



GOVERNMENT OF MIZORAM

**FINANCE ACCOUNTS
2009 - 2010**

Volume 1



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2009 - 2010**

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Certificate of the Comptroller and Auditor General of India

This compilation containing the Finance Accounts of the Government of Mizoram for the year ending 31st March 2010 presents the accounts of the receipts and disbursements of the Government for the year, together with the financial results disclosed by the revenue and capital accounts, the accounts of the public debt and the liabilities and assets as worked out from the balances recorded in the accounts. The Appropriation Accounts of the Government for the year for Grants and Charged Appropriations are presented in a separate compilation.

The Finance Accounts have been prepared under my supervision in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 and have been compiled from the vouchers, challans and initial and subsidiary accounts rendered by the treasuries, offices and departments responsible for the keeping of such accounts functioning under the control of the Government of Mizoram and the statements received from the Reserve Bank of India. Statements (No. 8 and 9), explanatory notes to (Statement No. 11) and appendices (IV, V, IX and X) in this compilation have been prepared directly from the information received from the Government of Mizoram who is responsible to ensure the correctness of such information.

The treasuries, offices and departments functioning under the control of the Government of Mizoram are primarily responsible for preparation and correctness of the initial and subsidiary accounts as well as ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations relating to such accounts and transactions. I am responsible for compilation, keeping of the accounts, preparation and submission of Annual Accounts to the State Legislature. My responsibility for the compilation, preparation and finalization of accounts is discharged through the office of the Accountant General (A&E). The audit of these accounts is independently conducted through the office of the Accountant General (Audit) in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller

and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, for expressing an opinion on these Accounts based on the results of such audit. These offices are independent organizations with distinct cadres, separate reporting lines and management structure.

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

On the basis of the information and explanations that my officers required and have obtained, and according to the best of my information as a result of test audit of the accounts and on consideration of explanations given, I certify that, to the best of my knowledge and belief, the Finance Accounts read with the explanatory 'Notes to Accounts' give a true and fair view of the receipts and disbursements for the purpose of the Government of Mizoram for the year 2009-2010.

Points of interest arising from study of these accounts as well as test audit conducted during the year or earlier years are contained in my Reports on the Government of Mizoram being presented separately for the year ended 31st March 2010.

The
New Delhi



(VINOD RAI)
Comptroller and Auditor General of India

Guide to the Finance Accounts

A. Broad overview of the Structure of Government Accounts

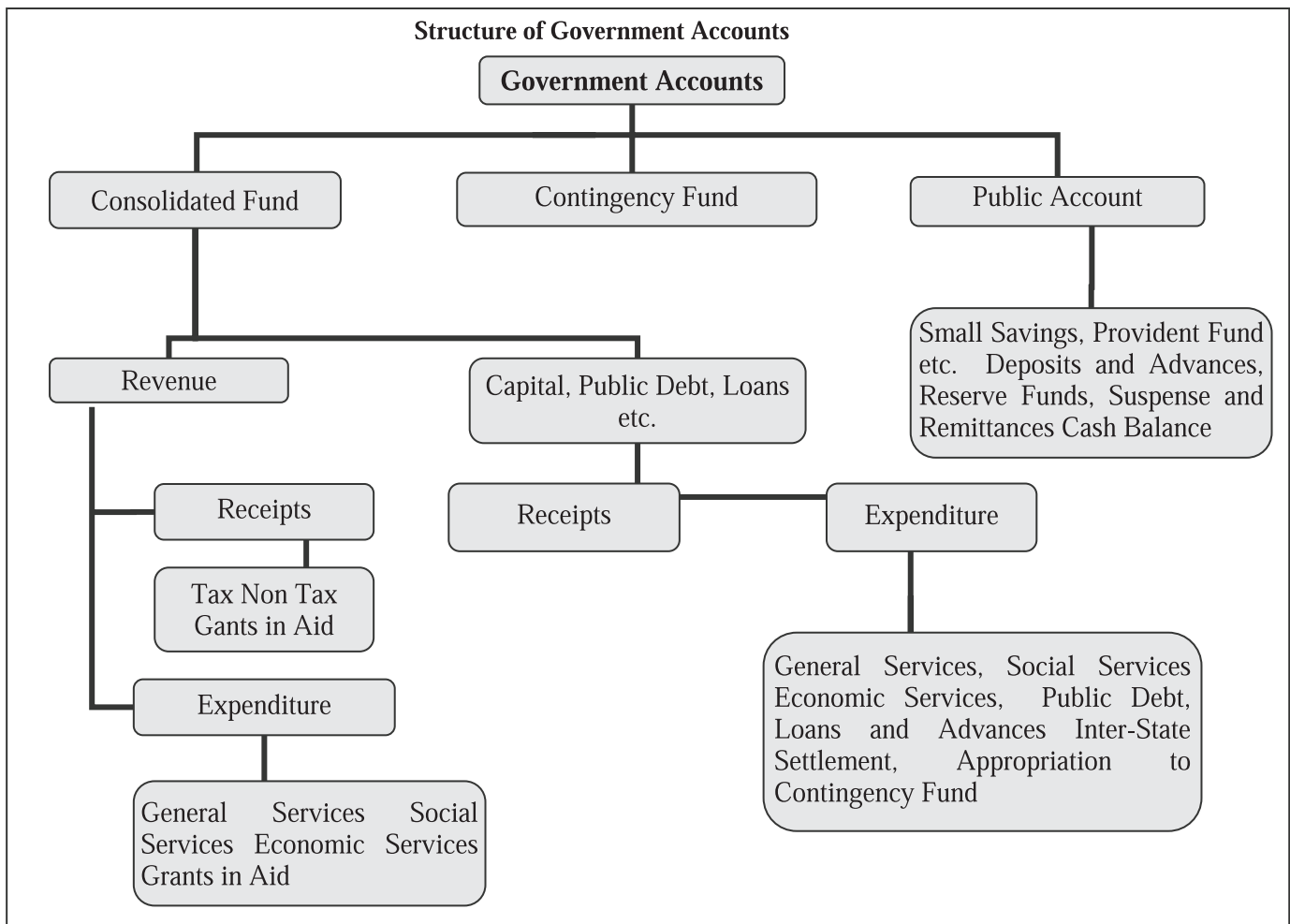
1. The Accounts of the Government are kept in three parts:

