Laid before the Legislature on ...28 MAR 2017...

Report of the Comptroller and Auditor General of India

on

State Finances

for the year ended 31 March 2016

GOVERNMENT OF MIZORAM

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PREFACE

1. This Report has been prepared for submission to the Governor of Mizoram under Article 151 of the Constitution.

2. Chapters-I and II of the Report contain audit observations on matters arising from examination of Finance Accounts and Appropriation Accounts respectively, of the State Government for the year ended 31 March 2016. Information has been obtained from Government of Mizoram wherever necessary.

3. Chapter-III on 'Financial Reporting' provides an overview and status of the State Government's compliance with various financial rules, procedures and directives during the current year.

4. The Report containing the findings of performance audit and audit of transactions in various departments and observations arising out of audit of Statutory Corporations, Boards, Government Companies and observations on Revenue Receipts are presented separately.

EXECUTIVE SUMMARY

EXECUTIVE SUMMARY

This Report on the Finances of the Government of Mizoram is being brought out with a view to assess objectively the financial performance of the State during the year 2015-16. The aim of this Report is to provide the State Government with timely inputs based on actual data so that there is a better insight into both well performing as well as ill performing schemes/programmes of the Government. In order to give a perspective to the analysis, an effort has been made to compare the achievements with the targets envisaged by the State Government in Fiscal Responsibility and Budget Management Act, 2006 as well as in the Budget Estimates of 2015-16 and projections made by Thirteenth Finance Commission.

The Report

This Report based on the audited accounts of the Government of Mizoram for the year ending March 2016 provides an analytical review of the Annual Accounts of the State Government. The Report is structured in three Chapters.

Chapter-I is based on the audit of Finance Accounts and makes an assessment of Mizoram Government's fiscal position as on 31 March 2016. It provides an insight into trends in committed expenditure, borrowing pattern besides a brief account of central funds transferred directly to the State Implementing Agencies.

Chapter-II is based on audit of Appropriation Accounts and gives the grant-by-grant description of appropriations and the manner in which the allocated resources were managed by the service delivery departments.

Chapter-III is an inventory of Mizoram Government's compliance with various reporting requirements and financial rules.

The report also has appendices of additional data collated from several sources in support of the findings and at the end gives a glossary of selected terms related to State economy, used in this report.

Audit findings

Revenue Receipts

Revenue Receipts grew by ₹ 1,165.30 crore (21.14 *per cent*) over the previous year mainly due to significant increase in Share of Union Taxes/Duties by 157.84 *per cent* (₹ 1,437.44 crore). The Revenue Receipts (₹ 6,676.40 crore) was lower by ₹ 499.05 crore (6.95 *per cent*) than the assessment of the State Government in its Fiscal Correction Path (FCP) (₹ 7,175.45 crore).

Revenue Expenditure and Capital Expenditure

Revenue and Capital Expenditure decreased by ₹ 81.58 crore (1.44 *per cent*) and ₹ 216.54 crore (23.35 *per cent*) respectively over the previous year. Revenue Expenditure was lower by ₹ 520.43 crore (8.54 *per cent*) over the assessment made by the State Government in its FCP (₹ 6,091.29 crore) and Capital Expenditure was also lower by ₹ 482.82 crore (40.44 *per cent*) over the projection made by the State Government in its FCP (₹ 1,193.79 crore). The Total Expenditure of the State increased progressively from ₹ 4,331.12 crore in 2011-12 to ₹ 6,288.96 crore in 2015-16. However, the Total Expenditure decreased by 4.46 *per cent* from ₹ 6,582.38 crore in 2014-15 to ₹ 6,288.96 crore in 2015-16. Of the Total Expenditure during 2015-16, the Revenue Expenditure (₹ 5,570.86 crore) constituted 88.58 *per cent* while Capital Expenditure (₹ 710.97 crore) constituted 11.31 *per cent* and Loans and Advances (₹ 7.13 crore) constituted 0.11 *per cent*.

Fiscal liabilities

During the current year, the overall Fiscal Liabilities of the State Government decreased by ₹ 143.00 crore (2.18 *per cent*) from ₹ 6,550.39 crore in 2014-15 to ₹ 6,407.39 crore in 2015-16. The ratio of Fiscal Liabilities to GSDP has decreased from 57.17 *per cent* in 2014-15 to 47.91 *per cent* in 2015-16, the ratio of Fiscal Liabilities to Revenue Receipts decreased from 118.86 *per cent* in 2014-15 to 95.97 *per cent* in 2015-16 and with respect to Own Resources it decreased from 1,288.23 *per cent* in 2014-15 to 976.68 *per cent* in 2015-16.

Investment and Returns

As of 31 March 2016, Government had invested ₹ 33.39 crore in Government Companies and Co-operative Bank, Societies, *etc.* During the current year, the State Government invested ₹ 94.64 lakh in Government Companies and ₹ 725.14 lakh in Consumer Cooperatives. No dividend was received during 2015-16. The average return on this investment was Nil in the last five years while the Government paid an average interest rate ranging from 5.03 to 6.08 *per cent* on its borrowings during 2011-16.

Debt sustainability

The maturity profile of the State's debt during the current year indicates that out of the outstanding debt stock of ₹ 2,801.71 crore, around 88.52 *per cent* (₹ 2,480.08 crore) is payable within the next seven years. 27.83 *per cent* of debt would be due for repayment in next one to three years. The State needs to make proper planning for repayment of this debt. Since there was a Fiscal Surplus during the current year, the Government will have to borrow less to discharge the repayment obligations. However, the State should endeavour to maintain this adequate Fiscal Surplus for taking up the developmental works as well as for creating productive assets.

EXECUTIVE SUMMARY

Fiscal Imbalances

Owing to Revenue Surplus and decrease of ₹ 293.42 crore (4.46 *per cent)* in Total Expenditure in 2015-16 over the previous year, the position of both Fiscal Deficit and Primary Deficit changed to surpluses. While Fiscal Deficit of ₹ 1,039.65 crore in 2014-15 turned into fiscal surplus of ₹ 413.28 crore during 2015-16, the primary deficit of ₹ 733.82 crore in 2014-15 changed to primary surplus of ₹ 782.55 crore during 2015-16.

Financial Management and Budgetary Control

The estimates of receipts and expenditure under Consolidated Fund, Contingency Fund and Public Account were prepared without adequate and due diligence in observing prescribed budgetary regulations.

Non-maintenance of Budget calendar, non-reconciliation of departmental figures *etc.,* indicate weakness in financial control. Besides, failure to exercise control mechanism, excess expenditure over budget provisions, non-utilization of budget provisions and persistent savings etc. were noticed.

Government should put in place an effective mechanism to ensure financial discipline and prepare realistic budget. Budgetary controls should be strengthened in all the Government Departments where savings/excesses persisted. A close and rigorous monitoring mechanism should be put in place by the Drawing and Disbursing Officers (DDOs) to adjust the Abstract Contingent Bills.

Financial Reporting

At the end of March 2016, ₹ 91.77 crore remained outstanding for want of 38 Utilisation Certificates. Annual accounts of Lai and Mara Autonomous District Councils for the year 2015-16 were yet to be received. Also, the submission and finalization of proforma accounts pertaining to the Power and Electricity Department was pending since inception. In spite of repeated comments about the arrears in preparation of accounts of three Commercial Undertakings by the Comptroller and Auditor General of India in previous reports, there was no improvement. Consequently, corrective measures, if any, needed for ensuring accountability could not be suggested.

Finance Department should ensure strict compliance of codal provisions as well as its own instructions to ensure public accountability. The State Government should undertake regular monitoring to ensure timely furnishing of Utilisation Certificates by the concerned Departments. The Heads of Departments should ensure that the departmental undertakings prepare proforma accounts and submit the same to the Accountant General for audit.

FINANCES OF THE STATE GOVERNMENT

Chapter 1 Finances of the State Government

Profile of Mizoram

Mizoram is situated in the north-east of India and has Assam, Manipur and Tripura in the North. The State shares majority of its border with Bangladesh and Myanmar. It is the 25th largest State in terms of geographical area (21,081 sq.km.) and the 2nd least populated State in the country. As indicated in **Appendix-1.1**, the State's population increased from 8,88,573 in 2001 to 10,97,206 in 2011 recording a decadal growth of 23.48 *per cent*. The State's Gross State Domestic Product (GSDP) in 2015-16 at current prices was ₹ 13,373.83 crore. The State's literacy rate increased from 88.80 *per cent* (as per 2001 census) to 91.33 *per cent* (as per 2011 census). The *per capita* income of the State (*Source: Directorate of Economics & Statistics, Mizoram)* stands at ₹ 97,780 during 2015-16. General data relating to the State is given in **Appendix-1.1 Part D.**

Gross State Domestic Product (GSDP)

GSDP is the market value of all officially recognised final goods and services produced within the State in a given period of time. The growth of the State GSDP is an important indicator of the State's economy. The trends in the annual growth of India's GDP and the State's GSDP at current prices are indicated below:

Table-1.1: Trends in the annual growth of India's GDP and State's GSDP

(₹ in crore)

Year	2011-12	2012-13	2013-14	2014-15	2015-16
India's GDP (Base year 2011-12)	87,36,039	99,51,344	1,12,72,764	1,24,88,205	1,35,76,086
Growth rate of GDP (percentage)	**	13.91	13.28	10.78	8.71
State's GSDP (Base year 2011-12)	7,259	8,362	10,293	11,021	13,374*
Growth rate of GSDP (percentage)	**	15.19	23.09	7.07	21.35

(Source: Central Statistical Office (CSO), Ministry of Statistics and Programme Implementation except for 2015-16)

* *GSDP for 2015-16 Information furnished by Directorate of Economics and Statistics, Govt. of Mizoram*

** *Growth of GSDP and GDP for the year 2011-12 has not been indicated as the base year has been revised to 2011-12.*

As per information provided by the State Government, the projected GSDP at current prices during the year 2015-16 was ₹ 13,374 crore which has been considered for calculating the growth rate in the absence of actual GSDP data, which is yet to be complied and published by the State Government **(Appendix-1.1 Part-D).** The figures may change when actual GSDP data is complied.

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

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

1.1 Introduction

1.1.1 Summary of Fiscal Transactions in 2015-16

Table-1.2 presents a summary of the State Government's fiscal transactions during the current year (2015-16) *vis-à-vis* the previous year (2014-15), while **Appendix-1.2** provides details of receipts and disbursements as well as the overall fiscal position during the current year.

Table-1.2: Summary of fiscal transactions in 2015-16

(₹ in crore)

Receipts	2014-15	2015-16	Disbursements	2014-15	2015-16		
					Non-Plan	Plan	Total
Section-A: Revenue							
Revenue Receipts	**5,511.10**	**6,676.40**	**Revenue Expenditure**	**5,652.44**	**3,623.00**	**1,947.86**	**5,570.86**
Tax Revenue	266.52	358.41	General Services	1,749.65	1,855.68	61.33	1,917.01
Non-Tax Revenue	241.96	297.63	Social Services	2,160.93	1,022.47	1,197.49	2,219.96
Share of Union Taxes/ Duties	910.67	2,348.11	Economic Services	1,741.86	744.85	689.04	1,433.89
Grants from Government of India	4,091.95	3,672.25	Grants-in-Aid and Contributions	---	---	---	---
Section-B: Capital							
Misc. Capital Receipts	**---**	**---**	**Capital Outlay**	**927.51**	**77.22**	**633.75**	**710.97**
Recoveries of Loans and Advances	**31.63**	**25.84**	**Loans and Advances disbursed**	**2.43**	**---**	**---**	**7.13**
Public Debt Receipts	**1,383.08**	**563.07**	**Repayment of Public Debt**	**1,189.24**	**---**	**---**	**550.28**
Contingency Fund	**---**	**---**	**Contingency Fund**	**---**	**---**	**---**	**---**
Public Account Receipts	**3,692.99**	**2,915.47**	**Public Account Disbursement**	**2,834.48**	**---**	**---**	**3,111.44**
Opening Cash Balance	**(-) 252.03**	**(-) 239.33**	**Closing Cash Balance**	**(-) 239.33**	**---**	**---**	**(-) 9.23**
Total	**10,366.77**	**9,941.45**	**Total**	**10,366.77**			**9,941.45**

Source: Finance Accounts for the years2014-15 and 2015-16

The following are the significant changes during 2015-16 over the previous year:

- Revenue Receipts grew by ₹ 1,165.30 crore (21.14 *per cent*) over the previous year mainly due to significant increase in Share of Union Taxes/Duties by 157.84 *per cent* (₹ 1,437.44 crore). The Revenue Receipts (₹ 6,676.40 crore) was lower by ₹ 499.05 crore (6.95 *per cent)* than the assessment of the State Government in its Fiscal Correction Path (FCP) (₹ 7,175.45 crore).

- Revenue and Capital Expenditure decreased by ₹ 81.58 crore (1.44 *per cent*) and ₹ 216.54 crore (23.35 *per cent*) respectively over the previous year. Revenue Expenditure was lower by ₹ 520.43 crore (8.54 *per cent*) over the assessment made by the State Government in its FCP (₹ 6,091.29 crore). Further, Capital Expenditure was significantly lower by ₹ 482.82 crore (40.44 *per cent*) over the projection made by the State Government in its FCP (₹ 1,193.79 crore).

- Disbursement of Loans and Advances increased by ₹ 4.70 crore (193.42 *per cent*), while recoveries of the same decreased by ₹ 5.79 crore (18.31 *per cent*) over the previous year.

- Public Debt Receipts decreased by ₹ 820.01 crore (59.29 *per cent*) and Repayments also decreased by ₹ 638.96 crore (53.73 *per cent*) over the previous year.

- Public Account Receipts decreased by ₹ 777.52 crore (21.05 *per cent*), while Disbursements increased by ₹ 276.96 crore (9.77 *per cent*) over the previous year.

- Cash balance of the State increased by ₹ 230.10 crore (96.14 *per cent*) over the previous year. However, the investments from cash balances decreased by ₹ 49.48 crore from ₹ 182.09 crore in 2014-15 to ₹ 132.61 crore in 2015-16.

1.1.2 Review of the fiscal situation

As per the Mizoram Fiscal Responsibility and Budget Management (MZFRBM) Act, 2006, the State Government prepares a Medium Term Fiscal Policy Statement (MTFPS) showing the rolling fiscal targets, each year for placement in the State Assembly.

1.1.2.1 Recommendation of the XIV Finance Commission

In the light of the approach to fiscal consolidation and the fiscal roadmap as developed through the assessment of State finances, the XIV Finance Commission (FC) recommended the fiscal targets and annual borrowing limits during 2015-16 to 2019-20 as follows:

(1) Fiscal Deficit of all States will be anchored to an annual limit of 3 *per cent* of GSDP. The States will be eligible for flexibility of 0.25 *per cent* over and above this for any given year for which the borrowing limits are to be fixed if their debt-GSDP ratio is less than or equal to 25 *per cent* in the preceding year.

During the current year, the State registered a Fiscal Surplus of ₹ 413.28 crore. The debt-GSDP ratio of the State improved to 47.91 during 2015-16 against 59.44 in 2014-15. However, the borrowings/liabilities could not be limited to 25 *per cent* of GSDP as envisaged in the XIV FC for being eligible to avail the flexibility provisions of 0.25 *per cent* in the succeeding year.

(2) States will be further eligible for an additional borrowing limit of 0.25 *per cent* of GSDP in a given year for which the borrowing limits are to be fixed if the interest payments are less than or equal to 10 *per cent* of the Revenue Receipts in the preceding year.

The interest payment of the State was 5.53 *per cent* of the Revenue Receipts in 2015-16 which qualifies the State to avail an additional borrowing limit of 0.25 *per cent* over the anchored limit of Fiscal Deficit-GSDP provided the State amends the FRBM Act and registers a surplus in the revenue account in the succeeding year.

Further, XIV FC recommended that the State Governments may amend their FRBM Acts to provide for the statutory flexible limits on Fiscal Deficit. The State Government has developed its own FCP indicating the milestones of outcome indicators with target dates for implementing. However, the MZFRBM Act was not amended by the State Government to include the XIV FC recommendation or to avail the flexibility provisions of fiscal rules.

The Government needs to continue making efforts of increasing the Revenue Receipt without relying on the devolution of funds from the Central Government so as to confine the Fiscal Deficit to the target set for the State. The State Government should pursue a sustainable debt management policy to restrict the State's outstanding liabilities within the annual prescribed limit.

1.2 Budget Analysis

1.2.1 Budget Estimates and Actuals

Budget estimates presented by the State Government provide descriptions of projections or estimates of revenue and expenditure for a particular fiscal year. The importance of accuracy in the estimation of revenue and expenditure is widely accepted in the context of effective implementation of fiscal policies for overall economic management. Deviations from the budget estimates are indicative of the fact that due care has not been taken during their estimation. Further, it also indicates non-attainment and non-optimisation of the desired fiscal objectives due to a variety of causes, some within the control of the Government and some beyond the control of the Government.

Table-1.3 and Chart-1.1 presents the consolidated picture of Budget Estimate *vis-à-vis* Actual of the State Finances during 2015-16.

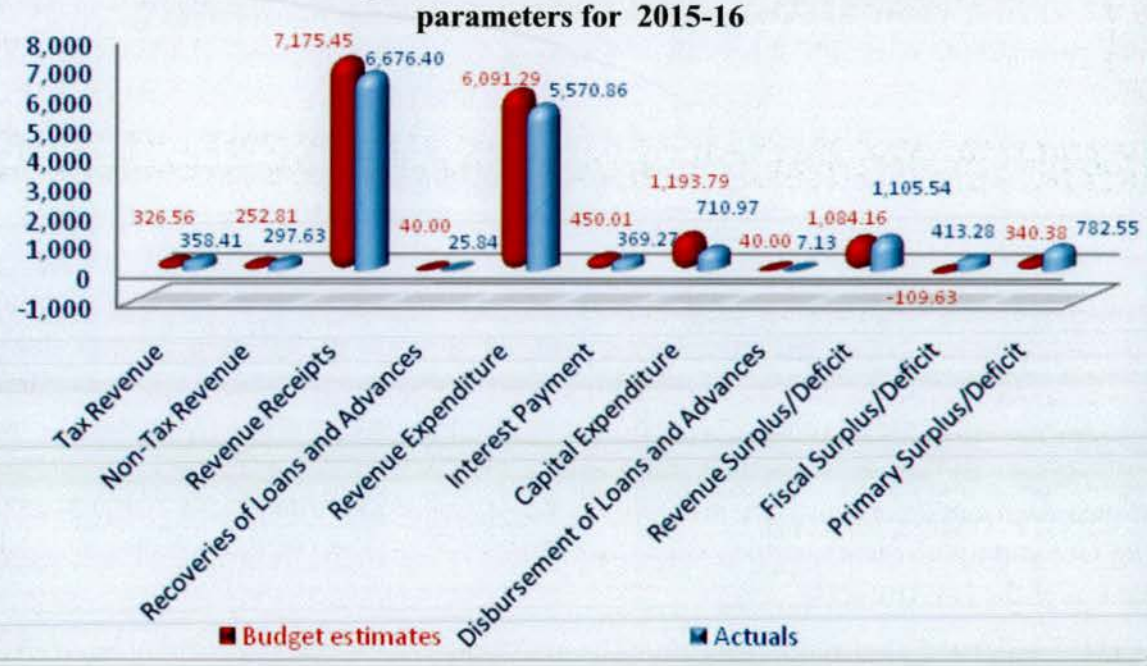
Table-1.3: Variation in major items – 2015-16 Actual over 2015-16 Budget Estimate & Revised Estimate

(₹ in crore)

Parameters	2015-16			Percentage of variation w.r.t. Revised Estimate
	Budget Estimate	Revised Estimate	Actual	
Tax Revenue	326.56	310.68	358.41	15.36
Non-Tax Revenue	252.81	269.83	297.63	10.30
Revenue Receipts	7,175.45	7,535.15	6,676.40	(-) 11.40
Recoveries of Loans and Advances	40.00	40.00	25.84	(-) 35.40
Revenue Expenditure	6,091.29	6,643.70	5,570.86	(-) 16.15
Interest Payment	450.01	450.16	369.27	(-) 17.97
Capital Expenditure	1,193.79	1,047.06	710.97	(-) 32.10
Disbursement of Loans and Advances	40.00	40.00	7.13	(-) 82.18
Revenue Deficit (-)/Surplus (+)	1,084.16	891.45	1,105.54	24.02
Fiscal Deficit (-)/Surplus (+)	(-) 109.63	(-) 155.61	413.28	(-) 365.59
Primary Deficit (-)/Surplus (+)	340.38	294.55	782.55	165.68

The Chart below presents the budget estimate and actual for some important fiscal parameters during 2015-16.

Chart-1.1: Budget Estimate and Actual for some selected fiscal parameters for 2015-16



During 2015-16, compared to the Budget Estimates, the Revenue Receipts were lower by ₹ 499.05 crore (7.47 *per cent*). Revenue Expenditure was lower by ₹ 520.43 crore over the estimated amount of ₹ 6,091.29 crore. Against an estimated Revenue Surplus of ₹ 1,084.16 crore, there was Revenue Surplus of ₹ 1,105.54 crore during 2015-16. There was a Fiscal Surplus of ₹ 413.28 crore during the current year against the estimated Fiscal Deficit of ₹ 109.63 crore. Also, there was Primary Surplus of ₹ 782.55 crore during 2015-16 against the estimated Primary Surplus of ₹ 340.38 crore. The key parameters of deficit indications *viz.* Revenue Deficit, Fiscal Deficit and Primary Deficit all registered a surplus in the current year's State finances mainly on account of less Revenue and Capital Expenditure against the Budget Estimates.

1.3 Resources of the State

1.3.1 Resources of the State as per Annual Finance Accounts

Revenue and Capital are the two streams of receipts that constitute the resources of the State Government. Revenue Receipts consist of Tax Revenues, Non-Tax Revenues, State's share of Union Taxes and Duties and Grants-in-Aid (GIA) from the Government of India (GoI). Capital Receipts comprise miscellaneous Capital Receipts such as proceeds from disinvestments, recoveries of Loans and Advances, Debt Receipts from internal sources (market loans, borrowings from financial institutions/commercial banks) and Loans and Advances from GoI as well as accruals from the Public Account. **Table-1.2** presents the Receipts and Disbursements of the State during the current year as recorded in its Annual Finance Accounts. The components and sub-components of the resources are shown in the **Chart-1.2**:

Chart-1.2: Components and sub-components of resources

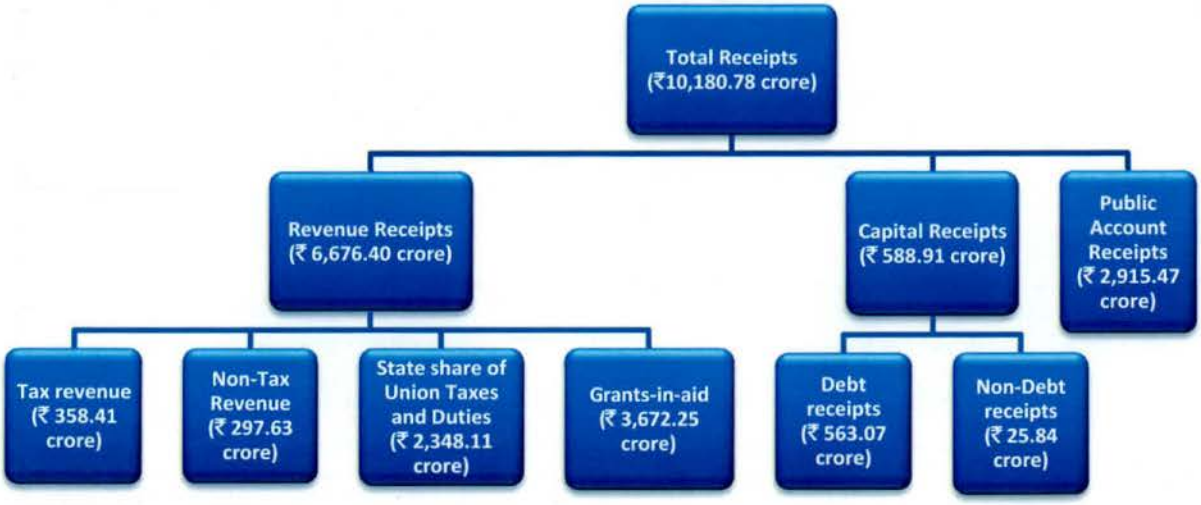


Chart-1.3 depicts the trends of various components of the receipts of the State during 2011-16 and **Chart-1.4** depicts the composition of resources of the State during the current year.

Chart-1.3: Trends in Receipts

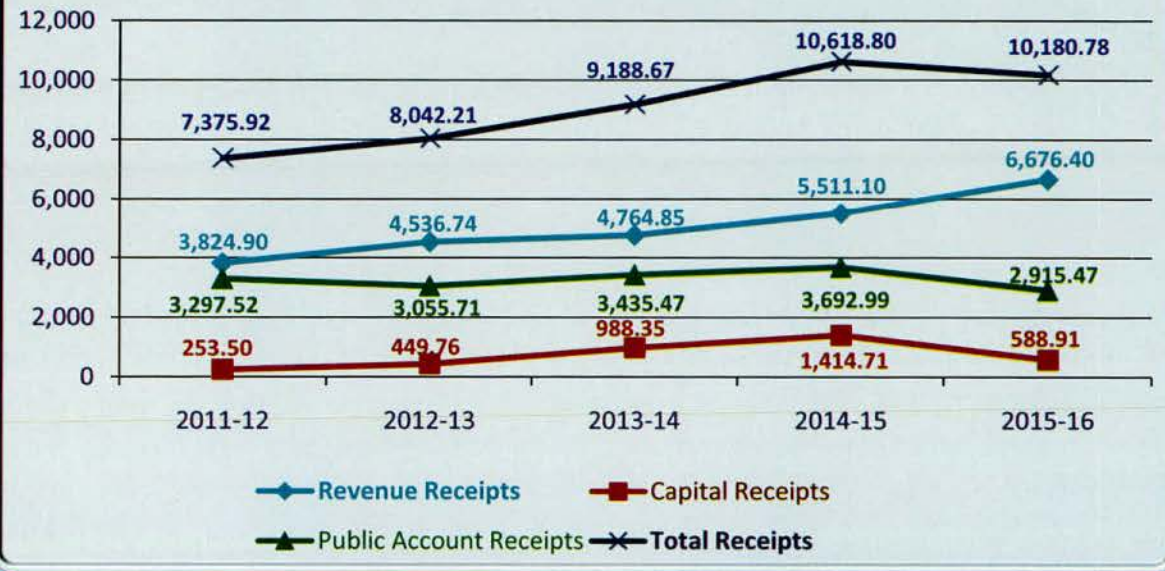


Chart-1.4: Composition of Receipts during 2015-16

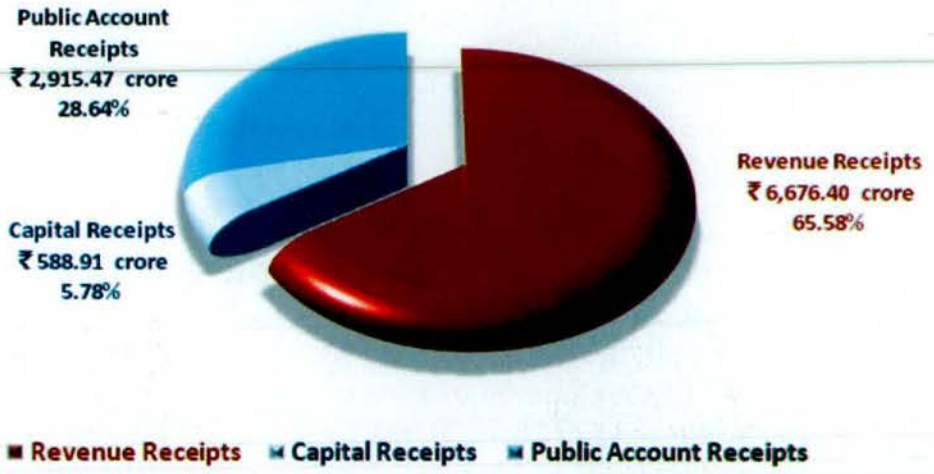


Table-1.4: Trends in growth and composition of Total Receipts

(₹ in crore)

Sources of State's Receipts	2011-12	2012-13	2013-14	2014-15	2015-16
Revenue Receipts	3,824.90	4,536.74	4,764.85	5,511.10	6,676.40
Capital Receipts	253.50	449.76	988.35	1,414.71	588.91
Contingency Fund Receipts	0.00	0.00	0.00	0.00	0.00
Public Account Receipts	3,297.52	3,055.71	3,435.47	3,692.99	2,915.47
Total Receipts	**7,375.92**	**8,042.21**	**9,188.67**	**10,618.80**	**10,180.78**

The Total Receipts of the State Government for 2015-16 were ₹ 10,180.78 crore of which ₹ 6,676.40 crore (65.58 *per cent)* came from Revenue Receipts and balance ₹ 3,504.38 crore (34.42 *per cent*) from Public Account and Capital Receipts.

The share of Revenue Receipt of the State to Total Receipts in 2015-16 was 65.58 *per cent* and depicted inter-year fluctuations during the period 2011-16 ranging from 51.86 (2011-12) to 65.58 *per cent* (2015-16). On the other hand, the Capital Receipts together with Public Account Receipts ranged from 34.42 to 48.14 *per cent* of Total Receipts during 2011-16. Revenue Receipts increased steadily from ₹ 3,824.90 crore in 2011-12 to ₹ 6,676.40 crore during the current year. The Capital Receipts which create future repayment obligation increased from ₹ 253.50 crore (3.44 *per cent* of Total Receipts) in 2011-12 to ₹ 1414.71 crore (13.32 *per cent* of Total Receipts) during 2014-15, however, declined to ₹ 588.91 crore (5.78 *per cent* of Total Receipts) during 2015-16. The percentage share of Public Account Receipts decreased steadily from 44.71 *per cent* of Total Receipts during 2011-12 to 28.64 *per cent* of Total Receipts in the current year.

