



सत्यमेव जयते

ACCOUNTS AT A GLANCE 2016-17



GOVERNMENT OF MIZORAM

Accounts At A Glance

FOR THE YEAR 2016-17

GOVERNMENT OF MIZORAM

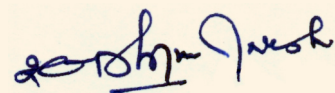
PREFACE

This is the Eighteenth issue of our annual publication, the '**Accounts At A Glance**'.

The Annual Accounts of the State Government are prepared and examined under the directions of the Comptroller and Auditor General of India (C&AG) in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 for being laid before the Legislature of the State. The Annual Accounts consists of (a) Finance Accounts Volume I & Volume II and (b) Appropriation Accounts. Finance Accounts are summary statements of accounts under the Consolidated Fund, Contingency Fund and the Public Account. The Appropriation Accounts record the Grant-wise expenditures against provisions approved by State Legislature and offer explanations for variations between the actual expenditure and the funds provided. The Accounts Wing of the Office of the Accountant General prepares the State Finance Accounts and the Appropriation Accounts. '**Accounts At A Glance**' provides a broad overview of Governmental activities, as reflected in the Finance Accounts and the Appropriation Accounts. The information is presented through brief explanations, statements and graphs.

We look forward to suggestions that would help us in improving the publication.

Place: Aizawl
Date : 11 January 2018



(H.K. DHARMADARSHI)
Accountant General
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CHAPTER I

OVERVIEW

1.1 Introduction

The Accounts Wing of the Office of the Accountant General, Mizoram compiles the accounts of receipts and expenditure of the Government of Mizoram. This compilation is based on the initial accounts rendered by the District Treasuries, Public Works and Forest Divisions and advices of the Reserve Bank of India. Following such compilation, the Accounts Wing of the Office of the Accountant General, Mizoram prepares, the Annual Finance and Appropriation Accounts, which are placed before the State Legislature after audit by the Audit Wing of the Office of the Accountant General, Mizoram and Certification by the Comptroller and Auditor General of India.

1.2 Structure of Accounts

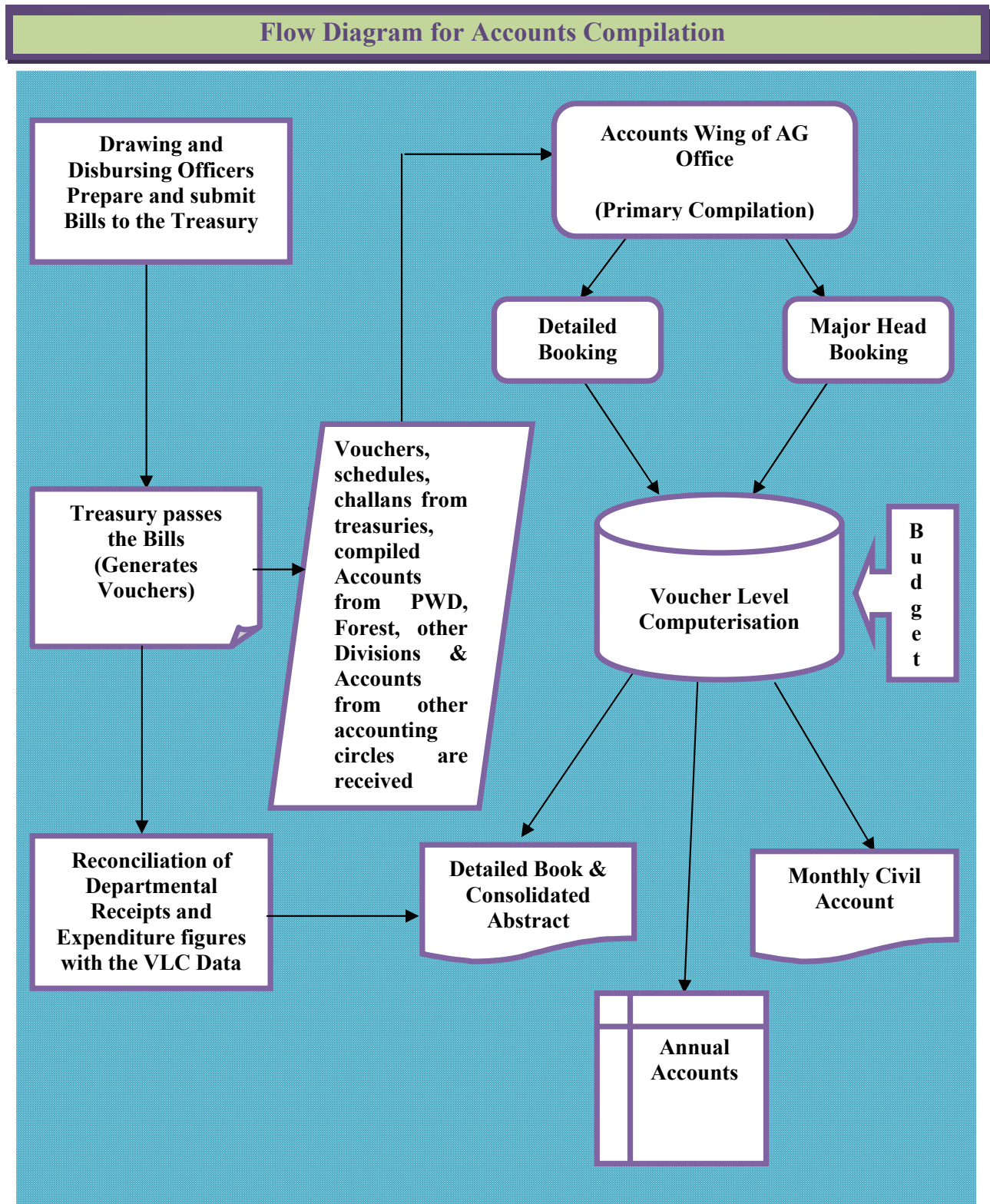
1.2.1 Government Accounts are kept in Three Parts

Table No. 1.1 Three parts of Government Accounts

Part I CONSOLIDATED FUND	Receipts and Expenditure on Revenue and Capital Account, Public Debt and Loans and Advances.
Part II CONTINGENCY FUND	Intended to meet unforeseen expenditure not provided for in the budget. Expenditure from this Fund is recouped subsequently from the Consolidated Fund.
Part III PUBLIC ACCOUNT	Comprises of Debt, Deposits, Advances, Remittances and Suspense transactions. Debt and Deposits represent repayable liabilities of the Government. Advances are receivables of the Government. Remittances and Suspense transactions are adjusting entries that are to be cleared eventually by booking the final heads of account.

1.2.2 Compilation of Accounts

Chart No. 1.1 Accounts Compilation



1.3 Finance Accounts and Appropriation Accounts

1.3.1 Finance Accounts

The Finance Accounts depict the receipts and disbursements of the Government for the year, together with the financial results disclosed by the revenue and capital accounts, public debt and public account balances recorded in the accounts. From 2009-10, the Finance Accounts have been issued in two volumes in a new format to make them more comprehensive and informative. Further, from 2014-15, Volume I of the Finance Accounts contains the Certificate of the Comptroller and Auditor General of India, the Guide to the Finance Accounts, 13 statements which give summarized information on the financial position and transactions of the State Government for the current financial year and 'Notes to accounts' containing summary of significant account policies, quality of accounts and other items and annexures to the Notes to Accounts; Volume II contains 9 detailed statements in Part I and thirteen appendices in Part II.

Receipts and disbursement of the Government of Mizoram as depicted in the Finance Accounts 2016-17 are given below:

Table No. 1.2 Receipts and Disbursements (₹ in crore)

Receipts (Total 7,168.80)	Revenue (Total 7,398.30)	Tax Revenue	3,242.44
		Non-Tax Revenue	365.22
		Grants-in-Aid and Contributions	3,790.64
	Capital (Total(-)229.50)	Recovery of Loans and Advances	22.45
		Borrowings and other Liabilities ^[*]	(-)251.95
Disbursements (Total 7,168.80)	Revenue	6,230.34	
	Capital	911.41	
	Loans and Advances	27.05	

[*] Borrowings and other liabilities: Net (Receipts-Disbursements) of Public Debt + net of Contingency Fund +Net (Receipts-Disbursements) of Public Account+ Net of Opening and Closing Cash Balance.

1.3.2 Direct Transfer of Central Funds to the State Implementing Agencies outside State Budget

Till 31 March 2014, the Union Government transfers substantial funds directly to State Implementing Agencies/Non-Government Organisations for implementation of various schemes/programmes. As per the PFMS portal of the Controller General of Accounts, Government of India released ₹290.53 crore to the State implementing agencies located in Mizoram during 2016-17. Details in Appendix VI of Volume II of the Finance Accounts.

1.3.3 Appropriation Accounts

The Appropriation Accounts supplement the Finance Accounts. They depict the expenditure of the State Government against amounts ‘Charged’ on the Consolidated Fund or ‘Voted’ by the State Legislature. There were 5 charged Appropriation and 47 voted Grants.

The Appropriation Act 2016-17 had provided for gross expenditure of ₹9,864.03 crore and reduction of expenditure (recoveries) of ₹180.27 crore. Against this, the actual gross expenditure was ₹7,580.40 crore and reduction of expenditure was ₹98.68 crore, resulting in net savings of ₹2,283.63 crore (23.15 *per cent*). The gross expenditure includes ₹141.61 crore drawn on Abstract Contingent (AC) Bills, against which AC Bills of ₹0.97 crore was outstanding at the end of the year. The total AC Bills outstanding upto 2016-17 was ₹24.44 crore inclusive of ₹17.89 crore upto 2014-15 and ₹5.58 crore for the year 2015-16. The outstanding was for want of supporting Detailed Contingent (DC) Bills.

Normally, unspent balances under Personal Deposit (PD) accounts are to be transferred back to the Government at the end of the financial year. However, details of such transfers, if any, and outstanding balances in individual PD accounts are available only with the treasuries, since they are responsible for maintaining such records, but, no information thereof was received from the Government of Mizoram.

1.4 Source and Application of Funds

1.4.1 Ways and Means Advances

The Reserve Bank of India (RBI) extends the facility of Ways and Means Advances (WMA) to enable State Government to maintain their liquidity. Overdraft (OD) facilities are provided when there is a shortfall in the agreed minimum cash balance (₹0.20 crore) maintained with the RBI. During 2016-17, the Government of Mizoram had maintained the agreed minimum cash balance with RBI on all 365 days without taking any Ordinary Ways and Means Advances and Special Ways and Means Advances.

1.4.2 Fund Flow Statement

The State had a Revenue Surplus of ₹1,167.96 crore and a Fiscal Surplus of ₹251.95 crore representing 7.68 *per cent* and 1.66 *per cent* respectively of the Gross State Domestic Product (GSDP). The Fiscal Surplus constituted 3.51 *per cent* of total expenditure. Around 46.30 *per cent* of the revenue receipts (₹7,398.30 crore) of the State Government was spent on committed expenditure like salaries (₹2,323.02 crore), interest payment (₹341.26 crore) and pensions (₹761.40 crore).

GSDP : Gross State Domestic Product for the year 2016-17 was ₹ 15,211.93 crore.

