

APPENDICES

Appendix *Part-A: Structure and Form of Government* **1.1** *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 *Part-B: Layout of Finance Accounts*

1.1

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

The new format of Finance Accounts introduced from the year 2009-2010, 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 1	
Statement No.1	Statement of Financial Position
Statement No.2	Statement of Receipts and Disbursements
Statement No.3	Statement of Receipts (Consolidated Fund)
Statement No.4	Statement of Expenditure (Consolidated Fund) by Function and Nature Notes to Accounts Appendix I: Cash Balances and Investment of Cash Balances
Volume 2	
Part – I	
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 Grants-in-Aid given by the Government
Statement No.9	Statement of Guarantees given by the Government
Statement No.10	Statement of Voted and Charged Expenditure
Part – II	
Statement No.11	Detailed Statement of Revenue and Capital Receipts by minor heads
Statement No.12	Detailed Statement of Revenue Expenditure by minor heads
Statement No.13	Detailed Statement of Capital Expenditure
Statement No.14	Detailed Statement of Investments of the Government
Statement No.15	Detailed Statement of Borrowings and other Liabilities
Statement No.16	Detailed Statement on Loans and Advances given by the Government
Statement No.17	Detailed Statement on Sources and Application of funds for expenditure other than Revenue account
Statement No.18	Detailed Statement on Contingency Fund and other Public Account Transactions
Statement No.19	Detailed Statement on Investment of Earmarked Funds
Part – III : Appendices	
II	Comparative Expenditure on Salary
III	Comparative Expenditure on Subsidy
IV	Grants-in-Aid (Scheme wise and Institution wise)
V	Externally Aided Projects
VI	Plan Scheme expenditure (Central and State Plan Schemes)
VII	Direct transfer of central scheme funds to implementing agencies in the State
VIII	Summary of Balances
IX	Financial results of Irrigation Schemes
X	Incomplete Works
XI	Statement of items for which allocation of balances as a result of reorganisation of States has not been finalised
XII	Maintenance expenditure with segregation of salary and non-salary portion

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)	$[(\text{Current year Amount} / \text{Previous year Amount}) - 1] * 100$
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)	$\text{Interest payment} / [(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities}) / 2] * 100$
Interest spread	GSDP growth – Weighted Interest Rate
Quantum spread	$\text{Debt stock} * \text{Interest spread} / 100$
Interest received as <i>per cent</i> to Loans Outstanding	$\text{Interest Received} [(\text{Opening balance} + \text{Closing balance of Loans and Advances}) / 2] * 100$
Revenue Deficit	Revenue Receipt – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest payments
Balance from Current Revenue (BCR)	Revenue Receipts 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 n^{th} root of the total percentage growth rate, where n is the number of years in the period being considered. $\text{CAGR} = [\text{Ending Value} / \text{Beginning Value}]^{(1/\text{no. of years})} - 1$

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

Terms	Basis of calculation
Core public goods and Merit goods	Core public goods are which all citizens enjoy in common in the sense that each individual's consumption of such a good leads to no subtractions from any other individual's consumption of that good, <i>e.g.</i> enforcement of law and order, security and protection of our rights; pollution free air and other environmental goods and road infrastructure <i>etc.</i> Merit goods are http://www.britannica.com commodities that the public sector provides free or at subsidized rates because an individual or society should have them on the basis of some concept of need, rather than ability and willingness to pay the government and therefore wishes to encourage their consumption. Examples of such goods include the provision of free or subsidized food for the poor to support nutrition, delivery of health services to improve quality of life and reduce morbidity, providing basic education to all, drinking water and sanitation <i>etc.</i>
Debt Stabilisation	A necessary condition for stability states that if the rate of growth of economy exceeds the interest rate or cost of public borrowings, the debt-GDP ratio is likely to be stable provided primary balances are either zero or positive or are moderately negative. Given the rate spread (GSDP growth rate – interest rate) and quantum spread (Debt rate spread), debt sustainability condition states that if quantum spread together with primary deficit is zero, debt-GSDP ratio would be constant or debt would stabilize eventually. On the other hand, if primary deficit together with quantum spread turns out to be negative, debt-GSDP ratio would be rising and in case it is positive, debt-GSDP ratio would eventually be falling.
Non-debt receipts	Adequacy of incremental non-debt receipts of the State to cover the incremental interest liabilities and incremental primary expenditure. The debt sustainability could be significantly facilitated if the incremental non-debt receipts could meet the incremental interest burden and the incremental primary expenditure.

Appendix Part D: State Profile

1.1

(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 = 74.04 per cent)	91.33 per cent
5	Gross State Domestic Product (GSDP) 2013-14 at current prices	₹ 10,296.98 crore
6	GSDP CAGR (2003-04 to 2013-14)	15.43 per cent
7	Population Growth (2000-01 to 2010-11)	23.48 per cent
Financial Data		
Particulars	Figures (in per cent)	
	CAGR	
	2002-03 to 2012-13	2003-04 to 2013-14
a. of Revenue Receipts	14.36	11.86
b. of Own Tax Revenue	20.56	18.81
c. of Non Tax Revenue	13.40	11.49
d. of Total Expenditure	12.77	11.25
e. of Capital Expenditure	11.14	4.39
f. of Revenue Expenditure on Education	13.64	14.45
g. of Revenue Expenditure on Health	11.41	10.45
h. of Pension	20.39	21.21
i. of Interest	7.20	4.93

Source: Economic Survey, Mizoram 2012-13, Planning & Programme Implementation Department, Government of Mizoram

Appendix Part E: Outcome Indicators of the State's Own Fiscal Correction Path (FCP)

1.1

(₹ in crore)

	Items	2010-11 (Actuals)	2011-12 (Actuals)	2012-13 (Actuals)	2013-14 (BE)	2013-14 (RE)	2014-15 (BE)	2015-16 (Proj)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
A.	Revenue Receipts:							
1	Own Tax Revenue	130.08	178.67	223.15	222.25	234.82	270.39	297.43
2	Own Non Tax Revenue	146.71	168.03	212.80	266.00	251.78	278.48	306.33
3	Own Tax+ Non Tax Revenue (1+2)	276.79	346.70	435.95	488.25	486.60	548.87	603.76
4	Share in Central Taxes & Duties	590.78	827.78	785.96	935.66	858.08	1,030.85	1,030.85
5	Plan Grants	1,688.08	1,980.83	2,257.67	2,451.08	3,003.52	3,185.24	3,503.76
6	Non Plan Grants	819.06	856.50	1,057.16	1,164.43	1,180.76	1,114.51	1,225.96
7	Total Central Transfer (4 to 6)	3,097.92	3,665.11	4,100.79	4,551.17	5,042.36	5,330.60	5,760.57
8	Total Revenue Receipts (3+7)	3,374.71	4,011.81	4,536.74	5,039.42	5,528.96	5,879.47	6,364.33
9	Plan Expenditure	1,197.48	1,373.14	1,760.07	1,873.79	3,065.59	2,425.77	2,668.35
10	Non-Plan Expenditure	2,057.55	2,350.71	2,748.84	2,783.82	3,079.43	3,338.64	3,672.50
	<i>Of which</i>							
11	Salary Expenditure	1,171.72	1,150.09	1,377.36	1,617.13	1,632.11	1,896.80	2,086.48
12	Pension	248.75	298.36	370.52	240.17	240.17	375.87	413.46
13	Interest Payments	105.46	273.79	288.15	248.49	282.47	289.77	318.75
14	Subsidies – General	-	-	-	-	-	-	-
15	Subsidies – Power	-	-	-	-	-	-	-
16	Total Revenue Expenditure (9+10)	3,255.03	3,723.85	4,508.91	4,657.61	6,145.02	5,764.41	6,340.85
17	Salary + Interest Payments + Pension (11+12+13)	1,525.93	1,722.24	2,036.03	2,105.79	2,154.75	2,562.44	2,818.69
18	<i>As per cent of Revenue Receipts (17/8)</i>	45.22	42.93	44.88	41.79	38.97	43.58	44.29
19	Revenue Surplus(+) /Deficit(-) (8-16)	119.68	287.96	27.83	381.81	(-) 616.06	115.06	23.48

Appendix Part E: Outcome Indicators of the State's Own Fiscal Correction Path (FCP)

1.1

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
B. Consolidated Debt:								
1	Outstanding debt and liability	3,704.55	4,548.45	5,114.20	4,582.85	5,334.81	5,651.27	5,945.27
2	Total Outstanding guarantee (of which guarantees on accounts of budgeted borrowing and SPV borrowing)	102.75	126.30	111.97	130.00	80.27	95.27	97.00
C. Capital Account:								
1	Capital Outlay	615.38	494.84	607.55	451.80	967.95	714.28	785.71
2	Disbursement of Loans and Advances	29.87	33.52	30.25	31.20	55.95	27.45	27.45
3	Recovery of Loans and Advances	25.97	27.80	29.48	27.55	27.54	40.00	40.00
4	Other Capital Receipts	-	-	-	-	-	-	-
5	Transfer to Contingency Funds	-	-	-	-	-	-	-
D	Gross Fiscal Deficit: (A8 + C3 + C4) – (A16+C1+C2+C5)	(-) 499.60	(-) 212.60	(-) 580.49	(-) 73.64	(-) 1,612.42	(-) 586.67	(-) 749.68
E.	GSDP at current prices	6,057.70	6,991.40	8,053.00	9,200.71	8,886.00	9,805.00	10,818.00
	Actual/Assumed Growth Rate (<i>per cent</i>)	10.18	15.41	15.18	14.25	(-) 3.42	6.57	21.74
F. Indicators as per cent of GSDP:								
1	Own Tax Revenue (A1/E)	2.15	2.56	2.77	2.42	2.64	2.76	2.75
2	Own Non-Tax Revenue (A2/E)	2.42	2.40	2.64	2.89	2.83	2.84	2.83
3	Total Central Transfer (A7/E)	51.14	52.42	50.92	49.47	56.74	54.37	53.25
4	Total Revenue Expenditure (A16/E)	53.73	53.26	55.99	50.62	69.15	58.79	58.61
5	Revenue Surplus/Deficit (A19/E)	1.98	4.12	0.35	4.15	(-) 6.93	1.17	0.22
6	Gross Fiscal Deficit*	8.25	3.04	7.21	0.80	18.15	5.98	6.93
7	Outstanding debt and Liabilities (B1/E)	61.15	65.06	63.51	49.81	60.04	57.64	54.96

* The State's GSDP series has been taken for measuring the GFD relative to GSDP

Appendix *Abstract of Receipts and Disbursements* 1.2 *for the year 2013-14*

(Reference: Paragraph-I.1; Page-2)

(₹ in crore)