1.3.2 Funds Transferred to State Implementing Agencies outside the State Budgets

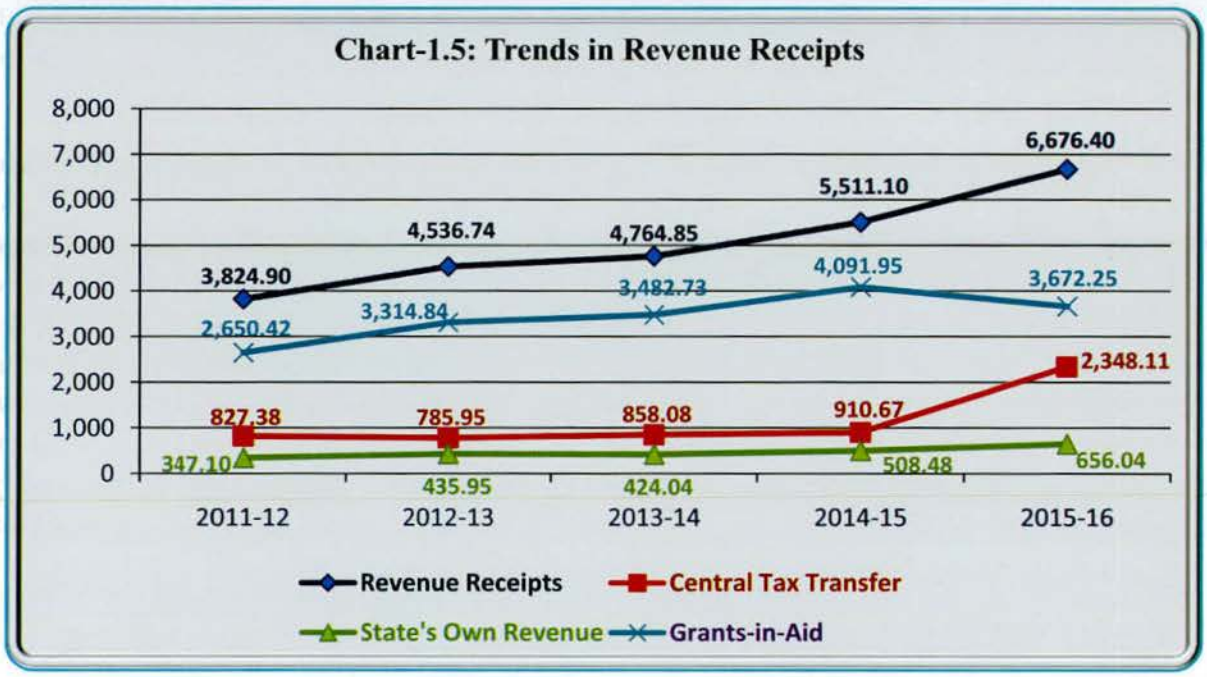
The Central Government has been transferring funds directly to the State Implementing Agencies for the implementation of various schemes/programmes in the social and economic sectors which are recognised as critical. However, as per GoI decision, transferring of funds to the State Implementing Agencies for implementing of the Centrally Sponsored Schemes shall be through the State Consolidated Fund with effect from 201415 (BE). Some fund was directly transferred to State Implementing Agencies outside the State Budget/State Treasury System. The funds directly transferred to State Implementing Agencies are presented in **Appendix-1.5.**

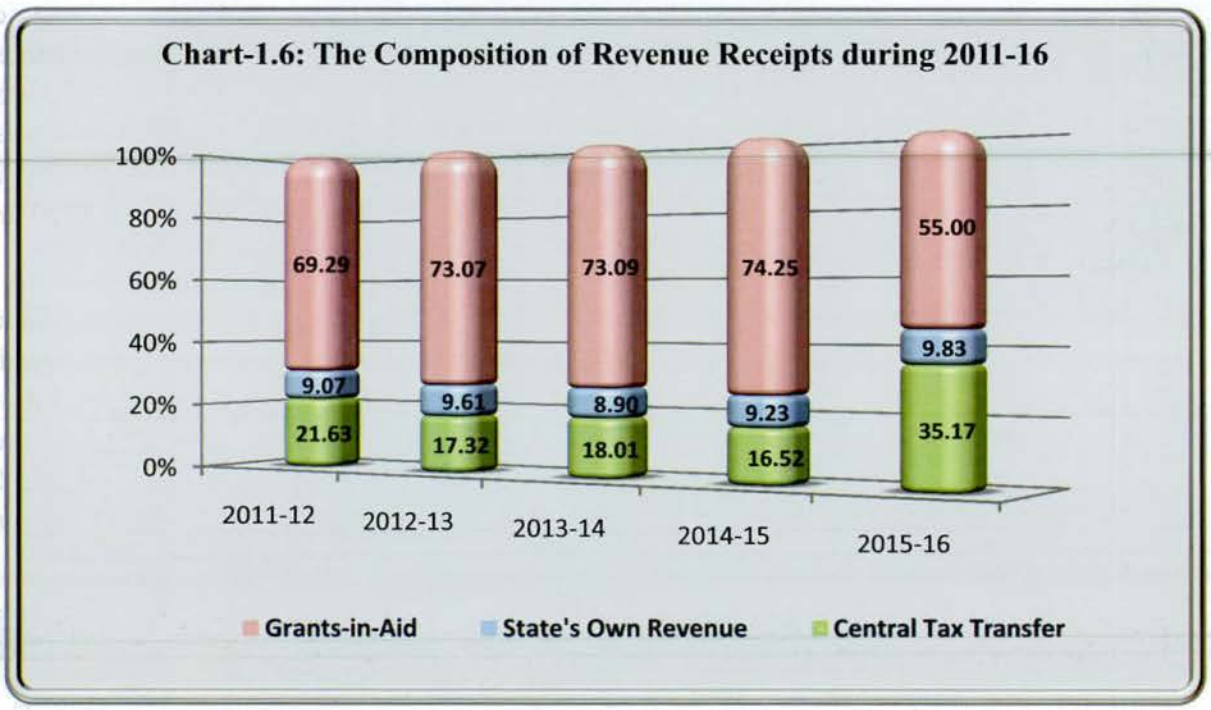
To present a holistic picture on the availability of aggregate resources, an attempt was made to obtain the details of funds directly transferred to the State Implementing Agencies which aggregated to ₹ 131.40 crore **(Appendix-1.5)** for implementation of various Schemes. Out of the directly transferred funds, the Schemes which received more than ₹ one crore during the year were ₹ 28.65 crore (Redevelopment of Hospitals/Institutions), ₹ 18.98 crore (Swadesh Darshan Integrated Development of Theme Based Tourism), ₹ 15.00 crore (National Mission on Food Processing, SAMPDA), ₹ 12.25 crore (NER-Textile Promotion Scheme).

1.4 Revenue Receipts

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

The trends and composition of Revenue Receipts over the period 2011-16 are presented in **Appendix-1.4** and also depicted in **Chart-1.5** and **1.6** respectively.





During 2015-16, Revenue Receipts of the State increased by ₹ 1,165.30 crore (21.14 *per cent*) over the previous year. The Revenue Receipts of the State showed progressive growth from ₹ 3,824.90 crore in 2011-12 to ₹ 6,676.40 crore in 2015-16. However, more than 90 *per cent* of Revenue Receipts have been contributed by Central Tax Transfers and grants-in-aid together during 2011-16, Revenue generated from State's Own Resources was less than 10 *per cent* during the said period.

The trends in Revenue Receipts relative to Gross State Domestic Product (GSDP) are as presented in **Table-1.5**:

Table-1.5: Trends in Revenue Receipts relative to GSDP

	2011-12	2012-13	2013-14	2014-15	2015-16
Revenue Receipts (RR) (₹ in crore)	**3,824.90**	**4,536.74**	**4,764.85**	**5,511.10**	**6,676.40**
Rate of growth of RR (*per cent)*	33.95	18.61	5.03	15.66	21.14
RR/GSDP (*per cent)*	52.69	54.25	46.29	50.01	49.92
Buoyancy Ratios[1]					
Revenue Buoyancy *w.r.t.* GSDP	2.49	1.22	0.22	2.21	0.99
State's Own Tax Buoyancy *w.r.t.* GSDP	2.74	1.62	0.13	2.26	1.61
Revenue Buoyancy with reference to State's own taxes	0.91	0.76	1.69	0.98	0.61

The growth rate of Revenue Receipts fluctuated significantly during the period 2011-16. From 33.95 *per cent* in 2011-12, it reduced to 5.03 *per cent* in 2013-14 and had again increased to 21.14 *per cent* in 2015-16.

The Revenue Receipts buoyancy *vis-à-vis* GSDP exhibited positive trend of more than one except 2012-13 however, it stood at 0.99 in 2015-16 since the growth rate of Revenue Receipts was marginally lesser than the growth rate of GSDP. The buoyancy of State's Own Taxes with reference to GSDP had deteriorated from 2.26 during 2014-15 to 1.61 during 2015-16. However, the Revenue Buoyancy *vis-à-vis* State's Own Taxes is showing decreasing trend during the period 2013-16 indicating that the increase in State's Own Taxes had less contribution to the increase in Revenue Receipts.

1.4.1 State's Own Resources

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

The State's actual tax and non-tax receipts for the year 2015-16 *vis-à-vis* assessment made by the XIV Finance Commission (FC) and Medium Term Fiscal Policy Statement (MTFPS) are given in **Table-1.6**:

1 Buoyancy ratio indicates the elasticity or degree of responsiveness of a fiscal variable with respect to a given change in the base variable. For instance, revenue buoyancy at 2.49 implies that Revenue Receipts tend to increase by 2.49 percentage points, if the GSDP increases by one per cent.

Table-1.6: Tax Revenue and Non-Tax Revenue *vis-à-vis* XIII FC/FCP

(₹ in crore)

Parameters	XIV FC Projections	Medium Term Fiscal Policy Statement (MTFPS)	Actual
State's own Tax Revenue	401.00	326.56	358.41
State's own Non-Tax Revenue	98.00	252.81	297.63

Source: Finance Accounts (2015-16), XIV FC and Medium Term Fiscal Policy Statement (2015-16).

The above table indicates that Tax Revenue was lower by 10.62 *per cent* over the normative assessment made in the XIV FC. However, it was higher by 9.75 *per cent* over the normative assessment made in the Fiscal Correction Path (FCP). On the other hand, the Non-Tax Revenue was higher by 203.70 *per cent* over the assessment made in the XIV FC and by 17.73 *per cent* over the normative assessment made in the FCP.

1.4.1.1 Tax Revenue

The sector-wise components of Tax Revenue raised in the State areas given in **Table-1.7**:

Table-1.7: Sector-wise component of Tax Revenue during 2011-16

(₹ in crore)

Name of component	Year					Percentage of variation over previous year
	2011-12	2012-13	2013-14	2014-15	2015-16	
Taxes on Sales and Trade, *etc.*	142.16	175.87	183.34	211.95	247.04	16.56
State Excise	2.31	2.83	3.11	4.91	60.60	1,134.22
Taxes on vehicles	16.71	22.83	19.42	17.03	19.44	14.15
Land Revenue	2.52	3.04	4.54	11.06	8.88	(-) 19.71
Stamps & Registration fees	0.69	0.64	1.52	3.72	3.57	(-) 4.03
Taxes on Goods & Passengers	2.05	3.77	2.63	2.56	2.71	5.86
Other Taxes	12.63	14.17	15.22	15.29	16.17	5.76
Total	**179.07**	**223.15**	**229.78**	**266.52**	**358.41**	**34.48**

Source: Finance Accounts of the respective years and Annual Financial Statement, 2015-16

The above table indicates that State's Own Tax Revenue increased by ₹ 91.89 crore from ₹ 266.52 crore in 2014-15 to ₹ 358.41 crore in 2015-16. The Tax Revenue of the State showed progressive increase from ₹ 179.07 crore in 2011-12 to ₹ 358.41 crore in 2015-16 at a compounded annual growth rate of 18.94 *per cent*. Taxes on Sales, Trades, *etc.*(₹ 247.04 crore, 68.93 *per cent*) was the major source of the State's Own Tax Revenue during 2015-16 followed by state excise (₹ 60.60 crore, 16.91 *per cent*), Taxes on Vehicles (₹ 19.44 crore, 5.42 *per cent*), Other Taxes (₹ 16.17 crore, 4.51 *per cent*), Taxes on Land Revenue (₹ 8.88 crore, 2.48 *per cent*), Stamps & Registration Fees (₹ 3.57 crore, 1.00 *per cent*) and Taxes on Goods and Passengers (₹ 2.71 crore, 0.76 *per cent*). Collection of Taxes on Sales, Trades, *etc.* increased by ₹ 35.09 crore in 2015-16 over the previous year. Collection from State Excise has witnessed more that eleven fold increase (from ₹ 4.91 crore in 2014-15 to ₹ 60.60 crore in 2015-16) during current year, which was due to change in Liquor Policy by the State Government.

1.4.1.2 Non-Tax Revenue

The main components of the State's Non-Tax Revenue for the year 2011-16 is as given in **Table-1.8**:

Table-1.8: Composition of Non-Tax Revenue during 2011-16

(₹ in crore)

Name of component	Year				2015-16			
	2011-12	2012-13	2013-14	2014-15	BE	Actuals	Variation of Actual over BE (in *per cent*)	Percentage increase over previous year
General Services	9.14	11.48	18.99	22.13	19.21	26.00	35.35	17.49
Social Services	12.42	19.48	23.67	27.61	30.09	42.55	41.41	54.11
Economic Services	130.87	164.98	133.67	172.34	183.51	198.36	8.09	15.10
Interest received and dividends & profits	15.60	16.86	17.93	19.88	20.00	30.73	53.65	54.58
Total	**168.03**	**212.80**	**194.26**	**241.96**	**252.81**	**297.63**	**17.73**	**23.01**

Source: Finance Accounts of the respective year) and Annual Financial Statement, 2015-16

The Non-Tax Revenue, which constituted 4.08 to 4.69 *per cent* of the Total Revenue Receipts during the last five years, increased by ₹ 55.67 crore during the current year recording an increase of 23.01 *per cent* over the previous year. There was steady increase in Non-Tax Revenue from ₹ 168.03 crore during 2011-12 to ₹ 297.63 crore during 2015-16 except during 2013-14 when it marginally decreased relative to the previous year. The major contributors in State's Non-Tax Revenue during 2015-16 were Power (₹ 22.00 crore), Interest Receipts (₹ 10.85 crore), Water Supply and Sanitation (₹ 10.70 crore), Roads & Bridges (₹ 4.45 crore) and Social Security and Welfare (₹ 2.35 crore).

1.4.2 Grants-in-Aid from GoI

Table 1.9 depicts the GIA received from GoI during 2011-12 to 2015-16.

Table 1.9: GIA received from GoI during 2011-12 to 2015-16

(₹ in crore)

Particulars	2011-12	2012-13	2013-14	2014-15	2015-16
Non-Plan Grants	797.24	1,057.17	1,141.61	1,095.48	2,012.12
Grants for State Plan Schemes	1,439.45	1,865.60	1,904.79	2,264.17	1,002.92
Grants for Central Plan Schemes	18.47	14.56	11.84	24.51	40.22
Grants for Centrally Sponsored Schemes	326.92	294.33	369.07	662.77	520.03
Grants for Special Plan Schemes	68.34	83.18	55.42	45.02	96.96
Total	**2,650.42**	**3,314.84**	**3,482.73**	**4,091.95**	**3,672.25**
Percentage of increase over previous year	24.63	25.07	5.06	17.49	(-) 10.26
Total grants as a percentage of Revenue Receipts	69.29	73.07	73.09	74.25	55.00

Source: Finance Accounts of the respective years

The GIA from GoI decreased by ₹ 419.70 crore (10.26 *per cent*) from ₹ 4,091.95 crore in 2014-15 to ₹ 3,672.25 crore in 2015-16 which constituted 55.00 *per cent* of the Total Revenue Receipts in 2015-16. GIA decreased during the current year largely due to decrease in Grants for State Plan Schemes by ₹ 1,261.25 crore (55.70 *per cent*) and Grants for Centrally Sponsored Plan Schemes by ₹ 142.74 crore (21.54 *per cent*) which was partially offset by increase in Non-Plan Grants by ₹ 916.64 crore (83.67 *per cent*), Grants for Special Plan Schemes by ₹ 51.94 crore (115.37 *per cent*) and Grants for Central Plan Schemes by ₹ 15.71 crore (64.10 *per cent*).

1.4.3 Central Tax Transfers

As per the XIV FC recommendations, the share of net proceeds of shareable Central Taxes has increased to 42 *per cent* from 32 *per cent* during XIII FC award period. Further, the share of Mizoram in the net proceeds of all shareable Central Taxes during the period is fixed at 0.460 *per cent* for all shareable taxes except Service Tax for which it is fixed at 0.464 *per cent* as against 0.269 *per cent* for all shareable taxes except Service Tax, which was fixed at 0.273 *per cent* during the XIII FC period. **Table-1.10** gives the position of Central Tax transfers during 2015-16 with reference to the target fixed by the XIV FC.

Table-1.10: Central Tax Transfers during 2015-16 *vis-à-vis* XIV FC

(₹ in crore)

Revenue Head	Target as per XIV FC	2014-15	2015-16	Percentage variation of Actual over XIV FC	Percentage variation of Actual over previous year
Corporation Tax	898.22	318.05	744.21	(-) 17.15	133.99
Income other than Corporation Tax	564.29	227.12	522.28	(-) 7.44	129.96
Customs	385.55	147.30	374.23	(-) 2.94	154.06
Union Excise Duties	373.44	83.18	306.57	(-) 17.91	268.56
Service Tax	439.21	134.15	399.66	(-) 9.00	197.92
Taxes on Wealth	7.77	0.86	0.10	(-) 85.07	(-) 88.37
Other Taxes and Duties on Commodities and Services		0.00	1.06		--
Other Taxes on Income and Expenditure		0.01	0.00		(-) 100.00
Total of Central Tax Transfers	**2,668.48**	**910.67**	**2,348.11**	**(-) 11.88**	**157.84**

The Central Tax transfers increased by ₹ 1,437.44 crore (157.84 *per cent*) from ₹ 910.67 crore in 2014-15 to ₹ 2,348.11 crore in 2015-16. The increase was largely contributed by an increase in Corporation Tax by ₹ 426.16 crore (133.99 *per cent*), Taxes on Income other than Corporation Tax by ₹ 295.16 crore (129.96 *per cent*), Service Tax by ₹ 265.51 crore (197.92 *per cent*), Customs by ₹ 226.93 crore (154.06 *per cent*) and Union Excise Duties by ₹ 223.39 crore (268.56 *per cent*).

1.4.4 Optimisation of the XIV FCgrants

The details of funds transferred to the State as recommended by the XIV FC during award period of 2014-15 and 2015-16 respectively are as follows:

Table-1.11: Funds recommended by XIV FC and actual release

(₹ in crore)

Sl. No.	Transfers	Recommendation of the XIV FC (2015-16)	Actual Release (2015-16)
1	**Local Bodies,** *out of which*	**11.54**	**11.54**
	Grants to PRIs	--	--
	Grants to ULBs	*11.54*	*11.54*
	Special Areas Grant	--	--
2	**Disaster Relief**	**15.30**	**15.30**
3	**Improving outcome grants**	---	---
4	**Environmental related grants**	--	--
5	**Elementary Education**	--	--
6	**Roads and Bridges**	--	--
7	**State specific grants**	--	--
	Total	**26.84**	**26.84**

Source: The XIV FC Report and Departmental Figures

During the first year of the XIV FC award period, the State received ₹ 26.84 crore as GIA from GoI as recommended by the XIV FC. There was a significant decrease of ₹ 214.55 crore (88.88 *per* cent) in the funds (₹ 26.84 crore) recommended by the XIV FC in 2015-16 as compared to ₹ 241.39 crore recommended by the XIII FC during 2014-15 since the XIV FC had provided additional fiscal space in the form of tax devolution to meet additional expenditure needs as per requirements of the State. The XIV FC also desisted from recommending State specific-purpose grants and that a separate institutional arrangement be introduced for the purpose, however, recommendation for local bodies and disaster relief continues.

1.5 Capital Receipts

The details of Capital Receipts during 2011-12 to 2015-16 are given in **Table-1.12.**

Table-1.12: Trends in growth and composition of Capital Receipts

(₹ in crore)

Particulars	2011-12	2012-13	2013-14	2014-15	2015-16
Capital Receipts	**253.50**	**449.76**	**988.35**	**1,414.71**	**588.91**
Recovery of Loans and Advances	27.80	29.48	33.11	31.63	25.84
Public Debt Receipts	225.70	420.28	955.24	1,383.08	563.07
Of which, Market Loans raised	*50.00*	*185.75*	*260.06*	*230.04*	*200.05*
Rate of growth of debt capital receipts	(-) 57.99	86.21	127.29	44.79	(-) 59.29
Rate of growth of non-debt capital receipts	7.05	6.04	12.31	(-) 4.47	(-) 18.31
Rate of growth of CR (*per cent*)	(-) 54.99	77.42	119.75	43.14	(-) 58.37

Source: Finance Accounts of the respective years

The Public Debt Receipt represented 95.61 *per cent* of the Total Capital Receipt during 2015-16. The rate of growth of Debt Capital Receipts decreased by 59.29 *per cent* from ₹ 1,383.08 crore in 2014-15 to ₹ 563.07 crore in 2015-16. Also, the recovery of Loans and Advances decreased by 18.31 *per cent* from ₹ 31.63 crore in 2014-15 to ₹ 25.84 crore in 2015-16.

1.5.1 Debt Receipts from internal sources

The main contributors of Debt Receipts from internal sources were Ways and Means Advances (₹ 262.53 crore), Market Borrowings (₹ 200.05 crore), Loans from the National Bank for Agricultural and Rural Development (NABARD) (₹ 65.05 crore) and Special Securities issued to National Small Savings Fund of the Central (₹ 22.34 crore).

The Market Loans raised by the State showed a decreasing trend in the last three years from ₹ 260.06 crore in 2013-14 to ₹ 200.05 crore in 2015-16 which constituted 35.53 *per cent.*

1.5.2 Recoveries of Loans and Advances

The recoveries of Loans and Advances increased progressively from ₹ 27.80 crore during 2011-12 to ₹ 33.11 crore during 2013-14 which then declined to ₹ 25.84 crore during 2015-16. The major contributor of recoveries under Loans and Advances were loan recovery from Government Servants (₹ 15.82 crore) and Housing (₹ 9.43 crore).

1.5.3 Loans and Advances from GoI

The receipts under Loans and Advances from GoI was ₹ 3.80 crore during 2015-16.

1.6 Public Account Receipts

Receipts and Disbursements in respect of certain transactions such as Small Savings, Provident Fund, Reserve Funds, Deposits, Suspense, Remittances, *etc.* which do not form part of the Consolidated Fund, are kept in the Public Account set up under Article 266(2) of the Constitution and are not subject to vote by the State Legislature. Here the Government acts as a banker. The balance after disbursements is the fund available with the Government for use. **Table-1.13** depicts Public Account receipts of the State during 2011-16.

Table-1.13: Public Account Receipts for the years 2011-16

(₹ in crore)

Resources under various heads	2011-12	2012-13	2013-14	2014-15	2015-16
Public Account Receipts	**3,297.52**	**3,055.71**	**3,435.47**	**3,692.99**	**2,915.47**
a. Small Savings, Provident Fund, *etc.*	387.37	506.78	655.20	733.07	813.16
b. Reserve Fund	33.40	34.68	32.58	31.73	50.78
c. Deposits and Advances	746.56	964.20	1,106.20	1,346.28	667.45
d. Suspense and Miscellaneous	603.42	48.67	123.34	(-) 79.76	(-) 124.38
e. Remittances	1,526.77	1,501.38	1,518.15	1,661.67	1,508.46

Source: Finance Accounts of the respective years

During 2015-16, the Public Account Receipts decreased by ₹ 777.52 crore (21.05 *per cent*) over the previous year which was mainly due to decreases in Deposits and Advances by ₹ 678.83 crore, Remittances by ₹ 153.21 crore and Suspense and Miscellaneous by ₹ 44.62 crore which was offset by an increase in Small Savings, Provident Fund, *etc.* by ₹ 80.09 crore and Reserve Fund by ₹ 19.05 crore.

1.7 Application of Resources

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

1.7.1 Growth and Composition of Expenditure

The Total Expenditure and its compositions during the years 2011-12 to 2015-16 are presented in **Table-1.14.**

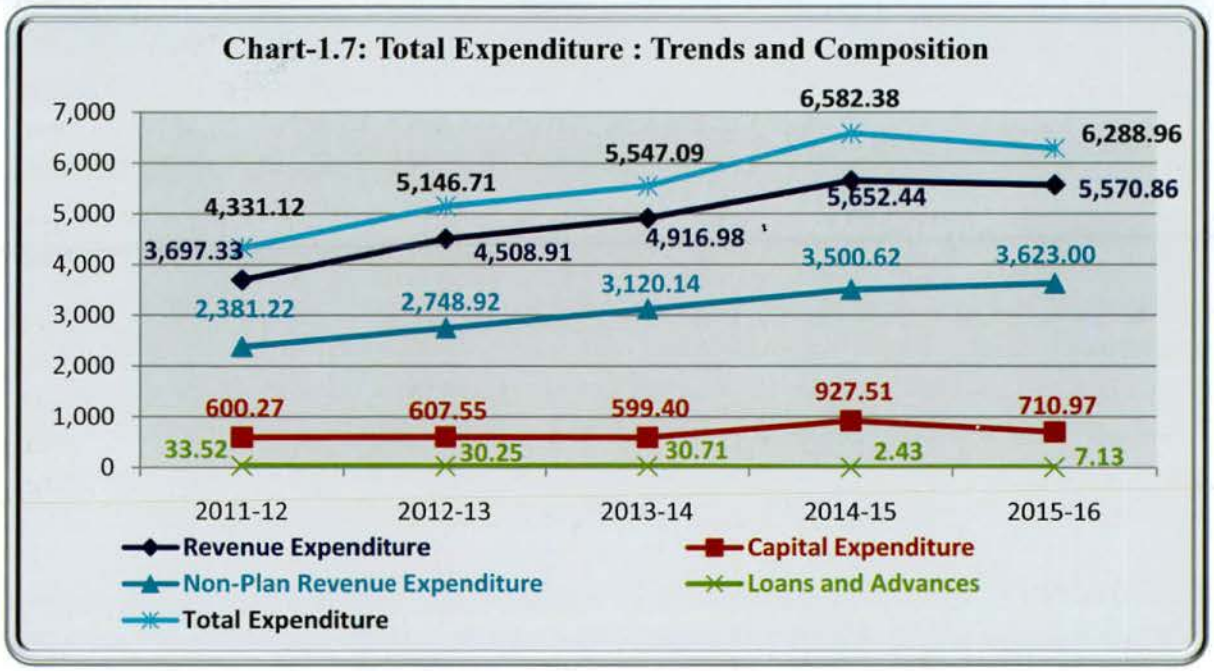
Table-1.14: Total Expenditure and its compositions

(₹ in crore)

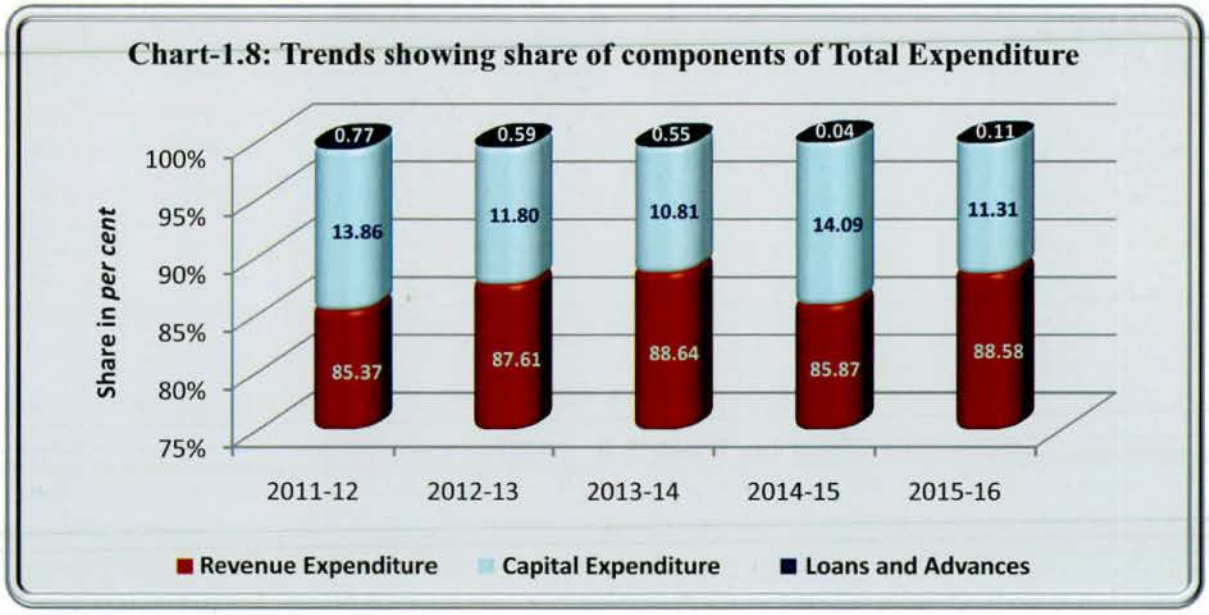
	2011-12	2012-13	2013-14	2014-15	2015-16
Total Expenditure	**4,331.12**	**5,146.71**	**5,547.09**	**6,582.38**	**6,288.96**
Revenue Expenditure	3,697.33	4,508.91	4,916.98	5,652.44	5,570.86
Of which, Non-plan Revenue Expenditure	*2,381.22*	*2,748.92*	*3,120.14*	*3,500.62*	*3,623.00*
Capital Expenditure	600.27	607.55	599.40	927.51	710.97
Loans and Advances	33.52	30.25	30.71	2.43	7.13

Source: Finance Accounts of the respective years

Chart-1.7 presents the trends in Total Expenditure over a period of five years (2011-16) and its composition both in terms of 'economic classification' and 'activities' is depicted in **Charts-1.8** and **1.9** respectively.



The trends showing share of components of Total Expenditure during 2011-16 are shown in **Chart-1.8**:



Statement 12 of the Finance Account depicts the detailed Revenue Expenditure and Statement 13 depicts Capital Expenditure. States raise resources to perform their sovereign functions to maintain their existing level of delivery of Social and Economic Services, to extend the network of these services through Capital Expenditure and investments and to discharge their debt service obligations.

The Total Expenditure of the State increased progressively from ₹ 4,331.12 crore in 2011-12 to ₹ 6,288.96 crore in 2015-16 at a compounded annual growth rate of 9.77 *per cent*. However, the Total Expenditure decreased by 4.46 *per cent* from ₹ 6,582.38 crore in 2014-15 to ₹ 6,288.96 crore in 2015-16. Of the Total Expenditure during 2015-16, the Revenue Expenditure (₹ 5,570.86 crore) constituted 88.58 *per cent*, while Capital Expenditure (₹ 710.97 crore) constituted 11.31 *per cent* and Loans and Advances (₹ 7.13 crore) constituted 0.11 *per cent*.

The Total Expenditure, its annual growth rate, its ratio with respect to GSDP and Revenue Receipts and its buoyancy with respect to GSDP and Revenue Receipts are given in **Table-1.15.**

Table-1.15: Total Expenditure – basic parameters

	2011-12	2012-13	2013-14	2014-15	2015-16
Total Expenditure (TE) (₹ in crore)	**4,331.12**	**5,146.71**	**5,547.09**	**6,582.38**	**6,288.96**
Rate of Growth (*per cent*)	11.03	18.83	7.78	18.66	(-) 4.46
TE/GSDP ratio (*per cent*)	59.67	61.55	53.89	59.73	47.02
RR/TE ratio (*per cent*)	88.31	88.15	85.90	83.73	106.16
Buoyancy of Total Expenditure with reference to:					
GSDP (ratio)	0.81	1.24	0.34	2.64	(-) 0.21
RR (ratio)	0.32	1.01	1.55	1.19	(-) 0.21

The decrease of ₹ 293.42 crore (4.46 *per cent*) in Total Expenditure in 2015-16 over 2014-15 was on account of decrease of ₹ 216.54 crore in Capital Expenditure and ₹ 81.58 crore in Revenue Expenditure which was partially offset by an increase of ₹ 4.70 crore in disbursement of Loans and Advances.

During the current year, the entire Total Expenditure of ₹ 6,288.96 crore was met from Revenue Receipts (₹ 6,676.40 crore) leaving a surplus of ₹ 387.44 crore for repayment of borrowed funds.

The increase in ratio of Revenue Receipts to Total Expenditure from 83.73 *per cent* in 2014-15 to 106.16 *per cent* in 2015-16 is to be viewed in the light of decrease in Capital Expenditure by ₹ 216.54 crore and Revenue Expenditure by ₹ 81.58 crore. Moreover, there was also a substantial increase in Revenue Receipt by ₹ 1,165.30 crore during 2015-16 over 2014-15. The buoyancy of Total Expenditure with respect to GSDP was (-) 0.21 during 2015-16 against the buoyancy of 2.64 during 2014-15 due to a decrease in growth rate of Total Expenditure by 4.46 *per cent* and a significant increase in the growth rate of GSDP by 21.35 *per cent*. The buoyancy ratio of Total Expenditure with respect to Revenue Receipts in 2015-16 was (-) 0.21 as there was a negative growth rate of Total Expenditure (4.46 *per cent*) against a significant higher growth rate of Revenue Receipts (21.14 *per cent*) during the current year.

