	24
<b>Total other liabilities</b>	<b>33,49.60[a]</b>	<b>20,82.12</b>	<b>13,39.04</b>	<b>40,92.68</b>	<b>7,33.08</b>	<b>22</b>	<b>62</b>
<b>Total Public Debt and other liabilities</b>	<b>56,13.47[a]</b>	<b>34,65.20</b>	<b>25,28.28</b>	<b>65,50.39</b>	<b>9,36.92</b>	<b>17</b>	<b>...</b>

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

[a] Difference of ₹ 5.00 crore between last year's closing balance and this year's opening balance is due to adjustment pertaining to 2006-07.

### Explanatory Notes

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

**2 Market loans bearing interest:** These comprises long term loans (which have a currency of more than 12 months) raised in open market. In 2014-15 four loans of ₹ 20.00 crore each were raised from the market which bear interest at 8.46%, 9.41%, 9.25% and 8.85% per annum respectively redeemable at par in 2024 and two loans of ₹ 50.00 crore and ₹ 1,00.04 crore were raised which bears interest at 8.89% and 8.27% per annum redeemable at par in 2024.

## 6 STATEMENT OF BORROWINGS AND OTHER LIABILITIES

### Explanatory Notes -contd.

#### Amortisation arrangements

(a) Sinking Fund : The Balance in the Fund at the commencement and at the end of the year 2014-15 are given below:

Description	Balance on 1 April 2014	Addition during the year	Interest on investment	Withdrawals during the year	Balance as on 31 March 2015
(In crore of rupees)					
Sinking Fund	1,56.30[a]	17.19	...	...	1,73.49
<b>Total</b>	1,56.30[a]	17.19	...	...	1,73.49

**3 Loans from Small Savings Fund:** Loans out of the collection in the 'Small Savings Schemes' and 'Public Provident Fund' in the Post offices are being shared between the State Government and the Central Government in the ratio of 3:1. A separate fund viz. 'National Small Savings Fund' was created in 1999-2000 for the purpose of release of loans out of Small Savings collections. The loans received during 2014-15 amounted to ₹ 7,33.06 crore and ₹ 4,22.33 crore was repaid during the year. The balance outstanding at the end of the year was ₹ 24,75.22 crore which was 14 per cent of the total Public Debt of the State Government as on 31 March 2015.

**4 Loans and Advances from Government of India:** During 2014-15 the loan to the extent of ₹ 4.89 crore were received by the State Government from Government of India and ₹ 19.16 crore were paid towards repayment of loans. Details of loans from Government of India are given in Annexure to Statement No.17.

Nature of Obligation	Balance on 1 April 2014	Receipt during the year	Repayment during the year	Balance on 31 March 2015	Net Increase(+) or Decrease(-) during the year
(In crore of rupees)					
Deposits bearing interest such as deposits of local Funds etc	2.55	...	...	2.55	
Non-Interest bearing obligations such as Deposit of Local Funds, Civil Deposits, Other Earmarked Funds, etc.	11,70.36	13,36.52	9,03.00	16,03.88	4,33.52
Total	11,72.91	13,36.52	9,03.00	16,03.88	4,33.52

[a] Difference of ₹ 5.00 crore between last year's closing balance and this year's opening balance is due to adjustment pertaining to 2006-07.

## **6 STATEMENT OF BORROWINGS AND OTHER LIABILITIES**

### **Explanatory Notes -concl.**

#### **Service of debt**

Interest on debt and other obligations - The outstanding gross debt and other obligations and the total net amount of interest charges met from revenue during 2013-14 and 2014-15 were as shown below:

	<b>(In crore of rupees)</b>		
	<b>2014-15</b>	<b>2013-14</b>	<b>Net increase(+) or decrease(-) during the year</b>
<b>i) Gross Debt and Other obligation outstanding at the end of the year</b>	65,50.39	56,13.47[a]	(+),36.92
<b>ii) Interest paid by Government</b>			
(a) Public Debt and Small savings, Provident Funds, etc	3,05.83	2,84.50	(+),21.33
(b) Other obligations	...		
Total (ii)	68,56.22[a]	58,97.97[a]	(+),9,58.25
<b>iii) Deduct</b>			
(a) Interest received on loans and advances given by Government	12.47	11.45	(+),1.02
(b) Interest realised on investment of cash balance	6.80	6.48	(+),0.32
Total (iii)	19.27	17.93	(+),1.34
<b>iv) Net interest charges</b>	2,86.56	2,66.57	(+),19.99
v) Percentage of gross interest to total revenue receipts [item ( ii)]	5.55	5.97	(-),0.42
vi) Percentage of net interest to total revenue receipts [item (iv)]	5.20	5.59	(-),0.39

#### **5. Appropriation for reduction or avoidance of Debt**

During 2014-15 an amount of ₹ 17.19 crore was transferred to Sinking Fund from Revenue for Investment in the Government of India Securities.

[a] Difference of ₹ 5.00 crore between last year's closing balance and this year's opening balance is due to adjustment pertaining to 2006-07.

**7 STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT**

Sectors/Loanee Groups[1]	Balance on April 1 2014	Disbursements during the year	Repayments during the year	Loans and advances written off	Balance on March 31 2015	Percent increase / decrease during the year
<b>(In crore of rupees)</b>						
<b>01 Social Services</b>						
Loans for Housing	1,27.24	...	13.49	...	1,13.75	(-)11
Loans for Urban Development	1.17	...	...	...	1.17	...
Loans for Social Security and Welfare	1.13	...	...	..	1.13	...
Total 01 Social Services	1,29.54	...	13.49	...	1,16.05	(-)10
<b>02 Economic Services</b>						
Loans for Co-operation	7.77	1.80	0.72	...	8.85	14
Loans for Animal Husbandry	0.20	...	...	...	0.20	...
Loans for Other Agricultural Programmes	9.08	...	...	...	9.08	...
Loans for Road Transport	0.02	...	...	...	0.02	...
Loans for North Eastern Areas	0.22	...	0.02	...	0.20	(-)9
Loans for Power Projects	1.60	...	...	...	1.60	...
Loans for Village and Small Industries	13.93	...	...	...	13.93	...
Loans for other Industries	2.25	...	...	...	2.25	...
Total 02 Economic Services	35.07	1.80	0.74	...	36.13	3