Receipts			Disbursements				
2012-13		2013-14	2012-13		2013-14		
					Non-Plan	Plan	Total
<i>Section –A: Revenue</i>							
4,536.74	I. Revenue receipts	4,764.85	4,508.91	I. Revenue expenditure	3,120.14	1,796.84	4,916.98
223.15	Tax Revenue	229.78	1,420.56	General Services	1,595.54	91.08	1,686.62
212.80	Non Tax Revenue	194.26	1,652.21	Social Services	829.93	993.71	1,823.64
785.95	State's Share of Union Taxes and Duties	858.08	831.45	Education, Sports, Art and Culture	415.71	520.37	936.08
1057.17	Non-Plan grants	1,141.61	220.27	Health and Family Welfare	108.50	139.52	248.02
1,865.60	Grants for State Plan Scheme	1,904.79	188.94	Water Supply, Sanitation, Housing & Urban Development	117.73	98.11	215.84
308.89	Grants for Central and Centrally Sponsored Plan Schemes	380.91	7.63	Information and Broadcasting	6.92	2.67	9.59
83.18	Grants for Special Plan Schemes	55.42	265.58	Welfare of ST, SC and OBC	150.82	94.33	245.15
			7.31	Labour and Labour Welfare	4.45	3.46	7.91
			129.10	Social Welfare and Nutrition	23.89	135.25	159.14
			1.93	Others	1.91	0.00	1.91
			1,436.14	Economic Services	694.67	712.05	1,406.72
			721.86	Agriculture and Allied Activities	234.39	430.15	664.54
			63.61	Rural Development	18.74	38.94	57.68
			31.57	Special Areas Programmes	0.00	37.87	37.87
			9.54	Irrigation and Flood Control	4.58	5.68	10.26
			301.44	Energy	272.57	44.54	317.11
			128.35	Industry and Minerals	32.82	90.51	123.33
			118.24	Transport	103.79	32.93	136.72
			8.45	Communication	0.00	7.70	7.70
			2.97	Science, Technology and Environment	0.55	2.42	2.97
			50.11	General Economic Services	27.23	21.31	48.54
			0.00	Grants-in-aid and contributions	0.00	0.00	0.00
0.00	II. Revenue deficit carried over to Section B	152.13	27.83	II. Revenue surplus carried over to Section B	0.00	0.00	0.00
4,536.74	Total (A)	4,916.98	4,536.74	Total (A)			4,916.98

Appendix *Abstract of Receipts and Disbursements* 1.2 *for the year 2013-14*

Receipts			Disbursements				
2012-13		2013-14	2012-13		2013-14		
					Non-Plan	Plan	Total
<i>Section – B: Others</i>							
(-) 194.97	III. Opening Cash balance including Permanent Advances and Cash Balance investment	(-) 259.02 ¹	0.00	III. Opening Overdraft from Reserve Bank of India	0.00	0.00	0.00
---	IV. Miscellaneous Capital receipts	---	607.55	IV. Capital Outlay	114.36	485.04	599.40
			42.74	General Services	0.00	57.72	57.72
			222.42	Social Services	0.00	207.76	207.76
			8.72	Education, Sports, Art and Culture	0.00	29.62	29.62
			1.01	Health and Family Welfare	0.00	14.53	14.53
			184.12	Water Supply, Sanitation	0.00	137.59	137.59
			0.00	Information and Broadcasting	0.00	0.56	0.56
			0.00	Welfare of SC, ST and OBC	0.00	0.00	0.00
			28.57	Social Welfare and Nutrition	0.00	25.46	25.46
			0.00	Others	0.00	0.00	0.00
			342.39	Economic Services	114.36	219.56	333.92
			116.46	Agriculture and Allied Activities	114.36	14.18	128.54
			6.99	Rural Development	0.00	4.05	4.05
			41.15	Special Areas Programmes	0.00	39.77	39.77
			0.00	Irrigation & Flood Control	0.00	0.13	0.13
			72.55	Energy	0.00	65.20	65.20
			0.00	Industry and Minerals	0.00	0.00	0.00
			103.87	Transport	0.00	95.27	95.27
			1.37	General Economic Services	0.00	0.96	0.96
29.48	V. Recoveries of Loans and Advances	33.11	30.25	V. Loans and Advances disbursed			30.71
	From Power Projects	0.00	0.00	For Power Projects			0.00
11.98	From Government Servants	15.41	25.67	To Government Servants			26.42
0.01	Loans for Village and Small Industries	0.00	0.00	Loans for Village and Small Industries			0.00
17.38	Loans for Housing	17.29	4.01	Loans for Housing			4.00
0.11	From Others	0.41	0.57	To Others			0.29
27.83	VI. Revenue surplus brought down	0.00	0.00	VI. Revenue deficit brought down			152.13

¹ There is a difference in the Opening Balance [₹ (-) 259.02 crore] of 2013-14 and Closing Balance [₹ (-) 262.52 crore] of 2012-13 due to adjustment in investment of earmarked funds by ₹ 3.50 crore during 2012-13

Appendix *Abstract of Receipts and Disbursements* 1.2 *for the year 2013-14*

Receipts			Disbursements				
2012-13		2013-14	2012-13		2013-14		
					Non-Plan	Plan	Total
420.28	VII. Public Debt Receipts	955.24	286.05	VII. Repayment of Public Debt			956.66
0.00	External debt	0	0.00	External debt			0
253.60	Internal debt other than Ways and Means Advances & Overdraft	388.52	170.08	Internal debt other than Ways & Means Advances & Overdraft			69.86
166.58	Net transaction under Ways and Means Advances including Overdraft	734.53	97.26	Net transaction under Ways and Means Advances including Overdraft			867.82
0.10	Loans and Advances from Central Government	(-) 167.81	18.71	Repayment of Loans and Advances to Central Government			18.98
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
3,055.71	X. Public Accounts receipts	3,435.47	2,677.00	X. Public Accounts Disbursements			2,677.93
506.78	Small Savings and Provident Fund	655.20	310.45	Small Savings and Provident Fund			345.25
34.68	Reserve Funds	32.58	11.38	Reserve Funds			7.83
48.67	Suspense and Miscellaneous	123.34	101.42	Suspense and Miscellaneous			(-) 109.32
1,501.38	Remittance	1518.15	1,519.88	Remittance			1,511.75
964.20	Deposits and Advances	1106.20	733.87	Deposits and Advances			922.42
	XI. Closing overdraft from Reserve Bank of India	0.00	(-) 262.52	XI. Cash Balance at end of 31 March 2014			(-) 252.03
			0.00	Cash in Treasuries and Local Remittances			0.00
			(-) 101.64	Deposits with Reserve Bank			(-) 143.73
			(-) 4.77	Departmental Cash Balance			(-) 4.77
			(-) 291.51	Cash Balance Investment			(-) 265.33
			135.40	Investment of earmarked funds			161.80
3,338.33	Total (B)	4,164.80	3,338.33	Total (B)			4,164.80
7,875.07	Grand Total (A)+(B)	9,081.78	7,875.07	Grand Total (A)+(B)			9,081.78

Appendix 1.3 Assets and Liabilities of the Government of Mizoram as on 31 March 2014

(Reference: Paragraph-1.10.1; Page-35)

(₹ in crore)

As on 31 March 2013	Liabilities		As on 31 March 2014
1,741.95		Internal Debt	1,927.33
	1,138.03	Market Loans bearing interest	1,367.63
	0.00	Market Loans not bearing interest	0.00
	71.97	Loans from Life Insurance Corporation of India	67.87
	0.07	Loans from General Insurance Corporation of India	0.07
	13.83	Loans from other Institutions	17.26
	167.09	Loans from NABARD	195.47
	15.95	Compensation and other Bonds	11.39
	4.04	Loans from NCDC	4.71
	115.78	Ways and Means Advances	(-) 17.50
	0.00	Overdrafts from Reserve Bank of India	0.00
	190.72	Special Securities to NSSF	198.46
	24.47	Other loans	81.97
523.34		Loans and Advances from Central Government	336.54
	0.00	Pre 1984-85 Loans	0.00
	41.06	Non-Plan Loans	41.05
	281.83	Loans for State Plan Schemes	263.01
	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
	167.97	Ways and Means Advances towards expenditure <i>etc.</i>	0.00
0.10		Contingency Fund	0.10
1,854.53		Small Savings, Provident Funds, etc.	2,164.49
987.51		Deposits	1,171.39
142.27		Reserve Funds	170.51
975.75		Suspense and Miscellaneous	1,208.40
944.57		Surplus on Government Account	792.43
	27.83	Current year surplus	(-) 152.14
	916.74	Add Accumulated Surplus as on 31 March 2013	944.57
7,170.02		Total	7,771.19

Appendix 1.3 Assets and Liabilities of the Government of Mizoram as on 31 March 2014

As on 31 March 2013	Assets		As on 31 March 2014
6,998.17		Gross Capital Outlay on Fixed Assets	7,597.57
	20.91	Investments in shares of Companies, Corporations, etc.	22.27
	6,977.26	Other Capital Outlay	7,575.30
251.53		Loans and Advances	249.12
	1.60	Loans for Power Projects	1.60
	39.57	Other Development Loans	35.77
	140.54	Loans for Housing	127.24
	69.82	Loans to Government servants and Miscellaneous loans	84.51
(-) 0.02		Civil Advances	0.08
182.86		Remittance Balances	176.45
(-) 397.92		Cash Balance	(-) 413.83
	(-) 101.64	Cash in Treasuries and Local Remittances	(-) 143.73
	(-) 4.77	Departmental Cash Balance including Permanent Advances	(-) 4.77
	(-) 291.51	Cash Balance Investments	(-) 265.33
135.40		Investment out of Reserve Fund	161.80
7,170.02		Total	7,771.19

Appendix 1.4 Time Series Data on State Government Finances

(Reference: Paragraphs-1.4 and 1.10.2; Pages-10 and 35)

(₹ in crore)