Part I: The Consolidated Fund: All Receipts and Expenditure on Revenue and Capital Account, Public Debt and Loans & Advances forms the Consolidated Fund of the State.

Part II: The Contingency Fund: Legislature may by law establish a Contingency Fund which is in the nature of an imprest. The Fund is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature. The fund is recouped by debiting the expenditure to the concerned functional major head in the Consolidated Fund of the State.

Part III: The Public Account: All other public moneys received by or on behalf of the Government are credited to the Public Account. The expenditure out of this account is not subject to the vote of the Legislature. In respect of the receipts into this account, the Government acts as a banker or trustee. Transactions relating to Debt (other than public debt in Part I), Deposits, Advances, Reserve Funds, Remittances and Suspense form the Public Account.

A.1.1 Pictorial representation of Structure of Government Accounts



2. DIVISIONS, SECTIONS, SECTORS etc

The two main divisions of the Accounts in the Consolidated fund are, as depicted in A.1.1 on previous page, 'Revenue and 'Capital, Public Debt, Loans etc.' which are divided into sections 'Receipts 'and 'Expenditure'. Within each of the Divisions and Sections of the Consolidated Fund the transactions on the expenditure side are grouped into Sectors such as, "General Services", "Social Services", "Economic Services", under which specific functions or services shall be grouped. The Sectors are sub-divided into sub sectors/Major heads of account. Major heads correspond to functions and are further divided into sub major heads (sub functions) and minor heads (programmes) which are depicted in volume 2 of the Finance Accounts. The classification below minor heads of account i.e. subheads (schemes) and detailed and object heads (objects of expenditure) are not depicted in the Finance Accounts (minor exceptions exist), though some details are included in the appendices.

B. WHAT DO THE STATEMENTS CONTAIN

The Finance Accounts have been divided into two volumes. Volume 1 presents the financial statements of the Government in the form of commonly understood summarised form while the details are presented in volume 2.

Volume 1 contains the Certificate of the Comptroller and Auditor General of India, four summary statements as given below and Notes to Accounts including accounting policy.

1. Statement of financial position: Cumulative figures of assets and liabilities of the Government, as they stand at the end of the year, are depicted in the statement. The assets are largely financial assets with the figures for progressive capital expenditure denoting physical assets of the Government. Assets, as per the accounting policy, are depicted at historical cost.
2. Statement of receipts and disbursement: This is a summarised statement showing all receipts and disbursements of the Government during the year in all the three parts in which Government account is kept, namely, the consolidated fund, contingency fund and public account. Further within the consolidated fund, receipts and expenditure on revenue and capital account are depicted distinctly.