1.7.2 Trends in Total Expenditure in terms of activities

In terms of activities, Total Expenditure could be considered as being composed of expenditure on General Services which includes Interest Payments, Social Services and Economic Services and Loans and Advances. Relative shares of these components in the Total Expenditure are indicated in **Table-1.16** and **Chart-1.9.**

Table-1.16: Components of expenditure – relative shares

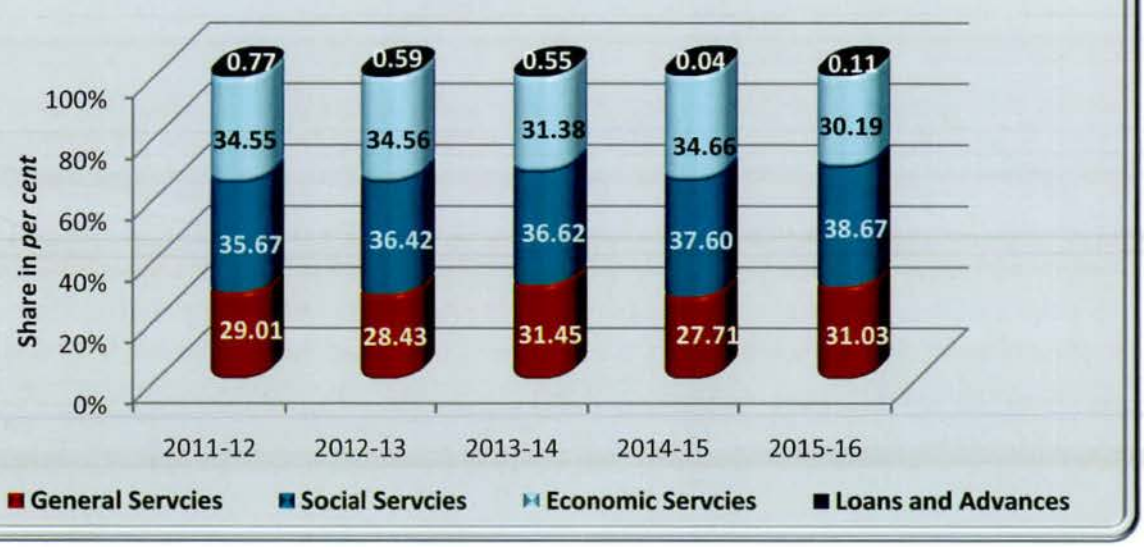
(in *per cent*)

	2011-12	2012-13	2013-14	2014-15	2015-16
General Services	29.01	28.43	31.45	27.71	31.03
***Of which*, Interest Payments**	6.35	5.60	5.13	4.65	5.87
Social Services	35.67	36.42	36.62	37.60	38.67
Economic Services	34.54	34.56	31.38	34.66	30.19
Loans and Advances	0.77	0.59	0.55	0.04	0.11

The movement of relative share of these components of expenditure indicated that the expenditure on General Services including Interest Payments, accounted for 31.03 *per cent* in 2015-16 as against 27.71 *per cent* in 2014-15. On the other hand expenditure on Social and Economic Services together accounted for 68.86 *per cent* in 2015-16 as against 72.26 *per cent* in 2014-15. This indicates that there was a decrease in Development Expenditure and an increase in Non-Development Expenditure in comparison to the previous year.

The trends in composition of Total Expenditure by activities during 2011-16 are shown in the **Chart-1.9**:

Chart-1.9: Trends in composition of Total Expenditure by activities during 2011-16



1.7.3 Revenue Expenditure

Revenue Expenditure is incurred to maintain the current level of services. Revenue Expenditure had a predominant share of 85.37 *per cent* of Total Expenditure in 2011-12 which had since escalated to 88.58 *per cent* during the current year. The overall Revenue Expenditure of the State increased from ₹ 3,697.33 crore in 2011-12 to ₹ 5,570.86 crore in 2015-16 at a compounded annual growth rate of 10.79 *per cent*. The Revenue Expenditure slightly decreased by 1.44 *per cent* from ₹ 5,652.44 crore in 2014-15 to ₹ 5,570.86 crore in 2015-16.

Table-1.17: Revenue Expenditure *vis-à-vis* GSDP and Revenue Receipt

	2011-12	2012-13	2013-14	2014-15	2015-16
Revenue Expenditure (RE) *of which*	3,697.33	4,508.91	4,916.98	5,652.44	5,570.86
Non-Plan Revenue Expenditure (NPRE)	2,381.22	2,748.92	3,120.14	3,500.62	3,623.00
Plan Revenue Expenditure (PRE)	1,316.11	1,759.99	1,796.84	2,151.82	1,947.86
Rate of growth of RE (*per cent*)	13.55	21.95	9.05	14.96	(-) 1.44
RE as percentage of TE	85.37	87.61	88.64	85.87	88.58
Buoyancy of RE with GSDP (ratio)	0.99	1.44	0.39	2.12	(-) 0.07
Buoyancy of RE with RR (ratio)	0.40	1.18	1.80	0.96	(-) 0.07

The Plan Revenue Expenditure (PRE) decreased by ₹ 203.96 crore (9.48 *per cent*) from ₹ 2,151.82 crore in 2014-15 to ₹ 1,947.86 crore in 2015-16. A comparative position of Non-Plan Revenue Expenditure (NPRE) *vis-à-vis* assessment made by the FCP and 2014-15 revealed that the NPRE remained significantly lower than the projection made in FCP by 7.35 *per cent* (₹ 287.38 crore), while it was slightly higher by 3.50 *per cent* (₹ 122.38 crore) than the previous year, as indicated in **Table-1.18**:

Table-1.18: Comparison of Non-plan Revenue Expenditure *vis-à-vis* FCP and 2014-15

(₹ in crore)

	Assessment/Projections	2014-15	2015-16
	FCP		
Non-Plan Revenue Expenditure	3,910.38	3500.62	3,623.00

1.7.4 Committed Expenditure

The Committed Expenditure of the State Government on revenue account mainly consists of Interest Payments, expenditure on Salaries and Wages, Pensions and Subsidies. **Table-1.19** and **Chart-1.10** present the trends in the expenditure on these components during 2011-16.

Table-1.19: Components of Committed Expenditure

(₹ in crore)

Components of Committed Expenditure	2011-12	2012-13	2013-14	2014-15	2015-16	
					BE(@)	Actuals (@)
Salaries & Wages*	1,451.69	1,726.74	1,908.22	2,051.47	1,999.90	2,201.39
	(37.95)	(38.06)	(40.05)	(37.22)	(27.87)	(32.97)
Of which, Non-Plan Head	*1,156.55*	*1,374.55*	*1,503.55*	*1,695.24*	---	*1,782.85*
*Plan Head***	*295.14*	*352.19*	*404.67*	*356.23*	---	*418.54*
Interest Payments	275.15	288.15	284.50	305.83	450.01	369.27
	(7.19)	(6.35)	(5.97)	(5.55)	(6.27)	(5.53)
Expenditure on Pensions	298.36	370.52	524.58	545.26	560.00	616.30
	(7.80)	(8.17)	(11.01)	(9.89)	(7.80)	(9.23)
Subsidies	1.66	2.48	0.74	2.08	---	4.91
	(0.04)	(0.05)	(0.02)	(0.04)		(0.07)
Other Components	1,670.47	2,121.02	2,198.94	2,747.80	3,081.38	2,378.99
	(43.67)	(46.75)	(46.15)	(49.86)	(42.94)	(35.63)
Total Revenue Expenditure	**3,697.33**	**4,508.91**	**4,916.98**	**5,652.44**	**6,091.29**	**5,570.86**

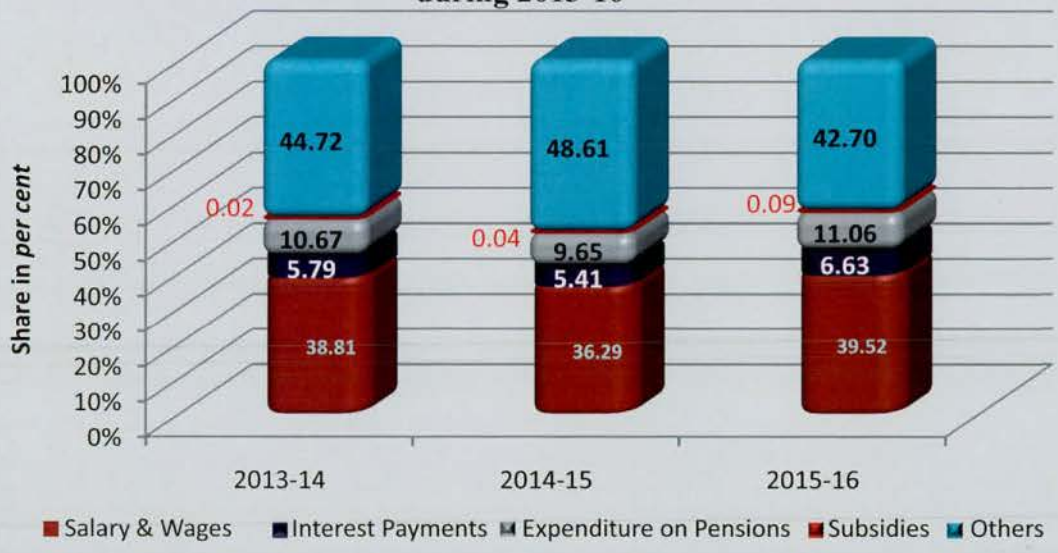
Figures in the parentheses indicate percentage to Revenue Receipts

** Salaries and wages also includes those spent from GIA*

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

@BE figures are gross figures sourced from Fiscal Policy Strategy Statement (FPSS), Government of Mizoram, 2015-16, while Actuals are net figures sourced from the Finance Accounts, 2015-16

Chart-1.10: Share of Committed Expenditure in Revenue Expenditure during 2013-16



(A) Expenditure on Salaries

Salaries and Wages (₹ 2,201.39 crore) alone accounted for almost one third (32.97 *per cent*) of the Revenue Receipts (₹ 6,676.40 crore) during the year. The expenditure on Salaries and Wages increased by 7.31 *per cent* from ₹ 2,051.47 crore in 2014-15 to ₹ 2,201.39 crore in 2015-16. The expenditure on Salaries during 2015-16 was higher by ₹ 201.49 crore (10.07 *per cent*) than the projections (₹ 1,999.90 crore) made by the State Government in its Budget Estimate.

(B) Interest Payments

Interest Payments increased by 20.74 *per cent* from ₹ 305.83 crore in 2014-15 to ₹ 369.27 crore in 2015-16 mainly due to increase in interest on Internal Debt by ₹ 63.88 crore which was marginally offset by a decrease in interest on Loans and Advances from Central Government by ₹ 0.44 crore.

The expenditure on Interest Payments (₹ 369.27 crore) was lower by ₹ 80.74 crore than the projection (₹ 450.01 crore) made by the State Government in Budget Estimates for the year 2015-16. However, it was significantly higher by ₹ 163.27 crore than the assessment (₹ 206.00 crore) made by the XIV FC.

(C) Pension Payments

The expenditure on Pension Payments grew from ₹ 298.36 crore in 2011-12 to ₹ 616.30 crore in 2015-16 and it accounted for 9.23 *per cent* of Revenue Receipts (₹ 6,676.40 crore) of the State during the year and increased by ₹ 71.04 crore (13.03 *per cent*) over the previous year. The increase was mainly due to increase in expenditure under Superannuation and Retirement Allowances by ₹ 32.35 crore, Family Pensions by ₹ 22.64 crore, Gratuities by ₹ 9.54 crore, Government contribution for Defined Contribution Pension Scheme by ₹ 3.35 crore, Leave Encashment Benefits by ₹ 1.76 crore and Other Pensions by ₹ 1.55 crore.

The State Government had introduced 'The New Defined Contribution Pension Scheme' (NPS) on 01 September 2010 which covered State Government employees recruited on or after 01 September 2010. In terms of NPS, an employee contributes 10 *per cent* of his monthly salary and Dearness Allowance, 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. Under the NPS, the Employees' contribution was ₹ 11.48 crore, while the Government's contribution was ₹ 11.18 crore during 2015-16. Thus, there was a short contribution of ₹ 0.30 crore by the Government. Further, out of the Employees' contribution only ₹ 11.18 crore was transferred to NSDL.

Table-1.20 shows actual pension payments with reference to assessment made by the XIV Finance Commission and projection of the State Government.

Table-1.20: Actual Pension Payments *vis-à-vis* XIV FC assessment and State Projections

(₹ in crore)

Year	Assessment made by XIV FC	Budget Estimates	*Actual*
2015-16	413.00	560.00	616.30

The expenditure on Pension Payments was higher than the assessment made by the XIV FC by ₹ 203.30 crore (49.23 *per cent*) as well as Budget Estimates by ₹ 56.30 crore (10.05 *per cent*).

(D) Expenditure on Subsidies

Subsidies as a percentage of Revenue Receipts marginally increased from 0.04 *per cent* in 2014-15 to 0.07 *per cent* in 2015-16. During the period 2011-16, the expenditure on Subsidies showed inter-year variations ranging from ₹ 0.74 crore to ₹ 4.91 crore and has more than doubled in the current year to ₹ 4.91 crore from ₹ 2.08 crore during the previous year.

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

The quantum of assistance provided by way of grants and loans to local bodies and others during the current year relative to the previous years is presented in **Table-1.21.**

Table-1.21: Financial Assistance to Local Bodies *etc.*

(₹ in crore)

Financial Assistance to Institutions	2011-12	2012-13	2013-14	2014-15	2015-16
Educational Institutions (Aided Schools, Aided Colleges, Universities, *etc.*)	20.86	60.80	121.87	260.95	115.11
PRIs/ULBs	4.08	29.53	13.50	65.49	25.10
Other Institutions[2]	196.35	864.99	859.00	1,305.37	1,198.03
Total	**221.29**	**955.32**	**994.37**	**1,631.81**	**1,338.24**
Assistance as percentage of RE	5.99	21.19	20.22	28.87	24.02

The grants extended to local bodies and other institutions significantly decreased by 17.99 *per cent* from ₹ 1,631.81 crore in 2014-15 to ₹ 1,338.24 crore in 2015-16. However, the share of grants and loans to the Revenue Expenditure increased from 5.99 *per cent* in 2011-12 to 24.02 *per cent* during the current year. The decrease of GIA or financial assistance given by the State Government to Institutions by ₹ 293.57 crore was due to decrease in financial assistance to Educational Institutions (Aided Schools, Aided Colleges, Universities, *etc.*) by ₹ 145.84 crore, Other Institutions by ₹ 107.34 crore and assistance to PRIs/ULBs by ₹ 40.39 crore.

[2] (Figures for 2015-16) Sports Council (₹ 5.35 crore), Lai Autonomous District Council (₹ 8.74 crore), Mara Autonomous District Council (₹ 3.27 crore), Chakma Autonomous District Council (₹ 4.04 crore), NREGS (₹ 238.36 crore), National Service Schemes (₹ 1.61 crore), Khadi and Village Industry (₹ 1.35 crore), Rashtriya Krishi Vikas Yojana (₹ 16.83 crore) and Others (₹ 918.48 crore)

1.8 Quality of Expenditure

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

1.8.1 Adequacy of Public Expenditure

The analysis of expenditure data is disaggregated into Development and Non-Development Expenditure. All expenditure relating to Revenue Account, Capital Outlay and Loans and Advances is categorized into Social Services, Economic Services and General Services. Broadly, the Social and Economic Services constitute Development Expenditure, while expenditure on General Services is treated as Non-Development Expenditure. The expenditure responsibilities relating to Social Sector and Economic infrastructure are largely assigned to the State Governments. Enhancing human development level requires the States to step up their expenditure on key Social Services like Education and Health *etc*. **Table-1.22** analyses the fiscal priority and fiscal capacity of the State Government with regard to Development Expenditure, Social Sector Expenditure and Capital Expenditure during 2015-16.

Table-1.22: Fiscal Priority and Fiscal Capacity of the State during 2012-13 and 2015-16

Fiscal Priority by the State (in *per cent*)	TE/ GSDP	DE/ TE	SSE/ TE	CE/ TE	Education/ TE	Health/ TE
Special Category States Average (Ratio) 2012-13	22.23*	69.92	38.42	15.53	20.86	5.58
Mizoram State's Average (Ratio) 2012-13	61.55	71.07	36.50	11.80	16.32	4.30
Special Category States Average (Ratio) 2015-16	21.66	70.41	39.78	13.95	20.63	6.41
Mizoram State's Average (Ratio) 2015-16	47.02	68.97	38.67	11.31	17.89	6.02

** Excludes Jammu and Kashmir*

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

Fiscal priority refers to the priority given to a particular category of expenditure by the State. A comparative study of expenditure related to Mizoram with that of the Special Category States (SCS) during 2012-13 and 2015-16 revealed the following:

- The Government's Total Expenditure as a proportion of GSDP in 2012-13 was significantly higher than the SCS average by 39.32 *per cent* but declined from 61.55 *per cent* in 2012-13 to 47.02 *per cent* in 2015-16

- Development Expenditure as a proportion of Total Expenditure was higher than the SCS average during 2012-13 but lower during the year 2015-16.
- Expenditure on Social Sector as a proportion of Total Expenditure was lower than the SCS average during 2012-13 and 2015-16. The share of expenditure on Education as a proportion of Total Expenditure was also lower than the SCS averages in both the years, though it improved in 2015-16. Further, the share of expenditure on Health Sector as a proportion of Total Expenditure was less than the SCS average in 2012-13 and 2015-16.
- It was noticed that the share of Capital Expenditure of the State was lesser than the SCS average in 2012-13 and 2015-16. Moreover, the proportion of Capital Expenditure to Total Expenditure decreased during 2015-16 in comparison to 2012-13.

1.8.2 Efficiency of Expenditure Use

In view of the importance of public expenditure on development heads from the point of view of social and economic development, it is important for the State Governments to take appropriate expenditure rationalisation measures and lay emphasis on provision of core public and merit goods[3]. Apart from improving the allocation towards development expenditure, particularly in view of the fiscal space being created on account of decline in debt servicing in recent years, the efficiency of expenditure use is also reflected by the ratio of Capital Expenditure to Total Expenditure (and/or GSDP) and proportion of Revenue Expenditure being spent on operation and maintenance of the existing Social and Economic Services. The higher the ratio of these components to Total Expenditure (and/or GSDP), the better would be the quality of expenditure. While **Table-1.23** presents the trends in Development Expenditure relative to the Total Expenditure of the State during the current year *vis-à-vis* budgeted expenditure and the previous years, **Table-1.27** provides the details of Capital Expenditure and the components of Revenue Expenditure incurred on the maintenance of the selected Social and Economic Services.

Table-1.23: Development Expenditure

(₹ in crore)

Components of Development Expenditure	2011-12	2012-13	2013-14	2014-15	2015-16	
					BE@	Actuals
Development Expenditure (a to c)	**3,049.41 (70.41)**	**3,657.75 (71.07)**	**3,776.33 (68.08)**	**4,757.89 (72.28)**	**5,024.54**	**4,337.65 (68.97)**
a. Development Revenue Expenditure	2,470.95 (57.05)	3,088.36 (60.01)	3,230.36 (58.24)	3,902.79 (59.29)	3,813.78	3,653.85 (58.10)
b. Development Capital Expenditure	570.15 (13.16)	564.81 (10.97)	541.68 (9.77)	853.30 (12.96)	1,206.56	676.77 (10.76)
c. Development Loans and Advances	8.31 (0.19)	4.58 (0.09)	4.29 (0.08)	1.80 (0.03)	4.20	7.03 (0.11)

Figures in parentheses indicate percentage to total expenditure

(@) BE figures are gross figures sourced from Annual Financial Statement (Budget), Government of Mizoram, 2015-16, while Actual are net figures sourced from Finance Account, 2015-16

[3] As defined in Appendix-1.1.C

The Development Expenditure on socio-economic services increased from ₹ 3,049.41 crore in 2011-12 to ₹ 4,337.65 crore in 2015-16 and it registered a decrease of 8.83 *per cent* (₹ 420.24 crore) during 2015-16 over the previous year. As a percentage of Total Expenditure, the share of Development Expenditure ranged between 68.08 *per cent* and 72.28 *per cent* with inter year variations during 2011-16. During the current year, the State Government earmarked ₹ 5,024.54 crore out of the estimated Total Expenditure for Development Expenditure, and this assessment was higher than the actual Development Expenditure by ₹ 686.89 crore at the end of the year. Development Revenue Expenditure decreased by 6.38 *per cent* from ₹ 3,902.79 crore in 2014-15 to ₹ 3,653.85 crore in 2015-16 whereas, the Development Capital Expenditure decreased by 20.69 *per cent* from ₹ 853.30 crore in 2014-15 to ₹ 676.77 crore in 2014-15.

Access to basic education, health services and drinking water and sanitation facilities are strong indicators of socio-economic progress. Further, expenditure on Economic Services includes all such services that promote productive capacity directly or indirectly within the State by improving the quality of human resources. Therefore, it is pertinent to make an assessment with regard to expansion and efficient provision of these services in the State. **Table-1.24** summarizes percentage of expenditure under different components of Economic and Social Services sector incurred by the State Government in expanding and maintaining Social and Economic Services in the State during 2014-15 and 2015-16.

Table-1.24: Efficiency of expenditure use in selected Social and Economic Services

Social/ Economic Infrastructure	2014-15				2015-16			
	Ratio of CE to TE@	In RE, the share of S &W		Non-Salary	Ratio of CE to TE@	In RE, the share of S & W		Non-Salary
		₹ in crore	In *per cent*	₹ in crore		₹ in crore	In *per cent*	₹ in crore
Social Services (SS)								
Education, Sports, Art and Culture	1.86	689.94	60.41	452.08	2.53	743.66	65.93	384.26
Health and Family Welfare	5.15	190.11	57.95	137.95	2.96	215.05	58.56	152.17
WS, Sanitation & HUD	47.37	53.44	20.96	201.53	36.21	58.11	23.89	185.18
Other Social Services	9.35	39.95	9.17	395.93	6.48	41.47	8.61	440.06
Total (SS)	**12.69**	**973.44**	**45.05**	**1,187.49**	**8.72**	**1,058.29**	**47.67**	**1,161.67**
Economic Services (ES)								
Agri. & Allied Activities	17.66	173.85	24.08	548.02	24.82	182.09	47.16	203.99
Irrigation and Flood Control	4.49	8.09	71.72	3.19	41.24	8.49	77.68	2.44
Power & Energy	29.52	80.11	23.68	258.23	15.69	85.81	23.71	276.03
Transport	49.13	74.42	39.13	115.78	50.60	79.89	40.78	116.00
Other Economic Services	10.86	91.21	19.00	388.96	11.42	98.26	20.51	380.89
Total (ES)	**23.64**	**427.68**	**24.55**	**1,314.18**	**24.48**	**454.54**	**31.70**	**979.35**
Grand Total (SS+ES)	**17.94**	**1,401.12**	**35.90**	**2,501.67**	**15.63**	**1,512.83**	**41.40**	**2,141.02**

TE: *Total Expenditure;* ***CE:*** *Capital Expenditure;* ***RE:*** *Revenue Expenditure;* ***S&W:*** *Salaries and Wages;*
@ *Total Revenue and Capital Expenditure of the services concerned*

The trends in the above table reveal that Development Capital Expenditure as a percentage of Total Expenditure decreased from 17.94 *per cent* in 2014-15 to 15.63 *per cent* in current year.

The Salary and Wage component under Revenue Expenditure in Social Services increased by ₹ 84.85 crore from ₹ 973.44 crore in 2014-15 to ₹ 1,058.29 crore in 2015-16, registering an increase by 8.72 *per cent* over the previous year; while Non-Salary component decreased by 2.17 *per cent* over the previous year from ₹ 1,187.49 crore in 2014-15 to ₹ 1,161.67 crore in 2015-16.

Again, within the Revenue Expenditure under Economic Services, the Salary and Wage component increased by ₹ 26.86 crore (6.28 *per cent*) from ₹ 427.68 crore in 2014-15 to ₹ 454.54 crore in 2015-16; while the Non-Salary component decreased by ₹ 334.83 crore (25.48 *per cent*) from ₹ 1,314.18 crore in 2014-15 to ₹ 979.35 crore in 2015-16.

The ratio of Salary and Wage component under Social and Economic Services to Revenue Expenditure during the current year was 41.40 *per cent*, an increase of 5.50 *per cent* over the previous year. The expenditure on salary and wages under Social and Economic Services increased by 7.97 *per cent* from ₹ 1,401.12 crore in 2014-15 to ₹ 1,512.83 crore in 2015-16,while the Non-Salary Revenue Expenditure on Social and Economic Services decreased by 14.42 *per cent* from ₹ 2,501.67 crore in 2014-15 to ₹ 2,141.02 crore in 2015-16.

1.9 Financial Analysis of Government Expenditures and Investments

In the post-FRBM framework, the State is expected to keep its Fiscal Deficit (and borrowing) not only at low levels but also meet its Capital Expenditure/investment (including Loans and Advances) requirements. In addition, to avoid complete dependence on market based resources, the State Government needs to initiate measures to earn adequate return on its investments and recover its cost of borrowed funds rather than bearing the same on its budget in the form of implicit subsidy and take requisite steps to infuse transparency in financial operations. This section presents the broad financial analysis of investments and other capital expenditure undertaken by the Government during the current year *vis-à-vis* previous years.

1.9.1 Incomplete projects

Out of 99 ongoing projects as of March 2016, there were 66 projects which were to be completed on or before March 2016, with initial budgeted cost of ₹ 685.65 crore under Power & Electricity Departments, Public Works Department (Roads and Buildings) and Minor Irrigation.

The department-wise information pertaining to incomplete time overrun projects as on 31 March 2016 is given in **Table-1.25.**

Table-1.25: Department-wise Profile of Incomplete Projects

(₹ in crore)

Department	No. of Incomplete Projects	Initial Budgeted Cost	Cost Overruns (No. of Projects)	Cumulative actual expenditure as on 31 March 2016
Power and Electricity	9	137.26	6.98 (1)	104.96
Public Works Department (Roads)	40	436.08	4.27 (2)	238.47
Public Works Department (Buildings)	15	101.23	0	47.38
Minor Irrigation	2	11.08	0	9.08
Total	**66**	**685.65**	**11.25**	**399.89**

Source: Appendix X (Finance Account 2015-16)

There was cost overrun of ₹ 11.25 crore in three projects and ₹ 297.01 crore of capital blocked due to incomplete projects at the close of the current year. Due to delay in completion of the projects, not only the benefits to be accrued to the society got delayed but also the cost to the exchequer increased due to time overrun involved in their completion.

1.9.2 Investment and returns

As of 31 March 2016, the Government had invested ₹ 33.39 crore in Government Companies and Co-operative Bank, Societies, *etc.* out of which ₹ 6.99 crore was invested in Government Companies and ₹ 26.40 crore was invested in Co-operative Bank, Societies, *etc.* During the current year, the State Government invested ₹ 94.64 lakh in Government Companies and ₹ 725.14 lakh in Consumer Co-operatives. No dividend was received during 2015-16. *The average return on this investment was Nil in the last five years while the Government paid an average interest rate ranging from 5.03 to 6.08 per cent on its borrowings during 2011-16* (Table-1.26).

Table-1.26: Return on Investment

(₹ in crore)

Investment/Return/Cost of Borrowings	2011-12	2012-13	2013-14	2014-15	2015-16
Investment at the end of the year (₹ in crore)	19.77	20.91	22.27	25.19	33.39
Return (₹ in crore)	--	--	--	--	--
Return *(per cent)*	--	--	--	--	--
Average rate of interest on Govt. borrowing *(per cent)*	6.08	5.96	5.30	5.03	5.70
Difference between interest rate and return *(per cent)*	6.08	5.96	5.30	5.03	5.70

Six working Government Companies had accumulated losses of ₹ 58.19 crore[4] as per latest finalised annual accounts.

1.9.3 Loans and Advances by the State Government

In addition to investments in Co-operative Societies, Corporations and Companies, Government has also been providing Loans and Advances to many of these institutions/ organisations. **Table-1.27** presents the outstanding Loans and Advances as on 31 March 2016, interest receipts *vis-à-vis* interest payments during the last three years.

Table-1.27: Average Interest received on Loans advanced by the State Government

(₹ in crore)

Quantum of Loans/Interest Receipts/Cost of Borrowings	2013-14	2014-15	2015-16
Opening Balance	**251.53**	**249.13**	**219.93**
Amount advanced during the year	30.71	2.43	7.13
Amount repaid during the year	33.11	31.63	25.84
Closing Balance	**249.13**	**219.93**	**201.22**
***Of which* Outstanding balance for which terms and conditions have been settled**			
Net addition	(-) 2.40	(-) 29.20	(-) 18.71
Interest Receipts	1.34	0.74	0.32
(a) Interest receipts as *per cent* to outstanding Loans and Advances	0.54	0.34	0.16
(b) Interest payments as *per cent* to outstanding Fiscal Liabilities of the State Government	5.07	4.67	5.76
(c) = (b) – (a) Difference between Interest Payments and Interest Receipts (*per cent*)	4.53	4.33	5.60

The total amount of outstanding Loans and Advances as on 31 March 2016 was ₹ 201.22 crore. The amount of loans disbursed during the year increased from ₹ 2.43 crore in 2014-15 to ₹ 7.13 crore in 2015-16. Out of the total amount of loans advanced during the year, ₹ 7.03 crore (Loans for Co-operation) pertains to Economic Services and ₹ 0.10 crore to Government servants. The recovery of Loans and Advances decreased by ₹ 5.79 crore from ₹ 31.63 crore in 2014-15 to ₹ 25.84 crore in 2015-16 mainly on account of decreases in recovery under Loans for Housing (₹ 4.06 crore), Loans to Government Servants (₹ 1.57 crore) and Loans for Co-operation (₹ 0.15 crore).

Interest received against these Loans and Advances decreased from ₹ 1.34 crore in 2013-14 to ₹ 0.32 crore in 2015-16 and as a result the interest receipt to outstanding loans stood at 0.16 per cent during 2015-16.

[4] Mizoram Electronic Development Corporation Ltd., ₹ 6.60 crore in 2009-10; Mizoram Food and Allied Industries Corporation Ltd., ₹ 19.32 crore in 2013-14; Mizoram Handloom and Handicraft Development Corporation Ltd., ₹ 6.09 crore in 2013-14; Zoram Industrial Development Corporation Ltd., ₹ 19.57 crore in 2012-13; Mizoram Agricultural Marketing Corporation Ltd., ₹ 6.43 crore in 2010-11 and Mizoram Mineral Development Corporation Ltd., ₹ 0.18 crore in 2014-15)

1.9.4 Cash Balances and Investment of Cash Balances

It is generally desirable that State's flow of resources should match its expenditure obligations. However, to take care of any temporary mismatch in the flow of resources and the expenditure obligations, a mechanism of Ways and Means Advances (WMAs) from the Reserve Bank of India (RBI) has been put in place. The operative limit for Ordinary WMAs is reckoned on the three years average of Revenue Receipts and the operative limit for Special WMAs is fixed by the RBI from time to time depending on the holding of Government securities. The limit for Ordinary WMAs to the State Government was ₹ 55 crore with effect from 1 April 2006. The limit for Special WMAs is being revised by the RBI from time to time. Under an agreement with the RBI, the State Government has to maintain a minimum daily 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 WMAs/Overdrafts from time to time.

The position of Ways and Means Advances and Overdraft is shown in the **Table-1.28**.

Table-1.28: Ways and Means Advances and Overdraft

(₹ in crore)

	2011-12	2012-13	2013-14	2014-15	2015-16
Ordinary and Special Ways & Means Advances					
Availed in the year	71.39	166.58	561.73	1,013.59	217.82
Outstanding WMAs	46.45	115.77	14.11	14.11	14.11
Interest paid	0.03	0.04	0.66	1.12	0.26
Number of days	11	6	62	71	9
Overdraft					
Availed in the year	--	--	172.80	53.28	44.71
Outstanding Overdraft	--	--	(-) 31.62	(-) 31.62	(-) 31.62
Interest paid	--	--	--	--	--
Number of days	--	--	3	2	1

The State was able to maintain a minimum balance of ₹ 0.20 crore with the RBI for 355 days during 2015-16 except nine days on which the Government had to resort to availing Ordinary and Special Ways & Means Advances during 2015-16 for five days and four days respectively, against which ₹ 0.26 crore interest was paid. The State resorted to WMAs of ₹ 262.53 crore and repaid ₹ 262.53 crore leaving an unpaid balance of ₹ 14.11 crore as on 31 March 2016. Also, the State availed Overdraft facility of ₹ 44.71 crore and repaid ₹ 44.71 crore leaving a balance of ₹ (-) 31.62 crore as on 31 March 2016.