	2009-10	2010-11	2011-12	2012-13	2013-14
Part A: Receipts					
1. Revenue Receipts	2,963.51	2,855.37	3,824.90	4,536.74	4,764.85
(i) Tax Revenue	107.58	130.44	179.07	223.15	229.78
Taxes on Agricultural Income	0.00	0.00	0.00	0.00	0.00
Taxes on Sales, Trade, etc.	85.94	104.7	142.16	175.87	183.34
State Excise	2.10	2.39	2.31	2.83	3.11
Taxes on Vehicles	6.71	7.72	16.71	22.83	19.42
Stamps and Registration fees	0.39	0.34	0.69	0.64	1.52
Land Revenue	2.76	4.33	2.52	3.04	4.54
Taxes on Goods and Passengers	1.39	1.72	2.05	3.77	2.63
Other Taxes	8.29	9.24	12.63	14.17	15.22
(ii) Non Tax Revenue	126.51	146.72	168.03	212.80	194.26
(iii) State's share of Union taxes and duties	394.53	451.66	827.38	785.95	858.08
(iv) Grants in aid from Government of India	2,334.89	2,126.55	2,650.42	3,314.84	3,482.73
2. Miscellaneous Capital Receipts	0.00	0.00	0.00	0.00	0.00
3. Recoveries of Loans and Advances	25.31	25.97	27.80	29.48	33.11
4. Total Revenue and Non-debt capital receipts (1+2+3)	2,988.82	2,881.34	3,852.70	4,566.22	4,797.96
5. Public Debt Receipts	225.89	537.22	225.70	420.28	955.24
Internal Debt (excluding Ways and Means Advances and Overdrafts)	56.98	372.83	132.09	253.60	388.52
Net transactions under Ways and Means Advances and Overdrafts	136.74	163.36	71.39	166.58	734.53
Loans and Advances from Government of India	32.17	1.03	22.22	0.10	(-) 167.81 ²
6. Total Receipts in the Consolidated Fund	3,214.71	3,418.56	4,078.40	4,986.50	5,753.20
7. Contingency Fund Receipts	0.00	0.00	0.00	0.00	0.00
8. Public Account Receipts	2,463.30	3,332.56	3,297.52	3,055.71	3,435.47
9. Total Receipts of the State (6+7+8)	5,678.01	6,751.12	7,375.92	8,042.21	9,188.67
Part B: Expenditure/Disbursement					
10. Revenue Expenditure	2,702.70	3,256.24	3,697.33	4,508.91	4,916.98
Plan	897.35	1,201.05	1,316.11	1,759.99	1,796.84
Non Plan	1,805.35	2,055.19	2,381.22	2,748.92	3,120.14
General Services (including interest payments)	947.67	1,011.29	1,226.38	1,420.56	1,686.62
Social Services	1,105.68	1,237.38	1,354.69	1,652.21	1,823.64
Economic Services	649.35	1,007.57	1,116.26	1,436.14	1,406.72
Grants in aid and contributions	0.00	0.00	0.00	00.00	0.00

² Minus figure is due to adjustment of previous year's outstanding balance

Appendix 1.4 Time Series Data on State Government Finances

	2009-10	2010-11	2011-12	2012-13	2013-14
11. Capital Expenditure	572.80	614.71	600.27	607.55	599.40
Plan	465.43	504.70	534.54	508.04	485.04
Non-Plan	107.37	110.01	65.73	99.51	114.36
General Services	25.99	23.36	30.12	42.74	57.72
Social Services	150.21	125.94	190.33	222.42	207.76
Economic Services	396.60	465.41	379.82	342.39	333.92
12. Disbursement of Loans and Advances	24.94	29.87	33.52	30.25	30.71
13. Total (10+11+12)	3,300.44	3,900.82	4,331.12	5,146.71	5,547.09
14. Repayments of Public Debt	365.33	272.55	251.67	286.05	956.66
Internal Debt (excluding Ways and Means Advances and Overdrafts)	209.73	86.11	181.55	170.08	69.86
Net transactions under Ways and Means Advances and overdraft	136.74	163.36	52.15	97.26	867.82
Loans and Advances from Government of India	18.86	23.08	17.97	18.71	18.98
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)	3,665.77	4,173.37	4,582.79	5,432.76	6,503.75
17. Contingency Fund disbursements	0.00	0.00	0.00	0.00	0.00
18. Public Account disbursements	2,504.70	2,482.29	2,766.79	2,677.00	2,677.93
19. Total disbursement by the State (16+17+18)	6,170.47	6,655.66	7,349.58	8,109.76	9,181.68
Part C: Deficits					
20. Revenue Deficit (-)/Revenue Surplus (+) (1-10)	260.81	(-) 400.87	127.57	27.83	(-) 152.13
21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)	(-) 311.62	(-) 1,019.48	(-) 478.42	(-) 580.49	(-) 749.13
22. Primary Deficit (21-23)	(-) 57.27	(-) 913.90	(-) 203.27	(-) 292.34	(-) 464.63
Part D: Other data					
23. Interest Payments (included in revenue expenditure)	254.35	105.58	275.15	288.15	284.50
24. Financial Assistance to local bodies etc.,	447.23	650.17	221.29	955.32	944.37
25. Ways and Means Advances/Overdraft availed (days)	19	21	11	7	65
Ordinary Ways and Means Advances availed (days)	0	10	0	2	24
Special Ways and Means Advances availed (days)	0	11	11	4	38
Overdraft availed (days)	0	0	0	1	3
26. Interest on Ways and Means Advances/Overdraft	0.09	0.09	0.03	0.04	0.66
27. Gross State Domestic Product (GSDP)	5,619.41	6,057.70	6,991.40	8,053.09	10,296.98
28. Outstanding Fiscal liabilities (year-end)	3,627.69	4,496.86	4,548.45	5,114.20	5,608.47

Appendix 1.4 Time Series Data on State Government Finances

	2009-10	2010-11	2011-12	2012-13	2013-14
29. Outstanding guarantees (year-end) (including interest)	102.75	102.72	232.19	223.13	108.39
30. Maximum amount guaranteed (year-end)	189.03	189.02	243.34	243.84	273.94
31. Number of incomplete projects	48	36	47	42	54
32. Capital blocked in incomplete projects	306.23	504.42	128.13	205.10	112.86
Part E: Fiscal Health Indicators					
I - Resource Mobilisation					
Own Tax revenue/GSDP	1.91	2.15	2.56	2.77	2.23
Own Non Tax Revenue/GSDP	2.25	2.42	2.40	2.64	1.89
Central Transfers/GSDP	7.02	7.46	11.83	9.76	8.33
II - Expenditure Management					
Total Expenditure/GSDP	58.73	64.39	61.95	63.91	53.87
Total Expenditure/Revenue Receipts	111.37	136.61	113.23	113.45	116.42
Revenue Expenditure/Total Expenditure	81.89	83.48	85.37	87.61	88.64
Expenditure on Social Services/Total Expenditure	38.05	34.95	35.67	36.42	36.62
Expenditure on Economic Services/Total Expenditure	31.69	37.76	34.54	34.56	31.38
Capital Expenditure/Total Expenditure	17.36	15.76	13.86	11.80	10.81
Capital Expenditure on Social and Economic Services/Total Expenditure.	16.57	15.16	13.16	10.97	9.77
III -Management of Fiscal Imbalances					
Revenue deficit (surplus)/GSDP	4.64	-6.62	1.82	0.35	(-) 1.48
Fiscal deficit/GSDP	(-) 5.55	(-) 16.83	(-) 6.84	(-) 7.21	(-) 7.28
Primary Deficit (surplus)/GSDP	(-) 1.02	(-) 15.09	(-) 2.91	(-) 3.63	(-) 4.51
Revenue Deficit/Fiscal Deficit	(-) 83.69	39.32	(-) 26.66	(-) 4.79	20.31
Primary Revenue Balance/GSDP	9.62	(-) 4.45	6.16	4.29	1.61
IV -Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	64.56	74.23	65.06	63.51	54.47
Fiscal Liabilities/RR	122.41	157.49	118.92	112.73	117.71
Primary deficit <i>vis-à-vis</i> quantum spread	(-) 11.41	(-) 484.47	(-) 48.45	(-) 69.63	(-) 40.29
Debt Redemption (Principal +Interest)/Total Debt Receipts	121.53	58.65	115.89	85.47	92.27
V - Other Fiscal Health Indicators					
Return on Investment	0.00	0.00	0.00	0.00	0.00
Balance from Current Revenue (₹ in crore)	(-) 434.90	(-) 584.39	(-) 387.75	(-) 450.45	(-) 673.50
Financial Assets/Liabilities	1.29	1.15	1.16	1.15	1.14

Appendix 1.5 Funds transferred directly to State Implementing Agencies

(Reference: Paragraphs-1.3.2; Pages-10)

(₹ in crore)

Sl. No.	GoI Scheme	Implementing Agency	GoI released fund
			2013-14
(1)	(2)	(3)	(4)
1	Sarva Shiksha Abhiyan (SSA)	Mizoram Sarva Shiksha Abhiyan Mission	106.58
2	National Rural Health Mission (NRHM)	Mizoram State Health Society	51.05
3	Forward linkages to NRHM New initiatives in NE	Mizoram State Health Society	5.00
4	Human Resources for Health	Mizoram State Health Society	3.35
5	National Rural Employment Guaranteed Scheme (NREGS)	Rural Development	244.74
6	Indira Awas Yojana	Rural Development	25.70
7	Rashtriya Madhyamik Shiksha Abhiyan (RMSA)	Mizoram Education Mission Society	39.45
8	National Rural Drinking Water Programme	State Water & Sanitary Mission Aizawl	44.89
9	Central Rural Sanitation Programme	State Water & Sanitary Mission Aizawl	8.06
10	Swaranjyanti Shahari Swarozgar Yojana (SJSRY)	State Urban Development Agency	4.37
11	DRDA Administration	District Rural Development Agency	5.74
12	Integrated Watershed Management Programme (IWMP)	District Rural Development Agency	6.48
13	Integrated Watershed Management Programme (IWMP)	MZWDA, Aizawl	70.04
14	National Blindness Control Programme (NBCP)	Mizoram State Health Society	0.10
15	MPs Local Area Development (MPLADs)	Deputy Commissioner, Aizawl	10.00
16	Aajeevika-Swaran Jayanti Gram Swarozkar Yojana	Mizoram State Rural Livelihood Mission (MzSRLM)	2.79
17	National Food Security Mission	Mameti (Agriculture)	7.50
18	Support to State Extension Programme for Extension	Mameti (Agriculture)	3.97
19	Infrastructure Development FPI	Mizofa Fish Seed Farm	0.70
20	Infrastructure Development FPI	Zoram Fish Seeds Production Centre	7.31
21	Technology Development Programme	Mizoram Council of Science, Technology & Environment	0.07
22	Electronic Governance	Mizoram State e-Governance Society (MSeGS)	13.17
23	Scheme for Infrastructure Development FPI	Mizoram Food & Allied Industries Corporation Limited (MIFCO)	1.29
24	Dairy Development Project	Mizoram Milk Producers Cooperative Union Ltd.	3.85