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

**7 STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT**

Sectors/Loanee Groups[1]	Balance on April 1 2014	Disbursements during the year	Repayments during the year	Loans and advances written off	Balance on March 31 2015	Percent increase / decrease during the year
<b>(In crore of rupees)</b>						
<b>03 Loans to Government Servant</b>						
Loans to Government Servants etc	80.82	0.63	17.40	...	64.05	(-)21
Total 03 Loans to Government Servant	80.82	0.63	17.40	...	64.05	(-)21
<b>04 Miscellaneous Loans</b>						
Miscellaneous Loans	3.69	...	...	...	3.69	...
Total 04 Miscellaneous Loans	3.69	...	...	...	3.69	...
<b>Total</b>	<b>2,49.12</b>	<b>2.43</b>	<b>31.63</b>	...	<b>2,19.92</b>	<b>(-)12</b>

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



## 8 STATEMENT OF INVESTMENTS OF THE GOVERNMENT

Comparative summary of Government Investment in the share capital and debentures of different concerns for 2013-14 and 2014-15:

(In crore of rupees)

Name of Concern	2014-15			2013-14		
	Number of concerns	Investment at the end of the year	Dividend / interest received during the year	Number of concerns	Investment at the end of the year	Dividend / interest received during the year
Government Companies	2	6.04		2	4.92	...
Co-operative Bank, Societies etc	423	19.15		423	17.35	...
Total	425	25.19		425	22.27	...

### 9 STATEMENT OF GUARANTEES GIVEN BY THE GOVERNMENT

Guarantees given by the State Government for repayment of loans, etc., raised by Statutory Corporation, Government Companies, Local Bodies and Other institutions during the year and sums guaranteed outstanding on 31 March 2015 in various sectors are shown below:

Sector wise disclosure for Gaurantees:

(In crore of rupees)

Sector (No. of Guarantees within bracket)	Maximum amount guaranteed (Principal only)	Outstanding at the beginning of the year 2014-15		Additions during the year	Deletions (other than invoked) during the year	Invoked during the year		Outstanding at the end of the year 2014-15		Guarantee Commission or fee		Other material details
		Principal	Interest			Discharged	Not Discharged	Principal	Interest	Receivable	Received	
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Co-operative	1,49.28	28.84[*]	18.63[**]	1.68	(-)1.78	3.59	...	28.74	18.30	...	0.11	...
2. Government Companies	59.93	19.16	11.56	...	(-) 3.08	...	...	16.08	6.76	...	...	...
3. Other Statutory Corporation	59.13	19.53	3.69	...	(-) 1.11	...	...	18.42	2.53	...	...	...
4. Other Institutions	5.60	5.35	0.72	...	...	...	...	5.35	0.72	...	0.04	...
<b>Total</b>	<b>2,73.94</b>	<b>72.88[*]</b>	<b>34.60[**]</b>	<b>1.68</b>	<b>(-)5.97</b>	<b>3.59</b>	<b>...</b>	<b>68.59</b>	<b>28.31</b>	<b>...</b>	<b>0.15</b>	<b>...</b>

[\*] Difference of ₹ 2.31 crore between last year's closing balance (Principal) and this year's opening balance (Principal) is due to rectification of last year's figure.

[\*\*] Difference of ₹ 3.22 crore between last year's closing balance (Interest) and this year's opening balance (Interest) is due to rectification of last year's figure.

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

**(i) Grants-in-aid paid in cash**

Grantee Institutions	Grants released				Grants for creation of capital assets	
	2014-15			2013-14	2014-15	2013-14
	Non-Plan	Plan including CSS and CP	Total			
	<b>(In crore of rupees)</b>					
<b>1. Panchayati Raj Institutions</b>						
(i) Zilla Parishads	...	...	...	...	...	...
(ii) Panchayat Samities	...	...	...	...	...	...
(iii) Gram Panchayats	...	...	...	...	...	...
<b>2. Urban Local Bodies</b>						
(i) Municipal Corporations						
(ii) Municipalities/ Municipal Councils (Aizawl Municipal Council Authorities – Urban Local Bodies and PA)	3.19	0.94	4.13	12.35	...	...
(iii) Others:	...	...		...	...	...
a) MPCB						
<b>3. Public Sector Undertakings</b>						
(i) Government Companies:	...	...		...	...	...
a) Health Care						
(ii) Statutory Corporations:						
a) National Service Scheme	...	0.82	0.82	1.60	...	...
b) Mizoram Youth Commission	...	...		...	...	...
c) Mizoram State Sports Council	4.00	15.50	19.50	14.17	...	...

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

**(i) Grants-in-aid paid in cash**

Grantee Institutions	Grants released				Grants for creation of capital assets	
	2014-15			2013-14	2014-15	2013-14
	Non-Plan	Plan including CSS and CP	Total			
<b>(In crore of rupees)</b>						
<b>4. Autonomous Bodies</b>						
(i) (CADC, LADC & MADC)	1,83.78	55.62	2,39.40	2,01.69	...	...
(ii) Universities						
(iii) Development Authorities (Aizawl Development Authorities - UD & PA)	0.42	0.64	1.06	1.00	...	...
(iv) Cooperative Institutions: a) Cooperative Societies	...	...	...	...	...	...
(v) Others:						
a) MBSE	4.73	0.62	5.35	4.97	...	...
b) Health & F.W.	...	...	...	...	...	...
c) LADC	...	...	...	...	...	...
d) Zoram Energy Development Agency (ZEDA)	...	...	...	...	...	...
e) AH & Vety	...	...	...	...	...	...
<b>5. Non-Government Organisations</b>						
a) Mizoram Olympic Association	...	...	...	...	...	...
b) Health & F.W.	...	...	...	...	...	...
<b>6. Others</b>	19.39	13,42.16	13,61.55	7,58.59	...	...
<b>Total</b>	2,15.51	14,16.30	16,31.81[*]	9,94.37	...	...

[\*] Includes ₹ 1,80.58 Crore pertaining to Grants for Creation of Capital Assets as Grantee Institutions-wise break-up was not furnished by the State Government.