The fiscal parameters of the Government, i.e. the primary, revenue and fiscal deficit are calculated on the operations of the consolidated fund of the State. Hence the following two statements give the operations of the consolidated fund in a summarised form.

3. Statement of receipts (consolidated fund): This statement comprises revenue and capital receipts and receipts from borrowings of the Government consisting of loans from the GOI, other institutions, market loans raised by the Government and recoveries on account of loans and advances made by the Government.
4. Statement of expenditure (consolidated fund): This statement not only gives expenditure by function (activity) but also summarises expenditure by nature of activity (objects of expenditure).

In addition the volume comprises an appendix, Appendix I , which is an alternate depiction of receipts and disbursements of the Government in the form of a cash balances and investment of cash balances.

The second volume comprises three parts. The **first part contains six statements** as given below:

5. Statement of progressive capital expenditure: This statement details progressive capital expenditure by functions, the aggregate of which is depicted in statement 1.
6. Statement of Borrowings and other liabilities: Borrowings of the Government comprise market loans raised by it (internal debt) and Loans and Advances received from the GOI. Both these together form the public debt of the State Government. In addition, this summary statement depicts 'other liabilities' which are the balances under various sectors in the public account. In respect of the latter, the Government as a trustee or custodian of the funds, hence these constitute liabilities of the Government. The statement also contains a note on service of debt, i.e a note on the quantum of net interest charges met from revenue receipts.
7. Statement of Loans given by the Government: The loans and advances given by the State Government are depicted in statement 1 and recoveries, disbursements feature in statement 2, 3 and 4. Here, loans and advances are summarised sector and loanee group wise. This is followed by a note on the recoveries in arrear in respect of loans, the details of which are maintained by the AG office and details of which are maintained by the State departments.
8. Statement of Grants in aid given by the State Government, organised by grantee institutions group wise. It includes a note on grants given in kind also.
9. Statement of Guarantees given by the Government: Guarantees given by the State Government for repayment of loans, etc. raised by Statutory Corporations, Government Companies, Local Bodies and Other institutions during the year and sums guaranteed outstanding as at the end of the year are presented in his statement.
10. Statement of Voted and Charged Expenditure: This statement presents details of voted and charged expenditure of the Government.

Part II Volume 2: This part contains **9 statements** presenting details of transactions by **minor head** corresponding to statements in volume 1 and part 1 of volume 2.

11. Detailed Statement of Revenue and Capital Receipts by minor heads: This statement presents the revenue and capital receipts of the Government in detail.
12. Detailed Statement of Revenue Expenditure by minor heads: This statement presents the details of revenue expenditure of the Government in detail. Non Plan and Plan figures are depicted separately and a comparison with the figures for the previous year are available.
- 13 Detailed Statement of Capital Expenditure by minor heads: This statement presents the details of capital expenditure of the Government in detail. Non Plan and Plan figures are depicted separately and a comparison with the figures for the previous year are available. Cumulative capital expenditure upto the end of the year is also depicted.
14. Detailed Statement of Investments of the Government : The position of Government Investment in the share capital and debentures of different concerns is depicted in this statement for the current and previous year. Details include type of shares held, face value, dividend received etc.
- 15 Detailed Statement of Borrowings and other Liabilities: Details of borrowings (market loans raised by the Government and Loans etc from GOI) by minor heads, the maturity and repayment profile of all loans is provided in this statement. This is the detailed statement corresponding to statement 6 in part 1 volume 2.
- 16 Detailed Statement on Loans and Advances given by the Government: The details of loans and advances given by the Government, the changes in loan balances, loans written off, interest received on loans etc. is presented in this statement. It also

presents plan loans separately. This is the detailed statement corresponding to statement 7 in part I volume 2.

- 17 Detailed Statement on Sources and Application of funds for expenditure other than revenue account: The capital and other expenditure (other than on revenue account and the sources of fund for the expenditure is depicted in this statement).
- 18 Detailed Statement on Contingency Fund and other Public Account transactions: The statement shows changes in contingency fund during the year, the appropriations to the fund, expenditure, amount recouped etc. It also depicts the transactions in public account in detail.
19. Statement showing details of earmarked balances: This statement shows the details of investment out of reserve funds in public account.