Table No. 1.3 Source and Application of Funds

(₹in crore)

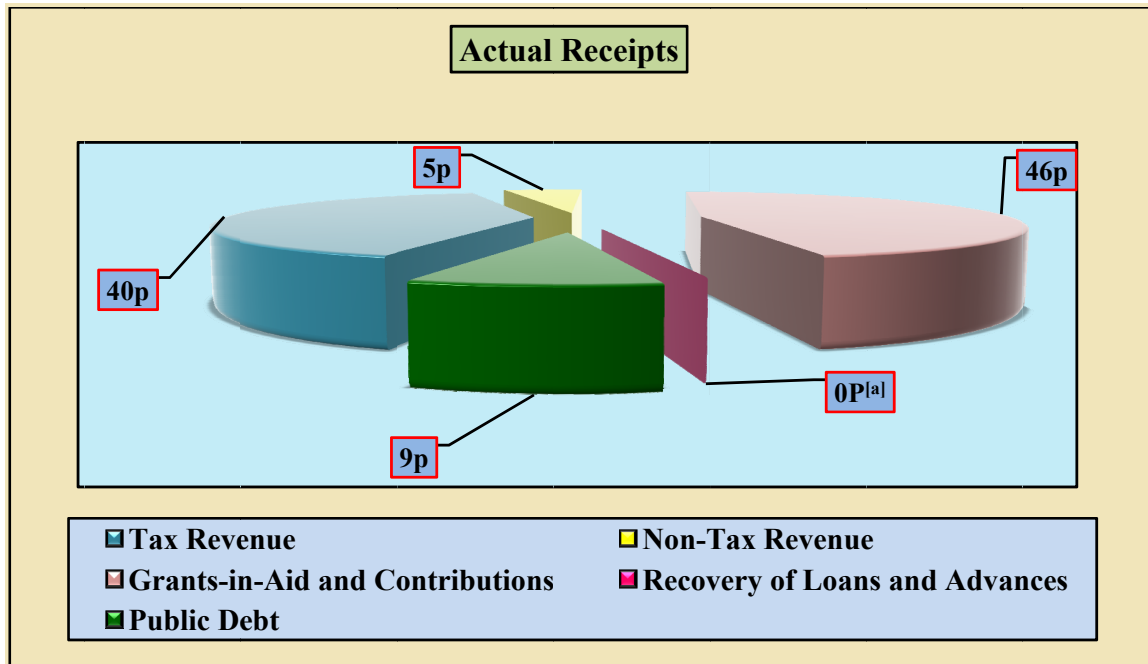
SOURCES	PARTICULARS	AMOUNT
	Opening Cash Balance as on 01-04-2016	(-)83.08
	Revenue Receipts	7,398.30
	Recovery of Loans and Advances	22.45
	Public Debt	755.52
	Small Savings Provident Fund & Others	837.21
	Reserves and Sinking Funds	43.45
	Deposits Received	696.25
	Civil Advances Repaid	5.04
	Suspense Account	14,479.20
	Remittances	1,975.62
	Contingency Fund	...
	Total	26,129.96

(₹in crore)

APPLICATION	PARTICULARS	AMOUNT
	Revenue Expenditure	6,230.34
	Capital Expenditure	911.41
	Loans Given	27.05
	Repayment of Public Debt	312.92
	Transfer to Contingency Fund	...
	Small Savings Provident Fund & Others	774.46
	Reserves and Sinking Funds	49.05
	Deposits Received	878.37
	Civil Advances Given	4.72
	Suspense Account	15,278.72
	Remittances	1,875.84
	Closing Cash Balance as on 31-03-2017	(-)212.92
Total	26,129.96	

1.4.3 Where the Rupee came from

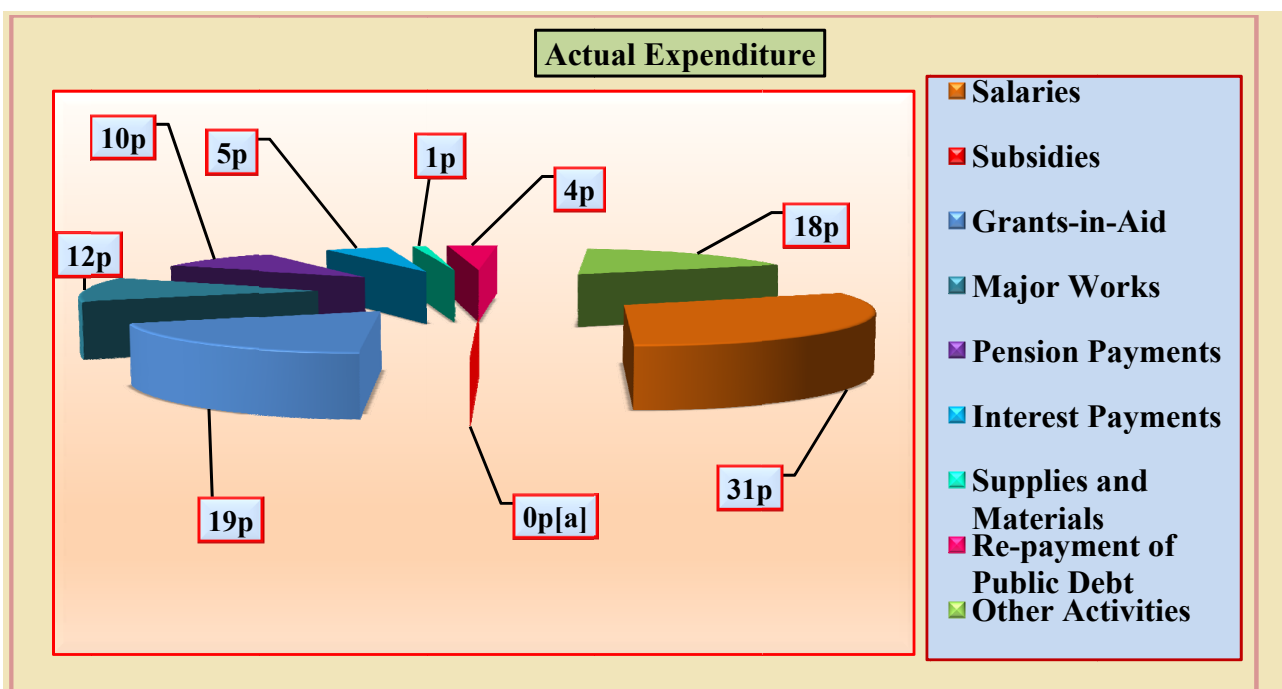
Chart No.1.2 Actual Receipts



[a] 0.27p

1.4.4 Where the Rupee went

Chart No. 1.3 Actual Expenditure



[a] 0.02p

1.5 Highlights of Accounts

Table No. 1.4 Highlights of Accounts

		(₹ in crore)			
		R.E. 2016-17	Actuals	Percentage of actuals to R.E.	Percentage of actuals to GSDP ^[\$]
1.	Tax Revenue	3,166.49	3,242.44	102.39	21.32
2.	Non-Tax Revenue	281.91	365.22	129.55	2.40
3.	Grants-in-Aid and Contributions	4,441.09	3,790.64	85.35	24.92
4.	Revenue Receipts (1+2+3)	7,889.49	7,398.30	93.77	48.63
5.	Recovery of Loans and Advances	32.84	22.45	68.36	0.15
6.	Borrowings & Other Liabilities ^[A]	1,443.93	(-)251.95	(-) 17.44	(-) 1.66
7.	Capital Receipts (5+6)	1,476.77	(-) 229.50	(-) 15.54	(-)1.51
8.	Total Receipts (4+7)	9,366.26	7,168.80	76.54	47.13
9.	Non-Plan Expenditure (NPE)	5,064.58	4,151.26	81.97	27.29
10.	NPE on Revenue Account	4,863.16	4,078.12	83.86	26.81
11.	NPE on Interest Payments	549.99	341.26	62.05	2.24
12.	NPE on Capital Account	201.42	73.14	36.31	0.48
13.	Plan Expenditure (PE)	4,301.68	3,017.54	70.15	19.84
14.	PE on Revenue Account	2,675.68	2,152.22	80.44	14.15
15.	PE on Capital Account	1,626.00	865.32	53.22	5.69
16.	Total Expenditure (9+13)	9,366.26	7,168.80	53.22	47.13
17.	Revenue Expenditure (10+14)	7,538.84	6,230.34	76.54	40.96
18.	Capital Expenditure (12+15) ^[#]	1,827.42	938.46	51.35	6.17
19.	Revenue Surplus (4-17)	350.65	1,167.96	333.08	7.68
20.	Fiscal Deficit (-)/Surplus (4+5-16)	(-)1,443.93	251.95	(-)17.45	1.66

[S] GSDP : Gross State Domestic Product for the year 2016-17 was ₹15,211.93 crore.

[#] Expenditure on Capital Account includes Capital Expenditure (₹711.41 crore) and Loans and Advances disbursed (₹27.05 crore).

[A] Borrowings and other Liabilities Net (Receipts-Disbursements) of Public Debt + Net of Contingency Fund + Net (Receipts-Disbursements) of Public Account+ Net of Opening and Closing Cash Balance.

1.6 What the Deficits and Surpluses indicate

Table No. 1.5 Deficits and Surpluses

Deficit	Refers to the gap between Revenue and Expenditure. The kind of deficit, how the deficit is financed, and application of funds are important indicators of prudence in Financial Management.
Revenue Deficit/Surplus	Refers to the gap between Revenue Receipts and Revenue Expenditure. Revenue Expenditure is required to maintain the existing establishment of Government and ideally, should be fully met from Revenue Receipts.
Fiscal Deficit/Surplus	Refers to the gap between Total Receipts (excluding borrowings) and Total Expenditure. This gap, therefore, indicates the extent to which expenditure is financed by borrowings. Ideally, the Borrowings should be invested in capital projects.

Deficit indicators, revenue augmentation and expenditure management are major yardsticks for judging the fiscal performance of the Government. As per the recommendation of the Fourteenth Finance Commission, the State Governments are required to amend their FRBM Acts. Government of Mizoram has not amended their Act in terms of recommendation of the Fourteenth Finance Commission. However, in the Fiscal Policy Strategy statement laid before the Mizoram Legislative Assembly on 17 March 2016 as required under Section 6(6) of the Mizoram Fiscal Responsibility and Budget Management (MZFRBM) Act, 2006, the fiscal targets set by Fourteenth Finance Commission have been recognized, but Government of Mizoram had not fixed any target for Revenue Surplus, Fiscal Deficit and outstanding debt for 2016-17. The State Government's performance, as reflected in the accounts during the year 2016-17, is given below:

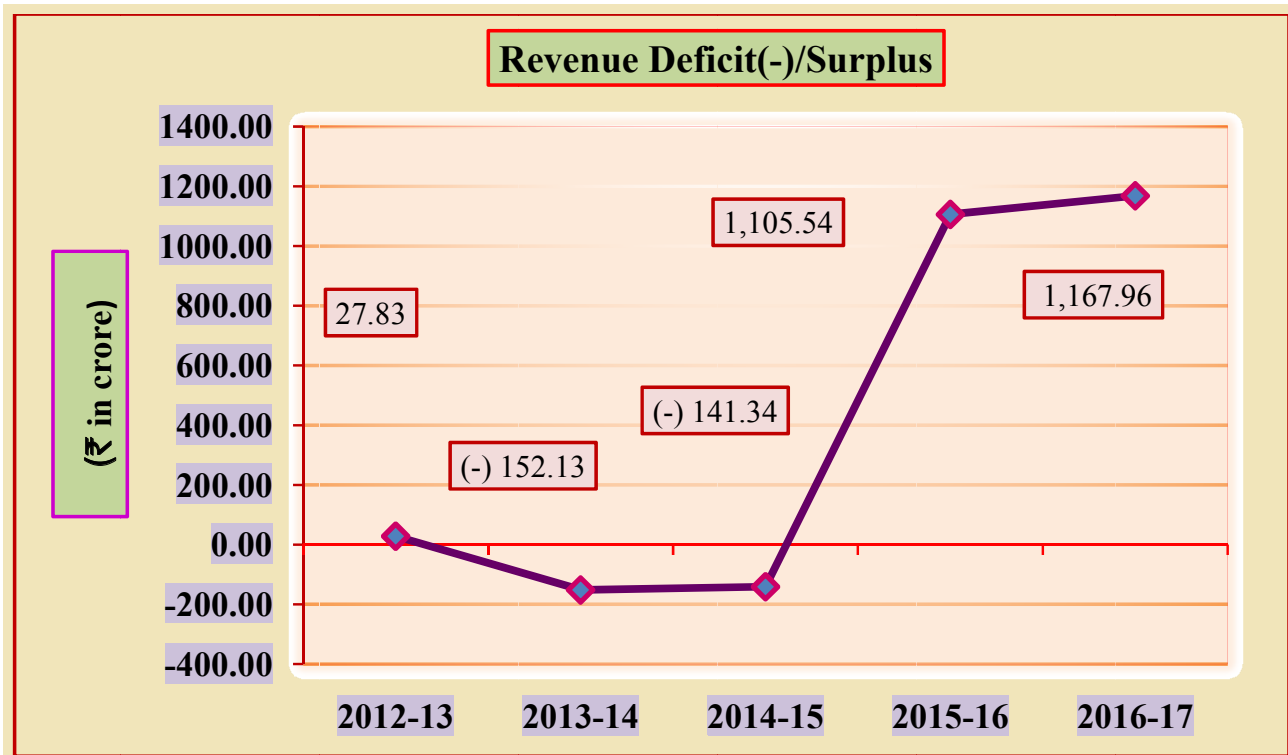
Table No. 1.6 Achievements during 2016-17 as per the Accounts

Sl. No.	Targets	Achievement during the year as per the accounts
1.	No target for Revenue Surplus had been fixed for 2016-17.	The Government of Mizoram had a Revenue Surplus of ₹1,167.96 crore in 2016-17.
2.	No target for Fiscal Deficit had been fixed for 2016-17.	The State had a Fiscal Surplus of ₹251.95 crore for 2016-17 as per the accounts which was 1.66 <i>per cent</i> of GSDP [*].
3.	Outstanding debt target as percentage of GSDP[*] had not been fixed for 2016-17.	The outstanding debt for 2016-17 (₹6,725.02 crore) was 44.21 <i>per cent</i> of GSDP[*].