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

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

Grantee Institutions		Total value					
		(In crore of rupees)					
		2014-15					
<b>1.</b>	<b>Panchayati Raj Institutions</b>						
(i)	Zilla Parishads						
(ii)	Panchayat Samities						
(iii)	Gram Panchayats						
<b>2.</b>	<b>Urban Local Bodies</b>						
(i)	Municipal Corporations						
(ii)	Municipalities/ Municipal Councils						
(iii)	Others						
<b>3.</b>	<b>Public Sector Undertakings</b>						
(i)	Government companies						
(ii)	Statutory Corporations						
<b>4.</b>	<b>Autonomous Bodies</b>						
(i)	Universities						
(ii)	Development Authorities						
(iii)	Cooperative Institutions						
(iv)	Others						
<b>5.</b>	<b>Non-Government Organisations</b>						
	<b>Total</b>						

[\*] Information has not been furnished by State Government (October 2015)

### 11 STATEMENT OF VOTED AND CHARGED EXPENDITURE

Particulars	Actuals					
	2014-15			2013-14		
	Charged	Voted	Total	Charged	Voted	Total
(In crore of rupees)						
Expenditure Heads (Revenue account)	3,41.32	53,11.12	56,52.44	3,22.72	45,94.26	49,16.98
Expenditure Heads (Capital account)	...	9,27.51	9,27.51	...	5,99.40	5,99.40
Disbursement under	...	...	...			
Public Debt	11,89.24	...	11,89.24	9,56.66	...	9,56.66
Loan and Advances (A)		2.43	2.43		30.70	30.70
Inter State Settlement Account	...	...	...	...	...	...
Transfer to Contingency Fund (A)	...	...	...	...	...	...
Total	15,30.56	62,41.06	77,71.62	12,79.38	52,24.36	65,03.74
<b>(A) The Figures have been arrived at as follows :</b>						
<b>E. Public Debt [*]</b>						
Internal Debt of the State Government	11,70.08	...	11,70.08	9,37.68	...	9,37.68
Loans and Advances from the Central Government	19.16	...	19.16	18.98	...	18.98
<b>F. Loans and Advances [*]</b>		2.43	2.43	...	30.70	30.70
<b>G. Inter -State Settlement</b>						
Inter-State Settlement				...	...	...
Transfer to the Contingency Fund Appropriation to the Contingency Fund				...	...	...
Total	11,89.24	2.43	11,91.67	9,56.66	30.70	9,87.36

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

**11 STATEMENT OF VOTED AND CHARGED EXPENDITURE**

i) The percentage of charged expenditure and voted expenditure to total expenditures during 2013-14 and 2014-15 was as under:

Year	Percentage of total expenditure	
	Charged	Voted
2014-15	19.69	80.31
2013-14	19.67	80.33

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

	On 1 April 2014	During the year 2014-15	On 31 March 2015
	<b>(In crore of rupees )</b>		
<b>Capital and Other Expenditure</b>			
<b>Capital Expenditure (Sub Sector wise)</b>			
<b>General Services</b>			
Fiscal Services	3.30	...	3.30
Police	1,09.40	24.37	1,33.77
Public Works	2,42.32	44.83	2,87.15
Other Administrative Services	10.77	4.86	15.63
Stationery and Printing	6.69	0.15	6.84
<b>Social Services</b>			
Education, Sports, Art and Culture	2,55.67	21.70	2,77.37
Health and Family Welfare	88.76	17.80	1,06.56
Water Supply, Sanitation, Housing and Urban Development	15,11.63	2,29.53	17,41.16
Information and Broadcasting	5.52	...	5.52
Social Welfare and Nutrition	1,23.35	44.97	1,68.32
<b>Economic Services</b>			
Agriculture and Allied Activities	9,34.36	1,54.87	10,89.23
Rural Development	70.70	3.00	73.70
Special Areas Programme	6,34.88	49.45	6,84.33
Irrigation and Flood Control	3,55.50	0.53	3,56.03
Energy	12,58.45	1,41.69	14,00.14
Industry and Minerals	67.57	...	67.57
Transport	18,34.09	1,83.71	20,17.80
General Economic Services	84.61	6.05	90.66
<b>Total Capital Expenditure</b>	<b>75,97.57</b>	<b>9,27.51</b>	<b>85,25.08</b>



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

	On 1 April 2014	During the year 2014-15	On 31 March 2015
	(In crore of rupees)		
<b>F. Loans and Advances</b>			
Loans for Housing	1,27.24	(-)13.49	1,13.75
Loans for Urban Development	1.17	...	1.17
Loans for Social Security and Welfare	1.13	...	1.13
Loans for Animal Husbandry	0.20	...	0.20
Loans for Co-operation	7.77	1.08	8.85
Loans for Other Agricultural Programmes	9.08	...	9.08
Loans for North Eastern Areas	0.22	(-)0.02	0.20
Loans for Power Projects	1.60	...	1.60
Loans for Village and Small Industries	13.93	...	13.93
Loans for other Industries	2.25	...	2.25
Loans for Road Transport	0.02	...	0.02
Loans to Government Servants, etc	80.82	(-)16.77	64.05
Miscellaneous Loans	3.69	...	3.69
Total F. Loans and Advances	2,49.12	(-)29.20	2,19.92
Total Capital and Other Expenditure	78,46.69	8,98.31	87,45.00
<b>Deduct</b>			
Contribution from Contingency Fund	...	...	...
Contribution from Miscellaneous Capital Receipt	...	...	...
Contribution from Development Fund	...	...	...
Net Capital and Other Expenditure	78,46.69	8,98.31	87,45.00[X]