Part III Volume 2 contains appendices on salaries, subsidies, grants-in-aid scheme wise and institution wise, details of externally aided projects, scheme wise expenditure in respect of major Central schemes and State Plan schemes etc. These details are present in the accounts at sub head level or below (i.e. below minor head levels) and so are not depicted in the Finance accounts. For a detail list please refer to the index in volume 1 or 2. The Statements read with the appendices give a complete picture of the state of finances prevailing in the State Government.

C. READY RECKONER

For a quick reference to what the statements contain, please refer to the table below. The summary and detail statement in respect of the important parameters is depicted below. The number of appendices depicted below are not exhaustive.

Parameter	Summary Statements (Volume 1)	Detailed Statements (Volume 2)	Appendices
Revenue Receipts (incl Grants received)	2,3	11	
Revenue Expenditure	2,4	12	II (Salary) , III (Subsidy)
Grants-In-Aid given by the Government	2	8	IV
Capital receipts	2,3	11	
Capital expenditure	1,2,4	5,13,17	
Loans and Advances given by the Government	1,2	7,16	
Debt Position/Borrowings	1,2	6,15	
Investments of the Government in Companies, Corporations etc		14	

Cash	1,2		I , VIII
Balances in Public Account and investments thereof	1,2	18, 19	
Guarantees		9	
Schemes			V (Externally Aided Projects), VI , VII

C. Book adjustments:

Certain transactions are in the nature of book adjustments and do not represent actual cash transaction, as mentioned below. The specific details are mentioned as 'Notes to Accounts' and as footnotes in the relevant statements.

(i) Adjustment of all deductions (GPF, recoveries of advances given etc) from salaries by debiting functional major heads (department concerned) by book adjustment to revenue receipt (e.g. deductions other than GPF)/Public Account(e.g. GPF)

(ii) Creation of funds/adjustment of contribution to Funds in Public Account by debit to Consolidated Fund e.g. Calamity Relief Fund, Reserve Funds, Sinking Fund etc.

(iii) Crediting of deposit heads of accounts in public account by debit to Consolidated Fund

(iv) Annual adjustment of interest on GPF and State Government Group Insurance Scheme where interest on General Provident Fund of State Government is adjusted by debiting 2049-Interest and crediting 8009-General Provident Fund.

(v) Certain adjustments such as adjustment of Debt waiver scheme granted by the Government of India in accordance with the recommendation of Finance commission. It affects both revenue receipts and Public Debt heads where Central loans are written off by crediting 0075-Misc. General Services by contra entry in the Major Head 6004-Loans and Advances from the Central Government.

1 STATEMENT OF FINANCIAL POSITION

(Rupees in crores)

Assets [I]	Reference (Sr. no.)		On 31st March,2009	As at 31st March,2010
	Notes to Accounts	Statement		
(i) Cash in Treasuries and Local Remittances		
(ii) Departmental balances		Statement No.18	1.32	1.32
(iii) Permanent Imprest		Statement No.18	...	...
(iv) Cash Balance Investments		Statement No.18	1,96.22	(-)2,66.48
(v) Deposits with Reserve Bank of India		Appendix - I	(-)85.10	(-)1,30.87
(viii) Investments out of Earmarked Funds [2]		Statement No.18	63.25	79.25
Capital Expenditure				
(i) Investments in shares of Companies, Corporations, etc.		Statement No.13 and 14	18.73	19.00
(ii) Other Capital Expenditure		Statement No.13 and 17	45,84.11	51,56.65
Contingency Fund (un-recouped)		
Loans and Advances		Statement No. 7, 16 and 17	2,41.51	2,41.14
Advances with departmental officer				
Suspense and Miscellaneous Balances[3]		Statement No.18	...	...
Remittance Balances		Statement No.18	1,45.59	1,85.55
Cumulative excess of expenditure over receipts [4]				
Total			51,65.63	52,85.56

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

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

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

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

1 STATEMENT OF FINANCIAL POSITION

(Rupees in crores)