[*] GSDP : Gross State Domestic Product for the year 2016-17 was ₹15,211.93 crore.

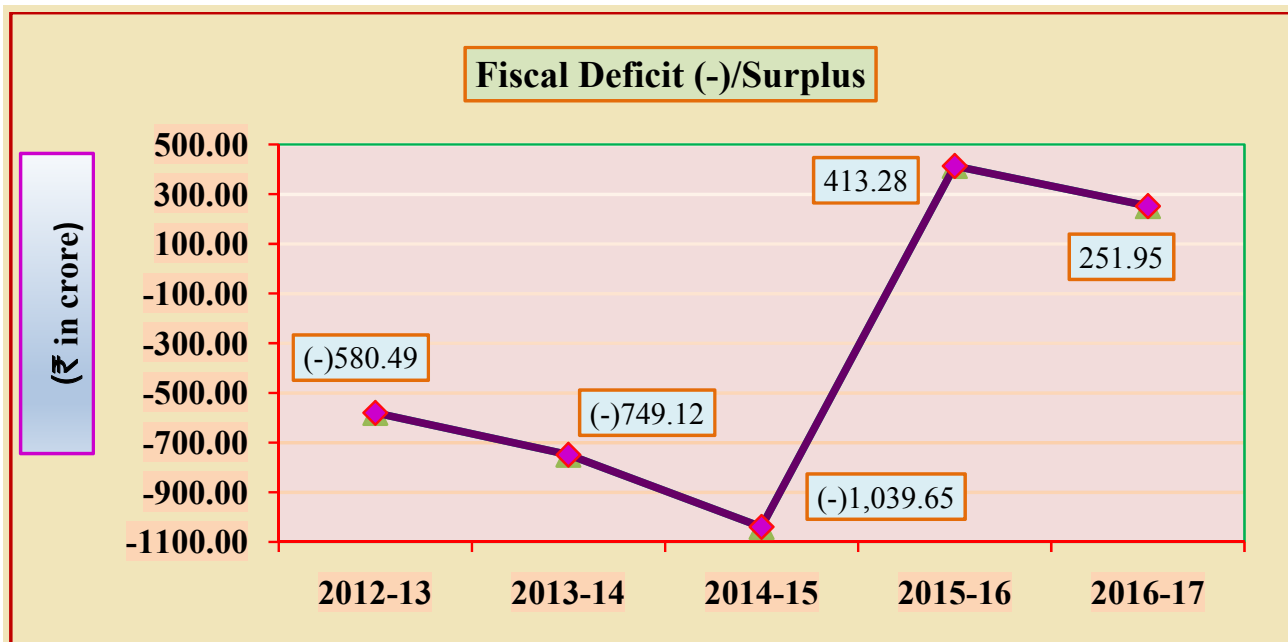
1.6.1 Trend of Revenue Deficit / Surplus

Chart No. 1.4 Revenue Deficit/Surplus



1.6.2 Trend of Fiscal Deficit / Surplus

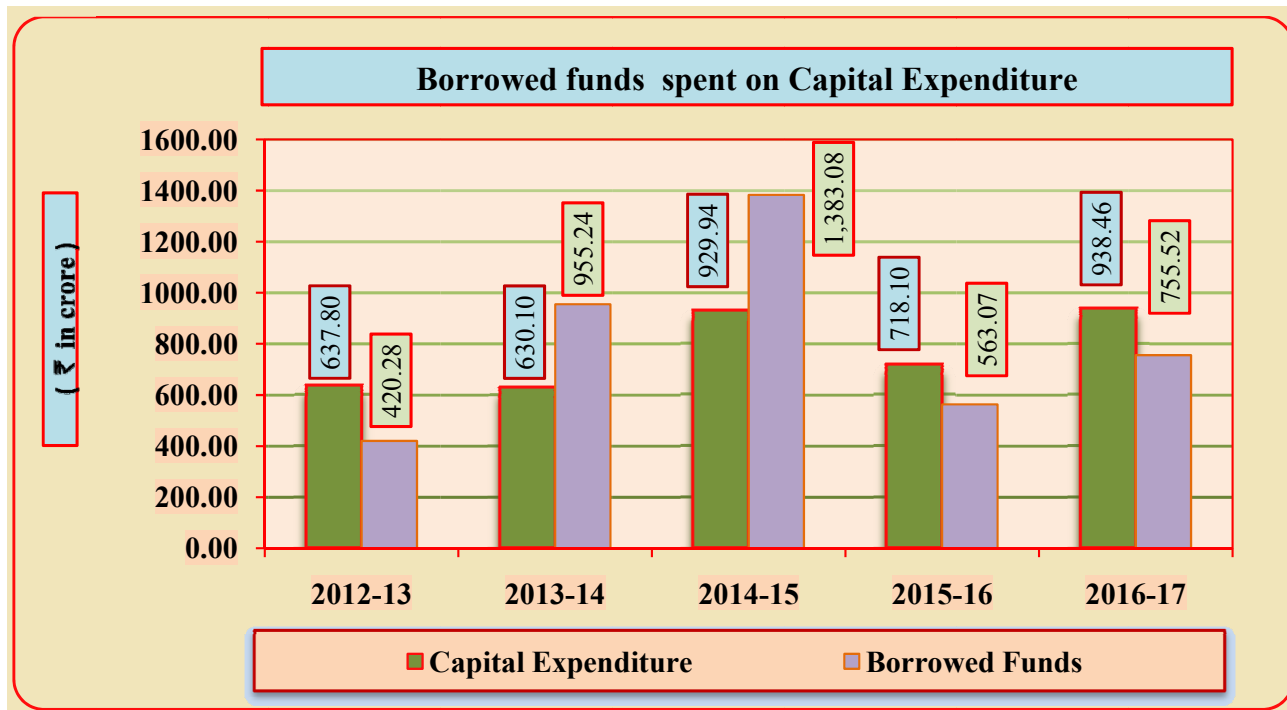
Chart No. 1.5 Fiscal Deficit / Surplus



Figures in parentheses represent percentage to GSDP.

1.6.3 Proportion of borrowed funds spent on Capital Expenditure

Chart No. 1.6 Borrowed funds spent on Capital Expenditure



It is desirable to fully utilise borrowed funds for the creation of capital assets, and to use revenue receipts for the repayment of principal and interest. The State Government however, spent ₹938.46 crore on capital expenditure inclusive of disbursement of Loans and Advances (₹911.41 crore + ₹27.05 crore) against the borrowings of ₹755.52 crore.

CHAPTER II

RECEIPTS

2.1 Introduction

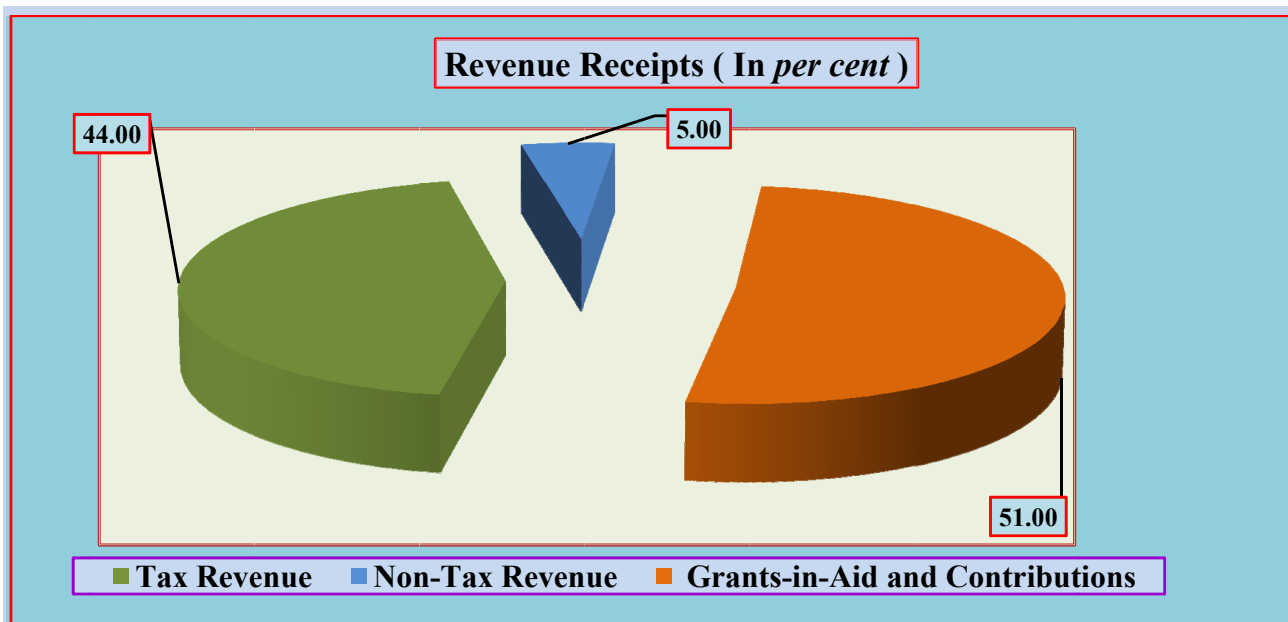
Receipts of the Government are classified as Revenue Receipts and Capital Receipts. Total Revenue Receipts for 2016-17 was ₹7,398.30 crore.

2.2 Revenue Receipts

Table No. 2.1 Revenue Receipts

Tax Revenue	Comprises Taxes collected and retained by the State and State's share of Union taxes under Article 280(3) of the Constitution.
Non-Tax Revenue	Includes Interest receipts, Dividends, Profits etc.
Grants-in-Aid and Contributions	Essentially, a form of Central Assistance to the State Government from the Union Government. It includes 'External Grants Assistance' and Aid, 'Material and Equipment' received from foreign Governments and channelised through the Union Government. In turn, the State Government also gives Grants-in-Aid to institutions like Panchayati Raj Institutions, Autonomous Bodies etc.