Appendix *Funds transferred directly to State* *1.5 Implementing Agencies*

(1)	(2)	(3)	(4)
25	National Medicinal Plants Board	State Forest Development Agency	1.75
26	Product/Infrastructure Development for Destinations and Circuits	Mizoram Tourism Development Authority	16.11
27	Scheme of Modernisation of State Police Forces by Police Modernisation Division	Director General of Police	8.87
		Mizoram Government	3.00
28	National Rural Health Mission Centrally Sponsored	Mizoram Government	26.30
29	Livestock Health and Disease Control	Mizoram Government	3.24
30	National Scheme of Welfare of Fisherman	Mizoram Government	2.63
31	Jawaharlal Nehru National Urban Renewal Mission	Mizoram Government	22.41
32	Wild Life Management	Mizoram Government	2.10
33	Special Central Assistance	Mizoram Government	300.00
34	Special Central Assistance Border Areas	Mizoram Government	54.47
35	Special Plan Assistance	Mizoram Government	520.00
36	National Social Assistance Programme including Anapurna (NSAP)	Mizoram Government	8.39
37	For Development of Infrastructure Facilities for Judiciary	Mizoram Government	8.13
38	North Eastern Areas	Mizoram Government	55.34
39	Multi Sectoral Development Programme for Minorities in Selected Minority Concentration Districts	Mizoram Government	10.31
40	Post Matric Scholarship Scheme Minorities	Mizoram Government	1.52
41	Pre Matric Scholarship Scheme Minorities	Mizoram Government	23.00
42	Pre Matric Scholarship for ST Students	Mizoram Government	1.23
43	Scheme of Hostels for ST Girls and Boys	Mizoram Government	22.89
44	Strengthening of Teachers Training Institutions	Mizoram Government	15.53
45	Scheme of PMS, Book Banks and Upgradation of Merit of ST Students	Mizoram Government	8.86
46	Scholarship to the Students of ST for Studies Abroad	Mizoram Government	45.08
47	Lumpsum Provision for NE Region and Sikkim	Mizoram Government	20.12
48	Strategic Assistance for State Higher Education-Rashtriya Uchchatar Shiksha Abhiyan (RUSA)	Mizoram Government	2.73

Appendix *Funds transferred directly to State* **1.5** *Implementing Agencies*

(1)	(2)	(3)	(4)
49	National Mission on Micro Irrigation	Mizoram Government	6.75
50	Redevelopment of Hospitals/ Institutions	Regional Institute of Paramedical and Nursing Sciences	41.09
51	Crime and Criminal Tracking Network and System (CCTNS)	Mizoram Computerisation of Police Services Society	1.00
52	Skill Development	Mizoram Council for Vocational Training	5.88
53	North Eastern Areas	Zoram Electronics Development Corporation Limited	1.00
54	North Eastern Areas	Mizoram State Sports Council	1.01
55	Panchayat Yuva Krida and Khel Abhiyan (PYKKA)	Mizoram State Sports Council	4.91
56	Urban Sports Infrastructure Scheme	Mizoram State Sports Council	6.30
57	National Mission on Bamboo	National Bamboo Mission Society, Mizoram	20.09
58	Support to NIT including Ghani Khan Institute	National Institute of Technology, Mizoram	15.00
59	NLRMP	Programme Management Unit for NLRMP	1.90
60	National Aids Control Programme III	State AIDS Control Society, Mizoram	13.65
61	Aforestation and Forest Management	State Forest Development Agency, Mizoram	14.18
62	National Project for Cattle and Buffalo Breeding	State Implementation Unit Mizoram of NPCBB	2.06
63	Grid Interactive Renewable Power MNRE	Zoram Energy Development Agency	0.49
64	Off Grid DRPS	Zoram Energy Development Agency	0.06
65	Renewable Energy for Urban, Industrial & Commercial Application	Zoram Energy Development Agency	0.30
Total			1,985.88

Source: Information from Finance Accounts – 2012-13

Appendix Part A: Statement showing Efficiency of Expenditure use in Selected Social and Economic Services

1.6

(Reference: Paragraph-1.8.2; Page-30)

(₹ in crore)

Social/Economic Infrastructure	2012-13				2013-14			
	TE				TE			
	CE	RE	L&A	Total	CE	RE	L&A	Total
Social Services (SS)								
Education, Sports, Art and Culture	8.72	831.45	0.00	840.17	29.62	936.08	0.00	965.70
Health and Family Welfare	1.01	220.27	0.00	221.28	14.53	248.02	0.00	262.55
WS, Sanitation & HUD	184.12	188.94	4.01	377.07	137.59	215.84	4.00	357.43
Other Social Services	28.57	411.55	0.00	440.12	26.02	423.70	0.00	449.72
Total (SS)	222.42	1,652.21	4.01	1,878.64	207.76	1,823.64	4.00	2,035.40
Economic Services (ES)								
Agri. & Allied Activities	116.46	721.86	0.57	838.89	128.54	664.54	0.29	793.37
Irrigation and Flood Control	0.00	9.54	0.00	9.54	0.13	10.26	0.00	10.39
Power & Energy	72.55	301.44	0.00	373.99	65.20	317.11	0.00	382.31
Transport	103.87	118.24	0.00	222.11	95.27	136.72	0.00	231.99
Other Economic Services	49.51	285.06	0.00	334.57	44.78	278.09	0.00	322.87
Total (ES)	342.39	1,436.14	0.57	1,779.10	333.92	1,406.72	0.29	1,740.93
Total (SS+ES)	564.81	3,088.35	4.58	3,657.74	541.68	3,230.36	4.29	3,776.33

Source: Statement 12,13 and 16 of Finance Accounts 2013-14

CE - Capital Expenditure
 TE - Total Expenditure
 RE - Revenue Expenditure
 L&A - Loans and Advances

Appendix Part B: Statement showing Efficiency of Expenditure use in Selected Social and Economic Services

1.6

(Reference: Paragraph-1.8.2; Page-30)

(₹ in crore)

	2012-13			2013-14		
	Salary	Non-Salary	Total	Salary	Non-Salary	Total
Social Services (SS)						
Education, Sports, Art and Culture	590.55	240.90	831.45	640.30	295.78	936.08
Health and Family Welfare	156.03	64.24	220.27	176.73	71.29	248.02
WS, Sanitation & HUD	46.86	142.08	188.94	51.38	164.46	215.84
Other Social Services	31.57	379.98	411.55	38.34	385.36	423.70
Total (SS)	825.01	827.20	1,652.21	906.75	916.89	1,823.64
Economic Services (ES)						
Agri. & Allied Activities	144.98	576.88	721.86	161.47	503.07	664.54
Irrigation and Flood Control	6.59	2.95	9.54	7.34	2.92	10.26
Power & Energy	66.54	234.90	301.44	74.13	242.98	317.11
Transport	65.96	52.28	118.24	70.13	66.59	136.72
Other Economic Services	73.42	211.64	285.06	84.72	193.37	278.09
Total (ES)	357.49	1,078.65	1,436.14	397.79	1,008.93	1,406.72
Total (SS+ES)	1,182.50	1,905.85	3,088.35	1,304.54	1,925.82	3,230.36

Source: Finance Account (Vol – II) – Statement 12 and Appendix II

Appendix 2.1 Statement of various grants/appropriations where savings were more than ₹ one crore each or more than 12 per cent of the total provision

(Reference: Paragraph-2.3.1; Page-50)

(₹ 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	18.46	1.33	7.20
2	5	Vigilance	5.35	0.92	17.20
3	6	Land Revenue and Reforms	24.53	1.89	7.70
4	8	Taxation	14.63	1.18	8.07
5	12	Parliamentary Affairs	0.53	0.09	16.98
6	14	Planning and Programme Implementation	960.55	921.40	95.92
7	15	General Administration Department	113.79	12.29	10.80
8	16	Home	468.68	16.71	3.57
9	17	Food, Civil Supplies and Consumer Affairs	97.93	17.39	17.76
10	19	Local Administration Department	68.03	37.75	55.49
11	20	School Education	727.17	53.04	7.29
12	21	Higher and Technical Education	234.22	9.76	4.17
13	24	Medical and Public Health Services	261.39	13.38	5.12
14	25	Water Supply and Sanitation	139.06	2.13	1.53
15	27	District Councils	280.63	35.48	12.64
16	29	Social Welfare	141.48	8.79	6.21
17	30	Disaster Management and Rehabilitation	22.84	5.99	26.23
18	31	Agriculture	278.49	110.68	39.74
19	32	Horticulture	113.30	5.80	5.12
20	33	Soil and Water Conservation	55.76	3.65	6.55
21	34	Animal Husbandry and Veterinary	147.88	10.58	7.15
22	35	Fisheries	31.62	4.24	13.41
23	36	Environment and Forests	145.37	52.50	36.11
24	38	Rural Development	87.41	10.40	11.90
25	39	Power	330.33	13.17	3.99
26	40	Industries	105.53	1.02	0.97
27	41	Sericulture	20.51	1.69	8.24
28	42	Transport	44.54	9.63	21.62
29	45	Public Works	175.16	3.42	1.95
30	46	Urban Development and Poverty Alleviation	71.97	2.43	3.38
31	47	Minor Irrigation	16.26	6.02	37.02
Revenue (Charged)					
1	1	Legislative Assembly	0.87	0.18	20.69
Total			5,204.27	1,374.93	26.42

Appendix 2.1 *Statement of various grants/appropriations where savings were more than ₹ one crore each or more than 12 per cent of the total provision*

(1)	(2)	(3)	(4)	(5)	(6)
Capital (Voted)					
1	4	Law and Judicial	2.23	1.85	82.96
2	9	Finance	27.28	24.75	90.73
3	15	General Administration Department	3.50	0.93	26.57
4	16	Home	45.80	24.66	53.84
5	17	Food, Civil Supplies and Consumer Affairs	267.93	53.25	19.87
6	24	Medical and Public Health Services	4.48	1.36	30.36
7	34	Animal Husbandry and Veterinary	10.89	4.95	45.45
8	37	Co-operation	1.38	0.72	52.17
9	38	Rural Development	46.46	2.45	5.27
10	39	Power	79.90	13.83	17.31
11	45	Public Works	407.47	187.21	45.94
12	46	Urban Development and Poverty Alleviation	173.79	113.27	65.18
13	47	Minor Irrigation	131.79	131.60	99.86
Total			1,202.90	560.82	46.62
Grand Total			6,407.17	1,935.75	30.21

Appendix 2.1A Statement of various grants/appropriations where savings were more than ₹ 10 crore and above or more than 12 per cent of the total provision

(Reference: Paragraph-2.2, 2.3.1; Page-50)

(₹ in crore)