Liabilities	Reference (Sr. no.)		As at 31st March,2009	As at 31st March,2010
	Notes to Accounts	Statement		
Borrowings (Public Debt)				
(i) Internal Debt		Statement No.15	14,90.39	13,37.64
(ii) Loans and Advances from Central Government		Annexure to Statement No.15		
Non-Plan Loans			41.78	41.05
Loans for State Plan Schemes			3,00.59	3,18.25
Loans for Central Plan Schemes			0.02	0.02
Loans for Centrally Sponsored Plan Schemes			18.28	16.77
Other loans			1,85.77	1,83.66
Contingency Fund (corpus)		Statement No.18	0.10	0.10
Liabilities on Public Account		Statement No.17 and 18		
(i) Small Savings, Provident Fund, etc			12,22.99	12,66.57
(ii) Deposits			3,50.69	4,56.18
(iii) Reserve Funds			64.95	84.98
(iv) Remittance Balances		
(v) Suspense and Miscellaneous Balance		Statement No.18	5,60.84	3,90.31
Cumulative excess of receipts over expenditure		Statement No.17	9,29.23	11,90.03
Total			51,65.63	52,85.56

2 STATEMENT RECEIPTS AND DISBURSEMENTS

(Rupees in crores)

Receipts			Disbursements		
	2009-2010	2008-2009		2009-2010	2008-2009
Part -I Consolidated Fund					
		Section - A:	Revenue		
Revenue Receipts	29,63.51	26,53.13	Revenue	27,02.70	23,13.80
Tax revenue (raised by the State)	1,07.58	94.62	Salaries [1]	10,78.75	9,06.41
Non- tax revenue			Subsidies [1]	4.08	5.88
			Grants-in aid [2]	4,46.87	2,89.38
Interest receipts	17.85	32.91	General Services		
Others	1,08.66	1,25.76	Interest Payment and service of debt	2,70.85	2,40.61
Total	1,26.51	1,58.67	Pension	1,64.26	1,26.05
Share of Union Taxes/ Duties	3,94.53	3,83.39	Others	1,55.80	1,35.55
			Total	5,90.91	5,02.21
			Social Services	2,40.63	2,93.18
			Economic Services	3,38.41	3,12.55
Grants from Central Government	23,34.89	20,16.45	Compensation and assignment to Local Bodies and PRI	3.05	4.19
<i>Revenue Deficit</i>	...	...	<i>Revenue Surplus</i>	2,60.81	3,39.33
Section -B: Capital					
Capital Receipts	...	...	Capital Expenditure	5,72.80	4,41.04
			General Service	25.99	19.79
			Social Services	1,50.21	92.94
			Economic Service	3,96.60	3,28.31
Recoveries of Loans and Advances	25.31	24.86	Loans and Advances disbursed		
			General Service		
			Social Services	5.05	3.28
			Economic Service	0.12	8.85
			Other Loans to Government Servants	19.77	5.28

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

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

2 STATEMENT RECEIPTS AND DISBURSEMENTS

(Rupees in crores)

Receipts			Disbursements		
	2009-2010	2008-2009		2009-2010	2008-2009
Part -I Consolidated Fund					
Section -B: Capital					
Public Debt receipts			Repayment of Public		
Internal Debt # (market Loans) etc	1,93.72	99.58	Internal Debt # (market loans) etc	3,46.47	78.05
Loan from GOI	32.17	6.19	Loan from GOI	18.86	18.24
Net of inter-state settlement	...	...	Net of inter-state settlement	...	...
Total Receipts Consolidated Fund	32,14.71	27,83.76	Total Expenditure Consolidated Fund	36,65.77	28,68.54
Deficit in Consolidated Fund	4,51.06	84.78	Surplus in Consolidated Fund	...	...
Part -II Contingency Fund					
Contingency Fund	...	...	Contingency Fund	...	...
Part III Public Account [3]					
Small savings	3,96.79	3,15.15	Small savings	3,53.21	1,27.27
Reserves and Sinking Funds	23.90	71.82	Reserves and Sinking Funds	19.87	70.81
Deposits	4,71.71	2,85.22	Deposits	3,66.25	2,47.57
Advances	4.92	14.32	Advances	4.89	14.29
Suspense and Misc	48,22.57	85,91.77	Suspense and Misc [4]	45,30.41	86,70.13
Remittances	11,13.78	9,27.81	Remittances	11,53.74	9,99.74
Total Receipts Public Account	68,33.67	1,02,06.09	Total Disbursements Public Account	64,28.37	1,01,29.81
Surplus in Public Account	4,05.30	76.28	Deficit in Public Account	...	...
Opening Cash Balance	(-)85.10	(-)76.59	Closing Cash Balance	(-) 1,30.87	(-)85.10
Increase in cash balance	8.51		Decrease in cash balance	45.77	

[3] For details please refer to Statement No.18 in Volume 2

[4] 'Suspense and Miscellaneous' includes 'other accounts' such as Cash Balance Investment account (Major Head 8673) etc. The figures may appear huge on account of these other accounts. Details may please be seen in Statement No.18.