Chart No. 2.1 Revenue Receipts



Revenue Receipts Components (2016-17)

Table No. 2.2 Components of Revenue Receipts

Components	(₹ in crore)
A. Tax Revenue	3,242.44
Taxes on Income and Expenditure	1,539.25
Taxes on Property, Capital and Other Transactions	13.89
Taxes on Commodities and Services	1,689.30
B. Non-Tax Revenue	365.22
Interest Receipts , Dividends and Profits	48.35
General Services	26.77
Social Services	43.66
Economic Services	246.44
C. Grants-in-Aid and Contributions	3,790.64
Total-Revenue Receipts	7,398.30

2.3 Trend of Receipts

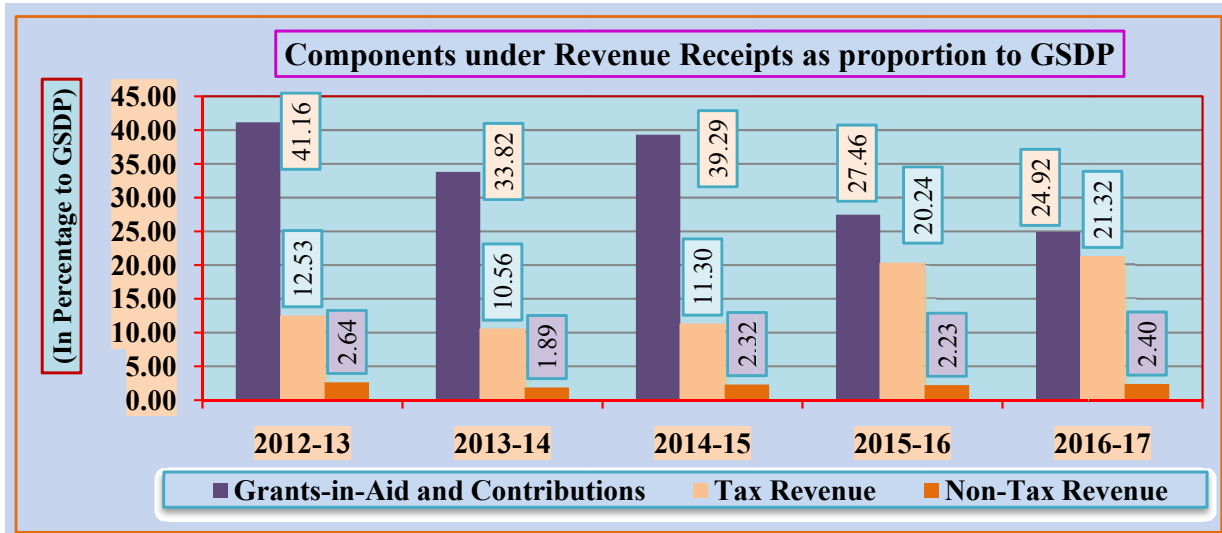
Table No. 2.3 Trend of Receipts

	(₹ in crore)				
	2012-13	2013-14	2014-15	2015-16	2016-17
Tax Revenue	1,009.10 (12.53)	1,087.86 (10.56)	1,177.19 (11.30)	2,706.52 (20.24)	3,242.44 (21.32)
Non-Tax Revenue	212.80 (2.64)	194.26 (1.89)	241.96 (2.32)	297.63 (2.23)	365.22 (2.40)
Grants -in-Aid and Contributions	3,314.84 (41.16)	3,482.73 (33.82)	4,091.95 (39.29)	3,672.25 (27.46)	3,790.64 (24.92)
Total Revenue Receipts	4,536.74 (56.34)	4,764.85 (46.27)	5,511.10 (52.92)	6,676.40 (49.92)	7,398.30 (48.63)
GSDP	8,053.09	10,297.00	10,413.89	13,373.83	15,211.93

Figures in parentheses represent percentage to GSDP.

The GSDP increased by 13.74 *per cent* between 2015-16 and 2016-17, total revenue receipts increased by 10.81 *per cent* as there was increase of receipts under Tax Revenue (19.80 *per cent*) and Non-Tax Revenue (22.71 *per cent*) and Grants-in-Aid from the Central Government (3.22 *per cent*) respectively. State Excise (₹72.26 crore), Taxes on Sales, Trade etc (₹307.81 crore), Taxes on vehicles (₹25.75 crore) and Taxes on goods and passengers (₹7.90 crore) showed a higher trend.

Chart No. 2.2 Components under Revenue Receipts as proportion to GSDP



Sector-wise Tax Revenue

Table No. 2.4 Sector-wise Tax Revenue

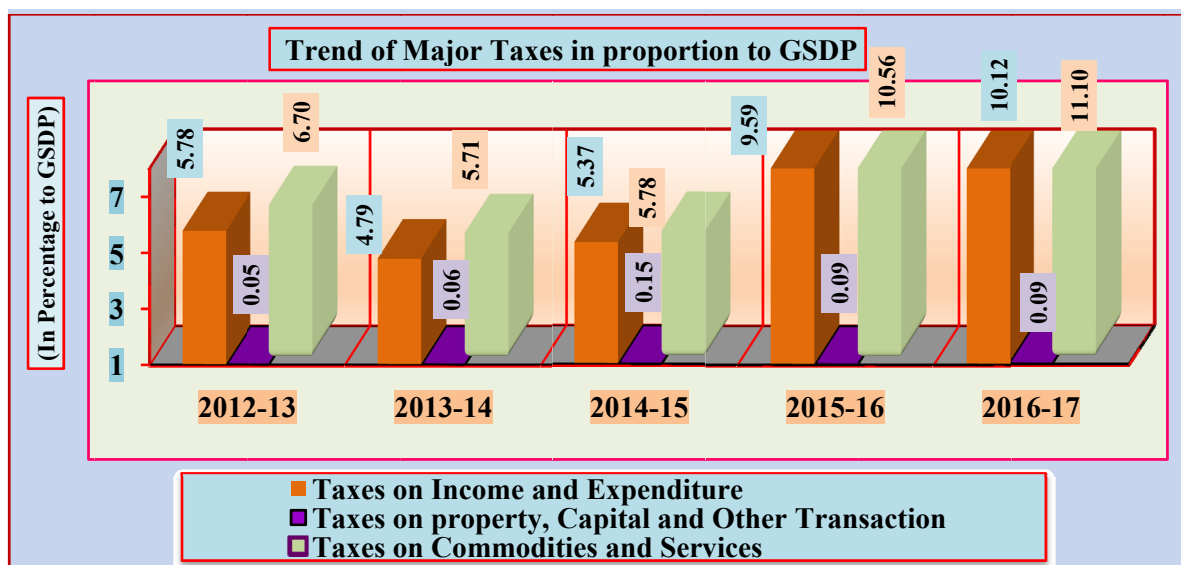
(₹in crore)

	2012-13	2013-14	2014-15	2015-16	2016-17
Taxes on Income and Expenditure ^[*]	465.08	493.40	559.22	1,281.89	1,539.25
Taxes on property, Capital and other Transaction	4.16	6.86	15.64	12.55	13.89
Taxes on Commodities and Services	539.86	587.60	602.33	1,412.08	1,689.30
Total Tax Revenue	1,009.10	1,087.86	1,177.19	2,706.52	3,242.44

[*] Primarily net proceeds of Central share to the State.

The increase in collection of Taxes on Income and Expenditure and Taxes on Commodities and Services respectively were mainly due to more collection under major heads 0020, 0021, 0028, 0032, 0037, 0039, 0040, 0041, 0042 and 0044 respectively. Increase in Tax Revenue was partly offset by less collection under major heads 0029, 0030, 0032 and 0045 respectively.

Chart No. 2.3 Trend of Major Taxes in proportion to GSDP



2.4 Tax Buoyancy

Table No. 2.5 Trends in Revenue Receipts relative to GSDP

	2012-13	2013-14	2014-15	2015-16	2016-17
Revenue Receipts (RR) (₹in crore)	4,536.74	4,764.85	5,511.10	6,676.40	7,398.30
Rate of growth of RR (<i>per cent</i>)	18.61	5.03	15.66	21.14	10.81
RR/GSDP (<i>per cent</i>)	56.34	46.27	52.92	49.92	48.63
Buoyancy Ratios¹					
Revenue Buoyancy <i>w.r.t.</i> GSDP	1.23	0.18	1.38	0.74	0.79
State's Own Tax Buoyancy <i>w.r.t.</i> GSDP	1.62	(-)0.05	1.41	1.21	1.69
Revenue Buoyancy with reference to State's Own Taxes	0.76	(-) 3.60	0.98	0.61	0.47

The growth rate of Revenue Receipts fluctuated significantly during the period 2012-13 to 2016-17. The growth rate increased steadily from 5.03 *per cent* since 2013-14 to 21.14 *per cent* in 2015-16 which however, decreased to 10.81 *per cent* in 2016-17.

The Revenue Receipts buoyancy *vis-à-vis* GSDP exhibited a fluctuating trend during 2012-13 to 2016-17 and stood at 0.79 in 2016-17 since the growth rate of Revenue Receipts was lower than the growth rate of GSDP. The buoyancy of State's Own Taxes with reference to GSDP had improved from 1.21 during 2015-16 to 1.69 during 2016-17. However, the Revenue Buoyancy *vis-à-vis* State's Own Taxes is showing decreasing trend during the period 2014-15 to 2016-17 indicating that the increase in State's Own Taxes had less contribution to the increase in Revenue Receipts.

Source: SFR – 2016-17: Buoyancy ratio indicates the elasticity or degree of responsiveness of a fiscal variable with respect to a given change in the base variable. For instance, revenue buoyancy *w.r.t.* GSDP during 2016-17 at 0.79 implies that Revenue Receipts tend to increase by 0.79 percentage points, if the GSDP increases by one *per cent*.

2.5 Growth of 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 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 No. 2.6 Trends in the annual growth of India's GDP and State's GSDP

	(₹in crore)				
Year	2012-13	2013-14	2014-15	2015-16	2016-17
Growth rate of GDP (percentage)	13.91	13.28	10.78	8.71	11.84
State's GSDP (Base year 2011-12)	8,053.09	10,297.00	10,413.89	13,373.83	15,211.93 ^[*]
Growth rate of GSDP (percentage)	15.19	27.86	11.35	28.42	13.74

(Source: GDP is obtained from the Central Statistical Office (CSO), Ministry of Statistics and Programme Implementation.

^[*]GSDP for 2016-17- Information furnished by Directorate of Economics and Statistics, Govt. of Mizoram.

2.6 Performance of State's Own Tax Revenue Collection

Table No. 2.7 State's own Revenue Collection (₹ in crore)

Year	Tax Revenue	State share of Union Taxes	State's Own Tax Revenue	
			Rupees	Percentage to GSDP
(1)	(2)	(3)	(4)	(5)
2012-13	1,009.10	785.96	223.14	2.77
2013-14	1,087.86	858.08	229.78	2.23
2014-15	1,177.19	910.67	266.52	2.56
2015-16	2,706.52	2,348.11	358.41	2.68
2016-17	3,242.44	2,800.63	441.81	2.90

2.7 Efficiency of Tax Collection

A. Taxes on Property, Capital and Other Transactions

Table No. 2.8 Taxes on Property, Capital and Other Transactions (₹ in crore)

	2012-13	2013-14	2014-15	2015-16	2016-17
Revenue Collection	4.16	6.86	15.64	12.55	13.89
Expenditure on Collection ^[*]	13.38	16.43	19.24	19.23	18.83
Efficiency of Tax Collection (in per cent)	321.63	239.50	123.02	153.23	135.57

^[*] Cost of collection includes expenditure under Direction and Administration & Other Expenditure due to non-classification in the State Budget.

B. Taxes on Commodities and Services

Table No. 2.9 Taxes on Commodities and Services (₹ in crore)

	2012-13	2013-14	2014-15	2015-16	2016-17
Revenue Collection	539.86	587.60	602.33	1,412.08	1,689.30
Expenditure on Collection ^[*]	38.74	42.55	48.23	48.56	52.88
Efficiency of Tax Collection (in per cent)	7.18	7.24	8.01	3.44	3.13

^[*] Cost of collection include expenditure under Direction and Administration & Other Expenditure in respect of the Major Head: 2039 State Excise Duties and 2041 Taxes on Vehicles due to non-classification in the State Budget.

Taxes on Commodities and Services form a major part of Tax Revenue. Cost of collection under Taxes on Property, Capital and Other Transactions during the period from 2012-13 to 2016-17 were much higher than the revenue collection. The State Government should therefore take necessary steps for improving the efficiency of the collection of revenue.

2.8 Trend in State's Share of Union Taxes over the past five years

Table No. 2.10 State's Share of Union Taxes over the past five years

(₹ in crore)

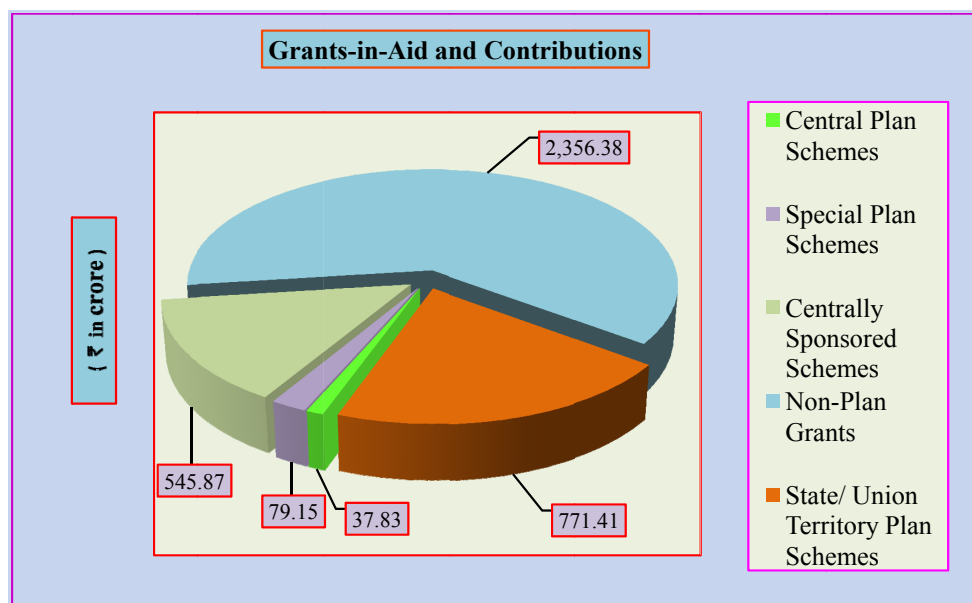
Major Head description	2012-13	2013-14	2014-15	2015-16	2016-17
Corporation Tax	282.36	288.62	318.05	744.21	899.01
Taxes on Income other than Corporation Tax	169.04	190.05	227.12	522.29	624.82
Other Taxes on Income and Expenditure	...	...	0.01	...	...
Taxes on Wealth	0.48	0.79	0.86	0.10	2.05
Customs	130.62	140.03	147.30	374.23	386.72
Union Excise Duties	88.77	98.90	83.18	306.57	441.60
Service Tax	114.69	139.69	134.15	399.66	446.42
Other Taxes and Duties on Commodities and Services	...	...	...	1.06	0.01
State Share of Union Taxes	785.96	858.08	910.67	2,348.11	2,800.63
Total Tax Revenue	1,009.10	1,087.86	1,177.19	2,706.52	3,242.44
Percentage of Union Taxes to Total Tax Revenue	77.89	78.88	77.36	86.76	86.37

The amount of net proceeds of share was ₹2,800.63 crore in 2016-17 which increased by 19.27 per cent over 2015-16.