Sl. No.	Grant No.	Name of the Grant/Appropriation	Total Grant/Appropriation	Savings	Percentage
Revenue (Voted)					
1	5	Vigilance	5.35	0.92	17.20
2	12	Parliamentary Affairs	0.53	0.09	17.31
3	14	Planning and Programme Implementation	960.55	921.40	95.92
4	15	General Administration Department	113.79	12.29	10.80
5	16	Home	468.68	16.71	3.57
6	17	Food, Civil Supplies and Consumer Affairs	97.93	17.39	17.76
7	19	Local Administration Department	68.03	37.75	55.49
8	20	School Education	727.17	53.04	7.30
9	24	Medical and Public Health Services	261.39	13.38	5.12
10	27	District Councils	280.63	35.48	12.64
11	30	Disaster Management and Rehabilitation	22.84	5.99	26.23
12	31	Agriculture	278.49	110.68	39.74
13	34	Animal Husbandry and Veterinary	147.88	10.58	7.15
14	35	Fisheries	31.62	4.24	13.41
15	36	Environment and Forests	145.37	52.50	36.11
16	38	Rural Development	87.41	10.40	11.90
17	39	Power	330.33	13.17	3.99
18	42	Transport	44.54	9.63	21.62
19	47	Minor Irrigation	16.26	6.02	37.02
Revenue (Charged)					
20	1	Legislative Assembly	0.87	0.18	20.69
Total			4,089.66	1,331.84	32.57
Capital (Voted)					
1	4	Law and Judicial	2.23	1.85	82.96
2	9	Finance	27.28	24.75	90.73
3	15	General Administration Department	3.50	0.93	26.57
4	16	Home	45.80	24.66	53.84
5	17	Food, Civil Supplies and Consumer Affairs	267.93	53.25	19.87
6	24	Medical and Public Health Services	4.48	1.36	30.36
7	34	Animal Husbandry and Veterinary	10.89	4.95	45.45
8	37	Co-operation	1.38	0.72	52.17
9	39	Power	79.90	13.83	17.31
10	45	Public Works	407.47	187.20	45.94
11	46	Urban Development and Poverty Alleviation	173.79	113.27	65.18
12	47	Minor Irrigation	131.79	131.60	99.86
Total			1,156.44	561.37	48.54
Grand Total			5,246.10	1,890.21	36.03

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

(Reference: Paragraph-2.3.3; Page-51)

(₹ 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				
		2071-01-101(01) Pension	9,500.00	29,624.20	20,124.20	211.83
		2071-01-104(01) Pension/Gratuities	4,350.00	6,752.51	2,402.51	55.23
		2071-115(01) Leave Encashment	2,800.00	4,671.25	1,871.25	66.83
		2071-01-102-01 Commuted value of pensions	2,521.00	3,088.88	567.88	22.53
		2071-01-105-01 Family Pension	3,750.00	4,004.14	254.14	6.78
		2071-01-103-01 Compassionate Allowances	1.00	190.66	189.66	18,966.00
2	15	General Administration Department				
		2053-093-04 DC, Champhai	317.63	513.16	195.53	61.56
		2053-093-07 DC, Serchhip	166.60	230.94	64.34	38.62
3	30	Disaster Management and Rehabilitation				
		2245-80-103(01) State Disaster Response Fund (FC)	445.50	869.00	423.50	95.06
4	Public Debt	Public Debt				
		2049-01-101-09 Interest on Market Borrowings	12,045.00	13,691.92	1,646.92	13.67
		2049-122-01 Interest on investment in Spl. Central Government securities issued against net collection of S.S. from 01 April 1999	1,600.00	1,943.14	343.14	21.45
		2049-01-115-02 Overdraft	0.00	12.68	12.68	---
Total			37,496.73	65,592.48	28,095.75	74.93
Capital (Voted)						
1	45	Public Works				
		4202-01-203-02 SMS for construction of college buildings (SCA)	14.44	44.44	30.00	207.76
		4202-01-203-11 Construction of three College Buildings (Auditorium for Lunglei Government College)	0.00	200.00	200.00	---
		4202-01-203-12 SMS for construction of three college buildings (Auditorium for Lunglei Government College)	0.00	22.22	22.22	---
2	Public Debt	6003-110-02 Overdraft	0.00	21,950.65	21,950.65	---
		6003-110-02 Special Ways and Means Advances	24,000.00	33,181.00	9,181.00	38.25
		6003-110-01 Ways and Means Advances from RBI	26,000.00	31,650.00	5,650.00	21.73
Total			50,014.44	87,048.31	37,033.87	74.05
Grand Total			87,511.17	1,52,640.79	65,129.62	74.42

Appendix 2.3 Statement showing unutilised provision of fund during 2013-14

(Reference paragraph: 2.3.5; Page-52)

(₹ in lakh)

Sl. No	Grant Number and Name	Head of Account/ Description	Budget Provision			Savings due to non-utilization	Reasons/ Remarks
			Original	Supplementary	Total Provision		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	4 - Law and Judicial	2014-105-10 Family Courts, Lunglei (Voted)	2.55	---	2.55	(-) 2.55	Reasons as intimated is not tenable
		4059-01-051-(03) Construction of Alternate Dispute Resolution Centre (FC) (Voted)	185.00	---	185.00	(-) 185.00	-do-
2	9 - Finance	2020-502-03 Banking Cash Transactions Tax	50.00	---	50.00	(-) 50.00	Reasons not stated
3	15 -General Administration Department	2053-094-07 DC, Serchhip	---	100.00	100.00	(-) 100.00	Reasons not stated
		3053-60-101-01 Communication	---	36.84	36.84	(-) 36.84	Reasons not stated
		2225-80-800-19 Local Body Grants to Sinlung Hills Development Council (FC)	20.00	---	20.00	(-) 20.00	Reasons not stated
		2053-093-01 DC, Aizawl	---	12.17	12.17	(-) 12.17	Reasons not stated
4	16 -Home	4235-01-800-01 Construction of Sainik School at Chhingchhip	1,228.00	---	1,228.00	(-) 1,228.00	Reasons not stated
		4055-211-03 Building for Police House (TFC)	800.00	---	800.00	(-) 800.00	Reasons not stated
5	17 -Food, Civil, Supplies and Consumer Affairs	3456-800-05 Computerisation TPDS	---	3.87	3.87	(-) 3.87	Reasons not stated
6	27 - District Councils	2225-80-800-28 ACA for AIBP under LADC	---	785.48	785.48	(-) 785.48	Reasons not stated
		2225-80-800-29 ACA for AIBP under MADC	---	642.66	642.66	(-) 642.66	Non-Receipt of funds
		2225-80-800-30 ACA for AIBP under CADC	---	499.86	499.86	(-) 499.86	Reasons not stated
		2225-80-800-27 Construction of School Buildings within LADC/NLCPR	---	395.55	395.55	(-) 395.55	Reasons not stated
		2225-80-800-13 Infrastructure scheme within LADC (FC)	300.00	---	300.00	(-) 300.00	Reasons not stated
		2225-80-800-14 Infrastructure scheme within MADC (FC)	300.00	---	300.00	(-) 300.00	Reasons not stated
		2225-80-800-10 Local Body Grants to MADC (FC)	55.00	---	55.00	(-) 55.00	Reasons not stated
7	45 - Public Works	4059-01-51-03 Construction of Alternate Dispute Resolution Centre (FC)	---	59.86	59.86	(-) 59.86	Reasons not stated
Total			2,940.55	2,536.29	5,476.84	(-) 5,476.84	

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

(Reference: Paragraph-2.3.8; Page-54)

(₹ 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	1 Legislative Assembly	1,576.75	1,555.14	21.61	42.83
2	5 Vigilance	520.81	442.61	78.20	14.04
3	14 Planning and Programme Implementation	95,531.75	3,915.27	91,616.48	523.18
4	18 Printing and Stationery	1,229.45	1,200.83	28.62	50.79
5	19 Local Administration	6,341.47	3,028.41	3,313.06	461.69
6	28 Labour and Employment	810.04	770.36	39.68	46.43
7	30 Disaster Management and Rehabilitation	1,728.01	1,684.36	43.65	555.55
8	31 Agriculture	17,529.27	16,781.06	748.21	10,320.00
9	42 Transport	4,365.81	3,490.66	875.15	88.00
10	47 Minor Irrigation	1,608.75	1,024.68	584.07	17.70
Total for Revenue (Voted)		1,31,242.11	33,893.38	97,348.73	12,120.21
B. Capital (Voted)					
11	4 Law & Judicial	185.00	37.60	147.40	37.60
12	9 Finance	2,475.00	253.40	2,221.60	253.40
13	16 Home	2,466.00	2,114.47	351.53	2,114.47
14	37 Co-operation	113.00	65.62	47.38	25.00
15	38 Rural Development	4,432.00	4,401.75	30.25	214.35
16	46 Urban Development and Poverty Alleviation	10,286.00	6,051.32	4,234.68	7,092.77
17	47 Minor Irrigation	13,160.00	19.00	13141.00	19.00
Total for Capital (Voted)		33,117.00	12,943.16	20,173.84	9,756.59
Grand Total (A+B)		1,64,359.11	46,836.54	1,17,522.57	21,876.80

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

(Reference: Paragraph-2.3.8; Page-54)