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

	On 1 April 2014	During the year 2014-15	On 31 March 2015
	(In crore of rupees )		
<b>PRINCIPAL SOURCES OF FUNDS</b>			
Revenue Deficit		(-)1,41.34	
Add- Adjustment on Account of retirement /Disinvestment	...	...	...
E. Public Debt			
Internal Debt of the State Government	19,27.32	2,08.11	21,35.43
Loans and Advances from the Central Government	3,36.55	(-)14.27	3,22.28
I. Small Savings, Provident Funds, Etc.	21,64.49	3,10.73	24,75.22
<b>Total Debt</b>	<b>44,28.36</b>	<b>5,04.57</b>	<b>49,32.93</b>
<b>Other Obligations</b>			
Contingency Fund	0.10	...	0.10
J.Reserve Fund	1,75.51[a]	18.02	1,93.53
K.Deposit and Advances	11,71.31	4,33.51	16,04.82
L.Suspense and Miscellaneous	12,13.17	2.62	12,15.79
M.Remittances	(-)1,76.45	93.64	(-)82.81
Total Other Obligations	23,83.64[a]	5,47.79	29,31.43
Total Debt and Other Obligations	68,12.00[a]	10,52.36	78,64.36
Deduct Cash Balance	(-)1,43.73	(-)89.72	(-)2,33.45
Deduct Investment	(-)1,03.53	1,02.43	(-)1.10
Add -Amount closed to Government Account during 2014-15	...		
Net Provision of funds	70,59.26[a]	8,98.31	80,98.91[Y]

[a] Difference of ₹ 5.00 crore between last year's closing balance and this year's opening balance is due to adjustment pertaining to 2006-07.

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

	On 1 April 2014	During the year 2014-15	On 31 March 2015
<p>Note : The net provision of Funds (Y) shown in the Statement differs from the Net Capital and other expenditure (X) upto the end of the year by ₹ 6,46.09 crore. This is explained below:-</p>			
1. Accumulated Revenue Surplus Accounts.			6,46.94 crore[a]
2. Items of difference explained at page 114-115 of Finance Accounts for the year 1993-94			(-)0.85 crore
Accounts from			
Total			6,46.09 crore

[a] Includes adjustment of ₹ 5.00 crore pertaining to 2006-07.

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

A. The following is a summary of balances as on 31 March 2015

Debit Balance	Sector of the General Account	Name of the Account	Credit Balance
(In crore of rupees)			(In crore of rupees)
78,78.99	A to D and Part of L	<b>CONSOLIDATED FUND</b>	
		Government Account	
	E.....	Public Debt	24,57.71
2,19.92	F.....	Loans and Advances	...
		<b>CONTINGENCY FUND</b>	
		Contingency Fund	0.10
		<b>PUBLIC ACCOUNT</b>	
	I.....	Small Savings, Provident Funds. etc.	24,75.22
	J.....	<b>RESERVE FUNDS</b>	
		(i) Reserve funds bearing Interest	6.03
		Gross Balance	
		Investment	
		(ii) Reserve funds not bearing Interest	1,87.51
		Gross Balance	
		Investment	
1,80.98	K.....	<b>DEPOSIT AND ADVANCES</b>	
		(i) Deposits bearing Interest	2.55
		(ii) Deposits not bearing Interest	16,02.35
		(iii) Advances	
0.08	L.....	<b>SUSPENSE AND MISCELLANEOUS</b>	
		Investments	1,82.09
		Other Items(Net)	12,15.77
82.81	M.....	<b>REMITTANCES</b>	
(-)2,33.45	N.....	<b>CASH BALANCE (Closing)</b>	
81,29.33		<b>Total</b>	81,29.33

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

**EXPLANATORY NOTES**

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

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

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

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

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

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

Debit (In crore of rupees)	Details	Credit (In crore of rupees)
68,10.14[a]	A- Amount at the Debit of the Government Account on 1 April, 2014	
	B-Receipt Heads (Revenue Account)	55,11.10
	C-Receipt Heads (Capital Account)	
56,52.44	D-Expenditure Heads (Revenue Account)	
9,27.51	E-Expenditure Heads (Capital Account)	
	F-Suspense and Miscellaneous (Miscellaneous Government Accounts)	
	H-Inter State Settlements	
	I-Transfer to Contingency Fund	
	K- Amount at the debit of the Government account as on 31 March 2015	78,78.99
<u>1,33,90.09</u>	Total	<u>1,33,90.09</u>

[a] Difference of ₹ 5.00 crore between last year's closing balance and this year's opening balance is due to adjustment pertaining to 2006-07.

## Notes to Accounts

### 1. Summary of significant Account policies:

#### (i) Entity and Accounting Period:

These accounts present the transactions of the Government of Mizoram for the period from 1 April 2014 to 31 March 2015. The accounts of receipts and expenditure of Government of Mizoram have been compiled from the initial accounts rendered by 11 Treasuries, 70 Public Works and 35 Forest Divisions and Advices of the Reserve Bank of India. Despite average delay in submission of monthly accounts of 4 days by Treasuries, 23 days by Public Works Divisions and 13 days by Forest Divisions, no accounts were excluded at the end of the year.

#### (ii) Basis of Accounting:

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

Retirement benefits disbursed during the accounts period have been reflected in the accounts but the future pension liability of the Government, i.e., the liability towards payment of retirement benefits for the past and the present service of its employees is not included in the accounts.

#### (iii) Currency in which Accounts are kept:

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

#### (iv) Form of Accounts:

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

#### (v) Classification between Revenue and Capital:

Revenue Expenditure is recurring in nature and is intended to be met from revenue receipts. Capital Expenditure is defined as expenditure incurred with the object of increasing concrete assets of material and permanent character or of reducing permanent liabilities. As per India Government Accounting Standard (IGAS) 2, Expenditure on Grants-in-Aid is to be classified as Revenue Expenditure in the books of the grantor, regardless of end utilization, and as Revenue Receipt in the books of the recipient.

## 2. Quality of Accounts:

### (i) Booking under Minor Head “800 Other Receipts and Other Expenditure”:

Minor Head-800 ‘Other Receipts’ / ‘Other Expenditure’ is intended to be operated only when the appropriate Minor head under the Major Head have not been provided in the accounts. Routine operation of Minor Head 800 is to be discouraged, since it renders the accounts opaque. During the year 2014-15, ₹ 1,487.13 crore under 42 Revenue Major Heads of accounts on the Receipt side constituting 26.98 *per cent* of the total Revenue of ₹ 5,511.10 crore was recorded under the Minor Head 800 ‘Other Receipts’. Similarly, ₹ 1,221.84 crore under 48 Revenue and Capital Major Heads of accounts on the expenditure side constituting 18.57 *per cent* of the total expenditure ₹ 6,579.95 crore (Revenue and Capital) was recorded under the Major Head 800 ‘Other Expenditure’ below the concerned Major Heads. Instances of substantial proportion (50 *per cent* and above) of bookings made under the Minor Head 800 Other Receipts / Other Expenditure are given in **Annexure B and C** respectively.