2.9 Grants-in-Aid and Contributions

Grants-in-Aid represent assistance from the Government of India, and comprise Grants for State Plan Schemes, Central Plan Schemes and Centrally Sponsored Schemes approved by the Planning Commission and State Non-Plan Grants recommended by the Finance Commission. Total receipts during 2016-17 under Grants-in-Aid were ₹3,790.64 crore as shown below:

Chart No. 2.4 Grants-in-Aid and Contributions



Non-Plan Grants as a percentage of Grants-in-Aid increased from 59.65 *per cent* during 2015-16 to 62.16 *per cent* in 2016-17, while the share of Grants for Plan Schemes decreased from 40.35 *per cent* in 2015-16 to 37.84 in 2016-17. As against budget estimate of ₹2,102.41 crore of union share in Plan schemes, the State Government actually received ₹1,434.26 crore of Grants-in-Aid (68.22 *per cent* of Budget Estimate).

2.10 Public Debt

Trend of Public Debt over the past five years

Table No. 2.11 Trend of Public Debt over the past five years (₹in crore)

Description	2012-13	2013-14	2014-15	2015-16	2016-17
Internal Debt	1,741.95	1,927.32	2,135.44	2,165.17	2,621.90
Central Loans	523.34	336.55	322.27	305.33	291.20
Total Public Debt	2,265.29	2,263.87	2,457.71	...	2,913.10

In 2016-17, 7 loans of ₹50.00 crore, ₹120.00 crore, ₹96.58 crore, ₹101.30 crore, ₹54.02 crore, ₹150.00 crore and ₹100.05 crore each were raised from the market which bear interest at 8.05 *per cent*, 7.21 *per cent*, 8.15 *per cent*, 8.24 *per cent*, 8.41 *per cent*, 8.45 *per cent* and 8.61 *per cent* per annum redeemable at par in 2026, 2026, 2019, 2019, 2020, 2021 and 2021 respectively.

2.11 Revenue earning efforts of the State

In the budget speech of the Finance minister of the Government of Mizoram for the year 2016-17, no new taxes was levied. Also no tax rate was increased. However, in the Budget Speech the Finance Minister proposed tax collection in respect of:

1. **State Excise:** The collection for the year 2016-17 was proposed to be ₹43.08 crore in 2016-17 but the actual collection against this was ₹72.26 crore.
2. **Sales Tax:** The collection proposed ₹165.00 crore against which actual collection was ₹307.81 crore.
3. **Water Tax:** The collection proposed was ₹35.00 crore against which actual collection was ₹37.51 crore.
4. **Power & Electricity Department:** The tariff increase of 8.21 *per cent* was proposed by way of tariff petition filed before JERC for Manipur and Mizoram and the revenue collection was targeted as ₹172.00 crore and the actual collection was ₹200.11 crore.

CHAPTER III

EXPENDITURE

3.1 Introduction

Expenditure is classified as Revenue Expenditure and Capital Expenditure. Revenue Expenditure is used to meet the day-to-day running of an organisation. Capital expenditure is used to create permanent assets or to enhance the utility of such assets or to reduce permanent liabilities. Expenditure is further classified under Plan and Non-Plan in respect of the following Sectors under which specific functions or services are grouped.

Table No. 3.1 Sectors

General Services	Includes Justice, Police, Jail, PWD, Pension etc.
Social Services	Includes Education, Health and Family Welfare, Water Supply, Welfare of SC/ST etc.
Economic Services	Includes Agriculture, Rural Development, Irrigation, Co-operation, Energy, Industries, Transport etc.

3.2 Revenue Expenditure

Revenue Expenditure of ₹6,230.34 crore for 2016-17 fell short of budget estimates by ₹1,308.50 crore due to less disbursement of ₹523.46 crore under Plan Expenditure and less disbursement of ₹785.04 crore under Non-Plan Expenditure. The shortfall of expenditure against budget estimates under Revenue Section during the past five years is given below:

Table No. 3.2 Revenue Expenditure

(₹in crore)

	2012-13	2013-14	2014-15	2015-16	2016-17
Budget Estimates	4,683.04	6,154.17	6,528.64	6,738.24	7,538.84
Actuals	4,508.91	4,916.98	5,652.44	5,570.86	6,230.34
Gap	174.13	1,237.19	876.20	1,167.38	1,308.50
Percentage of gap over B.E.	3.72	20.10	13.42	17.32	17.36

3.2.1 Sectoral distribution of Revenue Expenditure (2016-17)

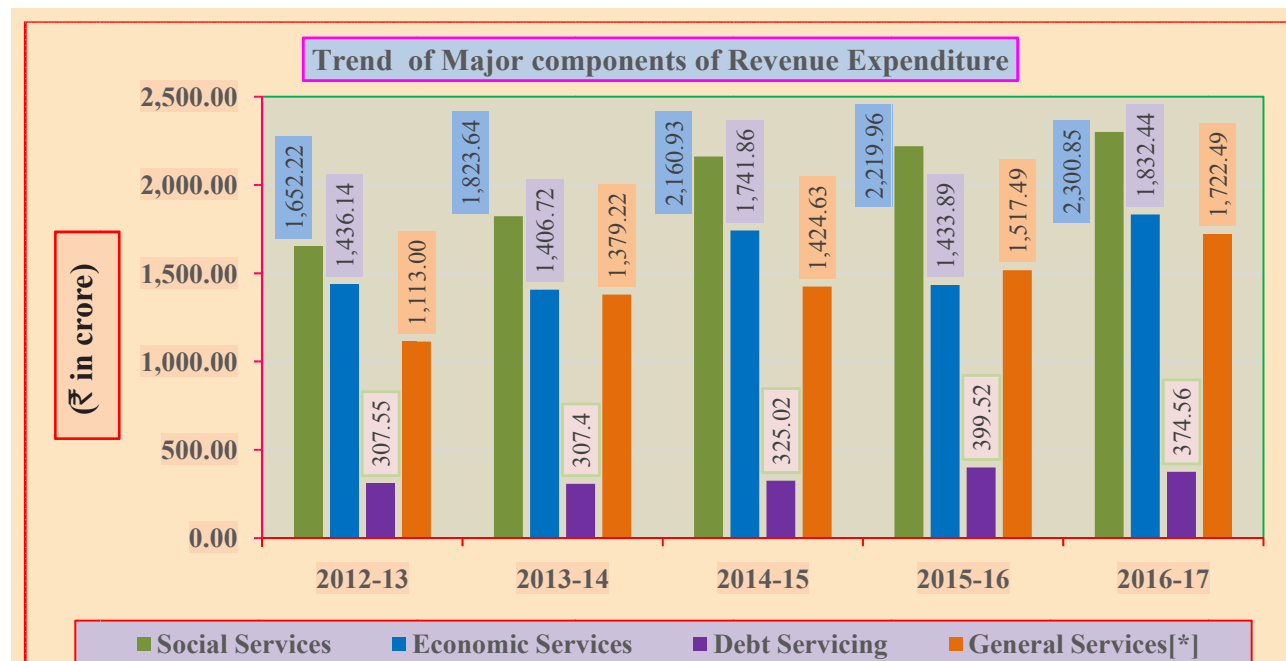
Table No. 3.3 Sectoral distribution of Revenue Expenditure

(₹ in crore)

Components	Amount	Percentage
A. Fiscal Services	73.06	1.17
(i) Collection of Taxes on Property, Capital and Other Transactions	18.84	0.30
(ii) Collection of Taxes on Commodities and Services	52.88	0.85
(iii) Other Fiscal Services	1.34	0.02
B. Organs of State	66.40	1.07
C. Interest Payment and receiving of Debt	374.56	6.01
D. Administrative Services	819.24	13.15
E. Pensions and Miscellaneous General Services	763.79	12.26
F. Social Services	2,300.85	36.93
G. Economic Services	1,832.44	29.41
H. Grants-in-Aid and Contributions	...	...
Total Expenditure (Revenue Account)	6,230.34	100

3.2.2 Major components of Revenue Expenditure (2012-13 to 2016-17)

Chart No. 3.1 Trend of Major components of Revenue Expenditure



[*] General Services excludes MH 2048 (Appropriation for reduction or avoidance of debt), MH 2049 (Interest payments).

3.3 Capital Expenditure

Capital disbursements for 2016-17 at 6.17 per cent of GSDP were less than Budget (₹1,827.42 crore) estimates by ₹888.96 crore (less disbursement of ₹760.68 crore under Plan expenditure and excess disbursement of ₹128.28 crore under Non-Plan expenditure).

3.3.1 Sectoral distribution of Capital Expenditure (2016-17)

During 2016-17, the Government spent ₹869.00 crore on various Major Works. The Government also invested ₹1.34 crore in Companies, Corporations, Co-operative Banks etc.

Table No. 3.4 Sectoral distribution of Capital Expenditure (₹in crore)

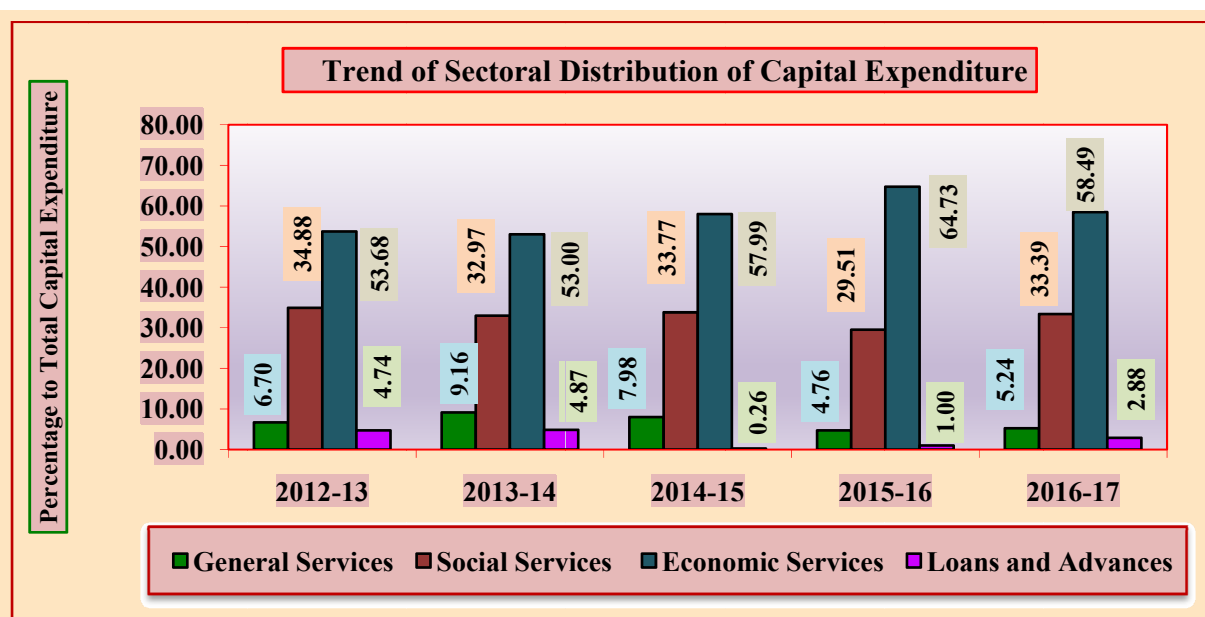
Sl. No.	Components	Amount	Percentage
1.	General Services –Police, Land Revenue etc.	49.19	5.24
2.	Social Services – Education, Health & Family Welfare, Water Supply, Welfare of SC/ST etc.	313.29	33.39
3.	Economic Services – Agriculture, Power, Rural Development, Irrigation , Co-operation, Energy, Industries, Transport etc.	548.93	58.49
4.	Loans and Advances Disbursed	27.05	2.88
	Total	938.46	100