Internal Debt includes NSSF transactions.

3. STATEMENT RECEIPTS
I- CONSOLIDATED FUND

(Rupees in crores)

	Description	2009-2010	2008-2009
A.	Tax revenue		
A.	Own Tax Revenue	107.58	94.62
	Land Revenue	2.76	1.63
	Stamps and Registration fees	0.39	0.46
	State Excise	2.10	1.88
	Tax on Sales, Trades etc.	85.94	77.51
	Taxes on Vehicles	6.71	5.50
	Taxes on goods and passengers	1.39	1.43
	Others	8.29	6.21
A. 2	Share of net proceeds of Taxes	3,94.53	3,83.39
	Corporation Tax	1,62.35	1,25.68
	Taxes on Income other than Corporation Tax	90.50	78.91
	Other Taxes on Income and Expenditure	...	...
	Taxes on Wealth	0.37	0.11
	Customs	55.21	73.30
	Union Excise Duties	44.47	63.99
	Service Tax	41.63	41.40
	Other Taxes and Duties on Commodities and Services	...	...
	Others	...	...
	Total A	5,02.11	4,78.01
B	Non-Tax Revenue		
	Interest receipts	17.85	32.91
	Dividends and Profits	...	...
	Miscellaneous General services	10.00	3.01

3. STATEMENT RECEIPTS
I- CONSOLIDATED FUND

(Rupees in crores)

		2009-2010	2008-2009
	Public Works	4.12	2.02
	Forestry and Wild Life	2.53	2.20
	Other Administrative Services	2.23	2.02
	Non-ferrous Mining and Metallurgical	1.41	1.54
	Animal Husbandry	0.73	0.57
	Crop Husbandry	0.30	0.18
	Police	0.26	3.56
	Others	87.08	1,10.66
	Total B	1,26.51	1,58.67

II . GRANTS FROM GOVERNMENT OF INDIA

(Rupees in crores)

Acutals				
	Description		2009-2010	2008-2009
C	Grants			
	Grants-In-Aid from Central Government			
	Non Plan Grants			
		Grants under the proviso to Article 275 (1) of the Constitution	6,86.40	6,59.44
		Grants towards contribution to Calamity Relief Fund	10.94	...
		Grants under National Calamity Contingency Fund	...	49.60
		Other Grant	27.99	24.80
	Grants for State /Union Territory Plan S			
		Block Grants (of which EAP)	...	...
		Grants under the proviso to Article 275 (1) of the Constitution	4.41	10.91
		Grants for Central Road Fund	...	...

3. STATEMENT RECEIPTS
I- CONSOLIDATED FUND

(Rupees in crores)

			Actuals	
			2009-2010	2008-2009
		Other Grants	13,34.18	9,08.70
	Grants for Central Plan		10.87	19.51
	Grants for Centrally Sponsored Plan		2,22.81	2,85.65
	Grants for Special Plan Schemes		37.29	57.84
	Total C		23,34.89	20,16.45
	Total Revenue Receipts (A+B+C)		29,63.51	26,53.13

III CAPITAL , PUBLIC DEBT AND OTHER RECEIPTS

			Actuals	
	Description		2009-2010	2008-2009
D	Capital Receipt			
	Disinvestment proceeds		...	...
	Others		...	...
	Total D		...	...
E	Public Debt receipts			
	Internal Debt			
		Market Loans	...	59.60
		WMA [1] from RBI	...	...
		Bonds	...	...
		Loans from Financial Institutions	45.04	39.98

[1] WMA: Ways and Means Advances

3. STATEMENT RECEIPTS
I- CONSOLIDATED FUND

(Rupees in crores)

			<i>Actuals</i>	
Description			2009-2010	2008-2009
		Special Securities issued to National Small Savings Fund	11.94	...
		Other	1,36.74	...
	Loans and Advances from Central Government			
		Non Plan Loans	...	...
		Loans for State Plan Schemes	33.34	4.98
		Loans for Central Plan Schemes	...	...
		Loans for Centrally Sponsored Plan Schemes	...	...
		Other	(-)1.17	1.21
	Total E		2,25.89	1,05.77
F	Loans and Advances by State Government (Recoveries) [2]		25.31	24.86
G	Inter State Settlements		...	...
	Total Receipts in Consolidated Fund (A+B+C+D+E+F+G)		32,14.71	27,83.76