### (ii) Unadjusted Abstract Contingency (AC) Bills:

Drawing and Disbursing Officers are authorised to draw sums of money by preparing Abstract Contingency (AC) bills by debiting service heads. They are required to present Detailed Countersigned Contingency (DCC) Bills containing vouchers in support of final expenditure within one month of the drawal of AC bills. Prolonged non-submission of DCC bills renders the expenditure under AC bills opaque. Details of AC bills outstanding as on 31 March 2015 are given below:

Year	Outstanding Abstract Contingent Bills	
	Number of bills	Amount
Upto 2012-13	38	3.51
2013-14	Nil	Nil
2014-15	6	60.80
<b>Total</b>	<b>44</b>	<b>64.31</b>

(₹ in crore)

Out of ₹ 144.28 crore drawn against AC bills in 2014-15, AC bills of ₹ 60.80 crore (43.14 *per cent*) were drawn in March 2015 alone, out of which, ₹ 20.60 crore (14.28 *per cent*) was drawn on the last day of the financial year. Significant expenditure against AC bills in March indicates that the drawal was primarily to exhaust the budget provision.

### (iii) Outstanding Utilisation Certificates (UCs) :

Institutions receiving Grants-in-Aid from the Government of Mizoram are required to furnish Utilisation Certificates within 12 months. To the extent of non-receipt of Utilisation Certificate, the expenditure shown in the accounts cannot be treated as final nor can it be confirmed that the amount has been expended/ utilised for the intended purposes of sanction. At the close of March 2015 accounts, Utilisation Certificates for an amount of ₹ 3,150.66 crore remained outstanding as detailed below:

Year	Number of UCs awaited	Amount (₹ in crore)
Upto2012-13	3,717	2,320.56
2013-14	759	568.62
2014-15*	401	261.48
<b>Total</b>	<b>4,877</b>	<b>3,150.66</b>

*\*Except where the sanction order specifies otherwise, UCs in respect of grants drawn during 2014- 15 become due only in 2015-16.*

A significant portion of wanting UCs pertain to Agriculture Department (328 UCs for ₹ 477.59 crore), Department of Co-operative Society (89 UCs for ₹ 17.02 crore), Animal Husbandry Department (265 UCs for ₹ 236.48 crore) and Education Department (1,867 UCs for ₹ 652.34 crore).

**(iv) Reconciliation of Receipts and Expenditure:**

To exercise effective control of expenditure, to keep it within the budget grants and to ensure accuracy of their accounts, all Chief Controlling Officers (CCOs)/ Controlling Officers (COs) are required to reconcile the receipts and expenditure recorded in their books every month with the figures accounted for by the Accountant General. Such reconciliation has been completed for 23.79 per cent of total receipts and 72.29 per cent of total expenditure.

**(v) Cash Balance:**

There is a difference of ₹ 57.60 crore (net credit) at the end of the accounting year 2014-15 between the Cash Balance as worked out by the Accountant General and as reported by the Reserve Bank of India. This difference is mainly due to erroneous reporting by the accredited banks to the Reserve Bank of India, Nagpur, which is responsible for maintaining the Cash Balance of the State Government.

**3. Other Items:**

**(i) Liabilities towards Pensionary Benefits:**

The expenditure during the year on pension and other retirement benefits on State Government employees recruited on or before 31 August 2010 was ₹ 537.23 crore (9.50 per cent of the total revenue expenditure of ₹ 5,652.44 crore). State Government employees recruited on or after 1 September 2010 are covered under the 'New Pension Scheme (NPS), which is a Defined Contributory Pension Scheme. In terms of the Scheme, employees contribute 10 per cent of basic pay and dearness allowance, which is matched by the State Government and the entire amount is transferred to the designated Fund Manager through the National Securities Depository Limited (NSDL)/ Trustee Bank.

As per the procedure adopted by the Government of Mizoram, the employees' contribution is initially credited to 'MH 0071- Contribution Recoveries towards Pension and Other Retirement Benefits' and thereafter transferred along with the employer's contribution to, a Current Bank account opened for this



purpose, for eventual transfer to NSDL. The Current Bank account is jointly maintained by Chief Controller of Accounts and the Joint Director, Accounts and Treasuries.

As per information provided by the State Government, employees contribution was ₹ 8.23 crore for 2014-15 out of which ₹ 7.83 crore along with short contribution of ₹ 0.12 crore of previous years was transferred to NSDL. Thus there was a short transfer of ₹ 0.39 crore pertaining to 2014-15.

Against due amount of ₹ 8.23 crore Government provided ₹ 8.03 crore in 2014-15 comprising of ₹ 7.83 crore (contribution for 2014-15), ₹ 0.12 crore short contribution of previous years and service charges of ₹ 0.08 crore. Thus there was a short contribution of ₹ 0.40 crore (₹ 8.23 crore - ₹ 7.83 crore). Out of this ₹ 7.95 crore was transferred to NSDL which includes short contribution of ₹ 0.12 crore of previous years. Uncollected, unmatched and untransferred amounts, with accrued interest represent outstanding liabilities under the scheme and have not been estimated.

**(ii) Guarantees:**

The State Government extends guarantees on the loans taken from financial institutions by State Government entities like Public Sector undertakings etc. Guarantees reported in Statements 9 and 20 are based on information received from the Finance Department, which is the authority for issuing such guarantees. In terms of the Mizoram Ceiling on Government Guarantees Act, 2011 the total outstanding Government guarantees as on the first day of April of any year shall not exceed 25 *per cent* of the Gross State Domestic Product (GSDP) estimated for the year and fresh guarantees given in a year shall not exceed 3 *per cent* of GSDP estimated for the year. The outstanding guarantees as on 1 April 2014 (₹ 107.48 crore) work out to 1.03 *per cent* of the GSDP estimated for the year 2014-15 (₹ 10,413.89 crore). During the year fresh guarantees given by the State Government amounted to ₹ 1.68 crore (0.02 *per cent* of the GSDP). These were within the limit prescribed by the Government Guarantees Act, 2011.