The Cash Balances and Investments made by the State Government out of Cash Balances during 2015-16 are shown in **Table-1.29.**

Table-1.29: Cash Balances and Investment of Cash Balances

(₹ in crore)

Particulars	Opening Balance on 1 April 2015	Closing Balance on 31 March 2016
(a) General Cash Balance		
Cash in Treasuries	---	---
Remittance in transit (local)	---	---
Deposit with Reserve Bank[5]	(-) 233.45	(-) 83.08
Total	**(-) 233.45**	**(-) 83.08**
Investment held in Cash Balance investment account	(-) 182.09	(-) 132.61
Total (a)	**(-) 415.54**	**(-) 215.69**
(b) Other Cash Balances and Investments		
Cash with Departmental Officers *viz.* Forest Officers and Public Work Officers	(-) 4.77	(-) 4.77
Permanent Advances for contingent expenditure with Departmental Officers	---	---
Investments of Earmarked Funds	180.98	211.23
Total (b)	**176.21**	**206.46**
GRAND TOTAL (a) + (b)	**(-) 239.33**	**(-) 9.23**

Cash Balance of the State Government at the end of the current year changed by ₹ 230.10 crore from ₹ (-) 239.33 crore in 2014-15 to ₹ (-) 9.23 crore in 2015-16. There was also a difference of ₹ 60.44 crore (net credit) at the end of the accounting year 2015-16 between the Cash Balance as worked out by the Accountant General and as reported by the RBI. This difference is mainly due to misclassification of transactions by Treasuries and erroneous reporting by the accredited banks to the RBI, Nagpur which is responsible for maintaining the Cash Balance of the State Government.

The investment held in the Cash Balances investment account changed by ₹ 49.48 crore from ₹ (-) 182.09 crore in 2014-15 to ₹ (-) 132.61 crore in 2015-16 against which ₹ 12.39 crore was realized as interest. Further, during the year, the Government appropriated ₹ 28.25 crore from revenue and credited to the Consolidated Sinking Fund which was constituted during 2000-01 for redemption of open market loans, for investment in the Government of India Securities. As a result the balance as on 31 March 2016 was ₹ 201.74 crore for amortisation of long term loans. In addition, as of 31 March 2016, there was a balance of ₹ 9.50 crore in investment under the Guarantee Redemption Fund.

1.10 Assets and Liabilities

1.10.1 Growth and composition of Assets and Liabilities

In the existing Government accounting system, comprehensive accounting of fixed assets like land and buildings owned by the Government is not done. However, the Government

[5] Balance under the head 'Deposits with Reserve Bank' is arrived after taking into account the Inter Government monetary settlements pertaining to transactions of financial year 2015-16 advised to the RBI as on 31 March 2016.

accounts do capture the financial liabilities of the Government and the assets created out of the expenditure incurred. **Appendix-1.3** gives an abstract of such liabilities and the assets as on 31 March 2016, compared with the corresponding position on 31 March 2015. While the liabilities in this Appendix consist mainly of Internal Debt (Market loans, Loans from Banks and Financial Institutions, Ways and Means Advances from RBI, *etc.*), Loans and Advances from GoI and receipts from the Public Accounts (Small Savings, Provident Fund *etc.*, Reserve Funds (Gross) and Deposits), the assets comprise mainly of the Capital Outlay and Loans and Advances given by the State Government and Cash Balances.

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

1.10.2 Fiscal Liabilities

The trends in outstanding Fiscal Liabilities of the State are presented in **Appendix-1.4**. The compositions of Fiscal Liabilities during the current year *vis-à-vis* the previous year are presented in **Charts-1.11** and **1.12**.

Chart-1.11: Composition of Outstanding Fiscal Liabilities as on 01-04-2015 (₹ in crore)

Chart-1.12: Composition of Outstanding Fiscal Liabilities as on 31-03-2016 (₹ in crore)

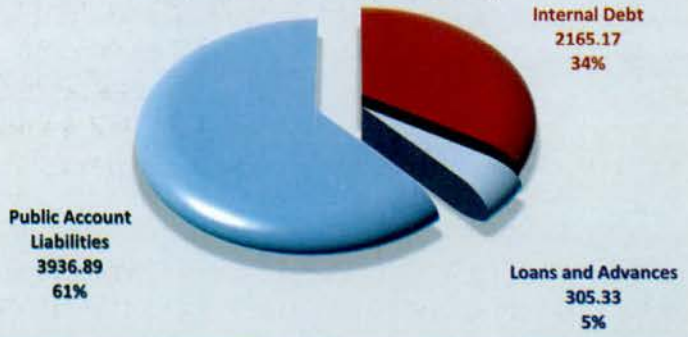


Table-1.30 gives the Fiscal Liabilities of the State, their rate of growth, the ratio of these liabilities to GSDP, Revenue Receipts and to State's own resources as also the buoyancy of Fiscal Liabilities with reference to these parameters.

Table-1.30: Fiscal Liabilities – Basic Parameters

	2011-12	2012-13	2013-14	2014-15	2015-16
Fiscal Liabilities# (₹ in crore)	4,548.45	5,114.20	5,613.47	6,550.39	6,407.39
Rate of Growth (*per cent*)	1.15	12.44	9.76	16.69	(-) 2.18
Ratio of Fiscal Liabilities to:					
GSDP (*per cent*)	62.66	61.16	54.53	59.44	47.91
Revenue Receipts (*per cent*)	118.92	112.73	117.81	118.86	95.97
Own Resources (*per cent*)	1,310.41	1,173.12	1,323.81	1,288.23	976.68
Buoyancy of Fiscal Liabilities with reference to:					
GSDP (ratio)	-	0.82	0.42	2.36	(-) 0.10
Revenue Receipts (ratio)	0.03	0.67	1.94	1.07	(-) 0.10
Own Resources (ratio)	0.05	0.49	(-) 3.58	0.84	(-) 0.08

Includes Internal Debt (Market loans, Loans from Banks and Financial Institutions, Ways and Means Advances from RBI, etc.), Loans and Advances from GOI, receipts from the Public Accounts (Small Savings, Provident Fund etc., Reserve Funds (Gross) and Deposits).

The overall Fiscal Liabilities of the State increased at a compounded annual growth rate of 8.94 *per cent* during the period 2011-16. During the current year, the overall Fiscal Liabilities of the State Government decreased by ₹ 143.00 crore (2.18 *per cent*) from ₹ 6,550.39 crore in 2014-15 to ₹ 6,407.39 crore in 2015-16. The decrease in Fiscal Liabilities was mainly due to decrease in the Public Account liabilities by ₹ 155.79 crore and Loans and Advances by ₹ 16.95 crore, offset by an increase in Internal Debt by ₹ 29.74 crore. The ratio of Fiscal Liabilities to GSDP has decreased from 59.44 per cent in 2014-15 to 47.91 per cent in 2015-16, the ratio of Fiscal Liabilities to Revenue Receipts decreased from 118.86 per cent in 2014-15 to 95.97 per cent in 2015-16 and with respect to Own Resources it decreased from 1,288.23 per cent in 2014-15 to 976.68 per cent in 2015-16. The buoyancy of Fiscal Liabilities with respect to GSDP, Revenue Receipts and Own Resources during the year was (-) 0.10, (-) 0.10 and (-) 0.08 indicating that there was a negative growth rate for each one *per cent* increase in GSDP, Revenue Receipts and Own Resources.

The XIV FC rolled out Fiscal Deficit targets and annual borrowing limits for the State which anchored the Fiscal Deficit of all States to an annual limit of 3 *per cent* of GSDP. The States would be eligible for an additional 0.25 *per cent* over and above this for any given year for which the borrowing limits are to be fixed if their debt-GSDP ratio is less or equal to 25 *per cent* in the preceding year. Although the debt-GSDP ratio of the State registered an improved 47.91 during 2015-16 against 57.17 in 2014-15, the borrowings/liabilities could not be limited to 25 *per cent* of GSDP for being eligible to avail the flexibility provisions of 0.25 *per cent* in the succeeding year.

Further, in line with the recommendation of the XII Finance Commission, the State Government has set up sinking fund for amortisation of market borrowings as well as other loans and debt obligations.

The trend of Fiscal Liabilities during 2011-16 is depicted in the bar chart below:

Chart-1.13: Trend showing Fiscal Liabilities during 2011-16

(₹ in crore)

1.10.3 Transactions under Reserve Fund

Reserves and Reserve Funds are created for specific and well defined purposes under the Sector 'J' in the accounts of the State Government (Public Account). These funds are fed by contributions or grants from the Consolidated Fund of India or State. The contributions are treated as expenditure and accounted under the Consolidated Fund for which the vote of the legislature is obtained. At the end of the year, at the time of closure of accounts, the expenditure relating to the fund is transferred to Public Account under the concept of gross budgeting through an operation of deduct entry in accounts. The funds may be further classified as 'Funds carrying interest' and 'Funds not carrying interest'.

The total accumulated balance at the end of 31 March 2016 in Reserve Funds was ₹ 218.57 crore, out of which, ₹ 211.24 crore (96.65 *per cent*) was invested. The Reserve Funds are as under:

(a) Consolidated Sinking Fund (CSF)

Following the recommendations of X FC, the RBI enabled the creation of a Consolidated Sinking Fund (CSF) in 1999 to provide the State with a cushion for repayment of open market loans, whereby the States were to contribute one to three *per cent* of their outstanding open market loans as at the end of the previous year. Subsequently, the ambit of the CSF was expanded in 2006-07 to include amortisation of all the liabilities with the stipulated contribution of minimum 0.50 *per cent* of the outstanding liabilities of the State as at the end of the previous financial year.

During 2015-16, the State Governments contribution was ₹ 28.25 crore, against the requirement of ₹ 32.75 crore (0.50 *per cent* of the total outstanding liabilities of the Government of Mizoram as on 31 March 2015 *i.e.*, ₹ 6,550.39 crore). As on 31 March 2016, ₹ 201.74 crore

was credited in CSF, which was 3.08 *per cent* of outstanding liabilities of the previous financial year.

(b) Guarantee Redemption Fund (GRF)

Guarantee Redemption Fund (GRF) was set up in the State in the year 2009-10 with initial corpus of ₹ 50 lakh to meet the possible invoking of the guarantees given by the State Government to the loans raised by its entities. The State Government was required to contribute an amount equivalent to at least 1/5th of the outstanding guarantees during the year. During 2015-16, the State Government transferred ₹ 2.00 crore to the GRF against the requirement of ₹ 20.04 crore (1/5th of outstanding guarantee of ₹ 100.22 crore as on 31 March 2016). The balance in the Fund as on 31 March 2016 was ₹ 9.50 crore which has been invested and guarantees of ₹ 175.88 lakh was invoked during the year. The interest that accrued on the investment out of the fund was ₹ 0.05 crore.

(c) State Disaster Response Fund (SDRF)

The State Government replaced the existing Calamity Relief Fund (CRF) and created the "State Disaster Response Fund" (SDRF) in 2010-11 as per the recommendation of the XIII FC. The recommendation of the XIII FC envisaged that the Centre and the State were to contribute to the fund in the proportion 90:10. The SDRF had an opening balance of ₹ 6.03 crore at the beginning of the year and ₹ 20.53 crore was transferred to the fund against which ₹ 25.75 crore was incurred during the year. The fund had a closing balance of ₹ 0.81 crore as on 31 March 2016.

1.10.4 Status of Guarantees – Contingent liabilities

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

As per Statement 9 and 20 of the Finance Accounts, the maximum amount for which guarantees were given by the State and outstanding guarantees for the last three years is given in **Table-1.31.**

Table-1.31: Guarantees given by the Government of Mizoram

(₹ in crore)

Guarantees	2013-14	2014-15	2015-16
Maximum amount guaranteed	273.94	273.94	273.94
Outstanding amount of guarantees	108.39	96.90	100.22
Revenue Receipts	4,764.85	5,511.10	6,676.40
Percentage of maximum amount guaranteed to revenue receipts	5.75	4.97	4.10

The State Government guaranteed loans are raised by various corporations and others. The outstanding amount of guarantees at the end of 2015-16 stood at ₹ 100.22 crore. The maximum amount guaranteed stood at ₹ 273.94 crore during 2015-16.The major extension of fresh

guarantees were towards MUCO Bank Ltd. (₹ 5.94 crore) and Mizoram Cooperative Apex Bank Ltd. (₹ 2.00 crore) in the current year. The outstanding guarantees were 4.10 *per cent* of the Revenue Receipts of the Government

1.11 Debt Management

The Debt sustainability is defined as the ability of the State to service its debt. Sustainability of debt, therefore, also refers to sufficiency of liquid assets to meet current or committed obligations and the capacity to keep balance between cost of additional borrowings with return from such borrowings. Apart from the magnitude of debt of State Government, it is important to analyse various indicators that determine the debt sustainability of the State. It means that rise in Fiscal Deficit should match with the increase in capacity to service the debt. **Table-1.32** analyses the debt sustainability of the State according to these indicators for the period of five years beginning from 2011-12.

Table-1.32: Debt Sustainability: Indicators and Trends

Indicators of Debt Sustainability	2011-12	2012-13	2013-14	2014-15	2015-16
Outstanding Debt	4,548.45	5,114.20	5,613.47	6,550.39	6,407.39
Debt/GSDP Ratio					
Rate of growth of Outstanding Debt	1.15	12.44	9.76	16.69	(-) 2.18
Rate of growth of GSDP	-	15.20	23.10	7.07	21.35
Average interest rate of outstanding debt	6.08	5.96	5.30	5.03	5.70
Debt Repayments/Debt Receipts	1.16	0.85	0.92	0.82	1.25
Maturity Profile of State Debt (In Years) (₹ in crore)					
Maturity Profile[a]				**Amount**	***Per cent***
0 – 1				486.34	17.36
1 – 3				779.79	27.83
3 – 5				800.08	28.56
5 – 7				413.87	14.77
Sub-total (A)				**2,480.08**	**88.52**
7 – 9				176.14	6.29
9 – 11				81.40	2.91
11 – 13				40.07	1.43
13 – 15				18.51	0.66
15 and above				5.51	0.20
Sub-total (B)				176.14	6.29
Total (A +B)				**2,801.71**	**100.00**

[a] *As per Finance Accounts.*

The rate of growth of outstanding debt showed inter-year variation during the last five years ranging from (-) 2.18 *per cent* to 16.69 *per cent*. The rate of growth of outstanding debt stood at a negative growth rate of 2.18 *per cent* in 2015-16 on account of decrease in the outstanding liabilities by ₹ 143.00 crore from ₹ 6,550.39 crore in 2014-15 to ₹ 6,407.39 crore in 2015-16. The average interest rate of outstanding debt increased from 5.03 *per cent* to 5.70 *per cent* during the current year.

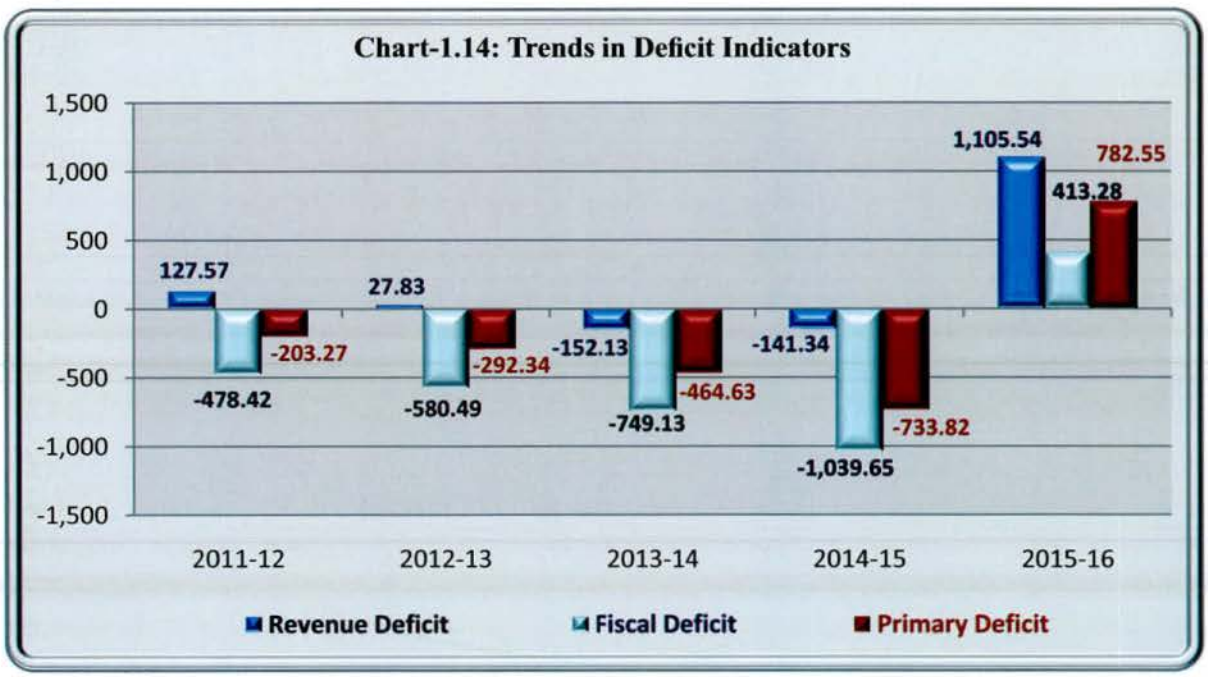
The maturity profile of the State's debt during the current year indicates that out of the outstanding debt stock of ₹ 2,801.71 crore, around 88.52 *per cent* (₹ 2,480.08 crore) would be payable within the next seven years while the remaining 11.48 *per cent* (₹ 321.63 crore) would be due for payment in more than seven years' time. 27.83 *per cent* of debt would be due for repayment in next one to three years. The State needs to make proper planning for repayment of this debt. Ideally, further borrowings should be made in such a way that there is no bunching of repayments in any particular year. Since there was a Fiscal Surplus during the current year, the Government will have to borrow less to discharge the repayment obligations. However, the State should endeavour to maintain this adequate Fiscal Surplus for taking up the developmental works as well as for creating productive assets.

1.12 Fiscal Imbalances

Three key fiscal parameters - Revenue, Fiscal and Primary deficits - indicate the extent of overall fiscal imbalances in the Finances of the State Government during a specified period. The deficit in the Government Accounts represents the gap between its receipts and expenditure. The nature of deficit is an indicator of the prudence of fiscal management of the Government. Further, the ways in which the deficit is financed and the resources raised and applied are important pointers to its fiscal health. This section presents trends, nature, magnitude and the manner of financing these deficits and also the assessment of actual levels of revenue and Fiscal Deficits *vis-à-vis* targets set under FRBM Act/Rules for the financial year 2015-16.

1.12.1 Trends in Deficits

Charts-1.14 and **1.15** present the trends in deficit indicators over the period 2011-16.



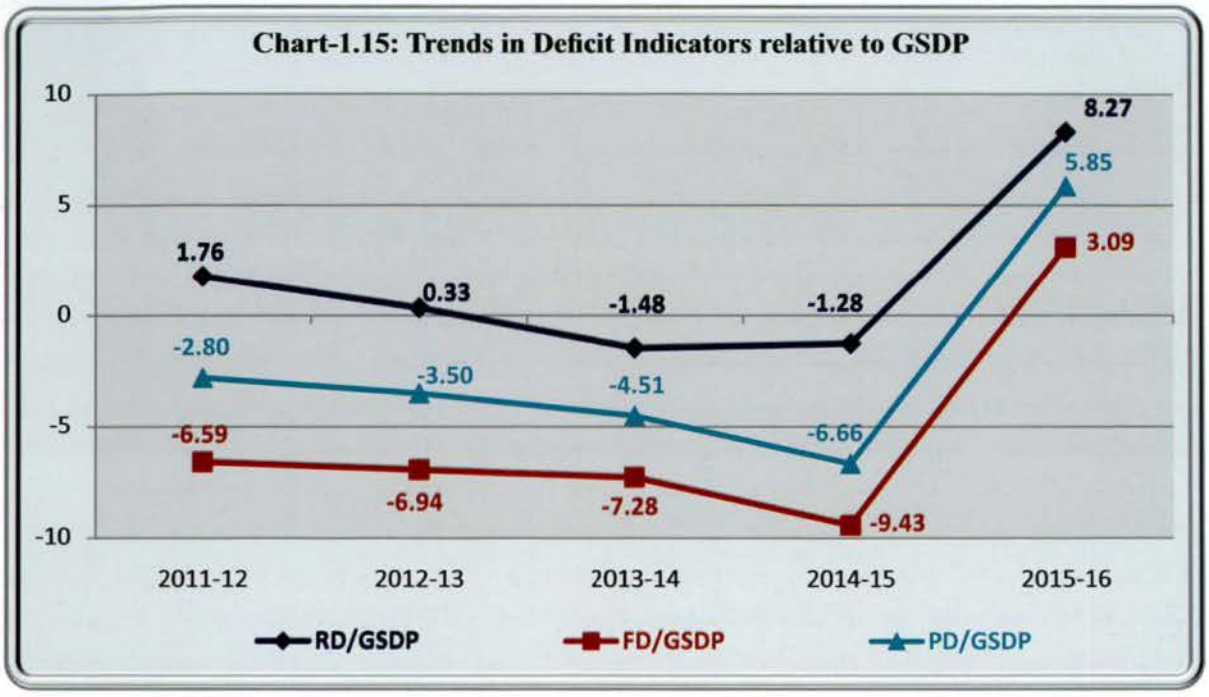


Chart-1.14 reveals that the State had Revenue Surplus of ₹ 1,105.54 crore in 2015-16 against a Revenue Deficit of ₹ 141.34 crore in 2014-15 mainly due to larger devolution of the State's share of Union Taxes and Duties by ₹ 1,437.44 crore (157.84 *per cent)* and also increase in State's Own Resources (Tax and Non-Tax Revenue) by ₹ 147.56 crore (29.02 *per cent)* and decrease in Revenue Expenditure by ₹ 81.58 crore (1.44 *per cent)*. Owing to the Revenue Surplus and decrease of ₹ 293.42 crore (4.46 *per cent)* in Total Expenditure in 2015-16 over the previous year, the position of both Fiscal Deficit and Primary Deficit changed to surpluses first time after 1989-90. While Fiscal Deficit of ₹ 1,039.65 crore in 2014-15 turned into Fiscal Surplus of ₹ 413.28 crore during 2015-16, the Primary Deficit of ₹ 733.82 crore in 2014-15 changed to Primary Surplus of ₹ 782.55 crore during 2015-16. Though the State has achieved comfortable financial position, available surplus fiscal space of ₹ 413.28 crore could have been utilised for Capital Expenditure to create assets so as to increase future revenue returns.

1.12.2 Components of Fiscal Deficit and its Financing Pattern

The financing pattern of the Fiscal Deficit has undergone a compositional shift as reflected in **Table-1.33.**

Table-1.33: Components of Fiscal Deficit and its Financing Pattern

(₹ in crore)

	Particulars	2011-12	2012-13	2013-14	2014-15	2015-16
Decomposition of Fiscal Deficit/Surplus		**(-) 478.42**	**(-) 580.49**	**(-) 749.13**	**(-) 1,039.65**	**413.28**
1	Revenue Surplus/Deficit	(+) 127.57	(+) 27.83	(-) 152.13	(-) 141.34	1,105.54
2	Net Capital Expenditure	600.27	607.55	599.40	927.51	710.97
3	Net Loans and Advances	5.72	0.77	(-) 2.40	29.20	18.71
Financing Pattern of Fiscal Deficit*/Fiscal Surplus						
1	Market Borrowings	9.92	67.78	229.60	175.82	60.17
2	Loans from GOI	4.25	(-) 18.61	(-) 186.80	(-) 14.27	(-) 16.94
3	Special Securities Issued to NSSF	7.11	18.41	7.73	23.17	11.57
4	Loans from Financial Institutions	(-) 42.68	71.22	(-) 47.40	13.68	(-) 37.44
5	Compensation and other Bonds	(-) 4.55	(-) 4.56	(-) 4.56	(-) 4.56	(-) 4.56
6	Small Savings, PF *etc.*	115.72	196.33	309.95	310.74	383.36
7	Deposits and Advances	(-) 32.42	230.33	183.78	433.51	(-) 533.74
8	Suspense and Misc.	453.72	(-) 51.79	206.48	(-) 80.63	(-) 86.66
9	Remittances	57.03	(-) 18.50	6.41	93.64	(-) 33.46
10	Reserve Fund	0.11	5.39	1.85	(-) 1.17	(-) 5.21
11	Increase/decrease in Cash Balance with RBI	(-) 89.79	84.49	42.09	89.72	(-) 150.37
12	**Overall Deficit/Surplus (1 to 11) (Percentage of GSDP)**	**(-) 478.42 (6.59)**	**(-) 580.49 (6.94)**	**(-) 749.13 (7.28)**	**(-) 1,039.65 (9.43)**	**413.28 (3.09)**

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

It can be seen from Table-1.33 that there was Fiscal Deficit during 2011-12 to 2014-15 which had progressively deteriorated from ₹ 478.42 crore in 2011-12 to ₹ 1,039.65 crore in 2014-15. However, the state finances was in a comfortable position with Fiscal Surplus of ₹ 413.28 crore during 2015-16.

1.12.3 Quality of Deficit/Surplus

The ratio of Revenue Deficit to Fiscal Deficit and the decomposition of Primary Deficit into Primary Revenue Deficit and Capital Expenditure (including Loans and Advances) would indicate the quality of deficit in the States' finances. The ratio of Revenue Deficit to Fiscal Deficit indicates the extent to which borrowed funds were used for current consumption. Further, persistently high ratio of Revenue Deficit to Fiscal Deficit also indicates that the asset base of the State was continuously shrinking and a part of borrowings (Fiscal Liabilities) was not having any asset backup. The bifurcation of the Primary Deficit **(Table-1.34)** would indicate the extent to which the deficit has been on account of enhancement in capital expenditure which might be necessary to improve the productive capacity of the State's economy.

Table-1.34: Primary Deficit/Surplus – Bifurcation of factors

(₹ in crore)

Year	Non-debt receipts	Primary Revenue Expenditure	Capital Expenditure	Loans and Advances	Primary Expenditure	Primary revenue deficit (-)/ surplus (+)	Primary deficit (-)/ surplus (+)
1	2	3	4	5	6 (3+4+5)	7 (2-3)	8 (2-6)
2011-12	3,852.70	3,422.18	600.27	33.52	4,055.97	(+) 430.52	(-) 203.27
2012-13	4,566.22	4,220.76	607.55	30.25	4,858.56	(+) 345.46	(-) 292.34
2013-14	4,797.96	4,632.48	599.40	30.71	5,262.59	(+) 165.48	(-) 464.63
2014-15	5,542.73	5,346.61	927.51	2.43	6,276.55	(+) 196.12	(-) 733.82
2015-16	6,702.24	5,201.59	710.97	7.13	5,919.69	(+) 1,500.65	(+) 782.55

The Non-Debt Receipts of the State during 2011-12 to 2015-16 were sufficient to meet the Primary Revenue Expenditure. During 2014-15 and 2015-16 the Non-Debt Receipt was in excess of the Primary Revenue Expenditure by ₹ 196.12 crore and ₹ 1,500.65 crore respectively. The Non-Debt Receipts of the State increased by 20.92 *per cent* from ₹ 5,542.73 crore in 2014-15 to ₹ 6,702.24 crore in 2015-16 which was more than the Primary Expenditure by ₹ 1,500.65 crore. The proportion of Capital Expenditure decreased during the current year over the previous years by ₹ 216.54 crore.

1.13 Conclusion

Revenue Receipts

Revenue Receipts grew by ₹ 1,165.30 crore (21.14 *per cent*) over the previous year mainly due to significant increase in Share of Union Taxes/Duties by 157.84 *per cent* (₹ 1,437.44 crore). The Revenue Receipts (₹ 6,676.40 crore) was lower by ₹ 499.05 crore (6.95 *per cent)* than the assessment of the State Government in its Fiscal Correction Path (FCP) (₹ 7,175.45 crore).

Revenue Expenditure and Capital Expenditure

Revenue and Capital Expenditure decreased by ₹ 81.58 crore (1.44 *per cent*) and ₹ 216.54 crore (23.35 *per cent*) respectively over the previous year. Revenue Expenditure was lower by ₹ 520.43 crore (8.54 *per cent*) over the assessment made by the State Government in its FCP (₹ 6,091.29 crore). Further, Capital Expenditure was significantly lower by ₹ 482.82 crore (40.44 *per cent*) over the projection made by the State Government in its FCP (₹ 1,193.79 crore).

Total Expenditure

The Total Expenditure of the State increased progressively from ₹ 4,331.12 crore in 2011-12 to ₹ 6,288.96 crore in 2015-16 at a compounded annual growth rate of 9.77 *per cent*. However, the Total Expenditure decreased by 4.46 *per cent* from ₹ 6,582.38 crore in 2014-15 to ₹ 6,288.96 crore in 2015-16. Of the Total Expenditure during 2015-16, the Revenue Expenditure (₹ 5,570.86 crore) constituted 88.58 *per cent* while Capital Expenditure

(₹ 710.97 crore) constituted 11.31 *per cent* and Loans and Advances (₹ 7.13 crore) constituted 0.11 *per cent*.

Fiscal Liabilities

During the current year, the overall Fiscal Liabilities of the State Government decreased by ₹ 143.00 crore (2.18 *per cent*) from ₹ 6,550.39 crore in 2014-15 to ₹ 6,407.39 crore in 2015-16. The ratio of Fiscal Liabilities to GSDP has decreased from 57.17 *per cent* in 2014-15 to 47.91 *per cent* in 2015-16, the ratio of Fiscal Liabilities to Revenue Receipts decreased from 118.86 *per cent* in 2014-15 to 95.97 *per cent* in 2015-16 and with respect to State's Own Resources it decreased from 1,288.23 *per cent* in 2014-15 to 976.68 *per cent* in 2015-16.

Investment and Returns

As of 31 March 2016, the Government had invested ₹ 33.39 crore in Government Companies and Co-operative Bank, Societies, etc. During the current year, the State Government invested ₹ 94.64 lakh in Government Companies and ₹ 725.14 lakh in Consumer Co-operatives. No dividend was received during 2015-16. The average return on this investment was *Nil* in the last five years while the Government paid an average interest rate ranging from 5.03 to 6.08 *per cent* on its borrowings during 2011-16.

Debt Sustainability

The maturity profile of the State's debt during the current year indicates that out of the outstanding debt stock of ₹ 2,801.71 crore, around 88.52 *per cent* (₹ 2,480.08 crore) is payable within the next seven years.27.83 *per cent* of debt would be due for repayment in next one to three years. The State needs to make proper planning for repayment of this debt. Since there was a Fiscal Surplus during the current year, the Government will have to borrow less to discharge the repayment obligations. However, the State should endeavour to maintain this adequate Fiscal Surplus for taking up the developmental works as well as for creating productive assets.

Fiscal Imbalances

Owing to the Revenue Surplus and decrease of ₹ 293.42 crore (4.46 *per cent)* in Total Expenditure in 2015-16 over the previous year, the position of both Fiscal Deficit and Primary Deficit changed to surpluses. While Fiscal Deficit of ₹ 1,039.65 crore in 2014-15 turned into Fiscal Surplus of ₹ 413.28 crore during 2015-16, the Primary Deficit of ₹ 733.82 crore in 2014-15 changed to Primary Surplus of ₹ 782.55 crore during 2015-16.