3.3.2 Sectoral distribution of Capital Expenditure over the past five years

Table No. 3.5 Sectoral distribution of Capital Expenditure (₹in crore)

Sl. No.	Sector	2012-13	2013-14	2014-15	2015-16	2016-17
1.	General Services	42.74	57.72	74.21	34.20	49.19
2.	Social Services	222.42	207.76	314.00	211.95	313.29
3.	Economic Services	342.39	333.92	539.30	464.82	548.93
4.	Loans and Advances	30.25	30.70	2.43	7.13	27.05
	Total	637.80	630.10	929.94	718.10	938.46

Chart No. 3.2 Trend of Sectoral Distribution of Capital Expenditure

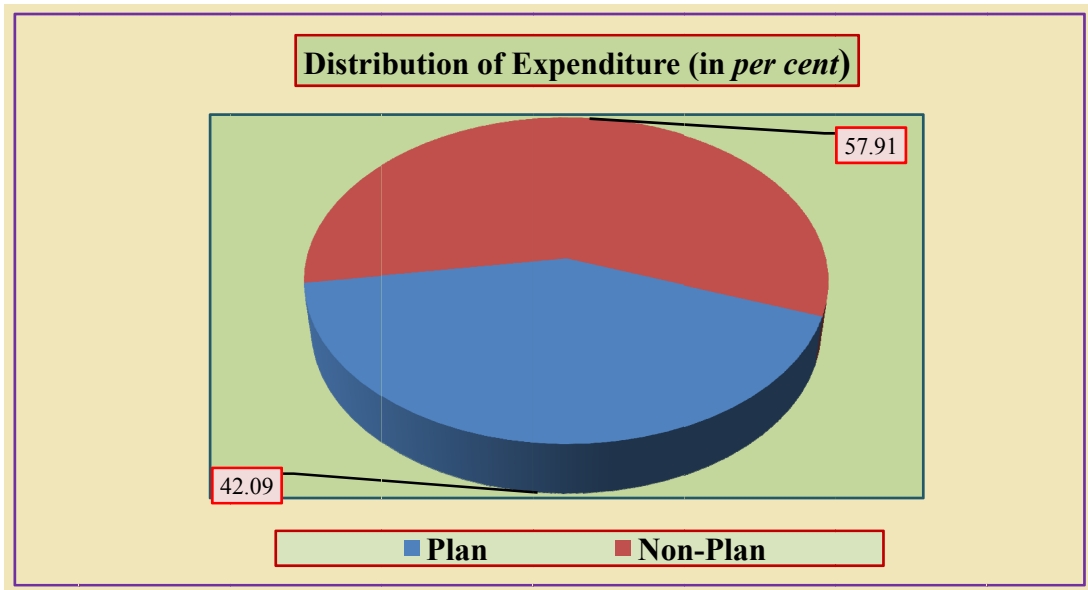


CHAPTER IV

PLAN AND NON-PLAN EXPENDITURE

4.1 Distribution of Expenditure (2016-17)

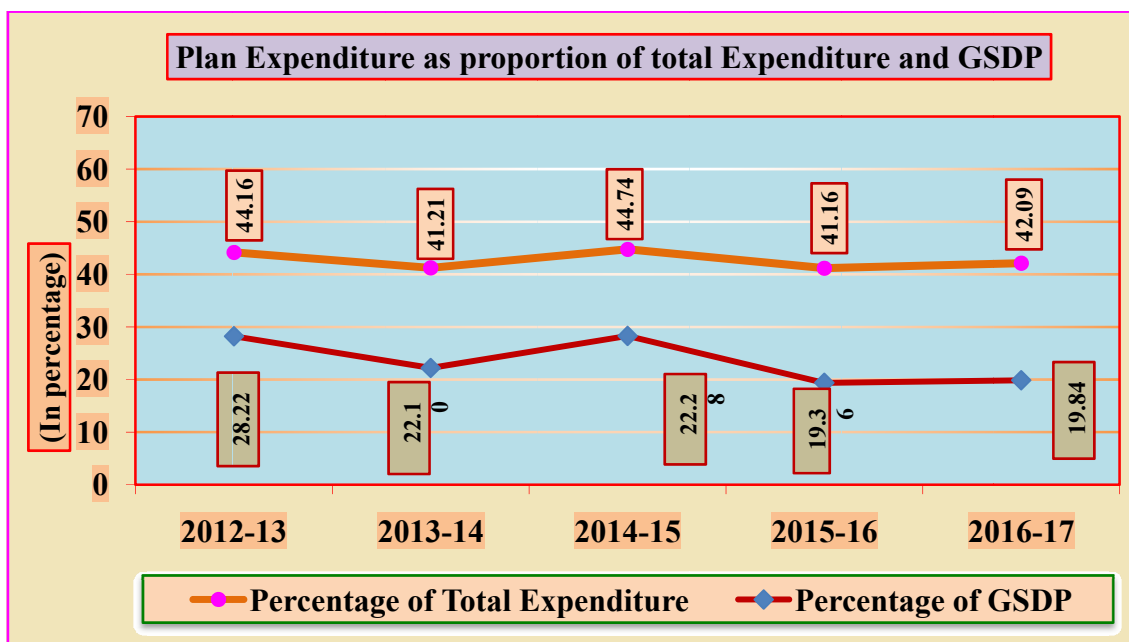
Chart No. 4.1 Distribution of Expenditure



4.2 Plan Expenditure

During 2016-17, Plan Expenditure was ₹ 3,017.54 crore (₹ 1,792.01 crore under State Plan and ₹1,225.53 crore under Centrally Sponsored Schemes) representing 42.09 per cent of total disbursements.

Chart No. 4.2 Plan Expenditure as proportion of total Expenditure and GSDP



4.2.1 Plan Expenditure under Capital Account

Table No.4.1 Plan Expenditure under Capital Account

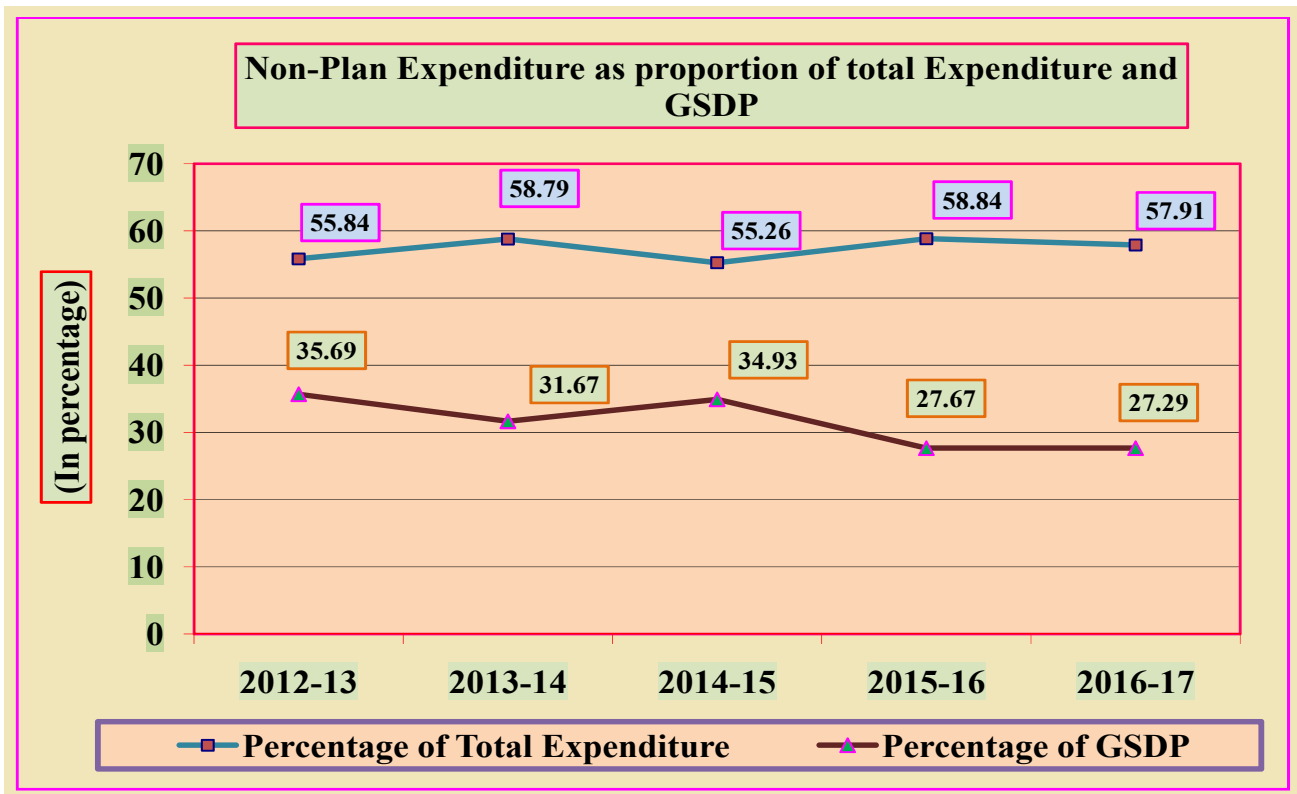
(₹in crore)

	2012-13	2013-14	2014-15	2015-16	2016-17
Total Capital Expenditure	637.80	630.10	929.94	718.10	938.46
Capital Expenditure (Plan)	512.62	489.33	793.06	640.78	865.32
Percentage of Capital Expenditure (Plan) to Total Capital Expenditure	80.37	77.66	85.28	89.23	92.21

4.3 Non-Plan Expenditure

Non-Plan Expenditure during 2016-17 was ₹4,151.26 crore (₹4,078.12 crore under Revenue and ₹73.14 crore under Capital) representing 57.91 per cent of total disbursements.