As per the Act, the State Government should charge a minimum of 0.75 *per cent* of the guaranteed amount as guarantee commission which shall form the corpus of Guarantee Redemption Fund. Though the State Government was required to collect guarantee fee of ₹ 0.81 crore (0.75 *per cent* of the outstanding guarantee of ₹ 107.48 crore on 31 March 2014) during the year, the actual Guarantee fee received was ₹ 0.15 crore.

**(iii) Loans and Advances:**

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

**(iv) Investments:**

Information on Government investment appearing in Statements 8 and 19 of the Finance Accounts are based on the accounts and sanctions received by the Accountant General. These figures require confirmation by the concerned Department (including Finance) and the concerned entity. As on 31 March 2015, the total investment of the State Government in Public Sector Undertakings and Co-operatives was ₹ 25.19 crore.

**(v) Reserve Fund and Deposits:**

There are 5 Reserve Funds earmarked for specific purposes, out of which 2 funds have been inactive for 4 and 13 years respectively. The total accumulated balance at the end of 31 March, 2015 in these funds was ₹ 193.53 crore (₹ 187.01 crore in active funds and ₹ 6.52 crore in inactive funds), out of which ₹ 180.98 crore (93.52 per cent) was invested. Details of inactive funds are given in **Annexure D**. Detailed information on Reserve Funds and the investment from the earmarked funds is available in Statements 21 & 22 respectively.

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

The interest liabilities in respect of Reserve Funds and Deposits Bearing Interest under sectors J and K respectively of the Public Account are annual liabilities that the State Government is required to discharge. No Budget provision has been made by the State Government despite balances in such Reserve Funds and Deposits as on 01 April 2014 as detailed below:

(₹ in crore)				
Sector	Sub-sector	Minimum rate of interest estimated	Balance at the beginning of 2014-15	Interest Due
J-Reserve Funds	(a) Reserve Funds Bearing Interest (SDRF)	7.50 per cent (average of Ways and Means interest rate)	7.20	0.54
K-Deposits and Advances	(a) Deposits Bearing Interest – MH 8336 -800 Other Deposits + (b) MH 8342 – 120 Misc Deposits	7.50 per cent (average of Ways and Means interest rate)	2.55	0.19
<b>Total Interest</b>				<b>0.73</b>

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

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

In the year 2014-15, against the minimum required contribution of ₹ 28.07 crore (0.50 per cent of outstanding liabilities of ₹ 5,613.47 crore as on 31 March 2014) the State Government contributed ₹ 17.19 crore, resulting in short contributions by ₹ 10.88 crore. Total accumulations in the Fund as on 31 March 2015 was ₹ 173.49 crore which has been invested in Government of India Securities.

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

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

The State Government transferred ₹ 2.00 crore during the year to the Fund. Balance of ₹ 7.50 crore remaining in the fund as on 31 March 2015 has been invested in government securities.

**(d) State Disaster Response Fund (SDRF):**

Government of India replaced the existing Calamity Relief Fund in 2010-11 with the State Disaster Response Fund (SDRF). Under the guidelines of the Fund, the Centre, and Special Category States like Mizoram are required to contribute to the Fund in the proportion of 90:10. As per the guidelines, these contributions are to be transferred to the Public Account under Major Head – 8121, by operating the Expenditure Major Head - 2245. Expenditure incurred during the year on disaster response is adjusted by debiting the Public Account with contra deduct debit to the Expenditure Major Head - 2245. Balances outstanding in the Fund, at the end of the year, are to be invested.

As on 1 April 2014, the fund had a balance of ₹ 7.20 crore. During the year, the Central Government released an amount of ₹ 10.36 crore (including ₹ 1.00 crore towards Capacity building). The State Government transferred an amount ₹ 12.17 crore to the Public Account, which is more than the Central contribution and State share (Central Share ₹ 10.36 crore and State Share ₹ 1.04 crore) resulting in excess transfer of ₹ 0.77 crore.

In departure from the guidelines that stipulate incurring the expenditure (under MH 2245) on natural calamities and subsequent redemption from the Fund, the State Government has however been withdrawing amounts directly from the Fund in advance by operating a bank account jointly administered by the Director, Disaster Management and Rehabilitation and the Finance Department. Expenditure on natural calamities is set off against MH 2245 by withdrawal from the bank account with the approval of the Finance. The unspent balances are remitted to the Fund at the end of the year. During 2014-15, the State Government has withdrawn an amount of ₹ 13.71 crore from the Fund and kept the amount in bank account. Consequently, it has not been possible to assess the extent to which the withdrawn amounts have actually been spent on natural calamities.

An amount of ₹ 0.37 crore being the interest on the amount in the joint bank account, upto 31 March 2013 was remitted to the Fund.

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

Government of India released ₹ 4.23 crore from Central Road Fund to State Government in 2014-15. The accounting procedure relating to the Central Road Fund prescribes that the receipt of the grant from Government of India is first recorded under the Revenue Receipt Major head 1601 and thereafter transferred to the Fund (under Public Account Major Head 8449 – Other deposits-103 subvention from Central Road Fund), by operating the Revenue Expenditure Major Head 3054 in the same year of receipt. This is in keeping with the principle that Grants in Aid are to be recorded in the Revenue section irrespective of purpose (Capital or Revenue), and also ensures that the Revenue Surplus of the State Government is not unduly inflated because of the grant. Further, expenditure on prescribed road works is first to be accounted for under the relevant Revenue or Capital Expenditure section and is to be reimbursed out of the Fund as a deduct expenditure to the concerned Revenue or Capital Major Head (3054 or 5054 as the case may be). However, due to non availability of budget provision under Major Head -3054-80-797-transfer to Deposit Accounts, no amount was transferred to the Public Account. Since the amount has not been routed through Public Account, there is no assurance of the utilisation of the grant of ₹ 4.23 crore.