FINANCIAL MANAGEMENT
AND
BUDGETARY CONTROL

2.1 Introduction

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

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

2.2 Summary of Appropriation Accounts

The summarised position of actual expenditure during 2015-16 against 49 Grants/Appropriations (48 Grants and one Appropriation) are given in **Table-2.1.**

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

(₹ in crore)

Nature of expenditure		Original grant/	Supplementary grant/	Total	Actual expenditure	Savings (-)/ Excess (+)	Amount surrendered[1]	Percentage of savings surrendered by 31 March (Col. 7/Col.6)
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
Voted	I Revenue	5595.54	645.39	6240.93	5162.14	(-) 1078.79	1179.13	109.30
	II Capital	1372.05	216.21	1588.26	820.28	(-) 767.20	724.40	94.33
	III Loans and Advances	40.00	-	40.00	7.13	(-) 32.87	35.70	108.61
Total Voted		7,006.82	861.60	7,868.42	5,989.55	(-) 1878.87	1939.23	103.17
Charged	*IV Revenue*	*497.71*	*1.72*	*499.43*	*416.84*	*(-) 82.59*	*141.72*	*171.59*
	V Capital	-	-	-	-	-	-	-
	VI Public Debt Repayment	*251.49*	*263.83*	*515.32*	*550.28*	*(+) 34.96*	-	-
Total Charged		*749.20*	*265.55*	*1014.74*	*967.12*	*(-) 47.63*	*141.72*	*297.54*
Appropriation to Contingency Fund (if any)		-	-	-	-	-	-	-
Grand Total		**7756.79**	**1127.15**	**8883.94**	**6956.67**	**(-) 1927.27**	**2080.95**	**107.97**

[1] *Entire amount was surrendered on 31 March 2016.*

The Appropriation Accounts of 2015-16 included 48 Grants and one Appropriation. The overall savings of ₹ 1,927.27 crore was the result of savings of ₹ 1,998.00 crore in 46 Grants and one Appropriation under Revenue Section and 23 grants under Capital Section which was offset by excess of ₹ 70.73 crore one Grant under Revenue Section and two Grants and one Appropriation under Capital Section.

Out of the total unspent provisions/savings of ₹ 1,927.27 crore, ₹ 2,080.95 crore was surrendered by 31 March which was ₹ 153.68 crore more than the overall savings. The amount surrendered under the expenditure head Revenue (voted) by 31 March was ₹ 1,179.13 crore which was ₹ 100.34 crore more than the unspent provision of ₹ 1,078.79 crore. The amount surrendered under the expenditure head Capital (voted) by 31 March was ₹ 724.40 crore which was ₹ 43.58 crore lesser than the unspent provision of ₹ 767.20 crore. The amount surrendered under the expenditure head Loans and Advances (voted) by 31 March was ₹ 35.70 crore which was ₹ 2.83 crore more than the unspent provision of ₹ 32.87 crore. Under the charged expenditure there was savings of ₹ 82.59 crore under Revenue head, however, the amount surrendered by 31 March was ₹ 141.72 crore which was ₹ 59.13 crore more than the unspent provision of ₹ 82.59 crore. On the other hand there was an excess expenditure of ₹ 34.96 crore under the head Public Debt Repayment.

The reasons for savings/excess were called for from the concerned Departments. Their replies were awaited (November 2016).

2.3 Financial Accountability and Budget Management

2.3.1 Appropriation vis-à-vis Allocative Priorities

The outcome of the appropriation audit revealed that savings aggregating ₹ 1,160.01 crore in 36 cases (Revenue) and ₹ 831.70 crore in 20 cases (Capital) exceeded ₹ one crore in each case or more than 20 *per cent* of the total provision **(Appendix-2.1)**. Against the overall savings of ₹ 1,927.27 crore during 2015-16, savings of ₹ 1,151.97 crore (59.77 *per cent*) occurred in six cases relating to five grants where savings were more than ₹ 100 crore and above as indicated in **Table-2.2.**

Table-2.2: List of Grants with savings of ₹ 100 crore and above

(₹ in crore)

Sl. No.	No. and Name of the Grant	Original	Supplementary	Total	Actual Expenditure	Savings	Percentage
Revenue-Voted							
1.	9-Finance	842.56	1.55	844.11	646.28	197.83	23.44
2.	20-School Education	900.98	74.93	975.91	860.97	114.94	11.78
3.	24-Medical and Public Health Services	394.48	134.45	528.93	367.23	161.70	30.57
4.	31-Agriculture	210.76	7.32	218.08	66.88	151.20	69.33
Capital-Voted							
5.	9-Finance	177.30	0.00	177.30	0.00	177.30	100.00
6.	14-Planning and Programme Implementation	349.00	0.00	349.00	0.00	349.00	100.00
Total		**2,875.08**	**218.25**	**3,093.33**	**1,941.36**	**1,151.97**	**37.24**

2.3.2 Persistent Savings

In one case, during the last five years there was persistent savings of more than ₹ one crore **(Table-2.3).**

Table-2.3: Grant indicating Persistent Savings during 2011-16

(₹ in crore)

Sl. No.	No. and Name of the Grant	Amount of savings				
		2011-12	2012-13	2013-14	2014-15	2015-16
1.	14 - Planning and Programme Implementation Department.	50.00	29.40	921.40	232.59	356.74
		(61.12)	(40.51)	(95.92)	(85.12)	(86.87)

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

During the current year, Planning and Programme Implementation Department had an overall savings of ₹ 356.74 crore, out of which savings of ₹ 7.74 crore under revenue head was due to over estimation of expenditure while savings of ₹ 349.00 crore under capital head attributed to the fund being temporarily parked in the Capital head which was later re-allocated to other state departments for State priority projects, State matching share for Centrally Sponsored Schemes, Non-Lapsable Central Pool Resource (NLCPR) and New Land Use Policy (NLUP).

2.3.3 Excess Expenditure

Revenue Expenditure aggregating ₹ 1,274.35 crore in 32 cases exceeded the approved provisions (₹ 1,009.73 crore) by ₹ 264.62 crore which was more than the approved provision by one crore in each case or more than 33 *per cent* of the total provision. Also Capital Expenditure of ₹ 192.28 crore in 35 cases exceeded the approved provisions (₹ 87.28 crore) by ₹ 105.00 crore **(Appendix-2.2).** In 50 cases, expenditure exceeded more than 50 *per cent* over the approved provisions. Moreover, there was expenditure without any provisions/ appropriations in 38 cases. Details are given in **Table-2.4**:

Table-2.4: Grants/Appropriations where expenditure exceeded more than 50 *per cent* over the approved provisions during 2015-16

(₹ in lakh)

Sl. No.	Grant No	Name of the Grant/Appropriation with Major or Minor heads	Total Grant/ Appropriation	Expenditure	Excess Expenditure	Percentage
Revenue (Voted)						
1.	9	**Finance** 2054-800-04 Data-base for Govt. Employees & Pension (FC)	0.00	1.29	1.29	---
		2071-01-105-01 Family Pension	6,431.00	11,522.04	5,091.04	79.16
		2071-01-200-02 VRS for School Teachers (SAL/TA-EAP)	0.00	153.19	153.19	---
2.	15	**General Administration Department** 2053-094-16 Sub-Division Chawngte	0.00	20.60	20.60	---

Sl. No.	Grant No	Name of the Grant/Appropriation with Major or Minor heads	Total Grant/ Appropriation	Expenditure	Excess Expenditure	Percentage
3.	20	**School Education** 2202-02-110-02 Assistance to Non Govt. Higher Secondary Schools	1,885.92	3,126.68	1,240.76	65.79
		2202-01-104-04 Sarva Siksha Abhiyan (SSA)	1,543.73	2,357.78	814.05	52.73
		2202-05-102-01 Promotion of Modern Indian Languages & Literature	4.66	77.72	73.06	1,567.81
		2202-01-102-01 Assistance to Non Govt. Primary Schools	25.02	75.40	50.38	201.36
		2202-02-105-02 District Resource Centre (CSS)	0.00	24.17	24.17	---
		2202-01-102-03 Operation Blackboard	0.00	12.59	12.59	---
4.	21	**Higher and Technical Education** 2202-80-107-04 Pre-Matric Scholarship for Minorities (CSS)	2.48	1,540.28	1,537.80	62,008.06
5.	24	**Medical and Public Health Services** 2210-06-112-02 Public Health Insurance/CSS	465.00	943.14	478.14	102.83
		2210-02-102-02 Homeopathy (CSS)	223.01	493.42	270.41	121.25
6.	45	**Public Works** 2235-02-800-01 Schemes under Article 275(1) – ACA	0.00	153.76	153.76	---
		2070-115-06 Circuit & Guest House, Calcutta	0.00	84.00	84.00	---
		2070-115-07 Circuit & Guest House, New Delhi	0.00	80.00	80.00	---
		3053-60-101-01 Communication	0.00	79.93	79.93	---
		Total	**10,580.82**	**20,745.99**	**10,165.17**	**96.07**
Capital (Voted)						
1.	37	**Co-operation** 4425-108-02 Consumer Co-operative Societies/NCDC (ICDP)	414.00	725.14	311.14	75.15
		6425-108-01 Consumer Co-operative Societies/NCDC	420.00	702.77	282.77	67.33
2.	45	**Public Works** 5054-04-800-07 SMS for EAP-ADB	0.00	1,000.00	1,000.00	---
		4202-01-800-01 Construction of Building (CSS)	0.00	891.56	891.56	---
		4059-01-051-01 Construction of Judiciary Buildings (CSS)	0.00	813.27	813.27	---
		4202-03-102-05 Construction of State Sports Academy at Zobawk/NLCPR	0.00	554.27	554.27	---
		4202-800-02 Construction of Multi Level Parking & Community Centre/NLCPR	0.00	509.12	509.12	---
		4210-80-800-04 Construction of 100 bedded Civil Hospital, Saiha/NLCPR	0.00	428.94	428.94	---
		5053-60-101-03 Upgradation/Improvement of Lengpui Airport in Mizoram/NLCPR	0.00	420.90	420.90	---
		4059-01-051-02 SMS for Construction of Judiciary Buildings	0.00	289.23	289.23	---
		4408-02-101-01 Rural Godown Programme	0.00	200.00	200.00	---
		4202-02-104-06 Setting up of Polytechnic/ CSS	0.00	200.00	200.00	---

Sl. No.	Grant No	Name of the Grant/Appropriation with Major or Minor heads	Total Grant/ Appropriation	Expenditure	Excess Expenditure	Percentage
2.	45	4070-800-01 Construction of Fire Stations & Quarters/FC	0.00	193.58	193.58	---
		4059-80-051-15 Construction of Multipurpose Centre at Ramhlun North (NLCPR)	0.00	166.45	166.45	---
		5055-050-01 Construction of Office Buildings	0.00	134.20	134.20	---
		4059-60-051-01 Construction of Examination Hall for MPSC (NLCPR)	0.00	78.29	78.29	---
		4202-01-203-06 Construction of Mizoram Law College (NLCPR)	0.00	74.55	74.55	---
		4059-01-051-02 Construction Of Land Revenue & Settlement Building at Kawltheihuan, Khatla	0.00	74.22	74.22	---
		4403-101-01 State Veterinary Services and Animal Health (NLCPR)	0.00	63.39	63.39	---
		4202-01-203-08 Infrastructure Development of Govt. Champhai College (NLCPR)	0.00	57.70	57.70	---
		5053-60-101-02 Upgradation/Improvement of Lengpui Airport in Mizoram (SMS)	0.00	46.77	46.77	---
		5452-01-102-01 Tourist Accomodation/ NLCPR	0.00	45.74	45.74	---
		4202-01-203-10 Infrastructure Development of Govt. Champhai College	0.00	44.46	44.46	---
		4405-800-01 Construction of DFDO Office & Godown at Kolasib	0.00	35.00	35.00	---
		4202-03-102-08 Construction of Playground at Khatla (FC)	0.00	30.00	30.00	---
		4202-01-203-13 Infrastructure Development of various colleges (10 nos) in Mizoram	0.00	28.39	28.39	---
		4202-03-102-09 Construction of Indoor Stadium at Chanmari, Lunglei	0.00	19.85	19.85	---
		4202-01-203-11 Construction of Mizoram Law College (SMS)	0.00	18.33	18.33	---
		4435-01-101-01 North Eastern Areas	0.00	14.96	14.96	---
		4202-03-102-07 Construction of Stadium at Bungtlang/NLCPR	0.00	14.03	14.03	---
		5053-60-101-04 Construction of Helipad in Mizoram (SMS)	0.00	10.32	10.32	---
Capital (Charged)						
3.	99	**Public Debt** 6003-103-01 Loans from LIC (Housing)	3,954.53	6,494.52	2,539.99	64.23
		6003-108-01 Loans from NCDC	60.00	95.79	35.79	59.65
Total			**4,848.53**	**14,475.74**	**9,627.21**	**198.56**
Grand Total			**15,429.35**	**35,221.73**	**19,792.38**	**128.28**

2.3.4 Unutilised provision of Fund

Appropriation of fund for implementation a work/scheme during a financial year is approved by the Legislature through budget. During the year 2015-16, a provision of ₹ 83.85 crore including supplementary grant for implementation of Finance Commission, Centrally Sponsored Schemes, NLCPR Schemes, *etc.*under13 Grants and one Appropriation was approved. The Departments, however, could not utilise the funds as approved and resulted in savings of the entire provision. The details are given in **Appendix-2.3.**

2.3.5 Excess over provisions relating to previous years requiring regularization

As per Article 205 of the Constitution of India, it is mandatory for a State Government to get the excess over a grant/appropriation regularised by the State Legislature. Although no time limit for regularisation of expenditure has been prescribed under the Article, but the regularisation of excess expenditure is done after the completion of discussion of the Appropriation Accounts by the Public Accounts Committee (PAC). As a matter of fact ₹ 665.80 crore of the excess expenditure for the years 2011-12 to 2014-15 is yet to be regularised. The year-wise amount of excess expenditure pending regularisation for grants/ appropriations is summarised in **Table-2.5.**

Table-2.5: Excess over provisions relating to previous years requiring regularisation

(₹ in crore)

Year	Number of Grants/ Appropriations	Grant/ Appropriation numbers	Amount of excess	Stage of consideration by Public Accounts Committee (PAC)
2011-12	3	27,16 & 25	0.59	The information regarding regularization of Excess over provisions have not been received (November 2016).
2012-13	2	9 & 49	118.89	
2013-14	5	9,10,19,44 & 49	500.11	
2014-15	7	9,15,25,30,35, 45&49	46.21	
Total	**17**	**-**	**665.80**	**-**

2.3.6 Excess over provision during 2015-16 requiring regularisation

Table-2.6 contains the summary of total excess in three Grants and one Appropriation of ₹ 70.74 crore over authorisation from the Consolidated Fund of the State (CFS) during 2015-16 and requires regularisation under Article 205 of the Constitution.

Table-2.6: Excess over provisions requiring regularisation during 2015-16

(₹ in crore)

Sl. No.	Number and title of Grant/Appropriation	Total grant/ appropriation	Expenditure	Excess
Voted Grants				
1.	30-Disaster Management and Rehabilitation (Revenue)	19.96	23.34	3.38
2.	37-Co-operation(Capital)	8.34	14.28	5.94
3.	45-Public Works (Capital)	240.28	266.74	26.46
	Total (Voted)	**268.58**	**304.36**	**35.78**
Charged Grants				
4.	Public Debt (Capital)	515.32	550.28	34.96
	Total (Charged)	**515.32**	**550.28**	**34.96**
	Total	**783.90**	**854.64**	**70.74**

2.3.7 Persistent Excess

During the last five years, there were persistent excess of more than ₹ one crore under the following Grants as mentioned below **(Table-2.7).**

Table-2.7: List of Grants indicating Persistent Excess during 2011-16

(₹ in crore)

Sl. No.	No. and Name of the Grant	Amount of Excess				
		2011-12	2012-13	2013-14	2014-15	2015-16
1.	9-Finance	-	50.57	149.61	78.61	-
2.	30- Disaster Management and Rehabilitation	-	-	-	50.75	3.38
3.	45- Public Works	-	-	-	23.17	26.46
4.	Public Debt	-	39.78	2.02	2.58	34.96

Thus, persistent excess under the grants/heads was indicative of un-realistic budgetary assumptions.

2.3.8 Unnecessary/Excessive/Inadequate supplementary provision

Supplementary provision aggregating ₹ 350.44 crore obtained in 33 cases, ₹ 10 lakh or more in each case, during the year proved unnecessary as even the original provision was not fully utilised as detailed in **Appendix-2.4.** Out of the above 33 cases, ₹ 346.02 crore proved unnecessary in 23 cases and were more than one crore and above in each case as detailed in **Table-2.8**.

Table-2.8: Statement showing unnecessary Supplementary Provision of ₹ one crore and above

(₹ in lakh)

Sl. No.	Number and Name of the Grant	Original Provision	Actual Expenditure	Savings out of Original Provision	Supplementary Provision
A. Revenue (Voted)					
1.	4-Law and Judicial	1,961.18	1,862.13	99.05	140.04
2.	6-Land Revenue and Reforms	2,517.68	2,363.32	154.36	226.93
3.	9-Finance	84,256.00	64,628.29	19,627.71	154.53
4.	11-Secretariat Administration	9,529.30	8,460.74	1,068.56	165.00
5.	14-Planning and Programme Implementation	5,547.00	5,391.37	155.63	618.55
6.	15-General Administration Department	7,054.63	6,783.01	271.62	1,226.55
7.	16-Home	55,730.93	50,560.79	5,170.14	1,268.90
8.	18-Printing and Stationery	1,433.73	1,361.85	71.88	213.18
9.	20-School Education	90,097.82	86,096.65	4,001.17	7,492.82
10.	24-Medical and Public Health Services	39,448.28	36,722.57	2,725.71	13,444.49
11.	31-Agriculture	21,076.14	6,688.18	14,387.96	732.05
12.	32-Horticulture	9,470.51	6,720.89	2,749.62	523.74
13.	34-Animal Husbandry and Veterinary	5,681.98	5,237.49	444.49	489.53
14.	36-Environment and Forests	8,248.56	8,014.93	233.63	956.44
15.	38-Rural Development	34,259.55	28,887.79	5,371.76	1,303.37
16.	42-Transport	4,719.12	3,640.96	1,078.16	225.57
17.	45-Public Works	24,170.75	22,349.41	1,821.34	676.98
18.	48-Information and Communication Technology	1,549.97	1,025.34	524.63	482.06
Total for Revenue (Voted)		**4,06,753.13**	**3,46,795.71**	**59,957.42**	**30,340.73**
B. Capital (Voted)					
19.	22-Sports and Youth Services	59.65	---	59.65	576.72
20.	24-Medical and Public Health Services	1,167.01	690.29	476.72	1,200.00
21.	25-Water Supply and Sanitation	5,803.74	4,174.04	1,629.70	1,047.94
22.	38-Rural Development	4,048.78	4,029.78	19.00	356.58
23.	46-Urban Development and Poverty Alleviation	14,998.12	8,179.28	6,818.84	1,080.00
Total for Capital (Voted)		**26,077.30**	**17,073.39**	**9,003.91**	**4,261.24**
Grand Total (A+B)		**4,32,830.43**	**3,63,869.10**	**68,961.33**	**34,601.97**

Further, in 60 cases, supplementary provisions aggregating ₹ 1,389.92 crore, ₹ 20 lakh and above in each case, proved excessive/inadequate as detailed in **Appendix-2.5**. Out of these, there were 50 cases where supplementary provision proved excessive/inadequate by more than ₹ one crore as detailed in **Table-2.9**.

Table-2.9: Statement showing excessive/inadequate supplementary provision (₹ one crore and above)

(₹ in lakh)

Sl. No.	Number and Name of the Grant	Original Provision	Supplementary Provision	Total Provision	Expenditure	Sup. Pro. Excess (+)/ Less (-)
A. Revenue (Voted)						
1.	4-Law and Judicial	1,961.18	140.04	2,101.22	1,862.13	239.09
2.	6-Land Revenue and Reforms	2,517.68	226.93	2,744.61	2,363.32	381.29
3.	7-Excise and Narcotics	2,902.46	30.63	2,933.09	2,628.48	304.60
4.	8-Taxation	1,464.53	32.35	1,496.88	1,344.00	152.88
5.	9-Finance	84,256.00	154.53	84,410.53	64,628.29	19,782.24
6.	11-Secretariat Administration	9,529.30	165.00	9,694.30	8,460.74	1,233.56
7.	14-Planning and Programme Implementation	5,547.00	618.55	6,165.55	5,391.37	775.18
8.	15-General Administration Department	7,054.63	1,226.55	8,281.18	6,783.01	1,498.17
9.	16-Home	55,730.93	1,268.90	56,999.83	50,560.79	6,439.04
10.	17-Food, Civil Supplies and Consumer Affairs	7,383.70	1,485.02	8,868.72	7,765.14	1,103.58
11.	18-Printing and Stationery	1,433.73	213.18	1,646.91	1,361.85	285.06
12.	20-School Education	90,097.82	7,492.82	97,590.64	86,096.65	11,493.99
13.	21-Higher and Technical Education	22,462.70	5,916.76	28,379.46	23,469.36	4,910.10
14.	22-Sports and Youth Services	2,113.23	440.02	2,553.25	2,310.48	242.77
15.	23-Art and Culture	998.98	56.27	1,055.25	915.25	140.00
16.	24-Medical and Public Health Services	39,448.28	13,444.49	52,892.77	36,722.57	16,170.20
17.	25-Water Supply and Sanitation	13,821.13	4,586.90	18,408.03	15,534.27	2,873.76
18.	26-Information and Public Relations	1,231.30	205.04	1,436.34	1,232.76	203.58
19.	28-Labour and Employment	1,939.22	78.35	2,017.57	1,514.42	503.15
20.	29-Social Welfare	12,806.03	4,603.46	17,409.49	13,640.12	3,769.37
21.	30-Disaster Management and Rehabilitation	1,907.33	88.24	1,995.57	2,333.68	(-)338.11
22.	31-Agriculture	21,076.14	732.05	21,808.19	6,688.18	15,120.01
23.	32-Horticulture	9,470.51	523.74	9,994.25	6,720.89	3,273.36
24.	33-Soil and Water Conservation	2,094.80	193.55	2,288.35	2,155.72	132.63
25.	34-Animal Husbandry and Veterinary	5,681.98	489.53	6,171.51	5,237.49	934.02
26.	35-Fisheries	1,334.43	807.65	2,142.08	1,960.77	181.31
27.	36-Environment and Forests	8,248.56	956.44	9,205.00	8,014.93	1,190.07
28.	38-Rural Development	34,259.55	1,303.37	35,562.92	28,887.79	6,675.13
29.	39-Power	31,039.60	6,408.58	37,448.18	36,183.68	1,264.50
30.	40-Industries	5,925.91	1,485.58	7,411.49	6,853.93	557.56
31.	42-Transport	4,719.12	225.57	4,944.69	3,640.96	1,303.73

Sl. No.	Number and Name of the Grant	Original Provision	Supplementary Provision	Total Provision	Expenditure	Sup. Pro. Excess (+)/ Less (-)
32.	45-Public Works	24,170.75	676.98	24,847.73	22,349.41	2,498.32
33.	46-Urban development and Poverty Alleviation	6,070.30	3,311.85	9,382.15	8,304.68	1,077.47
34.	47-Minor Irrigation	1,184.85	59.08	1,243.93	1,093.25	150.68
35.	48-Information and Communication Technology	1,549.97	482.06	2,032.03	1,025.34	1,006.69
Total for Revenue (Voted)		**5,23,433.63**	**60,130.06**	**5,83,563.69**	**4,76,035.70**	**1,07,528.99**
B. Revenue (Charged)						
36.	99-Public Debt	48,025.77	15.18	48,040.95	39,952.39	8,088.56
Total for Revenue (Charged)		**48,025.77**	**15.18**	**48,040.95**	**39,952.39**	**8,088.56**
C. Capital (Voted)						
37.	4-Law and Judicial	1,026.54	78.35	1,104.89	0.00	1,104.89
38.	16-Home	3,872.56	1,039.53	4,912.09	4,718.51	193.58
39.	17-Food, Civil Supplies and Consumer Affairs	20,785.60	6,010.07	26,795.67	21,405.83	5,389.84
40.	21-Higher and Technical Education	390.77	48.10	438.87	10.00	428.87
41.	22-Sports and Youth Services	59.65	576.72	636.37	0.00	636.37
42.	24-Medical and Public Health Services	1,167.01	1,200.00	2,367.01	690.29	1,676.72
43.	25-Water Supply and Sanitation	5,803.74	1,047.94	6,851.68	4,174.04	2,677.64
44.	38-Rural Development	4,048.78	356.58	4,405.36	4,029.78	375.58
45.	42-Transport	0.00	134.20	134.20	0.00	134.20
46.	44-Trade and Commerce	553.97	468.00	1,021.97	562.64	459.33
47.	45-Public Works	18,696.30	5,332.05	24,028.35	26,673.65	(-) 2,645.30
48.	46-Urban development and Poverty Alleviation	14,998.12	1,080.00	16,078.12	8,179.28	7,898.84
49.	47-Minor Irrigation	8,533.95	39.90	8,573.85	621.10	7,952.75
Total for Capital (Voted)		**79,936.99**	**17,411.44**	**97,348.43**	**71,065.12**	**26,283.31**
D. Capital (Charged)						
50.	99-Public Debt	25,148.79	26,383.05	51,531.84	55,027.70	(-) 3,495.86
Total for Capital (Charged)		**25,148.79**	**26,383.05**	**51,531.84**	**55,027.70**	**(-) 3,495.86**
Grand Total		**6,76,545.18**	**1,03,939.73**	**7,80,484.91**	**6,42,080.91**	**1,38,405.00**

2.3.9 Excessive/unnecessary re-appropriation of funds

Re-appropriation is transfer of funds within a grant from one unit of appropriation, where savings are anticipated, to another unit where additional funds are needed. Injudicious re-appropriation proved excessive/inadequate or insufficient in 53 sub-heads and resulted in savings/excess of over ₹ 10 lakh and above as detailed in **Appendix-2.6.**

2.3.10 Substantial surrenders

Substantial surrenders (the cases where more than 50 *per cent* of total provision was surrendered) were made in respect of 54 sub-heads on account of either non-filling up of vacant posts, revision of annual action plan resulted in non-utilization of fund, non-disbursement of loans to government servants, less receipt or non-receipt/release of sanction order from Government of India and re-provision of fund for the next financial year *etc.* Out of the total provision amounting to ₹ 1,538.06 crore in these 54 schemes/works,₹ 1,255.28 crore was surrendered which included 100 *per cent* surrender in 19 schemes/works (₹ 512.56 crore) **(Appendix-2.7)**.

Moreover, in one sub-head *viz.* Construction of mini sports complex at East Lungdar/NLCPR, the entire total provision of ₹ 1.57 crore was surrendered on account of non-accord of expenditure sanction from the Finance Department, Government of Mizoram **(Appendix-2.7)**.

2.3.11 Surrenders in excess of actual savings

As against ₹ 741.77 crore of savings, ₹ 970.96 crore were surrendered resulting in excess surrender of ₹ 229.19 crore as shown in **Appendix-2.8**. In 88 cases, ₹ 668.05 crore was surrendered without furnishing any reasons as detailed in **Appendix-2.9**. Further, there were 10 cases where the surrender in excess (₹ 228.40 crore) were more than ₹ 50 lakh as shown in **Table-2.10**.

Table-2.10: Surrenders in excess of actual savings (₹ 50 lakh or more)

(₹ in lakh)

Sl. No.	Number and name of the grant/ appropriation	Total grant/ appropriation	Savings(-)	Amount surrendered	Amount surrendered in excess
Revenue (Voted)					
1.	9-Finance	84,410.53	19,782.24	25,785.21	6,002.97
2.	16-Home	56,999.83	6,439.04	6,513.59	74.55
3.	20-School Education	97,590.64	11,493.99	15,035.10	3,541.11
4.	21-Higher and Technical Education	28,379.46	4,910.10	6,406.60	1,496.50
5.	24-Medical and Public Health Services	52,892.77	16,170.20	19,047.94	2,877.74
6.	37-Co-operation	1,621.50	16.43	197.34	180.91
7.	42-Transport	4,944.69	1,303.73	1,392.87	89.14
8.	45-Public Works	24,847.73	2,498.32	2,674.32	176.00
Revenue (*Charged*)					
9.	*Public Debt*	48,040.95	8,088.56	14,003.51	5,914.95
Capital (Voted)					
10.	39-Power	6,735.24	0.02	2,486.19	2,486.17
	Grand Total	**4,06,463.34**	**70,702.63**	**93,542.67**	**22,840.04**

The departments concerned did not furnish reasons/explanations regarding surrenders in excess of actual savings till finalization of Appropriation Accounts 2015-16. The amount

surrendered in excess of actual savings indicated lack of budgetary control in these Departments.

2.3.12 Anticipated savings not surrendered

As per extant Financial Rules, the spending departments are required to surrender the grants/appropriations or portion thereof to the Finance Department as and when the savings are anticipated. At the close of the financial year 2015-16, there were, however, 11 grants/ appropriations in which savings of ₹ 67.77 crore (3.39 *per cent* of the total savings) occurred but it was not surrendered by the concerned Departments as shown in **Table-2.11**.

Table-2.11: Statement of various grants/appropriations in which savings occurred but no part of which had been surrendered

(₹ in lakh)

Sl. No.	Number and Name of Grants/Appropriation	Savings which remained to be surrendered
1.	4-Law and Judicial	1,104.89
2.	6-Land Revenue and Reforms	80.21
3.	10-Mizoram Public Service Commission	78.29
4.	15-General Administration Department	477.99
5.	16-Home	193.58
6.	20-School Education	899.39
7.	22-Sports and Youth Services	636.37
8.	25-Water Supply and Sanitation	2,677.64
9.	35-Fisheries	35.00
10.	42-Transport	134.20
11.	44- Trade and Commerce	459.33
	Total	**6,776.89**

Out of total savings of ₹ 564.56 crore under 43 Grants/Appropriations, savings of ₹ 175.67 crore remained to be surrendered as shown in **Appendix-2.10.** Besides, out of total savings of ₹ 303.87 crore under 17 Grants/Appropriations where savings was ₹ one crore and above in each case, only savings amounting to ₹ 132.92 crore (43.74 *per cent*) was surrendered leaving a balance of ₹ 170.95 crore (56.26 *per cent*) not surrendered as shown in **Table-2.12** below.

Table-2.12: Details of savings not surrendered (₹ one crore and above)

(₹in lakh)

Sl. No.	Number and Name of Grants/Appropriation	Savings	Surrender	Savings which remained to be surrendered
Revenue (Voted)				
1.	15-General Administration Department	1498.17	1002.44	495.73
2.	25-Water Supply and Sanitation	2873.76	2603.57	270.19
3.	29-Social Welfare	3769.37	3610.91	158.46
4.	34-Animal Husbandry and Veterinary	934.02	377.34	556.68
5.	38-Rural Development	6675.13	3605.38	3069.75
6.	40-Industries	557.56	418.87	138.69

Sl. No.	Number and Name of Grants/Appropriation	Savings	Surrender	Savings which remained to be surrendered
Capital (Voted)				
7.	4-Law and Judicial	1,104.89	0.00	1,104.89
8.	15-General Administration Department	477.99	0.00	477.99
9.	16-Home	193.58	0.00	193.58
10.	17-Food, Civil Supplies and Consumer Affairs	5,389.84	225.88	5,163.96
11.	20-School Education	899.39	0.00	899.39
12.	21-Higher and Technical Education	428.87	200.00	228.87
13.	22-Sports and Youth Services	636.37	0.00	636.37
14.	24-Medical and Public Health Services	1,676.72	1,247.78	428.94
15.	25-Water Supply and Sanitation	2,677.64	0.00	2,677.64
16.	42-Transport	134.20	0.00	134.20
17.	44- Trade and Commerce	459.33	0.00	459.33
	Total	**30,386.83**	**13,292.17**	**17,094.66**

2.3.13 Rush of Expenditure

According to extant Financial Rules, rush of expenditure in the closing month of the financial year should be avoided. Contrary to this, in respect of 27 Grants appended in **Appendix-2.11**, expenditure of more than 25 *per cent* of the total expenditure for the financial year was incurred in the month of March 2016. Of these, in 15 cases involving ₹ 28.60 crore, the whole amount was incurred in March, indicating complete lack of control over the flow of expenditure.

2.4 Reconciliation of Departmental figures

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

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

However, it was noticed that against ₹ 1,408.85 crore drawn in AC bills during the period 2000-01 to 2015-16,DCC bills for ₹ 1,378.80 crore have been received by the Accountant General as of 31 March 2016. Thus, ₹ 30.05 crore (2.31 *per cent*) drawn in AC bills remained outstanding as of 31 March 2016 due to non-submission of DCC bills to that extent. The year wise details are given in **Table-2.14.**

Table-2.13: Pendency in submission of Detailed Countersigned Contingent Billsagainst Abstract Contingent Bills

(₹ in crore)

Year	Amount drawn in AC bills	Amount adjusted through DCC bills	Amount outstanding (as of 31 March 2016)	Percentage of outstanding amount
Upto 2013-14	1,239.89	1,236.21	3.68	0.30
2014-15	144.28	128.11	16.17	11.21
2015-16	24.68	14.48	10.20	41.33
Total	**1,408.85**	**1,378.80**	**30.05**	**2.13**

Source: Finance Account 2015-16 (Vol-I).