Sl. No.	Number and Name of the Grant	Original Provision	Supplementary Provision	Total Provision	Expenditure	Sup. Pro. Excess (+)/ Less (-)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
A. Revenue (Voted)						
1	1 Legislative Assembly	1,576.75	42.83	1,619.58	1,555.14	64.44
2	3 Council of Ministers	573.22	7.33	580.55	559.75	20.80
3	4 Law and Judicial	1,553.91	291.73	1,845.64	1,712.63	133.01
4	5 Vigilance	520.81	14.04	534.85	442.61	92.24
5	6 Land Revenue and Reforms	1,851.56	601.04	2,452.60	2,263.48	189.12
6	7 Excise and Narcotics	2,230.90	72.74	2,303.64	2,242.01	61.63
7	8 Taxation	1,154.90	308.37	1,463.27	1,345.49	117.78
8	9 Finance	34,818.48	5,476.72	40,295.20	55,256.38	(-) 14,961.18
9	14 Planning and Programme Implementation	95,531.75	523.18	96,054.93	3,915.27	92,139.66
10	15 General Administration Department	5,076.18	6,303.16	11,379.34	10,150.59	1,228.75
11	16 Home	43,581.02	3,286.90	46,867.92	45,197.04	1,670.88
12	17 Food, Civil Supplies & Consumer Affairs	6,713.74	3,079.44	9,793.18	8,054.51	1,738.67
13	18 Printing and Stationery	1,229.45	50.79	1,280.24	1,200.83	79.41
14	19 Local Administration Department	6,341.47	461.69	6,803.16	3,028.41	3,774.75
15	20 School Education	58,007.60	14,709.61	72,717.21	67,413.12	5,304.09
16	21 Higher & Technical Education	10,711.19	12,711.10	23,422.29	22,446.17	976.12
17	23 Art and Culture	868.79	42.56	911.35	869.84	48.51
18	24 Medical & Public Health Services	16,792.86	9,346.03	26,138.89	24,801.26	1,337.63
19	25 Water Supply & Sanitation	10,886.00	3,020.09	13,906.09	13,692.88	213.21
20	26 Information & Public Relation	1,077.50	148.05	1,225.55	1,149.71	75.84
21	27 District Councils	21,073.00	6,989.59	28,062.59	24,514.54	3,548.05
22	28 Labour and Employment	810.04	46.43	856.47	770.36	86.11
23	29 Social Welfare	3,216.11	10,931.79	14,147.90	13,269.38	878.52
24	30 Disaster Management and Rehabilitation	1,728.01	555.55	2,283.56	1,684.36	599.20
25	31 Agriculture	17,529.27	10,320.00	27,849.27	16,781.06	11,068.21
26	32 Horticulture	2,241.70	9,088.16	11,329.86	10,749.87	579.99
27	33 Soil and Water Conservation	1,819.53	3,756.52	5,576.05	5,210.90	365.15
28	34 Animal Husbandry & Veterinary	3,536.58	11,251.47	14,788.05	13,730.07	1,057.98
29	35 Fisheries	670.55	2,491.84	3,162.39	2,738.80	423.59
30	36 Environment & Forest	8,442.04	6,094.50	14,536.54	9,286.10	5,250.44
31	37 Co-operation	988.74	292.78	1,281.52	1,254.74	26.78
32	38 Rural Development	5,473.40	3,267.15	8,740.55	7,700.77	1,039.78
33	39 Power	27,910.04	5,123.37	33,033.41	31,716.33	1,317.08
34	40 Industries	4,201.46	6,351.20	10,552.66	10,451.08	101.58
35	41 Sericulture	1,156.85	893.70	2,050.55	1,881.74	168.81
36	42 Transport	4,365.81	88.00	4,453.81	3,490.66	963.15
37	43 Tourism	583.02	55.98	639.00	610.28	28.72
38	45 Public Works	15,286.41	2,229.70	17,516.11	17,173.99	342.12
39	46 Urban Development and Poverty Alleviation	3,675.01	3,522.38	7,197.39	6,954.10	243.29
40	47 Minor Irrigation	1,608.75	17.70	1,626.45	1,024.68	601.77
41	48 Information and Communication Technology	361.72	507.46	869.18	770.24	98.94
Total for Revenue (Voted)		4,27,776.12	1,44,372.67	5,72,148.79	4,49,061.17	1,23,087.62

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

(₹ in lakh)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
B. Revenue (Charged)						
42	Public Debt	27,138.50	3,398.75	30,537.25	30,739.61	(-) 202.36
Total for Revenue (Charged)		27,138.50	3,398.75	30,537.25	30,739.61	(-) 202.36
C. Capital (Voted)						
43	4 Law and Judicial	185.00	37.60	222.60	37.60	185.00
44	9 Finance	2,475.00	253.40	2,728.40	253.40	2,475.00
45	16 Home	2,466.00	2,114.47	4,580.47	2,114.47	2,466.00
46	17 Food, Civil Supplies & Consumer Affairs	17,826.70	8,966.41	26,793.11	21,467.92	5,325.19
47	24 Medical & Public Health Services	0.50	447.51	448.01	312.01	136.00
48	25 Water Supply & Sanitation	170.00	4,945.37	5,115.37	5,065.63	49.74
49	34 Animal Husbandry & Veterinary	470.00	619.14	1,089.14	594.39	494.75
50	37 Co-operation	113.00	25.00	138.00	65.62	72.38
51	38 Rural Development	4,432.00	214.35	4,646.35	4,401.75	244.60
52	39 Power	1,500.00	6,489.56	7,989.56	6,606.44	1,383.12
53	45 Public Works	9,502.00	31,244.75	40,746.75	22,026.35	18,720.40
54	46 Urban Development & Poverty Alleviation	10,286.00	7,092.77	17,378.77	6,051.32	11,327.45
55	47 Minor Irrigation	13,160.00	19.00	13,179.00	19.00	13,160.00
Total for Capital (Voted)		62,586.20	62,469.33	1,25,055.53	69,015.90	56,039.63
D. Capital (Charged)						
56	Public Debt	10,472.19	50,355.69	60,827.88	95,665.79	(-) 34,837.91
Total for Capital (Charged)		10,472.19	50,355.69	60,827.88	95,665.79	(-) 34,837.91
Grand Total		5,27,973.01	2,60,596.44	7,88,569.45	6,44,482.47	1,44,086.98

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

(Reference: Paragraph-2.3.9; Page-56)

(₹ in lakh)

Sl. No.	Grant No.	Description	Major Head	Re-appropriation	Final Excess(+)/ Saving (-)
(1)	(2)	(3)	(4)	(5)	(6)
1	4	Law and Judicial 105-04 District Judges, Aizawl (Voted)	2014	(+) 38.87	(+) 16.37
2	15	General Administration Department 093-06 DC, Kolasib	2053	(-) 33.04	(-) 100.23
		093-03 DC, Saiha		(-) 78.24	(+) 17.05
		094-05 Sub-division, Saiha		(-) 11.27	(-) 15.16
		093-04 DC, Champhai	(+) 5.96	(+) 195.53	
		60-101-01 Communication	3053	(-) 50.15	(+) 36.83
3	16	Home 01-800-01 Construction of Sainik School at Chhingchhip	4235	(-) 438.00	(-) 1,228.00
4	17	Food, Civil Supplies and Consumer Affairs 01-101-01 Procurement and Supply	4408	(-) 838.31	(-) 4,486.78
5	18	Printing and Stationery 101-01 Forms and Stationery	2058	(-) 43.67	(-) 33.80
6	20	School Education 01-101-02 Government Middle School	2202	(-) 1,497.25	(-) 434.58
		01-101-01 Government Primary School		(-) 1,129.58	(-) 116.27
		05-102-02 Appointment of Modern Language Teachers		(-) 968.22	(-) 100.00
		02-109-01 Government High School		(-) 465.56	(-) 60.87
		02-101-01 Inspection		(-) 84.28	(-) 20.00
		01-104-01 Inspection		(-) 19.53	(-) 20.01
		02-105-02 District resource Centre (CSS)		(-) 12.46	(-) 25.92
7	24	Medical and Public Health Services 03-103-01 Primary Health Centre	2210	(-) 30.16	(-) 288.56
8	26	Information and Public Relations 01-001-02 Administration	2220	(-) 7.77	(-) 10.05
9	30	Disaster Management and Rehabilitation 05-101-01 State Disaster Response Fund (FC)	2245	(-) 445.50	(+) 423.50
10	38	Rural Development 001-03 Block Level Administration	2515	(-) 162.14	(-) 10.68
		001-01 Direction		(-) 43.77	(-) 15.07
11	42	Transport 001-02 Administration	3055	(-) 308.28	(-) 55.84
		001-03 General Administration		(-) 198.99	(-) 94.26
		001-01 Direction		(-) 71.61	(-) 37.44
		800-01 Railway Out Agency		(-) 35.53	(-) 12.02
		001-02 Administration	2041	(-) 33.90	(+) 17.86
12	45	Public Works 80-051-11 Construction under SPA for ongoing project	4059	(-) 72.01	(-) 57.18
		01-51-03 Construction of Alternate Dispute Resolution Centre (FC)		(-) 2.21	(-) 59.86
		80-051-12 Construction SCA-SMS of SPA		(-) 8.00	(+) 57.19
		01-203-02 SMS for construction of college building (SCA)	4202	(-) 52.22	(+) 30.00

Appendix 2.7 Results of review of substantial surrenders (more than 50 per cent of total provision) made during the year 2013-14

(Reference: Paragraph-2.3.10; Page-56)

(₹ 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	4	2014-114-11 Court Manager (FC) (Voted)	39.18	39.18	100.00	Non-filling of vacant post
		2014-114-06 Morning/Evening courts (FC) (Voted)	27.75	27.75	100.00	-do-
2	5	Vigilance 2070-104(01) Direction	100.00	80.11	80.11	Not Stated
3	6	Land Revenue and Reforms 2029-001-01 Direction (CSS)	32.60	32.21	98.80	Non Settlement of court cases on land disputes
4	8	Taxation 2040-800-01 SMS of MMPCT (ACA)	65.13	42.28	64.92	Not Stated
5	9	Finance 2052-090-04 Finance Department	2,700.00	2,700.00	100.00	Re-provision of fund to other sub-heads of account
		2071-01-117-01 Government Contribution	1,245.00	709.66	57.00	Not Stated
		2054-800-04 Database for Government Employees and pension (FC)	229.64	225.70	98.28	Not Stated
		7610-201-01 House building advances to Government servant	2,283.00	2,225.00	97.46	Re-provision of fund to other Departments
		7610-202-01 Advance for purchase of Motor Conveyance	255.40	250.00	97.89	Re-provision of fund to other Departments
6	14	Planning & Programme Implementation. 3451-101-03 Evaluation and Monitoring (ACA)	90,000.00	90,000.00	100.00	Not Stated
		3451-101-02 Evaluation & Monitoring	1770.08	1499.28	84.70	Not Stated
		3454-02--204-02 India Statistical strengthening project(ISSP) (SCA)	20.00	20.00	100.00	Non-receipt of sanction order from GoI
7	15	General Administration Department 2053-093-01 DC, Aizawl	20.00	20.00	100.00	Not Stated
		2053-093-02 DC, Lunglei	20.00	20.00	100.00	Non- release of fund by GoI
		2053-093-03 DC, Saiha	10.00	10.00	100.00	Non- release of fund by GoI
		2053-093-04 DC, Champhai	10.00	10.00	100.00	-do-
		2053-093-05 DC, Mamit	10.00	10.00	100.00	-do-
		2053-093-06 DC, Kolasib	10.00	10.00	100.00	-do-
		2053-093-07 DC, Serchhip	10.00	10.00	100.00	-do-
		2053-093-08 DC, Lawngtlai	10.00	10.00	100.00	-do-
8	17	Food, Civil Supplies and Consumer Affairs 3456-800-05 Computerization TPDS (CSS)	491.44	400.83	81.56	Re-validation of fund for the next financial year
		3456-800-05 Computerization TPDS	54.61	50.74	92.91	Re-provision of fund for the next financial year
		3475-106-01 Regulation of Weight and Measures (CSS)	75.00	75.00	100.00	Not stated
9	19	Local Administration Department 2070-198-01 General basic grants to Rural LB (FC)	3,015.00	1,678.49	55.67	Non receipt of sanction order from GoI
		2070-198-02 General basic grants to Rural LB (FC)	2,060.00	2,060.00	100.00	Non receipt of sanction order from GoI

Appendix 2.7 Results of review of substantial surrenders (more than 50 per cent of total provision) made during the year 2013-14