**(vii) Suspense and Remittance Balance:**

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

**Major Head 8658****(₹ in crore)**

Name of Minor Head	2012 -2013		2013-2014		2014 -2015	
	Dr	Cr	Dr	Cr	Dr	Cr
101 Pay and Accounts Office -Suspense	71.02	8.99	73.80	8.99	37.57	9.00
<b>Net</b>	<b>Dr 62.03</b>		<b>Dr 64.81</b>		<b>Dr 28.57</b>	
102 Suspense Account (Civil)	74.39	74.58	78.24	74.58	80.69	74.71
<b>Net</b>	<b>Cr 0.19</b>		<b>Dr 3.66</b>		<b>Dr 5.98</b>	
109 Reserve Bank Suspense -Headquarters	0.60	(-) 31.54	0.79	(-) 1.17	1.85	(-)54.38
<b>Net</b>	<b>Dr 32.14</b>		<b>Dr 1.96</b>		<b>Dr 56.23</b>	
110 Reserve Bank Suspense -Central Accounts Office	1,649.34	2,726.34	1,533.18	2,819.05	1,484.57	2,791.88
<b>Net</b>	<b>Cr 1,077.00</b>		<b>Cr 1,285.87</b>		<b>Cr 1,307. 31</b>	
112 Tax Deducted at source(TDS) Suspense	1.01	(-)0.84	1.01	(-)0.60	--	(-) 0.09
<b>Net</b>	<b>Dr 1.85</b>		<b>Dr 1.61</b>		<b>Dr 0.09</b>	

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

Name of Minor Head	2012-13		2013 -14		2014-15	
	Dr	Cr	Dr	Cr	Dr	Cr
102 Public Works Remittances	11,271.32	10,813.00	12,568.37	12,081.66	13,862.82	13,469.79
<b>Net</b>	<b>Dr 458.32</b>		<b>Dr 486.71</b>		<b>Dr 393.03</b>	
103 Forest Remittances	1,260.99	1,549.15	1,471.16	1,798.64	1,757.32	2,072.19
<b>Net</b>	<b>Cr 288.16</b>		<b>Cr 327.48</b>		<b>Cr 314.87</b>	

**(viii) Contingency Fund:**

The Contingency Fund of the Government of Mizoram is set up under Article 267(2) of the Constitution of India for meeting unforeseen expenditure and is recouped when the State Legislature authorises the additional expenditure. The corpus of the Fund is ₹ 0.10 crore. No amount was drawn from the Contingency Fund during the year and there is no outstanding balance remaining un-recouped as on 31 March 2015.

**(ix) Rush of Expenditure:**

In terms of Rule 56(3) of General Financial Rules 2005, rush of expenditure particularly in the closing month of the financial year shall be regarded as breach of financial regularity and should be avoided. State Government Departments, however, withdrew ₹ 2,200.34 crore in March 2015 and ₹ 346.04 crore on the last working day of March 2015 (28.31 *per cent* and 4.45 *per cent* respectively of total expenditure). Treasury-wise details of significant transactions are given in **Annexure E**.

**(x) Major Head 8670 Cheques and Bills:**

Major Head 8670 Cheques and Bills is an intermediary accounting head for initial record of transactions which are eventually to be cleared. There would normally be a credit balance outstanding under this head representing un-encashed cheques. During 2014-15, there was no transaction under this head. At the end of the year an amount of ₹ 0.15 crore (Credit) remained under the head, representing unencashed cheques of previous year.

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

The existing 137 CSS and 5 ACA schemes have now been restructured into 66 CSS/ACA/Flagship Schemes in the 12<sup>th</sup> Plan. From 1 April 2014 onwards Government of India released central assistance for CSS/ACA Flagship Schemes directly to the State Government and these releases are now classified as 'Central Assistance to the State Plan. Government of Mizoram, however, has continued with the budget depiction of earlier years and not in terms of the restructured pattern. Out of ₹ 3,139.95 crore depicted in the Public Financial Management System (PFMS) portal of Controller General of Accounts (CGA) as

Central assistance to the Government of Mizoram in 2014-15, Clearance memos from Reserve Bank of India, CAS, Nagpur and supporting sanction orders from the respective Ministries were received in respect of ₹ 2,996.47 crore and appropriately booked in the accounts of the State Government under Major Head 1601 Grants-in-aid from Central Government. Since the State Government continues to depict the plan expenditure in terms of the existing classification pattern, it has been not possible to track the detail of expenditure on the 66 CSS/ASA/Flagship schemes which was incurred from amounts released by the Government of India .

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

Till 31 March 2015, Government of India transferred substantial funds directly to the State Implementing Agencies/Non-Government Organizations (NGOs) for implementation of various schemes/programmes. As per the PFMS portal of the Controller General of India (CGA), Government of India released ₹ 143.94 crore to the implementing agencies during 2014-15. Details are at Appendix-VI. Government of India's decision to release all assistance to CSSs/ACA directly to the State Government and not to implementing agencies has reduced the direct transfers to implementing agencies by 95.45 per cent as compared to 2013-14.

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

As per the recommendations of the Thirteenth Finance Commission, Ministry of Finance, Government of India, in a series of orders, all dated 29 February 2012, wrote off loans advanced to the state Government by various Ministries (except those advanced by the Ministry of Finance itself) as on 31 March 2010 towards Central Plan and Centrally Sponsored Schemes. Ministry of Finance permitted the State Government to adjust the excess repayments of principal and interest made from the effective date of the order (31 March 2010) and its implementation against future repayments to the Ministry of Finance. Out of total outstanding amount of ₹ 1,677.41 lakh under Centrally Sponsored Schemes and ₹ 1.50 lakh under Central Plan Schemes which were required to be written off, sanction order for ₹ 15.50 lakh only has been received from the Ministry of Urban Development. However, write-off of the same could be effected due to non-reconciliation of the amount with the state govt. Sanction orders for write-off of amounts pertaining to other Ministries have not been received.