While the amount drawn in AC bills has reduced in 2015-16, the percentage of outstanding amount has increased to 41.33 *per cent*. Non-adjustment of advances for long period is fraught with risk of misappropriation and therefore, requires close monitoring by the respective Drawing and Disbursing Officers.

2.4.2 Un-reconciled Expenditure

To enable Controlling Officers of Departments to exercise effective control over expenditure, to keep it within the budgetary grants and to ensure accuracy of their accounts, Financial Rules stipulate that expenditure recorded in their books be reconciled by them every month during the financial year with that recorded in the books of the Accountant General. Even though non-reconciliation of Departmental figures is being pointed out regularly in Audit Reports, lapses on the part of Controlling Officers continued to persist during 2015-16 also.

It was noticed that during the year 2015-16, out of 79 Controlling Officers, 76 Controlling Officers (96.20 *per cent*) reconciled the expenditure of ₹ 4,840.13 crore (70.77 *per cent* of the total expenditure of ₹ 6,839.24 crore). Similarly, out of 36 Controlling Officers under Receipt Heads, 18 Controlling Officers (50 *per cent)* reconciled receipts of ₹ 1,124.67 crore (15.48 *per cent* of the total receipts of ₹ 7,265.31 crore). As a result, expenditure of ₹ 1,999.11 crore and receipts of ₹ 6,140.64 crore remained un-reconciled with the Books of Accounts of the Accountant General (A&E), Mizoram during the year 2015-16.

2.5 Conclusion and Recommendations

Conclusion

The estimates of receipts and expenditure under the Consolidated Fund, Contingency Fund and Public Account were prepared without adequate and due diligence in observing prescribed budgetary regulations.

Non-maintenance of budget calendar, non-reconciliation of departmental figures *etc.*, indicate weakness in financial control. Besides, failure to exercise control mechanism, huge excess expenditure over budget provisions, non-utilisation of budget provisions and persistent savings *etc.* were noticed.

Government should put in place an effective mechanism to ensure financial discipline and prepare realistic budget. Budgetary controls should be strengthened in all the Government Departments where savings/excesses persisted. A close and rigorous monitoring mechanism should be put in place by the Drawing and Disbursing Officers (DDOs) to adjust the Abstract Contingent Bills.

FINANCIAL REPORTING

Chapter 3 Financial Reporting

3.1 Utilisation Certificates

A sound internal financial reporting with relevant and reliable information significantly contributes to efficient and effective governance by the State Government. Compliance with financial rules, procedures and directives as well as the timeliness and quality of reporting on the status of such compliances is one of the attributes of good governance. The reports on compliance and controls, if effective and operational, assist the State Government in meeting its basic stewardship responsibilities, including strategic planning and decision making. This Chapter provides an overview and status of the State Government's compliance with various financial rules, procedures and directives during the current year.

General Financial Rules provides that Utilisation Certificates (UCs) should be obtained by the departmental officers from the Grantees and after verification these should be forwarded to the Accountant General within 18 months from the date of their sanction unless otherwise specified in respect of the grants provided for specified purposes. At the end of March 2016, ₹ 91.77 crore remained outstanding for want of 38 Utilisation Certificates. Details are as given in **Table-3.1 below.**

Table-3.1: Year-wise arrears of Utilisation Certificates

(₹ in crore)

Year	Utilisation Certificate outstanding (Amount)	No. of GIA Sanction awaiting Utilisation Certificate
Upto2013-14	50.75	10
2014-15	-	-
2015-16*	41.02	28
Total	**91.77**	**38**

Source: Finance Account, Vol.-I, 2015-16
**UCs for 2015-16 are due for submission in 2016-17 i.e. within one year from the date of release of Grants*

In the absence of the UCs, it could not be ascertained whether the recipients had utilised the grants for the purpose for which these were given.

3.2 Submission of Accounts

In order to identify the institutions which attract audit under Sections 14 and 15 of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, the Government/Heads of the Department are required to furnish to Audit every year detailed information about the financial assistance given to various institutions, the purpose of assistance granted and the expenditure of the institutions.

The annual accounts of the Lai Autonomous District Council, the Mara Autonomous District Council and the Chakma Autonomous District Council have been submitted and audited up to 2014-15. For the year 2015-16, the annual accounts of Chakma Autonomous District Council have been received while the annual accounts of Lai and Mara Autonomous District

Councils are yet to be received. In the absence of the annual accounts, proper accounting/ utilisation of the grants and loans disbursed for the year 2015-16 remained to be verified.

3.3 Departmental Commercial Undertakings

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

The Heads of Department in the Government are to ensure that the undertakings prepare such accounts and submit the same to the Accountant General for audit by 30 June each year. The proforma accounts in respect of the Food, Civil Supplies & Consumers Affairs and Mizoram State Transport were not prepared. As of 31 March 2016, the position of arrears in preparation of proforma accounts are given in **Table-3.2.**

Table-3.2: Finalisation of Accounts and Government Investments

(₹ in crore)

Sl. No.	Name of the Undertakings	Accounts finalised up to	Investment as per the last accounts finalised
1.	Food, Civil Supplies & Consumer Affairs	2013-14	704.16
2.	Mizoram State Transport	2001-02	16.40
3.	Power and Electricity Department	The accounts are pending since inception.	

3.4 End use of Cess

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

Accordingly, the State Government, vide its Office Memorandum No. B-16012/2/2011-LE&IT dated 29 May 2012 directed all the Departments of the State Government to deduct at source the Labour Cess at the rate of one *per cent* on the cost of construction works/projects undertaken by all Building and Other Constructors in the State of Mizoram. Further, the deduction of Labour Cess at source shall be submitted the amount so deducted to the Secretary, Mizoram Building and Other Construction Welfare Board, Department of Labour Employment and Industrial Training, Government of Mizoram through Account Payee Cheque/Bank Draft.

The details of the labour Cess collected and fund position is presented in **Table-1.24.**

Table-1.24: Fund Position of Mizoram Building and Other Construction Workers' Welfare Board

(₹ in lakh)

Year	Opening Balance	Receipt					Total Fund	Expen-diture	Closing Balance
		Cess	Beneficiary Registration Fee	Bank Interest	Others	Total			
2015-16	684.27	1,050.11	4.35	24.84	24.93	1,788.50	1,534.64	536.73	1,251.77

During 2015-16, the Board collected ₹ 10.50 crore as labour cess at the rate of one *per cent* on the cost of construction works/projects and incurred a total expenditure of ₹ 5.37 crore on various heads of accounts[1].

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

Scrutiny of the records (July 2016) of the Mizoram Building and Other Construction Workers' Welfare Board, Aizawl revealed that ₹ 1.54 crore was incurred towards administrative salaries, allowances and other remuneration to its members, officers and other employees and for meeting the other administrative expenses which constituted 54.42 *per cent* of the total expenditure.

Thus, in contravention of the Section 24(3), the Board exceeded the permissible expenditure limit by 49.92 *per cent*. This has resulted in deprivation of welfare and benefits to the construction workers to that extent.

[1] Beneficiary Schemes ₹ 0.13 crore (2.42 *per cent*), Capacity Building ₹ 1.07 crore (19.93 *per cent*), Administrative Expenses ₹ 1.54 crore (28.68 *per cent*) and Others ₹ 2.54 crore (47.30 *per cent*).

3.5 Conclusion and Recommendations

At the end of March 2016, ₹ 91.77 crore remained outstanding for want of 38 Utilisation Certificates Annual Accounts of Lai and Mara Autonomous District Councils for the year 2015-16 were yet to be received. Also, the submission and finalisation of proforma accounts pertaining to the Power and Electricity Department is pending since inception. In spite of repeated comments about the arrears in preparation of accounts of three Commercial Undertakings by the Comptroller and Auditor General of India in previous reports, there is no improvement. Consequently, corrective measures, if any, needed for ensuring accountability could not be taken in time.

Recommendations

Finance Department should ensure strict compliance of codal provisions as well as its own instructions to ensure public accountability. The State Government should undertake regular monitoring to ensure timely submission of Utilisation Certificates by the concerned departments. The Heads of Departments should ensure that the departmental undertakings prepare proforma accounts and submit the same to the Accountant General for audit.

Aizawl
The 23 February 2017

(H. K. Dharmadarshi)
Accountant General (Audit), Mizoram

Countersigned

New Delhi
The 23 February 2017

(Shashi Kant Sharma)
Comptroller and Auditor General of India

APPENDICES

Appendix 1.1 Part-A: Structure and Form of Government Accounts

(Reference: Paragraph-Profile of Mizoram; Page-2)

Structure of Government Accounts

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

Part I: Consolidated Fund:

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

Part II: Contingency Fund

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

Part III: Public Account

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

Appendix 1.1 Part-B: Layout of Finance Accounts

(Reference: Paragraph-Profile of Mizoram; Page-2)

The new format of Finance Accounts introduced from the year 2014-15, has been divided into two Volumes – Volume 1 and 2. Volume 1 represents the financial statements of the Government in summarized form while Volume 2 represents detailed financial statement. The layout of the Finance Accounts is chalked out in the following manner:

Statement	Layout
Volume I	
Statement No.1	Statement of Financial Position
Statement No.2	Statement of Receipts and Disbursements Annexure A: Cash Balances and Investment's of Cash Balances
Statement No.3	Statement of Receipts (Consolidated Fund)
Statement No.4	Statement of Expenditure (Consolidated Fund)
Statement No.5	Statement of Progressive Capital Expenditure
Statement No.6	Statement of Borrowings and other Liabilities
Statement No.7	Statement of Loans and Advances given by the Government
Statement No.8	Statement of Investments of the Government
Statement No.9	Statement of Guarantees given by the Government
Statement No.10	Statement of Grants-in-aid given by the Government
Statement No.11	Statement of Voted and Charged Expenditure
Statement No.12	Statement on Sources and Application of funds for expenditure other than Revenue Account
Statement No.13	Summary of Balances under Consolidated Fund, Contingency Fund and Public Account Notes to Accounts
Volume II	
Part – I	
Statement No.14	Detailed Statement of Revenue and Capital Receipts by Minor Heads
Statement No.15	Detailed Statement of Revenue Expenditure by Minor Heads
Statement No.16	Detailed Statement of Capital Expenditure by Minor Heads and Sub Heads
Statement No.17	Detailed Statement of Borrowings and other Liabilities
Statement No.18	Detailed Statement of Loans and Advances given by the State Government
Statement No.19	Detailed Statement of Investments of the Government
Statement No.20	Detailed Statement of Guarantees given by the Government
Statement No.21	Detailed Statement on Contingency Fund and other Public Account transactions
Statement No.22	Detailed Statement on Investment of Earmarked Funds
Part – II : Appendices	
I	Comparative Expenditure on Salary
II	Comparative Expenditure on Subsidy
III	Grants-in-Aid/Assistance given by the State Government (Institution-wise and Scheme-wise)
IV	Details of Externally Aided Projects
V	Plan Scheme expenditure A. Central Schemes (Centrally Sponsored Schemes and Central Plan Schemes) B. State Plan Schemes
VI	Direct transfer of Central Scheme funds to implementing agencies in the State (Funds routed outside State Budget) (Unaudited figures)
VII	Acceptance and Reconciliation of Balances (As depicted in Statements 18 and 21)
VIII	Financial Results of Irrigation Schemes
IX	Commitments of the Government – List of Incomplete Capital Works
X	Maintenance Expenditure with segregation of Salary and Non-salary portion
XI	Major Policy decisions of the Government during the year or new schemes proposed in the Budget
XII	Committed Liabilities of the Government
XIII	Re-organisation of the States – items for which allocation of balances between/among the States has not been finalised

Appendix 1.1 Part-C: Methodology Adopted for the Assessment of Fiscal Position

(Reference: Paragraph-Profile of Mizoram; Page-2)

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

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

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

Terms	Basis of calculation
Buoyancy of a parameter	Rate of Growth of the parameter/GSDP Growth
Buoyancy of a parameter (X) with respect to another parameter (Y)	Rate of Growth of parameter (X) / Rate of Growth of parameter (Y)
Rate of Growth (ROG)	[(Current year Amount /Previous year Amount)-1]*100
Average	Trend of growth over a period of 5 years
Share shift/Shift rate of a parameter	Trend of percentage shares, over a period of 5 years, of the parameter in Revenue Expenditure as the case may be
Development Expenditure	Social Services + Economic Services
Weighted Interest Rate (Average interest paid by the State)	Interest payment/[(Amount of previous year's Fiscal Liabilities + Current year's Fiscal Liabilities)/2]* 100
Interest spread	GSDP growth – Weighted Interest Rate
Quantum spread	Debt stock * Interest spread/100
Interest received as *per cent* to Loans Outstanding	Interest Received [(Opening balance + Closing balance of Loans and Advances)/2]* 100
Revenue Deficit	Revenue Receipt – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest payments
Balance from Current Revenue (BCR)	Revenue Receipts **minus** all Plan grants and Non-plan Revenue Expenditure excluding expenditure recorded under the major head 2048 – Appropriation for reduction of Avoidance of debt
Compound Annual Growth Rate (CAGR)	The compound annual growth rate is calculated by taking the nth root of the total percentage growth rate, where n is the number of years in the period being considered. CAGR = [Ending Value/Beginning Value]$^{(1/\text{no. of years})}$ – 1

Appendix 1.1 Part D: State Profile

(Reference: Paragraph-Profile of Mizoram; Page-1)

Sl. No.	Particulars	Figures
1	Area	21,081 sq. km
2	Population as per 2011 Census	10.97 lakh
3	Density of Population (As per 2011 Census) (All India Density = 382 persons per sq.km)	52 sq. km.
4	Literacy (As per 2011 Census) (All India Average = 72.99%)	91.33 *per cent*
5	Gross State Domestic Product (GSDP) 2015-16 at current prices	₹ 13,373.83 crore
6	Population Growth 2006-2015	11.02 *per cent*

Financial Data					
Particulars		Figures (in *per cent*)			
		CAGR from 2005-06 to 2014-15		Growth from 2014-15 to 2015-16	
		SCS	Mizoram	SCS	Mizoram
a.	Revenue Receipts.	13.54	13.73	11.45	21.14
b.	Own Tax Revenue.	15.47	18.70	19.80	34.48
c.	Non Tax Revenue.	5.62	7.73	(-)18.75	23.01
d.	Total Expenditure.	15.10	14.79	2.73	(-) 4.46
e.	Capital Expenditure.	12.38	8.97	(-)6.26	(-) 23.35
f.	Revenue Expenditure on Education.	17.28	18.50	1.24	(-) 0.49
g.	Revenue Expenditure on Health.	18.14	18.93	20.65	11.94
h.	Salaries and Wages	16.86	16.06	5.19	7.31
i.	Pension	19.48	19.22	16.65	13.03

Source: Statistical Handbook 2014, Directorate of Economics & Statistics, Mizoram. GSDP figure is projected figure obtained from the Directorate of Economics and Statistics, Mizoram.

Appendix 1.2 Abstract of Receipts and Disbursements for the year 2015-16

(Reference: Paragraph-1.1; Page-2)

(₹ in crore)

Receipts			Disbursements				
2014-15		2015-16	2014-15		2015-16		
					Non-Plan	Plan	Total
Section –A: Revenue							
5,511.10	**I. Revenue receipts**	**6,676.40**	**5,652.44**	**I. Revenue expenditure**	**3,623.00**	**1,947.86**	**5,570.86**
266.52	Tax Revenue	358.41	**1,749.65**	**General Services**	**1,855.68**	**61.33**	**1,917.01**
241.96	Non-Tax Revenue	297.63	**2,160.93**	**Social Services**	**1,022.47**	**1,197.49**	**2,219.96**
910.67	State's Share of Union Taxes and Duties	2,348.11	1,142.02	Education, Sports, Art and Culture	495.84	632.08	1,127.92
1,095.48	Non-Plan grants	2,012.12	328.06	Health and Family Welfare	168.61	198.61	367.22
2,264.17	Grants for State Plan Scheme	1,002.92	254.97	Water Supply, Sanitation, Housing & Urban Development	115.38	127.91	243.29
687.28	Grants for Central and Centrally Sponsored Plan Schemes	560.25	9.12	Information and Broadcasting	8.73	1.54	10.27
45.02	Grants for Special Plan Schemes	96.96	284.35	Welfare of ST, SC and OBC	189.08	98.33	287.41
			11.02	Labour and Labour Welfare	5.00	10.14	15.14
			129.49	Social Welfare and Nutrition	37.77	128.88	166.65
			1.90	Others	2.06	0.00	2.06
			1,741.86	**Economic Services**	**744.85**	**689.04**	**1,433.89**
			721.87	Agriculture and Allied Activities	222.71	163.37	386.08
			227.68	Rural Development	21.12	274.74	295.86
			36.44	Special Areas Programmes	0.00	19.99	19.99
			11.28	Irrigation and Flood Control	5.44	5.49	10.93
			338.34	Energy	309.77	52.07	361.84
			148.90	Industry and Minerals	39.50	47.58	87.08
			190.20	Transport	113.89	82.00	195.89
			11.38	Communication	0.00	10.25	10.25
			3.92	Science, Technology and Environment	0.55	4.14	4.69
			51.85	General Economic Services	31.87	29.41	61.28
			0.00	Grants- in- aid and contributions	0.00	0.00	0.00
141.34	**II. Revenue deficit carried over to Section B**	**0.00**	**0.00**	**II. Revenue surplus carried over to Section B**			**1,105.54**
5,652.44	**Total (A)**	**6,676.40**	**5,652.44**	**Total (A)**			**6,676.40**

Receipts			Disbursements				
2014-15		2015-16	2014-15		2015-16		
					Non-Plan	Plan	Total
Section – B: Others							
(-) 252.03	**III. Opening Cash balance including Permanent Advances and Cash Balance investment**	**(-) 239.33**	**0.00**	**III. Opening Overdraft from Reserve Bank of India**			**0.00**
---	**IV. Miscellaneous Capital receipts**	---	**927.51**	**IV. Capital Outlay**	**77.22**	**633.75**	**710.97**
			74.21	**General Services**	**0.03**	**34.17**	**34.20**
			314.00	**Social Services**	**0.00**	**211.95**	**211.95**
			21.70	Education, Sports, Art and Culture	0.00	29.31	29.31
			17.80	Health and Family Welfare	0.00	11.19	11.19
			229.53	Water Supply, Sanitation, Housing & Urban Development	0.00	138.11	138.11
			0.00	Information and Broadcasting	0.00	0.00	0.00
			0.00	Welfare of SC, ST and OBC	0.00	0.00	0.00
			44.97	Social Welfare and Nutrition	0.00	33.34	33.34
			0.00	Others	0.00	0.00	0.00
			539.30	**Economic Services**	**77.19**	**387.63**	**464.82**
			154.87	Agriculture and Allied Activities	77.19	50.24	127.43
			3.00	Rural Development	0.00	2.18	2.18
			49.45	Special Areas Programmes	0.00	38.12	38.12
			0.53	Irrigation & Flood Control	0.00	7.67	7.67
			141.69	Energy	0.00	67.35	67.35
			0.00	Industry and Minerals	0.00	0.00	0.00
			183.71	Transport	0.00	200.61	200.61
			6.05	General Economic Services	0.00	21.46	21.46
31.63	**V. Recoveries of Loans and Advances**	**25.84**	**2.43**	**V. Loans and Advances disbursed**			**7.13**
0.00	From Power Projects	0.00	0.00	For Power Projects			0.00
17.39	From Government Servants	15.82	0.63	To Government Servants			0.10
0.00	Loans for Village and Small Industries	0.00	0.00	Loans for Village and Small Industries			0.00
13.49	Loans for Housing	9.43	0.00	Loans for Housing			0.00
0.75	From Others	0.59	1.80	To Others			7.03
0.00	**VI. Revenue surplus brought down**	**1,105.54**	**141.34**	**VI. Revenue deficit brought down**			**0.00**

Receipts			Disbursements				
2014-15		2015-16	2014-15		2015-16		
					Non-Plan	Plan	Total
1,383.08	**VII. Public Debt Receipts**	**563.07**	**1,189.24**	**VII. Repayment of Public Debt**			**550.28**
0.00	External debt	0.00	0.00	External debt			0.00
311.32	Internal debt other than Ways and Means Advances & Overdraft	296.74	103.21	Internal debt other than Ways & Means Advances & Overdraft			267.00
1,066.87	Net transaction under Ways and Means Advances including Overdraft	262.53	1,066.87	Net transaction under Ways and Means Advances including Overdraft			262.53
4.89	Loans and Advances from Central Government	3.80	19.16	Repayment of Loans and Advances to Central Government			20.75
0.00	**VIII. Appropriation to Contingency Fund**	**0.00**	**0.00**	**VIII. Appropriation to Contingency Fund**			**0.00**
0.00	**IX. Amount transferred to Contingency Fund**	**0.00**	**0.00**	**IX. Expenditure from Contingency Fund**			**0.00**
3,692.99	**X. Public Accounts receipts**	**2,915.47**	**2,834.48**	**X. Public Accounts Disbursements**			**3,111.44**
733.07	Small Savings and Provident Fund	813.16	422.33	Small Savings and Provident Fund			429.80
31.73	Reserve Funds	50.78	13.71	Reserve Funds			25.74
(-) 79.76	Suspense and Miscellaneous	(-) 124.38	(-) 82.36	Suspense and Miscellaneous			(-) 87.20
1,661.67	Remittance	1,508.46	1,568.03	Remittance			1,541.91
1,346.28	Deposits and Advances	667.45	912.77	Deposits and Advances			1,201.19
0.00	**XI. Closing overdraft from Reserve Bank of India**	**0.00**	**(-) 239.33**	**XI. Cash Balance at end of 31-03-2016**			**(-) 9.23**
			0.00	Cash in Treasuries and Local Remittances			0.00
			(-) 233.45	Deposits with Reserve Bank			(-) 83.08
			(-) 4.77	Departmental Cash Balance			(-) 4.77
			(-) 182.09	Cash Balance Investment			(-) 132.61
			180.98	Investment of earmarked funds			211.23
4,855.67	**Total (B)**	**4,370.59**	**4,855.67**	**Total (B)**			**4,370.59**
10,508.11	**Grand Total (A)+(B)**	**11,046.99**	**10,508.11**	**Grand Total (A)+(B)**			**11,046.99**

Appendix 1.3 Assets and Liabilities of the Government of Mizoram as on 31 March 2016

(Reference: Paragraph-1.10.1; Page-32)

(₹in crore)

As on 31 March 2015	Liabilities			As on 31 March 2016
2,135.44		**Internal Debt**		**2,165.17**
	1,543.45	Market Loans bearing interest	1,603.62	
	0.00	Market Loans not bearing interest	0.00	
	65.32	Loans from Life Insurance Corporation of India	(-) 4.85	
	0.07	Loans from General Insurance Corporation of India	0.07	
	27.95	Loans from other Institutions	26.09	
	192.99	Loans from NABARD	221.28	
	6.83	Compensation and other Bonds	2.28	
	12.73	Loans from NCDC	19.01	
	(-) 17.50	Ways and Means Advances	(-) 17.50	
	0.00	Overdrafts from Reserve Bank of India	0.00	
	221.63	Special Securities to NSSF	233.20	
	81.97	Other loans	81.97	
322.27		**Loans and Advances from Central Government**		**305.33**
	0.00	Pre 1984-85 Loans	0.00	
	41.05	Non-Plan Loans	41.05	
	248.74	Loans for State Plan Schemes	231.80	
	0.02	Loans for Central Plan Schemes	0.02	
	16.77	Loans for Centrally Sponsored Plan Schemes	16.77	
	15.69	Loans for Special Schemes	15.69	
	0.00	Ways and Means Advances towards expenditure etc.	0.00	
0.10		**Contingency Fund**		**0.10**
2,475.22		**Small Savings, Provident Funds, *etc.***		**2,858.59**
1,604.90		**Deposits**		**1,071.08**
193.53		**Reserve Funds**		**218.57**
1,211.01		**Suspense and Miscellaneous**		**1,173.82**
646.09		**Surplus on Government Account**		**1,751.65**
	(-) 141.34	Current year surplus	1,105.54	
	787.43	Add Accumulated Surplus as on 31 March 2015	646.11	
8,588.56		**Total**		**9,544.31**

* There is a difference of ₹ 0.02 crore between last year's surplus on Govt. account and this year's added accumulated surplus due to rounding off in the Finance Accounts.

As on 31 March 2015	Assets			As on 31 March 2016
8,525.08		**Gross Capital Outlay on Fixed Assets**		**9,236.06**
	2.92	Investments in shares of Companies, Corporations, *etc.*	8.20	
	8,522.16	Other Capital Outlay	9,227.86	
219.92		**Loans and Advances**		**201.21**
	1.60	Loans for Power Projects	1.60	
	36.84	Other Development Loans	43.27	
	113.74	Loans for Housing	104.32	
	67.74	Loans to Government servants and Miscellaneous loans	52.02	
0.08		**Civil Advances**		**0.00**
82.81		**Remittance Balances**		**116.27**
(-) 420.31		**Cash Balance**		**(-) 220.46**
	(-) 233.45	Cash in Treasuries and Local Remittances	(-) 83.08	
	(-) 4.77	Departmental Cash Balance including Permanent Advances	(-) 4.77	
	(-) 182.09	Cash Balance Investments	(-) 132.61	
180.98		**Investment out of Reserve Fund**		**211.23**
8,588.56		**Total**		**9,544.31**

Appendix 1.4 Time Series Data on State Government Finances

(Reference: Paragraphs-1.4 and 1.10.2; Pages-8 and 32)

(₹ in crore)

	2011-12	2012-13	2013-14	2014-15	2015-16
Part A: Receipts					
1. Revenue Receipts	**3,824.90**	**4,536.74**	**4,764.85**	**5,511.10**	**6,676.40**
(i) Tax Revenue	**179.07**	**223.15**	**229.78**	**266.52**	**358.41**
Taxes on Agricultural Income	0.00	0.00	0.00	0.00	0.00
Taxes on Sales, Trade, *etc.*	142.16	175.87	183.34	211.95	247.04
State Excise	2.31	2.83	3.11	4.91	60.60
Taxes on Vehicles	16.71	22.83	19.42	17.03	19.44
Stamps and Registration fees	0.69	0.64	1.52	3.72	3.57
Land Revenue	2.52	3.04	4.54	11.06	8.88
Taxes on Goods and Passengers	2.05	3.77	2.63	2.56	2.71
Other Taxes	12.63	14.17	15.22	15.29	16.17
(ii) Non-Tax Revenue	**168.03**	**212.80**	**194.26**	**241.96**	**297.63**
(iii) State's share of Union taxes and duties	**827.38**	**785.95**	**858.08**	**910.67**	**2,348.11**
(iv) Grants-in-aid from Government of India	**2,650.42**	**3,314.84**	**3,482.73**	**4,091.95**	**3,672.25**
2. Miscellaneous Capital Receipts	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
3. Recoveries of Loans and Advances	**27.80**	**29.48**	**33.11**	**31.63**	**25.84**
4. Total Revenue and Non-debt capital receipts (1+2+3)	**3,852.70**	**4,566.22**	**4,797.96**	**5,542.73**	**6,702.24**
5. Public Debt Receipts	**225.70**	**420.28**	**955.24**	**1,383.08**	**563.07**
Internal Debt (excluding Ways and Means Advances and Overdrafts)	132.09	253.60	388.52	311.32	296.74
Net transactions under Ways and Means Advances and Overdrafts	71.39	166.58	734.53	1,066.87	262.53
Loans and Advances from Government of India	22.22	0.10	(-) 167.81[1]	4.89	3.80
6. Total Receipts in the Consolidated Fund	**4,078.40**	**4,986.50**	**5,753.20**	**6,925.81**	**7,265.31**
7. Contingency Fund Receipts	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
8. Public Account Receipts	**3,297.52**	**3,055.71**	**3,435.47**	**3,692.99**	**2,915.47**
9. Total Receipts of the State (6+7+8)	**7,375.92**	**8,042.21**	**9,188.67**	**10,618.80**	**10,180.78**
Part B: Expenditure/Disbursement					
10. Revenue Expenditure	**3,697.33**	**4,508.91**	**4,916.98**	**5,652.44**	**5,570.86**
Plan	1,316.11	1,759.99	1,796.84	2,151.82	1,947.86
Non-Plan	2,381.22	2,748.92	3,120.14	3,500.62	3,623.00
General Services (including interest payments)	1,226.38	1,420.56	1,686.62	1,749.65	1,917.01
Social Services	1,354.69	1,652.21	1,823.64	2,160.93	2,219.96
Economic Services	1,116.26	1,436.14	1,406.72	1,741.86	1,433.89
Grants-in-aid and contributions	0.00	0.00	0.00	0.00	0.00

[1] Minus figure is due to adjustment of previous year's outstanding balance.