(1)	(2)	(3)	(4)	(5)	(6)	(7)
10	20	School Education				
		2202-01-101-03 Elementary Education (FC)	100.00	100.00	100.00	Non-earmarking of the fund in sectoral allocation
		2202-02-110-03 Vocationalisation of secondary education	126.40	98.60	78.01	Not-stated
		2202-02-103-01 Non-formal education	20.00	12.98	64.90	Not-stated
11	24	Medical and Public Health Services				
		2210-01-110-04 Referral hospital	187.00	164.00	87.70	Non-filling up of posts and non-receipt of Government approval under wages
		2210-06-003-02 College of Nursing	69.00	40.36	58.49	Non-filling up of posts, non-receipt of Government approval under wages and non-revision of rent rate
		2210-06-003-04 General Nursing Mid-Wifery School	39.00	39.00	100.00	Non-filling up of posts
		2210-06-101-11 Disaster Management	20.10	20.10	100.00	Re-provision of fund to other sub-heads of account
		4210-80-800-02 Matching share for Water treatment Plants (SCA)	70.00	40.00	57.14	Not-stated
12	28	Labour and Employment				
		2230-03-003-03 SMS of strengthening of infrastructure	15.00	15.00	100.00	Non-release of fund
		2230-03-101-01 Centre of Excellence (CSS)	14.77	14.77	100.00	Due to technical reasons
13	30	Disaster Management and Rehabilitation				
		2245-80-103-04 National disaster response fund	456.60	456.60	100.00	Non-release of fund by GoI
		2245-05-101-03 Capacity building fund	100.00	100.00	100.00	Non-release of fund by GoI
		2245-05-101-01 State Disaster Response Fund (FC)	891.00	445.50	50.00	Non-release of second Installment by GoI
14	31	Agriculture				
		2401-800-05 RKVY (ACA)	14,855.00	10,741.00	72.31	Not stated
		2415-01-800-02 Quality control arrangement on Seeds (CSS)	166.86	99.39	59.56	Not stated
15	34	Animal Husbandry and Veterinary				
		2403-800-77 RKVY (ACA)	1,450.00	758.74	52.33	Not stated
		2403-101-02 Control of Animal Disease (CSS)	398.94	276.34	69.27	Not stated
		4403-800-02 Animal Slaughter House/ NABARD	950.00	494.74	52.08	Not stated
16	36	Environment and Forest				
		2406-01-800-02 Maintenance of Forest (TFC)	8,560.00	5,243.20	61.25	Due to compliance of instruction of GoI for ₹ 4,280.00 lakh and for the rest amount of ₹ 963.20 lakh, the reasons are not stated
17	38	Rural Development				
		2515-800-02 Incentive for UID Registration (FC)	24.00	24.00	100.00	As per instruction from Planning and Programme Implementation Department
		4515-102-04 Construction of Market building at Vairengte/NLCPR	139.55	139.55	100.00	Re-provision of fund for the next year
		4515-800-01 Assistance to Rural Housing	100.00	50.00	50.00	Re-provision of fund to other head of account
18	39	Power				
		4801-05-800-14 Construction of 132 KV line S/C Aizawl (Melriat) to Lunglei/NLCPR	1,503.38	1,383.12	92.00	Non-receipt of bills for payment in time

Appendix 2.7 Results of review of substantial surrenders (more than 50 per cent of total provision) made during the year 2013-14

(1)	(2)	(3)	(4)	(5)	(6)	(7)
19	45	Public Works				
		5054-04-337-01 Construction of Roads under EAP	10,658.00	10,158.00	95.31	Due to Less receipt of fund
		5054-04-800-07 North East Road Programme (EAP-ADB)	5,000.00	5,000.00	100.00	Non-release of fund
		5054-04-800-01 Construction of roads ACA/CRF	1,088.00	850.00	78.13	-do-
		4216-01-700-04 Construction of Raj Bhawan complex (FC)	750.00	750.00	100.00	-do-
		4216-01-700-05 Construction of Addl. Secct. Building(FC)	500.00	500.00	100.00	-do-
		4202-02-104-06 Setting up of Polytechnics, Serchhip/CSS	200.00	200.00	100.00	-do-
4202-01-203-02 SMS for construction of college building (SCA)	66.66	52.22	78.34	Due to Less receipt of fund		
20	46	Urban Development and Poverty Alleviation				
		4217-01-051-01 Construction (JNNURM -ACA)	12,181.56	11,098.81	91.11	Not stated
21	47	Minor Irrigation				
		2702-80-001-02 Administration (AIBP)	690.00	373.94	54.19	Due to non-filling up of new posts
		2705-800-02 On farm development (AIBP) (ACA)	150.00	150.00	100.00	Non-release of central assistance by GoI
		4702-101-03 River diversion (AIBP) (ACA)	10,160.00	10,160.00	100.00	Re-allocation of fund and non-release of central assistance by GoI
		4702-800-01 Flood Management Program (ACA) (AIBP)	3,000.00	3,000.00	100.00	Non-release of central assistance by GoI
Total			1,79,357.60	1,65,359.14	92.20	

Appendix *Surrenders in excess of actual savings*

2.8

(Reference: Paragraph-2.3.11; Page-56)

(₹ in lakh)

Sl. No.	Number and name of the grant/ appropriation	Total grant/ appropriation	Saving	Amount surrendered	Amount surrendered in excess
Revenue (Voted)					
1	3-Council of Ministers	580.55	20.80	24.02	3.22
2	4-Law and Judicial	1,845.64	133.01	138.27	5.26
3	6-Land Revenue and Reform	2,452.60	189.12	208.43	19.31
4	7-Excise and Narcotics	2,303.64	61.63	63.40	1.77
5	8-Taxation	1,463.27	117.78	122.80	5.02
6	16-Home	46,867.92	1,670.88	1,688.32	17.44
7	17-Food, Civil Supplies and Consumer affairs	9,793.18	1,738.67	1,744.08	5.41
8	25-Water Supply and Sanitation	13,906.09	213.21	226.05	12.84
9	28-Labour and Employment	856.47	86.11	100.34	14.23
10	30-Disaster Management and Rehabilitation	2,283.56	599.20	1,022.70	423.50
11	33-Soil and Water Conservation	5,576.05	365.15	365.67	0.52
12	34-Animal Husbandry and Veterinary	14,788.05	1,057.98	1,090.05	32.07
13	35- Fisheries	3,162.39	423.59	428.19	4.60
14	39-Power	33,033.41	1,317.08	1,332.50	15.42
15	41-Sericulture	2,050.55	168.81	184.53	15.72
16	46-Urban Development and Poverty Alleviation	7,197.39	243.29	498.59	255.30
Revenue (Charged)					
17	2-Governor	496.44	2.85	3.09	0.24
Capital (Voted)					
18	39-Power	7,989.56	1,383.12	1,383.14	0.02
19	45-Public Works	40,746.75	18,720.40	18,969.62	249.22
Grand Total		1,97,393.51	28,512.68	29,593.79	1,081.11

Appendix 2.9 Unexplained surrender of more than ₹ 10 lakh

(Reference: Paragraph-2.3.11; Page-57)

(₹ 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	4	Law and Judicial 2014-114-09 Training of judicial officers (FC)	30.47	30.46	19.53	Not Stated
2	5	Vigilance 2070-104-01 Direction	19.89	19.89	80.11	Not Stated
3	8	Taxation 2040-001-01 Direction (CSS)	125.37	124.26	55.92	Not Stated
		2040-800-01 SMS of MMPCT (ACA)	22.85	22.85	42.28	Not Stated
		2040-001-02 Administration	757.07	763.22	15.32	Not Stated
4	9	Finance 2071-01-117-01 Government contribution	535.34	529.61	709.66	Not Stated
		2054-095-01 Direction	1,019.52	1,019.52	36.17	Not Stated
		2054-095-02 District Treasury	989.78	990.83	162.62	Not Stated
		2054-800-04 Database for Government Employees and Pension (FC)	3.94	3.93	225.70	Not Stated
5	14	Planning and Programme Implementation 3451-101-02 Evaluation and Monitoring	271.93	274.81	1,499.28	Not Stated
		3451-101-03 Evaluation and Monitoring ACA	0.00	0.00	90,000.00	Not Stated
		3451-102-02 Pilot project	612.99	612.98	500.00	Not Stated
		3451-101-01 Plan Formulation	275.43	276.44	73.10	Not Stated
		3454-01-001-02 Administration	245.15	246.98	19.26	Not Stated
6	15	General Administration Department 2015-104-01 Conduct of election to MP/MLA	3,738.54	3,733.49	695.46	Not Stated
		2053-093-01 DC, Aizawl	0.00	0.00	20.00	Not Stated
		2053-093-03 DC, Saiha	319.95	337.00	78.24	Not Stated
		2053-093-06 DC, Kolasib	367.40	267.17	33.04	Not Stated
		2053-094-05 Sub-division, Saiha	79.53	64.37	11.27	Not Stated
		2070-115-03 Circuit and Guest House, Saiha	28.75	28.72	17.75	Not Stated
		5053-60-101-01 Communication	0.00	0.00	92.95	Not Stated
7	17	Food, Civil Supplies and Consumer Affairs 3475-106-01 Regulation of Weights and Measures	0.00	0.00	75.00	Not Stated

Appendix *Unexplained surrender of more than* **2.9** ₹ 10 lakh

(1)	(2)	(3)	(4)	(5)	(6)	(7)
8	18	Printing and Stationery 2058-001-01 Direction	168.69	168.68	26.60	Not Stated
9	20	School Education 2202-80-800-01 Physical Education	168.75	168.75	111.19	Not Stated
		2202-02-110-03 Vocationalization of Secondary Education	29.71	28.72	98.60	Not Stated
		2202-02-105-01 DIET	143.88	145.95	63.87	Not Stated
		2202-02-105-02 District Resource Centre	43.00	42.99	21.30	Not Stated
		2202-80-001-01 Direction	611.06	611.06	111.97	Not Stated
		2202-04-001-03 District Administration	170.76	170.77	49.27	Not Stated
		2202-02-105-02 District Resource Centre (CSS)	1,354.60	1,328.68	12.46	Not Stated
		2202-80-004-01 Statistical and Educational Survey	95.34	95.35	29.92	Not Stated
		2202-02-105-01 DIET (CSS)	597.14	595.22	15.69	Not Stated
		2202-02-103-01 Non-Formal Education	7.02	7.02	12.98	Not Stated
10	23	Art and Culture 2205-001-01 Direction	235.10	232.20	22.08	Not Stated
11	24	Medical and Public Health Services 4210-80-800-03 Matching share for Solar Power plants (SCA)	120.00	120.00	96.00	Not Stated
		4210-80-800-02 Matching share for Water treatment Plant (SCA)	30.00	30.00	40.00	Not Stated
12	26	Information and Public Relations 2220-60-109-01 Photo Services	36.24	36.34	19.76	Not Stated
		2220-01-001-01 Direction	322.24	324.72	19.41	Not Stated
13	28	Labour and Employment 2230-02-101-01 Employment Exchange	189.05	193.91	17.65	Not Stated
		2230-03-003-01 Industrial Training Institute	348.15	357.67	35.73	Not Stated
14	31	Agriculture 2401-800-05 RKVY (ACA)	4,114.00	4,114.00	10,741.00	Not Stated
		2415-01-800-02 Quality Control Arrangement on Seeds (CSS)	65.32	65.32	99.39	Not Stated
15	32	Horticulture 2401-001-01 Direction	409.28	409.27	11.10	Not Stated