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

The State Government's performance against the targets prescribed in the Mizoram FRBM Act, 2006, as reflected in the accounts during the year 2014-15, is given below:

Sl. No.	Targets	Achievements during the year as per the accounts
1.	Maintain Revenue Surplus during the award period 2011-12 to 2014-15.	The Government of Mizoram had a Revenue Deficit of ₹ 141.34 crore in 2014-15.
2.	Reduce Fiscal Deficit to 3 per cent of GSDP[*] or less during the award period 2011-12 to 2014-15.	The Fiscal Deficit ₹ 1,039.65 crore for 2014-15 as per the accounts which was 9.98 per cent of GSDP[*].
3.	Outstanding debt expressed as percentage of GSDP[*] shall progressively be reduced from 32.7 per cent of GSDP[*] during 2011-12 to 31.7 per cent of GSDP[*] during 2014-15.	The outstanding debt for 2014-15 (₹ 6,550.39 crore) was 62.90 per cent of GSDP[*].

[\*] **GSDP** (Gross State Domestic Product) estimate for 2014-15 was ₹ 10,413.89 crore as per the Directorate of Economic and Statistics, Government of Mizoram as on 22 May, 2015.

**(xv) Impact on Revenue Deficit and Fiscal Deficit:**

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

Paragraph no.	Item	Impact on Revenue Deficit/Fiscal Deficit	
		Over-statement	Under-statement
Para 3 (i) of Notes to Accounts	Shortfall in Government contribution towards NPS		0.40
Para 3 (v) (b) of Notes to Accounts	Shortfall in State Government contribution to Consolidated Sinking Fund		10.88
Para 3(v) (a) of Notes to Accounts	Non-adjustment of interest payment on Interest bearing Funds		0.73
<b>Net Impact (understatement)</b>			<b>12.01</b>

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

(₹ in crore)

Sl. No.	Book Adjustment	Head of Account		Amount	Remarks
		From	To		
1	Adjustment of GPF interest for the year 2014-15	2049 Interest payments 03 Interest on Small Saving and Provident Fund etc. 104 Interest on GPF	8009 State Provident Fund 01 Civil 101 GPF	79.00	Annual adjustment of Interest on GPF
2	Adjustment of Group Insurance Fund	108 Interest on Insurance and Pension Fund	8011 State Insurance Fund 105 State Government Insurance Fund	5.00	Annual adjustment of Interest on Group Insurance und
3	Appropriation for reduction or avoidance of debt	2048 Appropriation for reduction or avoidance of debt 101 Sinking Funds	8222 Sinking Funds 01 Appropriation for reduction or avoidance of debt 101 Sinking Funds	17.19	Investment made by RBI on behalf of the State Government
		200 Other Appropriation	8235 General and Other Reserve Funds 117 Guarantee Redemption Fund	2.00	Transfer of Fund to Guarantee Redemption Fund
4.	Adjustment on Account of transfer of Fund to Major Head 8121	2245 Relief on account of Natural Calamities 05 State Disaster Response Fund 101 Transfer of Reserve Fund and Deposit Accounts- State Disaster Response Fund	8121 General and Other Reserve Funds 122 State Disaster Response Fund	12.17	Transfer of Fund to State Disaster Response Fund



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

(₹ in crore)

Major Head	Total Receipts	Receipts under Minor Head 800	Percentage
0049 Interest Receipts	19.88	12.68	63.78
0055 Police	0.45	0.29	64.44
0059 Public Works	0.32	0.32	100.00
0215 Water Supply and Sanitation	23.47	22.57	96.17
0217 Urban Development	0.12	0.12	100.00
0220 Information & Publicity	0.15	0.14	93.33
0235 Social Security & Welfare	0.93	0.93	100.00
0401 Crop Husbandary	0.93	0.52	55.91
0404 Diary Development	0.26	0.26	100.00
0405 Fisheries	0.31	0.16	51.61
0406 Forestry & Wildlife	5.20	5.20	100.00
0408 Food Storage & Warehousing	0.04	0.04	100.00
0425 Co-operation	3.79	3.59	94.72
0435 Other Agricultural Programmes	1.82	1.79	98.35
0515 Other Rural Development Programmes	0.04	0.04	100.00
0801 Power	144.36	144.36	100.00
0851 Village and Small Industry	0.27	0.25	92.59
1054 Roads & Bridges	2.86	2.86	100.00
1055 Road Transport	2.36	2.36	100.00
1425 Other Scientific Research	0.03	0.03	100.0

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

(₹ in crore)

Major Head	Total Expenditure	Expenditure under Minor Head 800	Percentage
2204 Sports & Youth Services	31.89	21.26	66.67
2225 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	284.35	284.35	100.00
2402 Soil and Water Conservation	50.21	32.40	64.53
2403 Animal Husbandry	170.02	127.74	75.13
2405 Fisheries	31.76	21.38	67.32
2705 Command Areas Development	0.10	0.10	100.00
2810 Non - Conventional Source of Energy	0.42	0.42	100.00
2851 Village and Small Industries	142.15	77.63	54.61
3275 Other Communication Services	11.38	11.38	100.00
3435 Ecology and Environment	0.30	0.30	100.00
4070 Capital Outlay on other Administrative Services	4.86	4.86	100.00
4235 Capital Outlay on Social Security and Welfare	44.97	26.51	58.95
4403 Capital Outlay on Animal Husbandry	5.27	5.08	96.39
4435 Capital Outlay on other Agricultural Programmes	6.77	4.30	63.52
4801 Capital Outlay on Energy	141.69	141.69	100.00

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

Sl. No.	Name of Reserve Fund	Balance as on 31 March 2014 (in crore of Rupees)	Inoperative from	Period inoperative
1	8235 General and other Reserve Funds			
	101 General Reserve Funds of Government Commercial Department/Undertakings	2.83	2001-02	13 years
	200 Other Funds	3.69	2010-11	4 years

**Annexure E**  
**Treasury wise illustration of significant transaction on 31-03-2015**  
Refer para No. 3(ix)

(₹ in crore)

Sl.No.	Treasury Name	Amount
1.	Lunglei Treasury	3.05
2.	Saiha Treasury	8.80
3.	Kolasib Treasury	1.43
4.	Champhai Treasury	1.61
5.	Serchhip Treasury	1.70
6.	Mamit Treasury	16.56
7.	Lawngtlai Treasury	7.72
8.	Aizawl North Treasury	177.81
9.	Aizawl South Treasury	127.34
10.	Chawngte Treasury	0.02
11.	Shillong South Treasury	...
	<b>Total</b>	<b>346.04</b>