	2011-12	2012-13	2013-14	2014-15	2015-16
11. Capital Expenditure	**600.27**	**607.55**	**599.40**	**927.51**	**710.97**
Plan	534.54	508.04	485.04	791.26	633.75
Non Plan	65.73	99.51	114.36	136.25	77.22
General Services	30.12	42.74	57.72	74.21	34.20
Social Services	190.33	222.42	207.76	314.00	211.95
Economic Services	379.82	342.39	333.92	539.30	464.82
12. Disbursement of Loans and Advances	**33.52**	**30.25**	**30.71**	**2.43**	**7.13**
13. Total Expenditure (10+11+12)	**4,331.12**	**5,146.71**	**5,547.09**	**6,582.38**	**6,288.96**
14. Repayments of Public Debt	**251.67**	**286.05**	**956.66**	**1,189.24**	**550.28**
Internal Debt (excluding Ways and Means Advances and Overdrafts)	181.55	170.08	69.86	103.21	267.00
Net transactions under Ways and Means Advances and overdraft	52.15	97.26	867.82	1,066.87	262.53
Loans and Advances from Government of India	17.97	18.71	18.98	19.16	20.75
15. Appropriation to Contingency Fund	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
16. Total disbursement out of Consolidated Fund (13+14+15)	**4,582.79**	**5,432.76**	**6,503.75**	**7,771.62**	**6,839.24**
17. Contingency Fund disbursements	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
18. Public Account disbursements	**2,766.79**	**2,677.00**	**2,677.93**	**2,834.48**	**3,111.44**
19. Total disbursement by the State (16+17+18)	**7,349.58**	**8,109.76**	**9,181.68**	**10,606.10**	**9,950.68**
Part C: Deficits					
20. Revenue Deficit (-) / Revenue Surplus (+) (1-10)	**127.57**	**27.83**	**(-) 152.13**	**(-) 141.34**	**1,105.54**
21. Fiscal Deficit (-)/ Fiscal Surplus (+) (4-13)	**(-) 478.42**	**(-) 580.49**	**(-) 749.13**	**(-) 1,039.65**	**413.28**
22. Primary Deficit (21-23)	**(-) 203.27**	**(-) 292.34**	**(-) 464.63**	**(-) 733.82**	**782.55**
Part D: Other data					
23. Interest Payments (included in revenue expenditure)	**275.15**	**288.15**	**284.50**	**305.83**	**369.27**
24. Financial Assistance to local bodies etc.,	**221.29**	**955.32**	**944.37**	**1,631.81**	**1,338.24**
25. Ways and Means Advances/ Overdraft availed (days)	**11**	**7**	**65**	**73**	**10**
Ordinary Ways and Means Advances availed (days)	0	2	24	39	5
Special Ways and Means Advances availed (days)	11	4	38	32	4
Overdraft availed (days)	0	1	3	2	1
26. Interest on Ways and Means Advances/Overdraft	**0.03**	**0.04**	**0.66**	**1.12**	**0.26**
27. Gross State Domestic Product (GSDP)	**7,259**	**8,362**	**10293**	**11021**	**13,374[2]**
28. Outstanding Fiscal liabilities (year-end)	**4,548.45**	**5,114.20**	**5,613.47**	**6,550.39**	**6,407.39**

[2] Projected figure

	2011-12	2012-13	2013-14	2014-15	2015-16
29. Outstanding guarantees (year-end) (including interest)	**232.19**	**223.13**	**108.39**	**96.90**	**100.22**
30. Maximum amount guaranteed (year-end)	**243.34**	**243.84**	**273.94**	**273.94**	**273.94**
31. Number of incomplete projects	**47**	**42**	**54**	**24**	**66**
32. Capital blocked in incomplete projects	**128.13**	**205.10**	**112.86**	**54.93**	**297.01**
Part E: Fiscal Health Indicators					
I Resource Mobilisation					
Own Tax revenue/GSDP	2.47	2.67	2.23	2.42	2.68
Own Non Tax Revenue/GSDP	2.31	2.54	1.89	2.20	2.23
Central Transfers/GSDP	11.40	9.40	8.34	8.26	17.56
II Expenditure Management					
Total Expenditure/GSDP	59.67	61.55	53.89	59.73	47.02
Total Expenditure/Revenue Receipts	113.23	113.45	116.42	119.44	94.20
Revenue Expenditure/Total Expenditure	85.37	87.61	88.64	85.87	88.58
Expenditure on Social Services/Total Expenditure	35.67	36.42	36.62	37.60	38.67
Expenditure on Economic Services/ Total Expenditure	34.54	34.56	31.38	34.66	30.19
Capital Expenditure/Total Expenditure	13.86	11.80	10.81	14.09	11.31
Capital Expenditure on Social and Economic Services/Total Expenditure.	13.16	10.97	9.77	12.96	10.76
III Management of Fiscal Imbalances					
Revenue deficit (surplus)/GSDP	1.76	0.33	(-) 1.48	(-) 1.28	8.27
Fiscal deficit/GSDP	(-) 6.59	(-) 6.94	(-) 7.28	(-) 9.43	3.09
Primary Deficit (surplus)/GSDP	(-) 2.80	(-) 3.50	(-) 4.51	(-) 6.66	5.85
Revenue Deficit/Fiscal Deficit	(-) 26.66	(-) 4.79	20.31	13.59	267.50
Primary Revenue Balance/GSDP	5.93	4.13	1.61	1.78	11.22
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	62.66	61.16	54.53	59.44	47.91
Fiscal Liabilities/RR	118.92	112.73	117.81	118.86	95.97
Primary deficit vis-à-vis quantum spread	(-) 59.87	(-) 69.56	(-) 72.74	(-) 115.69	108.41
V Other Fiscal Health Indicators					
Return on Investment	0.00	0.00	0.00	0.00	0.00
Balance from Current Revenue (₹ in crore)	(-) 387.75	(-) 450.45	(-) 673.50	(-) 966.80	1,423.52
Financial Assets/Liabilities	1.15	1.16	1.14	1.10	1.07

Appendix 1.5 Funds transferred directly to State Implementing Agencies

(Reference: Paragraphs-1.3.2; Pages-8)

(₹ in crore)

Sl. No.	GoI Scheme	Implementing Agency	GoI released fund 2015-16
(1)	(2)	(3)	(4)
1	Biotechnology Research and Development	Mizoram Youth Commission	1.88
2	Digital India Programme	Mizoram State e-Governance	6.26
3	Digital India Programme	Zoram Electronics Development Corporation Ltd	6.30
4	Grid Interactive Renewable Power MNRE	Zoram Energy Development Agency	2.10
5	MPs Local Area Development Scheme MPLADS	Deputy Commissioner, Aizawl	7.50
6	National Medicinal Plants Board	State Forest Development Agency, Mizoram	1.57
7	National Mission on Food Processing (SAMPDA) CS	Zoram Mega Food Park Private Limited	15.00
8	National Plan for Dairy Development	State Implementing Unit Mizoram of NPCBB	1.27
9	NER-Textile Promotion Scheme	Director of Sericulture, Govt. of Mizoram	12.25
10	North Eastern Council	Mizoram State Sports Council	1.00
11	North Eastern Council	Mizoram State e-Governance Society	3.81
12	OFF Grid/Distributed and Decentralised Renewable Power	Zoram Energy Development Agency	7.53
13	ORGANIC Value Chain Development of NE region	Mission Organic Mizoram	2.32
14	Redevelopment of Hospitals/Institutions	Regional Institute of Paramedical and Nursing Sciences	28.65
15	Swadesh Darshan Integrated Development of Theme Based Tourism	Mizoram Tourism Development Authority	18.98
16	Urban Sports Infrastructure Scheme	Mizoram State Sports Council	2.40
17	Others	52 other Schemes/Programmes	12.58
	Total		**131.40**

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

(Reference: Paragraph-2.3.1; Page-44)

(₹ in crore)

Sl. No.	Grant No.	Name of the Grant/Appropriation	Total Grant/ Appropriation	Savings	Percentage
(1)	(2)	(3)	(4)	(5)	(6)
Revenue (Voted)					
1	4	Law and Judicial	21.01	2.39	11.38
2	6	Land Revenue and Reforms	27.45	3.81	13.88
3	7	Excise and Narcotics	29.33	3.05	10.40
4	8	Taxation	14.97	1.53	10.22
5	9	Finance	844.11	197.82	23.44
6	11	Secretariat Administration	96.94	12.34	12.73
7	14	Planning and Programme Implementation	61.66	7.74	12.55
8	15	General Administration Department	82.81	14.98	18.09
9	16	Home	570.00	64.39	11.30
10	17	Food, Civil Supplies and Consumer Affairs	88.69	11.04	12.45
11	18	Printing and Stationery	16.47	2.85	17.30
12	20	School Education	975.91	114.94	11.78
13	21	Higher and Technical Education	283.79	234.69	82.70
14	22	Sports and Youth Services	25.53	2.43	9.52
15	23	Art and Culture	10.55	1.40	13.27
16	24	Medical and Public Health Services	528.93	161.70	30.57
17	25	Water Supply and Sanitation	184.08	28.74	15.61
18	26	Information and Public Relations	14.36	2.04	14.21
19	28	Labour and Employment	20.18	5.03	24.93
20	29	Social Welfare	174.09	37.69	21.65
21	31	Agriculture	218.08	151.20	69.33
22	32	Horticulture	99.94	32.73	32.75
23	33	Soil and Water Conservation	22.88	1.33	5.81
24	34	Animal Husbandry and Veterinary	61.72	9.34	15.13
25	35	Fisheries	21.42	1.81	8.45
26	36	Environment and Forests	92.05	11.90	12.93
27	38	Rural Department	355.63	66.75	18.77
28	39	Power	374.48	12.65	3.38
29	40	Industries	74.11	5.58	7.53
30	42	Transport	49.45	13.04	26.37
31	45	Public Works	248.48	24.98	10.05
32	46	Urban Development and Poverty Alleviation	93.82	10.77	11.48
33	47	Minor Irrigation	12.44	1.51	12.14
34	48	Information and Communication Technology	20.32	10.07	49.56
Revenue (Charged)					
35	1	Legislative Assembly	0.87	0.42	48.28
36	49	Public Debt	480.41	80.89	16.84
		Total of Revenue	**6,296.96**	**1,345.57**	**21.37**

(1)	(2)	(3)	(4)	(5)	(6)
Capital (Voted)					
1	1	Legislative Assembly	0.50	0.40	80.00
2	4	Law & Judicial	11.05	11.05	100.00
3	6	Land Revenue and Reforms	0.80	0.80	100.00
4	9	Finance	177.30	177.30	100.00
5	10	Mizoram Public Service Commission	0.78	0.78	100.00
6	14	Planning and Programme Implementation	349.00	349.00	100.00
7	15	General Administration Department	4.78	4.78	100.00
8	16	Home	49.12	1.94	3.95
9	17	Food, Civil Supplies and Consumer Affairs	267.96	53.90	20.11
10	20	School Education	8.99	8.99	100.00
11	21	Higher and Technical Education	4.39	4.29	97.72
12	22	Sports and Youth Services	6.36	6.36	100.00
13	24	Medical and Public Health Services	23.67	16.77	70.85
14	25	Water Supply and Sanitation	68.52	26.78	39.08
15	35	Fisheries	0.35	0.35	100.00
16	38	Rural Development	44.05	3.76	8.54
17	42	Transport	1.34	1.34	100.00
18	44	Trade and Consumer	10.22	4.59	44.91
19	46	Urban Development and Poverty Alleviation	160.78	78.99	49.13
20	47	Minor Irrigation	85.74	79.53	92.76
		Total of Capital	**1,275.70**	**831.70**	**65.20**
		Grand Total	**7,572.66**	**2,177.27**	**28.75**

Appendix 2.2 Statement of various grants/appropriations where savings were Expenditure against the approved provision was more than ₹ one crore each or more than 33 per cent of the total provision

(Reference: Paragraph-2.3.3; Page-45)

(₹ in lakh)

Sl. No.	Grant No	Name of the Grant/Appropriation with Major or Minor heads	Total Grant/ Appropriation	Expenditure	Excess Expenditure	Percentage
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenue (Voted)						
1	9	**Finance** 2054-800-04 Data-base for Govt. Employees & Pension (FC)	0.00	1.29	1.29	---
		2071-01-105-01 Family Pension	6,431.00	11,522.04	5,091.04	79.16
		2071-01-104-01 Pension/Gratuities	7,628.00	10,128.49	2,500.49	32.78
		2071-01-115-01 Leave Encashment	5,136.00	6,739.70	1,603.70	31.22
		2071-01-200-02 VRS for School Teachers (SAL/TA-EAP)	0.00	153.19	153.19	---
2	15	**General Administration Department** 2053-094-16 Sub-Division Chawngte	0.00	20.60	20.60	---
		2070-115-10 Circuit & Guest House, Lawngtlai	22.60	33.03	10.43	46.15
3	20	**School Education** 2202-01-101-02 Government Middle School	19,873.28	20,502.35	629.07	3.17
		2202-02-109-03 Govt. Higher Secondary School	3,035.15	3,209.66	174.51	5.75
		2202-02-109-01 Government High School	10,048.72	11,006.96	958.24	9.54
		2202-02-110-02 Assistance to Non Govt. Higher Secondary Schools	1,885.92	3,126.68	1,240.76	65.79
		2202-01-104-04 Sarva Siksha Abhiyan (SSA)	1,543.73	2,357.78	814.05	52.73
		2202-05-102-02 Appointment of Modern Language Teachers	4,330.83	6,291.36	1,960.53	45.27
		2202-01-101-01 Government Primary Schools	13,611.87	14,899.72	1,287.85	9.46
		2202-02-105-01 DIET	499.62	644.11	144.49	28.92
		2202-05-102-01 Promotion of Modern Indian Languages & Literature	4.66	77.72	73.06	1567.81
		2202-01-102-01 Assistance to Non Govt. Primary Schools	25.02	75.40	50.38	201.36
		2202-02-105-02 District Resource Centre (CSS)	0.00	24.17	24.17	---
		2202-01-102-03 Operation Blackboard	0.00	12.59	12.59	---
4	21	**Higher and Technical Education** 2202-80-107-04 Pre-Matric Scholarship for Minorities (CSS)	2.48	1,540.28	1,537.80	62008.06
5	24	**Medical and Public Health Services** 2210-06-112-02 Public Health Insurance/CSS	465.00	943.14	478.14	102.83
		2210-02-102-02 Homeopathy (CSS)	223.01	493.42	270.41	121.25
6	25	**Water Supply and Sanitation** 2215-01-001-02 Administration	7,813.66	8,099.29	285.63	3.66
7	30	**Disaster Management And Rehabilitation** 2245-05-101-01 State Disaster Response Fund (FC)	1,500.00	1,968.00	468.00	31.20

(1)	(2)	(3)	(4)	(5)	(6)	(7)
		Public Works				
		2235-02-800-01 Schemes under Article 275(1) – ACA	0.00	153.76	153.76	---
8	45	3054-80-800-01 Maintenance of Roads & Bridges	2,002.54	2,143.27	140.73	7.03
		2070-115-06 Circuit & Guest House, Calcutta	0.00	84.00	84.00	---
		2070-115-07 Circuit & Guest House, New Delhi	0.00	80.00	80.00	---
		3053-60-101-01 Communication	0.00	79.93	79.93	---
Revenue (Charged)						
		Public Debt				
		2049-01-101-09 Interest on Market Borrowing	12,000.00	17,293.78	5,293.78	44.11
9	99	2049-01-101-10 Interest On NABARD Loan	1,240.30	1,491.97	251.67	20.29
		2049-01-123-01 Interest on Special Securities to NSSF of the Central Govt. by the State Govt.	1,650.00	2,237.74	587.74	35.62
Total of Revenue			**1,00,973.39**	**1,27,435.42**	**26,462.03**	**26.21**
Capital (Voted)						
		Co-operation				
1	37	4425-108-02 Consumer Co-operative Societies/NCDC (ICDP)	414.00	725.14	311.14	75.15
		6425-108-01 Consumer Co-operative Societies/NCDC	420.00	702.77	282.77	67.33
		Public Works				
		5054-04-800-07 SMS for EAP-ADB	0.00	1,000.00	1,000.00	---
		4202-01-800-01 Construction of Building (CSS)	0.00	891.56	891.56	---
		4059-01-051-01 Construction of Judiciary Buildings (CSS)	0.00	813.27	813.27	---
		4202-03-102-05 Construction of State Sports Academy at Zobawk/NLCPR	0.00	554.27	554.27	---
		4202-800-02 Construction of Multi Level Parking & Community Centre/NLCPR	0.00	509.12	509.12	---
		4210-80-800-04 Construction of 100 bedded Civil Hospital, Saiha/NLCPR	0.00	428.94	428.94	---
2	45	5053-60-101-03 Upgradation/ Improvement of Lengpui Airport in Mizoram/NLCPR	0.00	420.90	420.90	---
		4059-01-051-02 SMS for Construction of Judiciary Buildings	0.00	289.23	289.23	---
		4408-02-101-01 Rural Godown Programme	0.00	200.00	200.00	---
		4202-02-104-06 Setting up of Polytechnic/CSS	0.00	200.00	200.00	---
		4070-800-01 Construction of Fire Stations & Quarters/FC	0.00	193.58	193.58	---
		4059-80-051-15 Construction of Multipurpose Centre at Ramhlun North (NLCPR)	0.00	166.45	166.45	---
		5055-050-01 Construction of Office Buildings	0.00	134.20	134.20	---
		4059-60-051-01 Construction of Examination Hall for MPSC (NLCPR)	0.00	78.29	78.29	---

(1)	(2)	(3)	(4)	(5)	(6)	(7)
2	45	4202-01-203-06 Construction of Mizoram Law College (NLCPR)	0.00	74.55	74.55	---
		4059-01-051-02 Construction Of Land Revenue & Settlement Building at Kawltheihuan, Khatla	0.00	74.22	74.22	---
		4403-101-01 State Veterinary Services and Animal Health (NLCPR)	0.00	63.39	63.39	---
		4202-01-203-08 Infrastructure Development of Govt. Champhai College (NLCPR)	0.00	57.70	57.70	---
		5053-60-101-03 Upgradation/ Improvement of Lengpui Airport in Mizoram	0.00	46.77	46.77	---
		5452-01-102-01 Tourist Accomodation/NLCPR	0.00	45.74	45.74	---
		4202-01-203-10 Infrastructure Development of Govt. Champhai College	0.00	44.46	44.46	---
		4405-800-01 Construction of DFDO Office &Godown at Kolasib	0.00	35.00	35.00	---
		4202-03-102-08 Construction of Playground at Khatla (FC)	0.00	30.00	30.00	---
		4202-01-203-13 Infrastructure Development of various colleges (10 nos) in Mizoram	0.00	28.39	28.39	---
		4202-03-102-09 Construction of Indoor Stadium at Chanmari, Lunglei	0.00	19.85	19.85	---
		4202-01-203-11 Construction of Mizoram Law College (SMS)	0.00	18.33	18.33	---
		4435-01-101-01 North Eastern Areas	0.00	14.96	14.96	---
		4202-03-102-07 Construction of Stadium at Bungtlang/NLCPR	0.00	14.03	14.03	---
		5053-60-101-04 Construction of Helipad in Mizoram (SMS)	0.00	10.32	10.32	---
Capital (Charged)						
3	49	**Public Debt** 6003-103-01 Loans from LIC (Housing)	3,954.53	6,494.52	2,539.99	64.23
		6003-105-01 Loans from NABARD	3,105.83	3,675.07	569.24	18.33
		6003-111-01 National Small Saving Fund	773.80	1,076.90	303.10	39.17
		6003-108-01 Loans from NCDC	60.00	95.79	35.79	59.65
Total of Capital			**8,728.16**	**19,227.71**	**10,499.55**	**120.30**
Grand Total			**1,09,701.55**	**1,46,663.13**	**36,961.58**	**33.69**

Appendix 2.3 Statement showing unutilised provision of fund during 2015-16

(Reference: Paragraph-2.3.4; Page-48)

(₹ in lakh)

Sl. No	Grant Number and Name	Head of Account/ Description	Budget Provision			Savings due to non-utilization	Reasons/ Remarks
			Original	Supple-mentary	Total Provision		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	4-Law and Judicial	4059-01-051-01 Construction of Judiciary Building (Voted/CSS)	813.00	0.00	813.00	813.00	Reasons not stated
		4059-01-051-02 SMS for Construction of Judiciary Buildings	210.88	78.35	289.23	289.23	Reasons not stated
2	6-Land Revenue and Reforms	4059-01-051-02 Construction of LR & S Building	0.00	80.21	80.21	80.21	Due to transfer of fund to PWD
3	10-Mizoram Public Service Commission	4059-60-051-01 Construction of Examination Hall for MPSC (NLCPR)	78.29	0.00	78.29	78.29	Due to transfer of fund to PWD
4	15-General Administration department	2053-093-04 D.C., Saiha	50.00	0.00	50.00	50.00	Reasons not stated
		2053-093-08 D.C., Lawngtlai	50.00	0.00	50.00	50.00	Reasons not tenable
		5053-60-101-03 Upgradation/ Improvement of Lengpui Airport in Mizoram/NLCPR	0.00	420.90	420.90	420.90	Reasons not stated
		5053-60-101-03 Upgradation/ Improvement of Lengpui Airport in Mizoram	0.00	46.77	46.77	46.77	Reasons not stated
		5053-60-101-02 Construction of Helipads in Mizoram/SMS	0.00	10.32	10.32	10.32	Reasons not stated
5	17-Food, Civil Supplies and Consumer Affairs	4408-02-101-01 Rural Godown Programme (CSS)	200.00	0.00	200.00	200.00	Reasons not stated
6	20-School Education	2202-02-105-05 Teacher Education (CSS)	35.60	0.00	35.60	35.60	Reasons not stated
		4202-01-800-01 Construction of Buildings (CSS)	891.56	0.00	891.56	891.56	Reasons not stated
		4202-01-800-02 Construction of HSS Buildings at Kawlbem & Kawlkulh NLCPR	7.83	0.00	7.83	7.83	Reasons not stated
7	21-Higher and Technical Education	4202-01-203-06 Construction of Mizoram Law College at Luangmual	74.55	0.00	74.55	74.55	Due to transfer of fund to PWD
		4202-01-203-08 Infrastructure Development of Govt. Champhai College	57.70	0.00	57.70	57.70	Due to transfer of fund to PWD
		4202-01-203-10 Infrastructure Development of Govt. Champhai College (SMS)	6.41	38.05	44.46	44.46	Due to transfer of fund to PWD
		4202-01-203-13 Infrastructure development of carious colleges (10 nos) in Mizoram (SMS)	28.39	0.00	28.39	28.39	Due to transfer of fund to PWD
		4202-01-203-11 Construction of Mizoram law College (SMS)	8.28	10.05	18.33	18.33	Due to transfer of fund to PWD
		4202-01-203-12 Construction of Govt. Lawngtlai College (SMS)	5.44	0.00	5.44	5.44	Due to transfer of fund to PWD

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8	22-Sports and Youth Services	4202-03-102-05 Construction of State Sports Academy at Zobawk/NLCPR	0.00	554.27	554.27	554.27	Reasons not stated
		4202-03-102-08 Construction of Playground at Khatla (FC)	30.00	0.00	30.00	30.00	Reasons not stated
		4202-03-102-09 Construction of Indoor Stadium at Chanmari, Lunglei	19.85	0.00	19.85	19.85	Reasons not stated
		4202-03-102-07 Construction of Stadium at Bungtlang (SMS)/NLCPR	0.00	14.03	14.03	14.03	Reasons not stated
		4202-03-102-04 Construction of Indoor Stadium at PitarteTlang	9.80	0.00	9.80	9.80	Reasons not stated
		4202-03-102-07 Construction of Stadium at Bungtlang (SMS)	0.00	6.43	6.43	6.43	Reasons not stated
9	24-Medical and Public Health Services	2210-06-112-01 Public Health Education	0.00	478.14	478.14	478.14	Reasons not stated
		4210-80-800-06 Construction of 50-bedded Civil Hospital, Lawngtlai/NLCPR	428.94	0.00	428.94	428.94	Reasons not stated
10	35-Fisheries	4405-800-01 Construction of DFDO Office and Godown at Kolasib	0.00	35.00	35.00	35.00	Reasons not stated
11	38-Rural Development	2575-02-101-01 Backward Districts Area Fund/CSS	2,812.00	0.00	2,812.00	2,812.00	Reasons not stated
12	42-Transport	5055-050-01 Construction of Office Buildings	0.00	134.20	134.20	134.20	Reasons not stated
13	44-Trade and Commerce	4435-80-800-01 Scheme for the benefit of N.E. States (ASIDE)/CSS	430.00	0.00	430.00	430.00	Due to mistake committed by the Govt. by providing ASIDE fund in BE for 2015-16
14	99-Public Debt	2049-01-101-11 Interest on Power Bonds	230.00	0.00	230.00	230.00	Reasons not stated
		Total	**6,478.52**	**1,906.72**	**8,385.24**	**8,385.24**	---

Appendix 2.4 Unnecessary supplementary provision (₹ 10 lakh and above)

(Reference: Paragraph-2.3.8; Page-49)

(₹ in lakh)

Sl. No.	Number and Name of the Grant	Original Provision	Actual Expenditure	Savings out of Original Provision	Supplementary Provision
(1)	(2)	(3)	(4)	(5)	(6)
A. Revenue (Voted)					
1	3-Council of Ministers	583.32	538.16	45.16	29.36
2	4-Law and Judicial	1,961.18	1,862.13	99.05	140.04
3	6-Land Revenue and Reforms	2,517.68	2,363.32	154.36	226.93
4	7-Excise and Narcotics	2,902.46	2,628.48	273.98	30.63
5	8-Taxation	1,464.53	1,344.00	120.53	32.35
6	9-Finance	84,256.00	64,628.29	19,627.71	154.53
7	11-Secretariat Administration	9,529.30	8,460.74	1,068.56	165.00
8	14-Planning and Programme Implementation	5,547.00	5,391.37	155.63	618.55
9	15-General Administration Department	7,054.63	6,783.01	271.62	1,226.55
10	16-Home	55,730.93	50,560.79	5,170.14	1,268.90
11	18-Printing and Stationery	1,433.73	1,361.85	71.88	213.18
12	20-School Education	90,097.82	86,096.65	4,001.17	7,492.82
13	23-Art and Culture	998.98	915.25	83.73	56.27
14	24-Medical and Public Health Services	39,448.28	36,722.57	2,725.71	13,444.49
15	28-Labour and Employment	1,939.22	1,514.42	424.80	78.35
16	31-Agriculture	21,076.14	6,688.18	14,387.96	732.05
17	32-Horticulture	9,470.51	6,720.89	2,749.62	523.74
18	34-Animal Husbandry and Veterinary	5,681.98	5,237.49	444.49	489.53
19	36-Environment and Forests	8,248.56	8,014.93	233.63	956.44
20	38-Rural Development	34,259.55	28,887.79	5,371.76	1,303.37
21	42-Transport	4,719.12	3,640.96	1,078.16	225.57
22	45-Public Works	24,170.75	22,349.41	1,821.34	676.98
23	47-Minor Irrigation	1,184.85	1,093.25	91.60	59.08
24	48-Information and Communication Technology	1,549.97	1,025.34	524.63	482.06
	Total for Revenue (Voted)	**4,15,826.49**	**3,54,829.27**	**60,997.22**	**30,626.77**
B. Revenue (Charged)					
25	4-Law and Judicial	604.98	597.58	7.40	52.70
26	99-Public Debt	48,025.77	39,952.39	8,073.38	15.18
	Total for Revenue (Charged)	**48,630.75**	**40,549.97**	**8,080.78**	**67.88**
C. Capital (Voted)					
27	21-Higher and Technical Education	390.77	10.00	380.77	48.10
28	22-Sports and Youth Services	59.65	---	59.65	576.72
29	24-Medical and Public Health Services	1,167.01	690.29	476.72	1,200.00
30	25-Water Supply and Sanitation	5,803.74	4,174.04	1,629.70	1,047.94
31	38-Rural Development	4,048.78	4,029.78	19.00	356.58
32	46-Urban Development and Poverty Alleviation	14,998.12	8,179.28	6,818.84	1,080.00
33	47-Minor Irrigation	8,533.95	621.10	7,912.85	39.90
	Total for Capital (Voted)	**35,002.02**	**17,704.49**	**17,297.53**	**4,349.24**
	Grand Total (A+B+C)	**4,99,459.26**	**4,13,083.73**	**86,375.53**	**35,043.89**

Appendix 2.5 Excessive/Inadequate supplementary provision (₹ 20 lakh and above)

(Reference: Paragraph-2.3.8; Page-50)

(₹ in lakh)

Sl. No.	Number and Name of the Grant	Original Provision	Supplem-entary Provision	Total Provision	Expenditure	Sup. Pro. Excess (+)/ Less (-)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
A. Revenue (Voted)						
1	3-Council of Ministers	583.32	29.36	612.68	538.16	74.52
2	4-Law and Judicial	1,961.18	140.04	2,101.22	1,862.13	239.09
3	6-Land Revenue and Reforms	2,517.68	226.93	2,744.61	2,363.32	381.29
4	7-Excise and Narcotics	2,902.46	30.63	2,933.09	2,628.48	304.61
5	8-Taxation	1,464.53	32.35	1,496.88	1,344.00	152.88
6	9-Finance	84,256.00	154.53	84,410.53	64,628.29	19,782.24
7	11-Secretariat Administration	9,529.30	165.00	9,694.30	8,460.74	1,233.56
8	13-Personnel and Administrative Reforms	271.37	5.60	276.97	254.46	22.51
9	14-Planning and Programme Implementation	5,547.00	618.55	6,165.55	5,391.37	775.18
10	15-General Administration Department	7,054.63	1,226.55	8,281.18	6,783.01	1,498.17
11	16-Home	55,730.93	1,268.90	56,999.83	50,560.79	6,439.04
12	17-Food, Civil Supplies and Consumer Affairs	7,383.70	1,485.02	8,868.72	7,765.14	1,103.58
13	18-Printing and Stationery	1,433.73	213.18	1,646.91	1,361.85	285.06
14	19-Local Administration	2,885.08	411.17	3,296.25	3,248.21	48.04
15	20-School Education	90,097.82	7,492.82	97,590.64	86,096.65	11,493.99
16	21-Higher and Technical Education	22,462.70	5,916.76	28,379.46	23,469.36	4,910.10
17	22-Sports and Youth Services	2,113.23	440.02	2,553.25	2,310.48	242.77
18	23-Art and Culture	998.98	56.27	1,055.25	915.25	140.00
19	24-Medical and Public Health Services	39,448.28	13,444.49	52,892.77	36,722.57	16,170.20
20	25-Water Supply and Sanitation	13,821.13	4,586.90	18,408.03	15,534.27	2,873.76
21	26-Information and Public Relations	1,231.30	205.04	1,436.34	1,232.76	203.58
22	28-Labour and Employment	1,939.22	78.35	2,017.57	1,514.42	503.15
23	29-Social Welfare	12,806.03	4,603.46	17,409.49	13,640.12	3,769.37
24	30-Disaster Management and Rehabilitation	1,907.33	88.24	1,995.57	2,333.68	(-) 338.11
25	31-Agriculture	21,076.14	732.05	21,808.19	6,688.18	15,120.01
26	32-Horticulture	9,470.51	523.74	9,994.25	6,720.89	3,273.36
27	33-Soil and Water Conservation	2,094.80	193.55	2,288.35	2,155.72	132.63
28	34-Animal Husbandry and Veterinary	5,681.98	489.53	6,171.51	5,237.49	934.02
29	35-Fisheries	1,334.43	807.65	2,142.08	1,960.77	181.31
30	36-Environment and Forests	8,248.56	956.44	9,205.00	8,014.93	1,190.07
31	38-Rural Development	34,259.55	1,303.37	35,562.92	28,887.79	6,675.13
32	39-Power	31,039.60	6,408.58	37,448.18	36,183.68	1,264.50
33	40-Industries	5,925.91	1,485.58	7,411.49	6,853.93	557.56
34	41-Sericulture	1,608.36	301.83	1,910.19	1,853.95	56.24
35	42-Transport	4,719.12	225.57	4,944.69	3,640.96	1,303.73
36	44-Trade and Commerce	486.72	425.95	912.67	841.83	70.84
37	45-Public Works	24,170.75	676.98	24,847.73	22,349.41	2,498.32
38	46-Urban development and Poverty Alleviation	6,070.30	3,311.85	9,382.15	8,304.68	1,077.47
39	47-Minor Irrigation	1,184.85	59.08	1,243.93	1,093.25	150.68
40	48-Information and Communication Technology	1,549.97	482.06	2,032.03	1,025.34	1,006.69
	Total for Revenue (Voted)	**5,29,268.48**	**61,303.97**	**5,90,572.45**	**4,82,772.31**	**1,07,801.14**

(1)	(2)	(3)	(4)	(5)	(6)	(7)
B. Revenue(Charged)						
41	4-Law and Judicial	604.98	52.70	657.68	597.58	60.10
42	10-Mizoram Public Service Commission	533.00	67.41	600.41	551.72	48.69
43	99-Public Debt	48,025.77	15.18	48,040.95	39,952.39	8,088.56
Total for Revenue (Charged)		**49,163.75**	**135.29**	**49,299.04**	**41,101.69**	**8,197.35**
C. Capital (Voted)						
44	4-Law and Judicial	1,026.54	78.35	1,104.89	0.00	1,104.89
45	6-Land Revenue and Reforms	0.00	80.21	80.21	0.00	80.21
46	16-Home	3,872.56	1,039.53	4,912.09	4,718.51	193.58
47	17-Food, Civil Supplies and Consumer Affairs	20,785.60	6,010.07	26,795.67	21,405.83	5,389.84
48	21-Higher and Technical Education	390.77	48.10	438.87	10.00	428.87
49	22-Sports and Youth Services	59.65	576.72	636.37	0.00	636.37
50	24-Medical and Public Health Services	1,167.01	1,200.00	2,367.01	690.29	1,676.72
51	25-Water Supply and Sanitation	5,803.74	1,047.94	6,851.68	4,174.04	2,677.64
52	35-Fisheries	0.00	35.00	35.00	0.00	35.00
53	38-Rural Development	4,048.78	356.58	4,405.36	4,029.78	375.58
54	42-Transport	0.00	134.20	134.20	0.00	134.20
55	43-Tourism	1,102.07	1,089.20	2,191.27	2,099.78	91.49
56	44-Trade and Commerce	553.97	468.00	1,021.97	562.64	459.33
57	45-Public Works	18,696.30	5,332.05	24,028.35	26,673.65	(-) 2,645.30
58	46-Urban development and Poverty Alleviation	14,998.12	1,080.00	16,078.12	8,179.28	7,898.84
59	47-Minor Irrigation	8,533.95	39.90	8,573.85	621.10	7,952.75
Total for Capital (Voted)		**81,039.06**	**18,615.85**	**99,654.91**	**73,164.90**	**26,490.01**
D. Capital (Charged)						
60	99-Public Debt	25,148.79	26,383.05	51,531.84	55,027.70	(-) 3,495.86
Total for Capital (Charged)		**25,148.79**	**26,383.05**	**51,531.84**	**55,027.70**	**(-) 3,495.86**
Grand Total		**6,84,620.08**	**1,06,438.16**	**7,91,058.24**	**6,52,066.60**	**1,38,992.64**