Chart No. 4.3 Non-Plan Expenditure as proportion of total Expenditure and GSDP



4.4 Committed Expenditure

Chart No. 4.4 Trend of Committed Expenditure

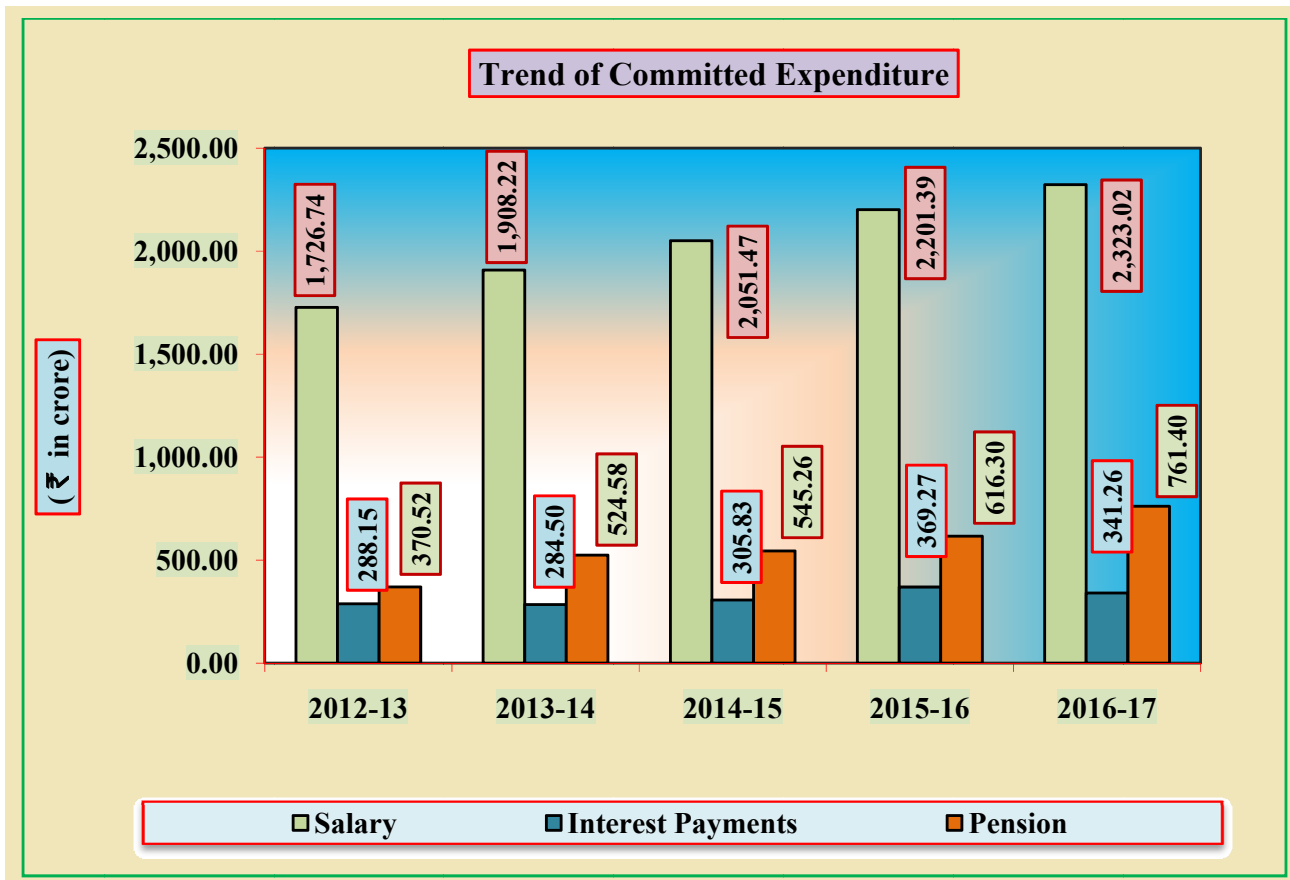


Table No.4.2 Committed Expenditure

(₹ in crore)

	2012-13	2013-14	2014-15	2015-16	2016-17
Committed Expenditure	2,385.41	2,717.30	2,902.56	3,186.96	3,425.68
Revenue Expenditure	4,508.91	4,916.98	5,652.44	5,570.86	6,230.34
Percentage of Committed Expenditure to Revenue Receipts	52.58	57.03	52.67	47.73	46.30
Percentage of Committed Expenditure to Revenue Expenditure	52.90	55.26	51.35	57.21	54.98

The step forward trend on committed expenditure leaves the Government with lesser flexibility for developmental spending.

CHAPTER V

APPROPRIATION ACCOUNTS

5.1 Summary of Appropriation Accounts for 2016-17

Table No. 5.1 Summary of Appropriation Accounts

(₹in crore)

Sl. No.	Nature of Expenditure	Original grant	Supplementary grant	Re-Appropriation	Total	Actual Expenditure	Savings(-) Excess(+)
1.	Revenue						
	Voted	5,787.42	1,148.23	...	6,935.65	5,841.91	(-) 1,093.74
	Charged	603.14	2.05	...	605.19	393.50	(-) 211.69
2.	Capital						
	Voted	1,487.47	464.87	...	1,952.34	1,005.02	(-) 947.32
	Charged	...	...	...	...	...	...
3.	Public Debt						
	Charged	310.06	7.45	...	317.51	312.92	(-) 4.59
4.	Loans and Advances						
	Voted	30.55	22.79	...	53.34	27.05	(-)26.29
	Total	8,218.64	1,645.39	...	9,864.03	7,580.40	(-)2,283.63

5.2 Trend of Savings/Excess during the past five years

Table No.5.2 Trend of Savings/Excess

(₹in crore)

Year	Savings(-)/Excess(+)				Total
	Revenue	Capital	Public Debt	Loans and Advances	
2012-13	(-)164.75	(-)573.19	(+)28.54	(-)0.95	(-)710.35
2013-14	(-) 1,229.28	(-) 536.16	(+) 348.38	(-)25.25	(-) 1,442.31
2014-15	(-) 875.75	(-) 246.34	(-) 90.42	(-) 25.02	(-) 1,237.53
2015-16	(-) 1,161.37	(-) 767.98	(+) 34.96	(-) 32.87	(-) 1,927.26
2016-17	(-) 1,305.43	(-)947.32	(-) 4.59	(-) 26.29	(-) 2,283.63

5.3 Significant Savings

Substantial savings under a grant indicates either non-implementation or slow implementation of certain schemes/programmes. Some grants with persistent and significant savings are given below:

Table No.5.3 Significant Savings**(₹in crore)**

Grant No.	Nomenclature	2012-13	2013-14	2014-15	2015-16	2016-17
14	Planning and Programme Implementation	29.40	921.40	232.59	356.74	664.21
29	Social Welfare	13.62	8.79	36.42	37.69	28.37
31	Agriculture	14.70	110.72	39.53	151.20	51.40
39	Power	21.96	27.00	7.55	12.65	25.47
45	Public Works	311.89	190.63	...	...	...

During 2016-17, supplementary grants totaling ₹1,645.39 crore (21.71 per cent of total expenditure) proved to be unnecessary in some cases, where there were significant savings at the end of the year even against original allocations. A few instances are given below:

Table No. 5.4 Unnecessary Supplementary Grants**(₹in crore)**

Grant No.	Nomenclature	Section		Original	Supplementary	Actual Expenditure
1	Legislative Assembly	Revenue	Voted	19.38	0.19	18.61
3	Council of Ministers	Revenue	Voted	5.99	0.34	5.54
4	Law and Judicial	Revenue	Charged	7.57	0.48	6.51
		Capital	Voted	8.13	8.59	0.10
6	Land Revenue and Reforms	Revenue	Voted	28.34	2.34	24.07
7	Excise and Narcotics	Revenue	Voted	29.55	1.94	28.90
9	Finance	Revenue	Voted	1,038.85	7.43	792.92
10	Mizoram Public Service Commission	Revenue	Charged	5.80	0.34	5.42
11	Secretariat Administration	Revenue	Voted	106.01	5.25	91.99
13	Personnel and Administrative Reforms	Revenue	Voted	2.80	0.38	2.57
14	Planning and Programme Implementation	Capital	Voted	661.41	0.58	0.29
16	Home	Revenue	Voted	574.71	43.97	550.97
17	Food, Civil Supplies and Consumer Affairs	Capital	Voted	178.27	8.02	133.05
21	Higher and Technical Education	Revenue	Voted	181.73	13.86	140.46

Table No. 5.4 Unnecessary Supplementary Grants conclud.**(₹ in crore)**

Grant No.	Nomenclature	Section		Original	Supplementary	Actual Expenditure
24	Medical and Public Health Services	Revenue	Voted	414.28	114.72	370.61
26	Information and Public Relations	Revenue	Voted	14.20	2.31	12.69
28	Labour and Employment	Revenue	Voted	25.88	5.21	14.85
30	Disaster Management and Rehabilitation	Revenue	Voted	20.28	0.56	12.46
34	Animal Husbandry and Veterinary	Revenue	Voted	77.96	8.93	54.70
37	Co-operation	Revenue	Voted	16.83	0.29	13.41
		Capital	Voted	8.42	0.16	6.49
42	Transport	Revenue	Voted	53.32	0.29	35.72
47	Minor Irrigation	Revenue	Voted	22.34	0.18	10.52
		Capital	Voted	29.01	4.20	6.18
48	Information and Communication Technology	Revenue	Voted	14.21	6.22	8.26

CHAPTER VI

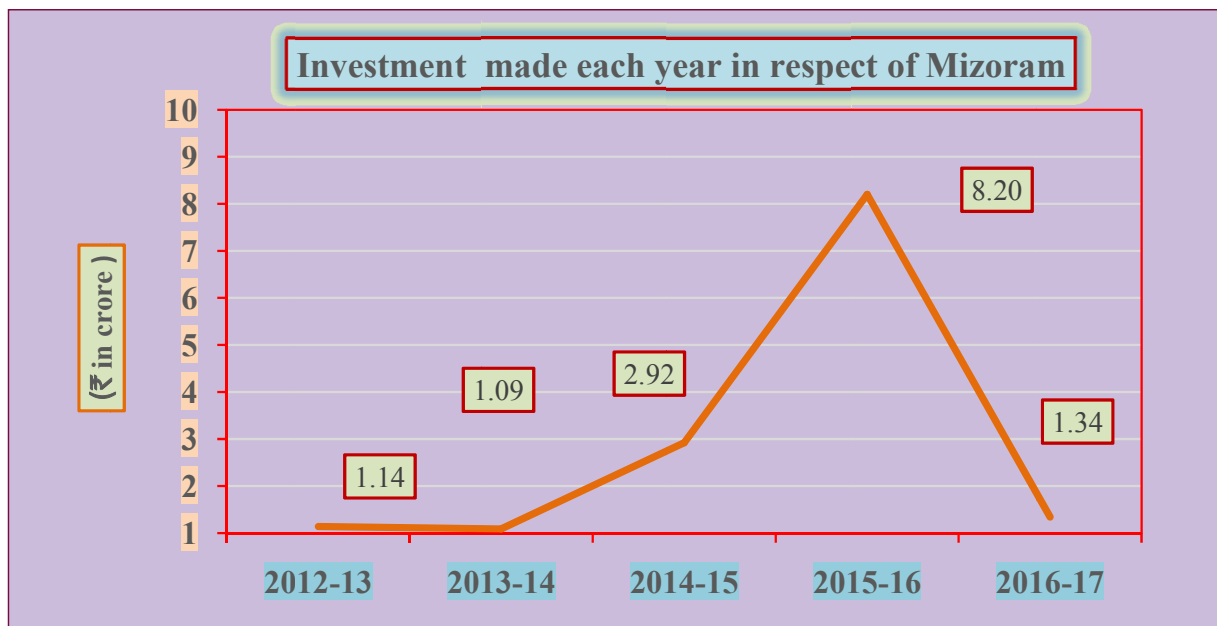
ASSETS AND LIABILITIES

6.1 Assets

The existing form of accounts do not easily depict valuation of Government assets like land, buildings etc, except in the year of acquisition/purchase. Similarly, while the accounts present the impact of liabilities arising in the current year, they do not depict the overall impact of the liabilities to future generations except to the limited extent shown by the rate of interest and period of existing loans.

Total investment as share capital in Non-Financial Public Sector Undertakings (PSUs) stood at ₹34.73 crore at the end of 2016-17. No dividend was received during the year on investment.

Chart No. 6.1 Investments made each year in respect of Mizoram



Cash Balance as well as Cash Balance Investment as on 31 March 2017 were ₹(-) 212.92 crore and ₹(-) 155.53 crore respectively.