Appendix *Unexplained surrender of more than* **2.9** ₹ 10 lakh

(1)	(2)	(3)	(4)	(5)	(6)	(7)
16	34	Animal Husbandry and Veterinary	691.26	691.26	758.74	Not Stated
		2403-800-77 RKVY (ACA)				
		2403-101-02 Control of Animal Disease (CSS)	122.60	122.58	276.34	Not Stated
		2403-107-03 Grassland Development and Env. of cellulose waste (CSS)	178.50	178.50	21.50	Not Stated
		2403-113-02 Livestock census (CSS)	42.81	51.01	23.77	Not Stated
		4403-800-02 Animal Slaughter House/NABARD	455.26	455.25	494.74	Not Stated
17	36	Environment and Forests				
		2406-01-800-02 Maintenance of Forest (TFC)	3,316.80	3,316.40	963.20	Not Stated
18	38	Rural Development				
		2515-001-01 Direction	447.23	432.16	42.55	Not Stated
		2515-001-02 Administration	383.86	382.28	37.74	Not Stated
		2515-001-03 Block Level Administration	1,186.56	1,175.88	162.86	Not Stated
		2505-02-101 -01 NREGS	1,194.69	1,194.69	27.77	Not Stated
		2501-05-101-02 Integrated Watershed Management Programme	931.09	931.35	20.92	Not Stated
		2501-01-001-02 Administration of RD Programme	342.11	342.42	10.45	Not Stated
20	42	Transport				
		2041-001-01 Direction	129.72	124.62	58.64	Not Stated
		2041-001-02 Administration	525.22	543.08	38.09	Not Stated
		2057-101-01 Consumer petrol pump	77.04	76.57	16.89	Not Stated
		3055-001-01 Direction	873.16	835.72	71.71	Not Stated
		3055-001-02 Administration	900.17	844.33	212.45	Not Stated
		3055-001-03 General Administration	682.69	588.43	199.75	Not Stated
		3055-800-02 Booking Station	112.28	110.44	58.87	Not Stated
		3055-800-01 Railway Out Agency	43.68	31.66	35.40	Not Stated
		3055-800-03 Central Workshop	330.82	330.82	82.23	Not Stated
21	45	Public Works				
		4059-80-051-11 Construction under SPA for on-going project	2,648.99	2,591.81	72.01	Not Stated
22	46	Urban Development & Poverty Alleviation				
		4217-01-051-01 Construction (JNNURM -ACA)	1,082.75	1,082.75	11,098.81	Not Stated
		4217-01-051-04 Construction (JNNURM-Plan)	75.11	75.11	24.62	Not Stated
Total			35,477.63	35,102.27	1,20,928.68	

Appendix *Details of savings not surrendered*

2.10

(Reference: Paragraph-2.3.12; Page-57)

(₹ in lakh)

Sl. No.	Number and Name of Grants/Appropriation	Saving	Surrender	Saving which remained to be surrendered
Revenue (Voted)				
1	1- Legislative Assembly	64.44	64.40	0.04
2	5- Vigilance	92.24	92.23	0.01
3	11- Secretariat Administration	0.35	0.00	0.35
4	12- Parliamentary Affairs	9.12	8.93	0.19
5	13- Personnel and Administrative Reforms	8.31	8.28	0.03
6	14- Planning and Programme Implementation	92,139.66	92,129.04	10.62
7	15- General Administration Department	1,228.75	1,140.04	88.71
8	18- Printing and Stationery	79.41	45.60	33.81
9	19- Local Administration	3,774.75	3,774.65	0.10
10	20- School Education	5,304.09	4,523.44	780.65
11	21- Higher and Technical Education	976.12	907.78	68.34
12	22- Sports & Youth Services	4.67	3.08	1.59
13	23- Arts & culture	48.51	42.51	6.00
14	24- Medical And Public Health Services	1,337.63	1,049.03	288.60
15	26- Information and Public Relations	75.84	74.56	1.28
16	27- District Councils	3,548.05	505.00	3,043.05
17	29- Social Welfare	878.52	874.72	3.80
18	31- Agriculture	11,068.21	11,067.84	0.37
19	32- Horticulture	579.99	579.85	0.14
20	36- Environment and Forest	5,250.44	5,249.75	0.69
21	37- Co-operation	26.78	0.40	26.38
22	38- Rural Development	1,039.78	1,009.94	29.84
23	40- Industries	101.58	42.46	59.12
24	42- Transport	963.15	774.03	189.12
25	43- Tourism	28.72	26.73	1.99
26	44- Trade and Commerce	4.21	0.80	3.41
27	45- Public Works	342.12	275.24	66.88
28	47- Minor Irrigation	601.77	600.63	1.14
29	48- Information and Communication Technology	98.94	95.49	3.45
Revenue (Charged)				
30	4- Law & Judicial	2.35	2.31	0.04
Capital (Voted)				
31	4- Law and Judicial	185.00	0.00	185.00
32	16- Home	2,466.00	438.00	2,028.00
33	17- Food, Civil Supplies and Consumer Affairs	5,325.19	838.31	4,486.88
34	25- Water Supply and Sanitation	49.74	0.00	49.74
35	34- Animal Husbandry and Veterinary	494.75	494.74	0.01
36	35- Fisheries	0.09	0.00	0.09
37	37- Co-operation	72.38	0.00	72.38
38	38- Rural Development	244.60	244.55	0.05
39	42- Transport	0.06	0.00	0.06
40	46- Urban Development and Poverty Alleviation	11,327.45	11,327.44	0.01
Total		1,49,843.76	1,38,311.80	11,531.96

Appendix *Rush of Expenditure* 2.11

(Reference: Paragraph-2.3.13; Page-58)

(₹ in crore)

Sl. No.	Grant Number	Head of Accounts	Major Head	Total expenditure during the year	Expenditure during March 2014 ⁴	
					Amount	Percentage of total expenditure
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	9	Secretariat-General Services	2052	2.56	1.00	39.06
		Capital Outlay on other Fiscal Services	4047	1.90	1.90	100.00
2	15	Elections	2015	43.37	21.32	49.16
		Civil Aviation	3053	5.50	4.22	76.73
3	16	Capital Outlay on Police	4055	0.21	0.21	100.00
		Capital Outlay on Social Security and Welfare	4235	17.87	11.92	66.70
4	18	Capital Outlay on Stationery and Printing	4058	3.30	3.30	100.00
5	19	Urban Development	2217	5.22	2.68	51.34
6	23	Art and Culture	2205	8.70	2.30	26.44
7	24	Capital Outlay on Medical and Public Health	4210	1.62	1.10	67.90
8	25	Capital Outlay on Water Supply and Sanitation	4215	35.06	20.33	57.99
9	29	Social Security and Welfare	2235	91.55	42.69	46.63
		Nutrition	2236	41.14	33.50	81.43
		Capital Outlay on Social Security and Welfare	4235	7.58	4.25	56.07
10	30	Relief on account of Natural Calamities	2245	15.24	7.86	51.57
11	31	Crop Husbandry	2401	155.75	131.46	84.40
12	32	Crop Husbandry	2401	107.50	85.82	79.83
		Capital Outlay on Crop Husbandry	4401	1.32	0.98	74.24
13	33	Soil and Water Conservation	2402	52.11	19.28	37.00
14	34	Animal Husbandry	2403	136.07	96.88	71.20
		Capital outlay on Animal Husbandry	4403	5.34	4.97	93.07
15	35	Fisheries	2405	27.39	10.58	38.63
16	36	Forestry and Wildlife	2406	92.46	27.65	29.90
		Ecology and Environment	3435	0.40	0.40	100.00
17	37	Capital outlay on co-operation	4425	0.12	0.12	100.00
18	38	Special Programmes for Rural Development	2501	19.14	13.36	69.80
		Rural Employment	2505	11.95	3.37	28.20
		Other Special Areas Programmes	2575	26.02	13.06	50.19
		Capital outlay on other Rural Development Programmes	4515	4.05	1.30	32.10
		Capital outlay on Other Special Areas Programmes	4575	39.77	31.45	79.08

⁴ Expenditure more than 25 per cent of the total expenditure during the year

Appendix *Rush of Expenditure* 2.11

(1)	(2)	(3)	(4)	(5)	(6)	(7)
19	39	Non-conventional sources of energy	2810	0.05	0.05	100.00
		Capital outlay on Power Projects	4801	65.20	57.89	88.79
20	40	Village and Small Industries	2851	98.91	67.79	68.54
21	41	Village and Small Industries	2851	18.82	7.11	37.78
22	42	Inland Water Transport	3056	0.05	0.05	100.00
		Capital Outlay on Road Transport	5055	0.25	0.23	92.00
23	45	Housing	2216	5.14	1.75	34.05
		Social Security and Welfare	2235	4.75	4.75	100.00
		Medium Irrigation	2701	0.01	0.01	100.00
		Civil Aviation	3053	0.07	0.07	100.00
		Capital Outlay on Public Works	4059	47.30	46.28	97.84
		Capital Outlay on Other Administrative Services	4070	3.21	3.21	100.00
		Capital Outlay on Education, Sports & Art and Culture	4202	29.62	25.08	84.67
		Capital Outlay on Medical and Public Health	4210	12.92	12.92	100.00
		Capital Outlay on Housing	4216	21.38	21.38	100.00
		Capital Outlay on Urban Development	4217	5.96	5.96	100.00
		Capital Outlay on Information and Publicity	4220	0.56	0.56	100.00
		Capital Outlay on Animal Husbandry	4403	0.95	0.54	56.84
		Capital Outlay on Fisheries	4405	0.49	0.49	100.00
		Capital Outlay on Flood Control Projects	4711	0.13	0.13	100.00
		Capital Outlay on Civil Aviation	5053	1.66	1.66	100.00
Capital Outlay on Roads and Bridges	5054	93.36	67.77	72.59		
24	46	Urban Development	2217	67.22	18.43	27.42
		Capital Outlay on Urban Development	4217	60.51	47.03	77.72
25	48	Other Communication Services	3275	7.70	4.14	53.77
Total				1,506.43	994.54	66.02

Source: Information furnished by A.G (A&E)

**© COMPTROLLER AND
AUDITOR GENERAL OF INDIA
www.cag.gov.in**