Appendix 2.6 Excessive/Inadequate/Insufficient re-appropriation of funds (₹ 10 lakh and above)

(Reference: Paragraph-2.3.9; Page-52)

(₹ in lakh)

Sl. No.	Grant No.	Description	Major Head	Re-appropriation	Final Excess(+)/ Savings (-)
(1)	(2)	(3)	(4)	(5)	(6)
1	4	***Law and Judicial*** 105-01 District Judge, Aizawl (Voted)	2014	(-)21.73	(+)11.39
2	9	***Finance*** 095-02 District Treasury	2054	(-)311.31	(-)70.10
		095-01 Direction	2054	(-)435.87	(+)60.26
3	15	***General Administration Department*** 115-06 Circuit & Guest House, Calcutta	2070	(-)24.99	(-)257.92
		115-07 Circuit & Guest House, New Delhi	2070	(-)87.11	(-)80.02
		093-03 D.C. Saiha	2053	(-)182.30	(+)49.92
		101-01 Communication	3053	(-)39.98	(-)80.12
		115-12 Circuit & Session House, Bangalore	2070	(-)0.53	(-)102.85
		094-15 Sub Division, Lawngtlai	2053	(-)6.02	(-)14.26
		093-08 D.C. Lawngtlai	2053	(-)1.30	(+)42.08
4	17	***Food, Civil Supplies and Consumer Affairs*** 01-800-01 Procurement and Supply	2408	(-)291.43	(-)31.99
		001-01 Direction	3456	(-)90.51	(+)26.97
		01-102-01 Subsidies	2408	(-)0.09	(-)34.00
		106-01 Regulation of Weight & Measures	3475	(-)5.95	(-)16.24
		01-101-01 Procurement and Supply	4408	(-)222.17	(-)4,963.96
5	20	***School Education*** 01-104-02 SSA-CSS	2202	(-)10,220.12	(-)814.05
		05-102-02 Appointment of Modern language Teachers (CSS)	2202	(-)3.16	(-)1,292.21
		02-110-01 Assistance to Non-Govt. High Schools	2202	(-)10.19	(-)1,225.28
		01-101-02 Government Middle School	2202	(-)1,264.60	(+)629.07
		02-105-03 SMS	2202	(-)2.99	(+)174.05
		02-109-03 Govt. Higher Secondary School	2202	(-)281.95	(+)174.51
		01-102-02 Assistance to Non-Govt. Middle Schools	2202	(+)1.04	(-)106.64
		02-004-02 Science Promotion	2202	(-)28.33	(+)14.64
		02-109-01 Government High School	2202	(+)1204.29	(+)958.24
		02-110-02 Assistance to Non-Govt. Higher Sec. Schools	2202	(-)36.27	(+)1,240.76
		05-102-02 Appointment of Modern Language Teachers	2202	(-)1,573.04	(+)1,960.53
		01-101-01 Govt. Primary Schools	2202	(-)1,093.93	(+)1,287.85
		01-104-01 Inspection	2202	(+)68.03	(+)79.79
		02-105-01 DIET	2202	(-)15.63	(+)144.49
		05-102-01 Promotion of MIL &L	2202	(-)1.14	(+)73.06
		01-102-01 Assistance to Non-Govt. Primary Schools	2202	(-)2.19	(+)50.38
6	21	***Higher and Technical Education*** 80-107-04 Pre-Matric Scholarship for minorities	2202	(-)1,557.15	(+)1,537.80
7	24	***Medical and Public Health Services*** 02-102-02 Homeopathy (CSS)	2210	(+)0.01	(+)270.41
8	25	***Water Supply and Sanitation*** 01-001-02 Administration	2215	(-)2,271.00	(+)285.63
		01-001-01 Direction (SE)	2215	(-)217.05	(+)52.70
		01-001-01 Direction (CE)	2215	(-)115.52	(+)69.98

(1)	(2)	(3)	(4)	(5)	(6)
9	29	***Social Welfare*** 800-01 Schemes under Article 275(1)/CSS	2235	(-)174.56	(-)67.62
		02-800-03 Tribal Sub-Plan for Development of Forest Villages	2235	(-)35.00	(-)100.00
10	38	***Rural Development*** 01-102-01 IAY/CSS	2501	(-)303.99	(-)212.69
		001-03 Block level Administration	2515	(-)111.17	(-)23.38
		001-03 Administration	2515	(-)92.90	(-)10.81
11	40	***Industries*** 104-01 Promotion & Dev. of Handicraft Industries	2851	(-)18.40	(-)21.88
		08-101-01 Estimate of GOP Estt.	2852	(-)1.30	(-)10.90
12	42	***Transport*** 001-01 Direction	2041	(-)204.24	(+)23.07
		001-02 Administration	2041	(-)223.70	(+)48.54
		800-03 Central Workshop	3055	(-)131.07	(+)16.08
13	45	***Public Works*** 80-001-02 Administration	3054	(-)944.81	(-)226.01
		80-001-01 Direction	3054	(-)438.95	(-)157.38
		80-001-02 Administration	2059	(-)254.39	(+)33.34
		80-004-01 Design Cell	2059	(-)24.42	(-)10.34
		80-004-02 Architecture Cell	2059	(-)1.00	(-)14.70
		80-800-01 Maintenance of Roads & Bridges	3054	(-)2.89	(+)140.73
		04-800-07 SMS for EAP-ADB	5054	(-)1,989.50	(-)999.98

Appendix 2.7 Results of review of substantial surrenders (more than 50 *per cent* of total provision) made during the year 2015-16

(Reference: Paragraph-2.3.10; Page-53)

(₹ in lakh)

Sl. No.	Grant No.	Number and details of Grant/Scheme	Total Provision	Amount of Surrender	Percentage of Surrender	Reasons/ Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	1	***Legislative Assembly*** 7610-201-01 House Building Advance to MLA (Voted)	50.00	40.00	80.00	Not stated
2	6	***Land Revenue and Reforms*** 2029-001-01 Direction (CSS)	31.11	26.88	86.40	Due to non-settlement of court cases arising out of land disputes
3	9	***Finance*** 2052-090-01 Finance Department	21,081.00	21,081.00	100.00	Not stated
		2052-092-99 Capacity Development for FMU/FMC (SAL/TA-EAP)	3,410.00	3,325.19	97.51	Not stated
		2054-800-04 Data-base for Govt. Employees & Pension (FC)	224.71	224.71	100.00	Due to withdrawal of Thirteenth Finance Commission Grant for preparation of employees and pensioners data base during 2014-15
		4047-800-01 Recapitalization of R.R.B	14,200.00	14,200.00	100.00	Not stated
		7610-201-01 House Building Advance for Motor Conveyances	3,314.00	3,314.00	100.00	Not stated
		7610-202-01 Advance for purchase of Motor Conveyance	216.00	216.00	100.00	Not stated
4	15	***General Administration Department*** 2070-115-03 Circuit & Guest House, Saiha	57.40	29.41	51.24	Not stated
5	17	***Food, Civil Supplies and Consumer Affairs*** 2408-800-03 Annapurna (NSAP)/CSS	31.00	22.24	71.74	Due to less receipt of allocation of Annapurna Rice for beneficiaries from GoI
6	20	***School Education*** 2202-01-104-02 SSA-CSS	17,224.00	10,220.00	59.34	Due to non-receipt of sanction from GoI
		2202-02-103-01 Non Formal Education	20.30	13.62	67.09	Not stated
7	21	***Higher and Technical Education*** 2202-03-103-05 RUSA/CSS	7,065.00	3,808.00	53.90	Due to administrative and technical ground
		2202-03-107-04 Umbrella Scheme for Education of ST Students/CSS	735.00	735.00	100.00	Due to non-release of fund
		2202-80-107-04 Pre-Matric Scholarship for minorities (CSS)	1,559.63	1,557.15	99.84	Due to late receipt of approval from DP&AR and receipt of approval of muster roll employees
		4202-02-104-06 Setting up of Polytechnic, Serchhip/CSS	200.00	200.00	100.00	Not stated
8	24	***Medical and Public Health Services*** 2210-06-101-18 NHM/CSS	20,045.23	12,489.55	62.31	Due to late release of fund from GoI
		2210-06-101-05 Strengthening of Trauma Centre/CSS	607.50	607.50	100.00	Due to non-receipt of Government sanction
		2211-101-01 Rural Family Welfare	341.59	171.27	50.14	Due to non-filling up of vacant post
		2211-102-01 District Post Partum Unit	112.63	59.00	52.38	Not stated
		4210-02-103-01 Primary Health Centre (FC)	1,200.00	1,200.00	100.00	Not stated
		4210-80-800-09 SMS for NLCPR	47.77	47.77	100.00	Not stated

(1)	(2)	(3)	(4)	(5)	(6)	(7)
9	29	***Social Welfare*** 2235-03-101-02 Old Age pension/ CSS	2,235.34	1,179.52	52.77	Due to non-receipt of fund and parked for re-validation
		2225-01-102-01 Development of SC/CSS	210.00	210.00	100.00	Due to non-receipt of fund from Central Ministry
		2235-02-800-06 Esst. of Eklavya School at Lawngtlai/CSS	204.00	204.00	100.00	Parking of fund for 2016-17 due to short period of implementation of scheme
		2235-02-800-05 Esst. of Eklavya School at Kalampur/CSS	203.00	203.00	100.00	
		2235-02-800-07 Esst. of Eklavya School at Saiha/CSS	203.00	203.00	100.00	
		2235-103-07 IGMSY-CSS	182.62	172.92	94.69	Due to over provision in the budget than actual receipt of fund
		2236-02-101-02 RSEAG-SABLA (CSS)	234.00	118.89	50.81	Due to non receipt of fund from GoI
		2235-02-103-09 State Resources Centre for the Empowerment of Women-CSS	158.25	107.08	67.67	Due to late receipt of fund
		2235-02-101-05 Persons with Disability Act 1995(CSS)	86.00	81.08	94.28	Due to non receipt of centrally sponsored scheme grants
10	31	***Agriculture*** 2401-800-77 RKVY (CSS)	12,892.00	12,312.00	95.50	As per instruction of Planning and Programme Implementation department, Govt. of Mizoram
		2401-102-07 NMSA/CSS	1,400.00	989.51	70.68	Due to non receipt of second installments from GoI
		2401-102-06 NFSM/CSS	708.00	554.75	78.35	Due to non receipt of second installments from GoI
11	36	***Environment and Forests*** 2406-01-102-09 Conservation of Natural Resources and Ecosystems (CSS)	253.00	136.72	54.04	Not stated
12	38	***Rural Development*** 2501-05-101-02 IWMP/CSS	3,835.00	2,948.00	76.87	Due to non receipt of fund from GoI
		4515-102-06 Const. of mini sports complex at East Lungdar/NLCPR	156.58	156.58	100.00	Due to non-accord of expenditure sanction by the finance department, Govt. of Mizoram
13	40	***Industries*** 2851-800-02 Development of Food processing/CSS	229.00	229.00	100.00	Due to non receipt of fund from GoI
		2851-103-06 National Handloom Development Programme	35.00	28.92	82.63	Due to non receipt of fund from GoI
14	42	***Transport*** 2041-001-01 Direction	354.67	204.99	57.80	Not stated
		3055-800-01 Railway out agency	74.52	50.12	67.26	Not stated
15	45	***Public Works*** 5054-04-800-01 Construction of Roads ACA/CRF	1,268.00	812.00	64.04	Due to less receipt of expenditure sanction
16	46	***Urban Development and Poverty Alleviation*** 2217-05-800-05 Smart City Mission/CSS	200.00	200.00	100.00	Not stated
		4217-01-051-01 Construction JNNURM-ACA (CSS)	8,193.00	7,758.48	94.70	Due to non receipt of fund from GoI
17	47	***Minor Irrigation*** 4702-101-03 River Diversion (AIBP)/CSS	7,864.25	7,864.25	100.00	Due to non release of central assistance fund by GoI
		4702-800-03 Flood Management Programme (AIBP)/CSS	134.55	87.45	64.99	Not stated

(1)	(2)	(3)	(4)	(5)	(6)	(7)
18	48	***Information and Communication Technology*** 3275-800-02 NeGAP/ACA/CSS	1,216.00	972.58	79.98	Due to non release of full fund for NeGAP
19	49	***Public Debt*** 2049-01-101-01 Interest on loan from LIC (Housing)	8,712.90	4,429.08	50.83	Not stated
		2049-01-101-06 Interest on loan from REC	3,806.14	3,556.75	93.45	Not stated
		2049-01-101-05 Interest on loan from NCDC	2,402	2,259.82	94.08	Not stated
		2049-01-101-03 Interest on loan from LIC (power project)	2,074.67	1,937.71	93.40	Not stated
		2049-01-101-02 Interest on loan from LIC (Water supply)	2,276.26	1,776.26	78.03	Not stated
		2049-03-108-01 Interest on Group Insurance Fund	160.00	160.00	100.00	Not stated
Total			**1,53,735.62**	**1,25,492.75**	**81.63**	---

Appendix 2.8 Surrenders in excess of actual savings

(Reference: Paragraph-2.3.11; Page-53)

(₹ in lakh)

Sl. No.	Number and name of the grant/ appropriation	Total grant/ appropriation	Savings (-)	Amount surrendered	Amount surrendered in excess
Revenue (Voted)					
1	1-Legislative Assembly	1,767.60	7.77	7.89	0.12
2	4-Law and Judicial	2,101.22	239.09	270.10	31.01
3	9-Finance	84,410.53	19,782.24	25,785.21	6,002.97
4	13-Personnel and Administration reforms	276.97	22.51	23.33	0.82
5	14-Planning and Programme Implementation	6,165.55	774.18	784.27	10.09
6	16-Home	56,999.83	6,439.04	6,513.59	74.55
7	20-School Education	97,590.64	11,493.99	15,035.10	3,541.11
8	21-Higher and Technical Education	28,379.46	4,910.10	6,406.60	1,496.50
9	23-Art and Culture	1,055.25	140.00	150.86	10.86
10	24-Medical and Public Health Services	52,892.77	16,170.20	19,047.94	2,877.74
11	37-Co-operation	1,621.50	16.43	197.34	180.91
12	41-Sericulture	1,910.19	56.24	65.97	9.73
13	42-Transport	4,944.69	1,303.73	1,392.87	89.14
14	45-Public Works	24,847.73	2,498.32	2,674.32	176.00
15	46-UDPA	9,382.15	1,077.47	1,086.70	9.23
16	47-Minor Irrigation	1,243.93	150.68	150.86	0.18
17	48-Information and Communication Technology	2,032.03	1,006.69	1,013.14	6.45
Revenue (Charged)					
18	*Public Debt*	48,040.95	8,088.56	14,003.51	5,914.95
Capital (Voted)					
19	39-Power	6,735.24	0.02	2,486.19	2,486.17
	Grand Total	**4,32,398.23**	**74,177.26**	**97,095.79**	**22,918.53**

Appendix 2.9 Unexplained surrender of more than ₹ 10 lakh

(Reference: Paragraph-2.3.11; Page-53)

(₹ in lakh)

Sl. No.	Grant No.	Grant Name and Major Head	Total Grant	Expenditure	Amount Surrendered	Reasons
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	1	***Legislative Assembly*** 7610-201-01 House Building Advance to MLA (Voted)	10.00	10.00	40.00	Not stated
2	4	***Law and Judicial*** 2014-105-02 District Judge, Lunglei (Voted)	201.74	208.98	91.34	Not stated
		2014-105-03 Administration/Saiha (Voted)	62.78	64.29	53.12	Not stated
		2014-114-03 Legal Services Authority (Voted)	96.24	96.00	24.35	Not stated
3	9	***Finance*** 2052-090-01 Finance Department	0.00	0.00	21,081.00	Not stated
		2052-092-99 Capacity Development for FMU/FMC (SAL/TA-EAP)	84.81	84.81	3,325.19	Not stated
		2054-095-02 District Treasury	1,137.15	1,067.05	311.31	Not stated
		2071-01-117-01 Government Contribution	1,138.00	1,137.62	352.00	Not stated
		4047-800-01 Recapitalisation of RRB	0.00	0.00	14,200.00	Not stated
		7610-201-01 House Building Advance to Government Servants	0.00	0.00	3,314.00	Not stated
		7610-202-01 Advance for purchase of Motor Conveyances	0.00	0.00	216.00	Not stated
4	13	***Personnel and Administrative Reforms*** 2070-003-01 Direction (ATI)	238.12	238.95	19.70	Not stated
5	15	***General Administration*** 2053-093-03 DC, Saiha	321.70	371.62	182.30	Not stated
		2053-093-06 DC, Kolasib	332.19	332.17	80.95	Not stated
		2053-093-05 DC, Mamit	237.16	237.09	31.81	Not stated
		2053-093-07 DC, Serchhip	199.77	199.78	29.83	Not stated
		2070-115-03 Circuit & Guest House, Saiha	27.99	30.34	29.41	Not stated
		2053-094-11 Sub-Division, Kolasib	18.38	18.38	13.52	Not stated
6	17	***Food, Civil Supplies & Consumer Affairs*** 3456-800-05 Computerisation of TPDS (CSS)	243.94	243.94	69.30	Not stated
7	20	***School Education*** 2202-02-110-01 Assistance to Non-Govt. High Schools	3,962.67	2,737.39	10.19	Not stated
		2202-01-112-03 Government Elementary (MDM)	2,993.87	2,993.68	207.64	Not stated
		2202-02-004-01 SCERT	481.79	472.01	103.09	Not stated
		2202-02-109-03 Government Higher Secondary School	3,035.15	3,209.66	233.78	Not stated
		2202-05-102-04 MICE	297.61	289.84	28.40	Not stated
		2202-80-800-01 Physical Education	195.26	195.50	32.12	Not stated
		2202-80-004-01 Statistical and Educational Survey	85.77	85.14	27.15	Not stated
		2202-04-001-03 District Administration	168.91	169.32	24.42	Not stated
		2202-02-103-02 Integrated Educaiton for Disabled Children	49.78	48.02	12.87	Not stated
		2202-02-004-02 Science Promotion	137.62	152.26	27.83	Not stated
		2202-02-103-01 Non Formal Education	6.68	7.35	13.62	Not stated
		2202-02-110-02 Assistance to Non Govt. Higher Secondary Schools	1,885.92	3,126.68	36.27	Not stated
		2202-02-105-01 DIET	499.62	644.11	15.63	Not stated

(1)	(2)	(3)	(4)	(5)	(6)	(7)
8	21	***Higher and Technical Education***				
		2203-105-01 Mizoram Polytechnic, Lunglei	491.10	490.66	87.15	Not stated
		2202-03-103-01 Government College	9,796.63	9,787.84	31.90	Not stated
		2202-105-02 Women Polytechnic, Aizawl	279.70	279.00	35.21	Not stated
		2202-03-103-02 College of Teacher Education	277.66	269.13	10.54	Not stated
		2202-001-01 Direction	350.00	348.37	14.56	Not stated
		4202-02-104-06 Setting up of Polytechnic, Serchhip-CSS	0.00	0.00	200.00	Not stated
9	24	***Medical and Public Health Services***				
		2211-102-01 District Post Partum Unit	53.62	53.62	59.00	Not stated
		4210-02-103-01 Primary Health Centre (FC)	0.00	0.00	1,200.00	Not stated
		4210-80-800-09 SMS for NLCPR	0.00	0.00	47.77	Not stated
10	25	***Water Supply and Sanitation***				
		2215-01-001-02 Administration	7,813.66	8,099.29	2,271.00	Not stated
		2215-01-001-01 Direction (SE)	403.00	455.70	217.05	Not stated
		2215-01-001-01 Direction (CE)	1,015.68	1,085.66	115.52	Not stated
11	31	***Agriculture***				
		2401-109-04 NMAET/CSS	611.66	611.66	522.34	Not stated
12	36	***Environment and Forests***				
		2406-01-102-07 National Afforestation Programme	1,017.01	1,017.01	482.99	Not stated
		2406-01-001-01 Direction	1,215.30	1,214.41	153.68	Not stated
		2406-01-001-02 Administration	2,472.54	2,473.06	151.00	Not stated
		2406-01-102-09 Conservation of Natural Resources and Ecosystem/CSS	109.25	108.24	136.72	Not stated
		2406-02-110-15 Dampa Tiger Reserve	153.96	153.96	101.04	Not stated
		2406-02-110-01 Preservation of Wildlife	432.51	432.50	59.83	Not stated
		2406-01-005-02 WPO	201.44	185.01	25.84	Not stated
		2406-01-101-01 Forest Protection	109.69	109.69	16.65	Not stated
		2406-01-003-01 Training of Forest Personnel	100.83	100.82	14.77	Not stated
		2406-01-005-01 Forest Resource Survey	79.23	79.23	13.21	Not stated
		2406-01-003-02 Forest Extension	108.83	108.84	11.23	Not stated
13	38	***Rural Development***				
		2515-001-03 Block Level Administration	1,180.70	1,157.32	111.17	Not stated
		2515-001-02 Administration	417.40	406.59	92.90	Not stated
		2515-001-01 Direction	514.32	505.82	57.46	Not stated
		2501-01-001-02 Administration of RD Programme	395.44	394.36	58.12	Not stated
		2501-01-001-01 SLMC & Internal Audit	72.27	70.99	32.34	Not stated
14	40	***Industries***				
		2853-02-001-01 Direction	472.18	468.07	72.34	Not stated
15	42	***Transport***				
		3055-001-02 Administration	979.97	979.96	358.94	Not stated
		2041-001-03 General Administration	701.59	702.71	203.39	Not stated
		2041-001-01 Direction	150.43	173.50	204.99	Not stated
		2041-001-02 Administration	661.87	710.41	222.95	Not stated
		3055-800-03 Central Workshop	226.54	242.62	123.13	Not stated
		3055-001-01 Direction	649.87	649.88	120.27	Not stated
		3055-800-02 Booking Station	76.05	75.56	77.82	Not stated
		3055-800-01 Railway Out Agency	24.30	24.79	50.12	Not stated
		2057-101-01 Consumer Petrol Pump	81.20	81.52	31.26	Not stated
16	44	***Trade and Commerce***				
		2435-01-101-01 Agriculture Marketing	399.67	399.64	14.97	Not stated

(1)	(2)	(3)	(4)	(5)	(6)	(7)
17	46	***Urban Development and Poverty Alleviation*** 2217-05-800-05 Smart City Mission	0.00	0.00	200.00	Not stated
		2217-03-001-01 Direction (TCP)	217.49	213.53	63.25	Not stated
		2015-101-01 State Election Commission	198.70	198.71	40.50	Not stated
		2217-01-191-01 Aizawl Development Authority	60.00	60.00	40.00	Not stated
		2217-01-800-05 Administration (Sanitation)	459.61	462.43	29.38	Not stated
		2217-001-01 Direction	1,369.46	1,369.58	35.33	Not stated
		4217-60-800-01 State's Priority Project/SPA	1,025.00	1,025.00	85.00	Not stated
18	47	***Minor Irrigation*** 2702-80-001-01 Direction	172.91	170.47	11.00	Not stated
		4702-800-03 Flood Management programme (AIBP)/CSS	47.10	47.10	87.45	Not stated
19	49	***Public Debt*** 2049-01-101-01 Interest on loan from LIC (Housing)	4,283.82	4,283.82	4,429.08	Not stated
		2049-01-101-06 Interest on loan from REC	249.39	249.39	3,556.75	Not stated
		2049-01-101-05 Interest on loan from NCDC	142.18	142.18	2,259.82	Not stated
		2049-01-101-03 Interest on loan from LIC (Power Project)	136.96	136.96	1,937.71	Not stated
		2049-01-101-02 Interest on loan from LIC (Water Supply)	500.00	500.00	1,776.26	Not stated
		2049-03-108-01 Interest on Group Insurance Fund	0.00	0.00	160.00	Not stated
		2049-04-101-01 Interest on Block Loan	2,121.11	2,121.11	43.89	Not stated
		Total	**63,231.45**	**63,959.70**	**66,804.73**	---

Appendix 2.10 Details of savings not surrendered

(Reference: Paragraph-2.3.12; Page-54)

(₹ in lakh)

Sl. No.	Number and Name of Grants/Appropriation	Savings	Surrender	Savings which remained to be surrendered
Revenue (Voted)				
1	3-Council of Ministers	74.52	73.32	1.20
2	5-Vigilance	33.08	33.01	0.07
3	6-Land Revenue and Reforms	381.29	369.72	11.57
4	7-Excise and Narcotics	304.60	304.56	0.04
5	11-Secretariat Administration	1,233.56	1,230.74	2.82
6	15-General Administration Department	1,498.17	1,002.44	495.73
7	17-Food, Civil Supplies and Consumer Affairs	1,103.58	1,053.07	50.51
8	18-Printing and Stationery	285.06	193.23	91.83
9	19-Local Administration	48.04	47.93	0.11
10	22-Sports and Youth Services	242.77	226.12	16.65
11	25-Water Supply and Sanitation	2,873.76	2,603.57	270.19
12	26-Information and Public Relations	203.58	195.90	7.68
13	28-Labour and Employment	503.15	493.06	10.09
14	29-Social Welfare	3,769.37	3,610.91	158.46
15	31-Agriculture	15,120.01	15,106.36	13.65
16	32-Horticulture	3,273.36	3,271.02	2.34
17	33-Soil and Water Conservation	132.63	132.60	0.03
18	34-Animal Husbandry and Veterinary	934.02	377.34	556.68
19	35-Fisheries	181.31	181.24	0.07
20	36-Environment and Forests	1,190.07	1,172.24	17.83
21	38-Rural Development	6,675.13	3,605.38	3069.75
22	39-Power	1,264.50	1,259.55	4.95
23	40-Industries	557.56	418.87	138.69
24	43-Tourism	12.90	12.71	0.19
25	44-Trade and Commerce	70.84	70.80	0.04
Revenue (Charged)				
26	2-Governor	16.09	15.66	0.43
27	4-Law and Judicial	60.10	58.99	1.11
28	10-Mizoram Public Service Commission	48.69	48.68	0.01
Capital (Voted)				
29	4-Law and Judicial	1,104.89	0.00	1,104.89
30	6-Land Revenue and Reforms	80.21	0.00	80.21
31	10-Mizoram Public Service Commission	78.29	0.00	78.29
32	15-General Administration Department	477.99	0.00	477.99
33	16-Home	193.58	0.00	193.58
34	17-Food, Civil Supplies and Consumer Affairs	5,389.84	225.88	5,163.96
35	20-School Education	899.39	0.00	899.39
36	21-Higher and Technical Education	428.87	200.00	228.87
37	22-Sports and Youth Services	636.37	0.00	636.37
38	24-Medical and Public Health Services	1,676.72	1,247.78	428.94
39	25-Water Supply and Sanitation	2,677.64	0.00	2,677.64
40	35-Fisheries	35.00	0.00	35.00
41	42-Transport	134.20	0.00	134.20
42	43-Tourism	91.49	45.75	45.74
43	44-Trade and Commerce	459.33	0.00	459.33
	Total	**56,455.55**	**38,888.43**	**17,567.12**

Appendix 2.11 Rush of Expenditure

(Reference: Paragraph-2.3.13; Page-55)

(₹ in lakh)

Sl. No.	Grant Number	Head of Accounts	Major Head	Total expenditure during the year	Expenditure during March 2016[3]	
					Amount	Percentage of total expenditure
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	9	Stamps and Registration	2030	47.78	35.91	75.16
2	15	Civil Aviation	3053	367.71	215.33	58.56
3	16	Jails	2056	2,286.83	593.40	25.95
		Capital Outlay on Police	4055	1,536.90	1,289.46	83.90
		Capital Outlay on Social Security and Welfare	4235	3,181.61	2,287.95	71.91
4	17	Food, Storage and Warehousing	2408	5,423.07	1,583.12	29.19
		Capital Outlay on Food, Storage and Warehousing	4408	10,474.44	10,358.54	98.99
5	19	Urban Development	2217	293.91	83.08	28.27
6	22	Sports and Youth Services	2204	2,310.48	1,059.07	45.84
7	23	Capital Outlay on Education, Sports, Art and Culture	4202	447.50	447.50	100.00
8	24	Medical and Public Health Services	2210	33,539.02	8,990.80	26.81
		Capital Outlay on Medical and Public Health Services	4210	690.29	250.06	36.23
9	25	Water Supply and Sanitation	2215	15,534.27	4,669.46	30.06
		Capital Outlay on Water Supply and Sanitation	4215	4,174.04	2,390.23	57.26
10	29	Social Security and Welfare	2235	13,465.41	7,411.15	55.04
		Nutrition	2236	174.71	130.38	74.63
		Capital Outlay on Social Security and Welfare	4235	152.02	152.02	100.00
11	30	Relief on account of Natural Calamities	2245	2,053.00	820.00	39.94
12	31	Crop Husbandry	2401	5,343.54	2,317.70	43.37
		Agricultural Research and Education	2415	1,344.64	336.98	25.06
13	32	Crop Husbandry	2401	6,720.89	2,387.77	35.53
14	33	Soil and Water Conservation	2402	2,155.72	546.06	25.33
15	34	Capital outlay on Animal Husbandry	4403	667.57	659.00	98.72
16	35	Fisheries	2405	1,960.77	787.62	40.17
17	36	Ecology and Environment	3435	40.00	40.00	100.00
18	37	Capital outlay on co-operation	4425	725.14	396.83	54.72
		Loans for Co-operation	6425	702.77	379.80	54.04
19	38	Special Programmes for Rural Development	2501	2,943.62	1,966.95	66.82
		Rural Employment	2505	23,835.85	8,558.39	35.91
		Other Special Areas Programmes	2575	38.59	30.91	80.10
		Capital outlay on other Rural Development Programmes	4515	217.78	217.78	100.00
		Capital outlay on Other Special Areas Programmes	4575	3,812.00	1,904.97	49.97

[3] Expenditure more than 25 per cent of the total expenditure during the year

(1)	(2)	(3)	(4)	(5)	(6)	(7)
20	39	Capital outlay on Power Projects	4801	6,735.22	5,015.50	74.47
21	42	Supplies and Disposals	2057	81.52	20.40	25.02
22	43	Capital Outlay on Tourism	5452	2,099.78	2,007.92	95.63
23	44	Other Agricultural Programmes	2435	841.83	215.03	25.54
		Capital Outlay on Other Agricultural Programmes	4435	562.64	468.00	83.18
24	45	Other Administrative Services	2070	164.00	164.00	100.00
		Housing	2216	568.89	291.45	51.23
		Social Security and Welfare	2235	153.76	153.76	100.00
		Civil Aviation	3053	79.93	79.93	100.00
		Capital Outlay on Public Works	4059	1,553.51	1,300.06	83.69
		Capital Outlay on Other Administrative Services	4070	193.58	193.58	100.00
		Capital Outlay on Education, Sports, Art and Culture	4202	2,473.75	1,953.03	78.95
		Capital Outlay on Medical and Public Health Services	4210	428.94	428.94	100.00
		Capital Outlay on Housing	4216	1,457.55	1,264.89	86.78
		Capital Outlay on Fisheries	4405	35.00	35.00	100.00
		Capital Outlay on Other Agricultural Programmes	4435	14.96	14.44	96.52
		Capital Outlay on Flood Control Projects	4711	146.00	146.00	100.00
		Capital Outlay on Roads and Bridges	5054	19,449.04	17,288.45	88.89
		Capital Outlay on Road Transport	5055	134.20	134.20	100.00
		Capital Outlay on Tourism	5452	45.74	45.74	100.00
25	46	Urban Development	2217	7,765.71	5,596.23	72.06
		Capital Outlay on Urban Development	4217	8,179.28	7,035.43	86.02
26	47	Command Area Development	2705	0.20	0.20	100.00
		Capital Outlay on Minor Irrigation	4702	621.10	621.10	100.00
27	49	Appropriation for Reduction or Avoidance of Debt	2048	3,025.00	1,141.00	37.72
		Interest Payments	2049	36,927.39	13,652.52	36.97
Total				**2,40,400.39**	**1,22,565.02**	**50.98**