6.2 Debt and Liabilities

Article 293 of the Constitution of India empowers the State Government to borrow on the security of the Consolidated Fund of the State within such limits, if any, as may be from time to time fixed by the State Legislature. Details of the Public Debt and Total Liabilities of the State Government are as under:

Table No. 6.1 Debt and Liabilities

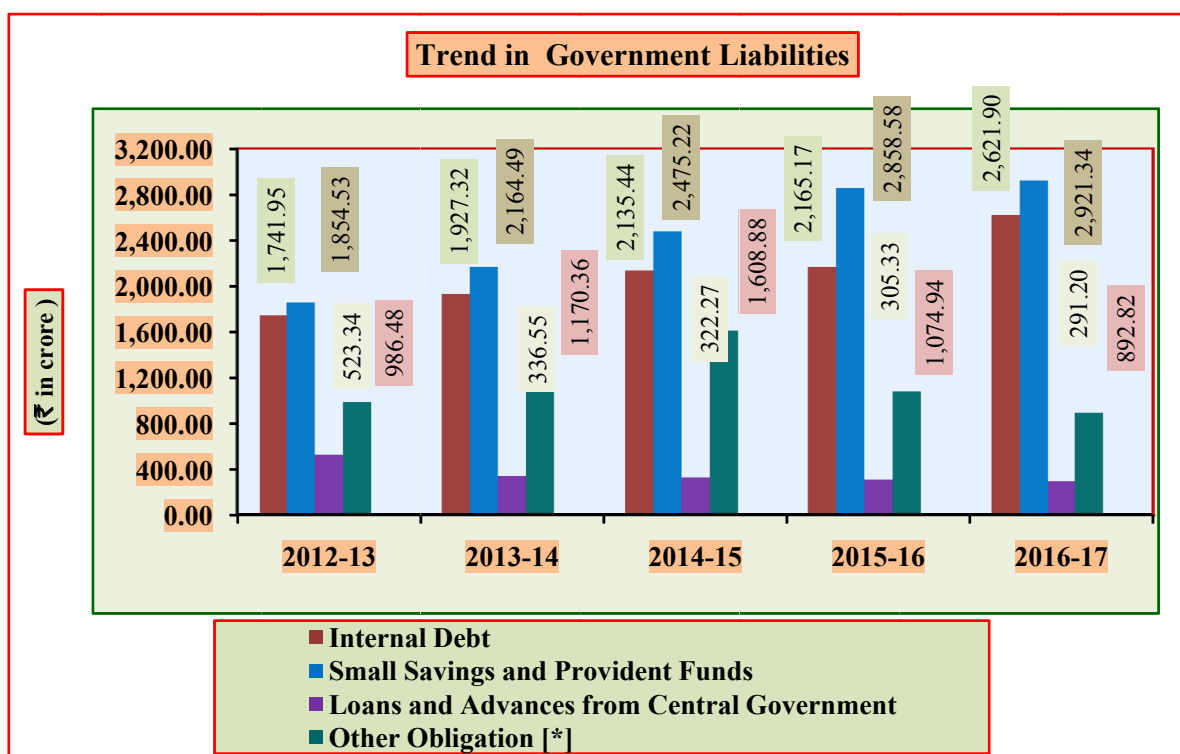
(₹ in crore)

Year	Public Debt	Percentage to GSDP	Public Account ^(*)	Percentage to GSDP	Total Liabilities	Percentage to GSDP
2012-13	2,265.29	28.13	2,848.94	35.38	5,114.23	63.51
2013-14	2,263.87	21.99	3,344.51	32.48	5,608.38	54.47
2014-15	2,457.71	23.60	4,092.68	39.30	6,550.39	62.90
2015-16	2,470.50	18.47	3,936.89	29.44	6,407.39	47.91
2016-17	2,913.10	19.15	3,811.92	25.06	6,725.02	44.21

There is a net decrease of ₹317.63 crore (4.96 per cent) in Public Debt and Other liabilities as compared to 2015-16.

(*) Excludes suspense and remittances balances.
Figures are progressive balance to end of the year.

Chart No. 6.2 Debt and Liabilities



[*] Non-interest bearing obligations such as deposits of Local Funds, Other earmarked fund, etc.

6.3 Guarantees

The position of guarantees by the State Government for the payment of loans and payment of interest thereon raised by Statutory Corporations, Government Companies, Corporations, Co-operative Societies, etc is given below:

Table No. 6.2 Guarantees

(₹in crore)

At the end of the year	Maximum Amount Guaranteed (Principal only)	Amount outstanding as on 31 March 2017	
		Principal	Interest
2012-13	124.75	26.17	5.53
2013-14	273.94	70.57	37.82
2014-15	273.94	68.59	28.31
2015-16	273.94	71.85	28.37
2016-17	293.94	82.90	41.10

6.4 Reconciliation on Deposits and Other Accounts in Public Accounts

During 2016-17, reconciliation was completed under the head of Account 8443 Civil Deposits, 120 Deposits of Autonomous District and Regional Funds (Assam, Meghalaya and Mizoram) only with 43 *per cent* (₹304.45 crore) on receipt side and 36.01 *per cent* (₹316.33 crore) on disbursement side.

CHAPTER VII

OTHER ITEMS

7.1 Adverse Balance under Internal Debt

Borrowings of State Governments are governed by Article 293 of the Constitution of India. As on March 31 2017, there was no adverse balance under Internal Debt.

7.2 Loans and Advances by the State Government

Total Loans and Advances made by the State Government at the end of 2016-17 was ₹205.81 crore. Of this, Loan and Advances to Government Departments, Corporation/ Companies, Non-Government Institutes and Local Bodies amounted to ₹148.78 crore. Information about recovery of arrears (Principal as well as interest) at the end of 31 March 2017 was not received from the Departmental authorities maintaining the detailed accounts.

7.3 Financial Assistance to Local Bodies and Others

During the past five years, Grants-in-Aid to local bodies etc. increased from ₹955.32 crore in 2012-13 to ₹1,445.31 crore in 2016-17.

Table No. 7.1 Financial Assistance to Local Bodies and Others

(₹in crore)

	2012-13	2013-14	2014-15	2015-16	2016-17
Educational Institutions (Aided Schools, Aided Colleges, Universities, etc.)	60.80	121.87	260.95	115.11	118.74
PRIs/ULBs	29.53	13.50	65.49	25.10	29.15
Others	864.99	859.00	1,305.37	1,198.03	1,297.42
Total	955.32	994.37	1,631.81	1,338.24	1,445.31

7.4 Cash Balance and Investment of Cash Balance

The closing cash balance (as on 31 March 2017) according to the Reserve Bank of India was ₹146.33 crore (debit) against the general cash balance of ₹212.92 crore (credit) reflected in State Government accounts. The difference of ₹66.59 crore was due to misclassification by Bank/Treasury.

Investment held in the Cash Balance Investment Account as on 31 March 2017 were ₹155.53 crore (credit). Other Cash Balance and Investment comprising Cash with Departmental Officers (₹(-) 4.99 crore) and Investment of earmarked funds (₹244.54 crore) as on 31 March 2017 was ₹239.55 crore.

7.5 Reconciliation of Accounts

Accuracy and reliability of accounts depend, among other things, on timely reconciliation of the figures available with the departments and the figures appearing in the accounts compiled

by the Accountant General (Accounts). This exercise is to be conducted by respective Heads of Departments with the Accountant General. In 2016-17 only 81.78 *per cent* (₹6,118.55 crore) of the total expenditure of ₹7,481.72 crore of the State Government was reconciled. Similarly, out of total receipts of ₹8,176.27 crore, only 43.11 *per cent* (₹3,524.78 crore) was reconciled. The following Controlling Officers/ DDOs did not attend the reconciliation exercise at all:

Table No. 7.2 Reconciliation of Accounts

Sl. No.	Controlling Officer / DDOs	Demand No.	Head of Account
1.	Chief Controller of Accounts, Accounts & Treasuries	9	2071-101, 102, 103, 104, 105, 110, 111, 115 and 200.
2.	Inspector General of Prison	16	2056-001, 101, 102 & 800.
3.	Joint Chief Electoral Office	15	2015-102-01, 02, 103-01, 104-01 & 108-01.

7.6 Submission of Accounts by Treasuries

There was delay of maximum 18 days in respect of one Treasury Accounts for the month of March 2017. Maximum delay in case of Forest and Public Works Accounts during the year was 1 day and 18 days respectively. All the Divisional Accounts have been included before the close of the Annual Accounts. However average delay of all the Accounts is shown below:

Table No. 7.3 Submission of Accounts

Average delay in rendition of Treasury A/cs to A.G. (Accounts)	Average delay in rendition of Department of Public Works. A/cs to A.G. (Accounts)	Average delay in rendition of Department of Forest A/cs to A.G. (Accounts)	Average delay in rendition of Department of Soil Conservation A/cs to A.G. (Accounts)
3	6	1	1

7.7 Abstract Contingent (AC) Bills and Detailed Contingent (DC) Bills

When money is required in advance or the Drawing and Disbursing officers (DDOs) are not able to calculate the exact amounts required, they are permitted to draw money without supporting documents through AC Bills. The AC Bills are to be adjusted through submission of Detailed Contingent Bills. At the end of 31 March 2017, a total amount of ₹24.44 crore (₹17.89 crore for the period upto 2014-15, ₹5.58 crore for 2015-16 and ₹0.97 crore for 2016-17) drawn on AC Bills was outstanding due to non-submission of Detailed Contingent Bills.

7.8 Outstanding Utilisation Certificates (UCs)

Institutions receiving Grants-in-Aid from Government of Mizoram are required to furnish Utilisation Certificates within 12 month, countersigned by the controlling authority after verification. To the extent of non-receipt of Utilisation Certificates, the expenditure shown in the accounts cannot be treated as final nor can it be confirmed that the amount has been expended/utilized for the intended purposes of

sanction. At the close of March 2017 accounts, 27 Utilisation Certificates for the two years amounting to ₹63.17crore remained outstanding (₹35.40 crore for 2011-12 and ₹27.77crore for 2015-16).

7.9 Rush of Expenditure

The Financial rules stipulate that rush of expenditure particularly in the closing month of the financial year shall be regarded as a breach of financial regularity and should be avoided. However, the expenditure incurred under certain selected Heads of Account (Major Head: 2048, 2215, 2217, 2230, 2236, 2401, 2406, 2435, 2501, 2810, 3275, 3425, 3435, 4055, 4059, 4202, 4216, 4217, 4225, 4235, 4403, 4435, 4515, 4575, 4702, 4801 and 5053) during March 2017 ranged between 30.35 *per cent* and 100 *per cent* of the total expenditure of the concerned Major Head during the year indicating a tendency to utilize the budget at the close of the financial year. Flow of expenditure during the end of the financial year 2016-17 in the above mentioned Heads were as below:

Table No. 7.4 Rush of Expenditure

(₹ in crore)

Head of Account	Description	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	Total	During March 2017	Percentage of 3/2017 w.r.t. total expenditure of 2016-17
2048	Appropriation for reduction or avoidance of debt	...	...	...	33.30	33.30	33.30	100
2215	Water Supply and Sanitation	37.30	31.26	30.32	90.89	189.77	73.09	38.52
2217	Urban Development	9.99	5.93	8.73	63.45	88.10	49.91	56.65
2230	Labour and Employment	2.68	2.18	3.23	6.75	14.85	5.27	35.49
2236	Nutrition	0.14	0.12	0.11	1.19	1.56	1.14	73.08
2401	Crop Husbandry	16.73	14.75	32.68	121.24	185.40	101.29	54.63
2406	Forestry and Wild Life	14.66	21.21	39.14	53.35	128.36	38.86	30.35
2435	Other Agricultural Programmes	1.31	1.45	1.17	7.38	11.31	6.91	61.10
2501	Special Programmes for Rural Development	8.73	12.18	21.99	36.60	79.50	35.87	45.12
2810	New and Renewable Energy	...	...	...	0.17	0.17	0.17	100
3275	Other Communications Services	0.55	0.39	0.43	6.89	8.26	5.94	72.79
3425	Other Scientific Research	0.95	2.06	1.16	3.14	7.31	2.66	36.39
3435	Ecology and Environment	...	...	...	0.70	0.70	0.70	100

Table No. 7.4 Rush of Expenditure conclud.

(₹ in crore)

Head of Account	Description	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	Total	During March 2017	Percentage of 3/2017 w.r.t. total expenditure of 2016-17
4055	Capital Outlay on Economic Services	...	...	5.50	21.59	27.09	10.74	39.65
4059	Capital Outlay on Police	...	...	...	22.09	22.09	22.04	99.77
4202	Capital Outlay on Education, Sports, Art and Culture	1.53	5.82	0.52	12.72	20.59	12.12	59.86
4216	Capital Outlay on Housing	...	0.33	...	6.46	6.79	6.46	95.14
4217	Capital Outlay on Urban Development	...	...	14.02	151.65	165.67	110.11	66.49
4225	Capital Outlay on Co-operation	...	...	...	0.40	0.40	0.40	100
4235	Capital Outlay on Social Security and Welfare	...	1.45	1.84	25.48	28.77	25.43	88.39
4403	Capital Outlay on Animal Husbandry	...	...	...	2.23	2.23	2.23	100
4435	Capital Outlay on Other Agricultural Programmes	...	...	...	0.52	0.52	0.52	100
4515	Capital Outlay on other Rural Development Programmes	...	...	1.30	4.72	6.02	4.72	78.41
4575	Capital Outlay on other Special Areas Programmes	...	...	3.73	41.77	45.50	28.72	63.12
4702	Capital Outlay on Minor Irrigation	...	...	...	5.98	5.98	4.98	83.28
4801	Capital Outlay on Power Projects	...	2.70	2.57	37.96	43.23	27.80	64.31
5053	Capital Outlay on Civil Aviation	2.76	2.76	2.76	100

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