[2] Details are in Statement No. 7 and Statement No. 16 in Volume 2

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

A. EXPENDITURE BY FUNCTION**(In crores of rupees)**

	Description	Revenue	Capital	Loans and Advances	Total
A.	General Services				
A.1	Organs of State	45.08	...	...	45.08
	Parliament/State/Union Territory Legislatures	8.80	...	...	8.80
	President,Vice-President/Governor, Administrator of Union Territories	3.18	...	...	3.18
	Council of Ministers	5.16	...	...	5.16
	Administration of Justice	11.43	...	...	11.43
	Elections	16.51	...	...	16.51
A.2	Fiscal Services	33.86	...	...	33.86
	Collection of Taxes on Income and Expenditure	...	...	...	...
	Land Revenue	9.25	...	...	9.25
	Stamps and Registration	0.17	...	...	0.17
	State Excise	13.15	...	...	13.15
	Taxes on Sales, Trade, etc.	6.84	...	...	6.84
	Taxes on Vehicles	3.67	...	...	3.67
	Other Fiscal Services	0.78	...	...	0.78
A.3	Interest payment and servicing of Debt	2,70.85	...	...	2,70.85
	Appropriation for reduction or avoidance of debt	16.50	...	...	16.50
	Interest Payments	2,54.35	...	...	2,54.35
A.4	Administrative Services	4,32.67	25.99	...	4,58.66
	Public Service Commission	3.11	...	...	3.11
	Secretariat-General Services	32.15	...	...	32.15
	District Administration	23.16	...	...	23.16
	Treasury and Accounts Administration	11.94	...	...	11.94
	Police	2,63.10	8.50	...	2,71.60
	Jails	11.15	...	...	11.15

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

A. EXPENDITURE BY FUNCTION**(In crores of rupees)**

	Description	Revenue	Capital	Loans and Advances	Total
A.	General Services – conold.				
A.4	Administrative Services- conold.				
	Supplies and Disposals	0.68	...	...	0.68
	Stationery and Printing	8.18	...	...	8.18
	Public Works	36.33	17.49	...	53.82
	Other Administrative Services	42.87	...	...	42.87
A.5	Pensions and Miscellaneous General Services	1,65.21	...	...	1,65.21
	Pensions and other Retirement Benefits	1,64.27	...	...	1,64.27
	Miscellaneous General Services	0.94	...	...	0.94
	Total General Services	9,47.67	25.99	...	9,73.66
B.	Social Services				
B.1	Education, Sports, Art and Culture	4,88.49	38.36	...	5,26.85
	General Education	4,40.97	38.36	...	4,79.33
	Technical Education	4.49	...	...	4.49
	Sports and Youth Services	36.16	...	...	36.16
	Art and Culture	6.87	...	...	6.87
B.2	Health and Family Welfare	2,51.83	...	...	2,51.83
	Medical and Public Health	2,34.97	...	...	2,34.97
	Family Welfare	16.86	...	...	16.86
B.3	Water Supply, Sanitation, Housing and Urban Development	1,39.28	1,11.25	5.05	2,55.58
	Water Supply and Sanitation	1,04.90	60.28	...	1,65.18
	Housing	6.75	7.60	5.05	19.40
	Urban Development	27.63	43.37	...	71.00
B.4	Information and Broadcasting	6.15	0.24	...	6.39
	Information and Publicity	6.15	0.24	...	6.39
B.5	Welfare of Schedule Castes, Schedule Tribes and Other Backward Classes	1,40.03	...	...	1,40.03

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

A. EXPENDITURE BY FUNCTION**(In crores of rupees)**

	Description	Revenue	Capital	Loans and Advances	Total
B.	Social Services- conclud.				
B.5	Welfare of Schedule Castes, Schedule Tribes and Other Backward Classes – conclud.				
	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	1,40.03	...	...	1,40.03
B.6	Labour and Labour Welfare	4.99	...	...	4.99
	Labour and Employment	4.99	...	...	4.99
B.7	Social Welfare and Nutrition	67.39	0.36	...	67.75
	Social Security and Welfare	39.93	0.36	...	40.29
	Nutrition	20.06	...	...	20.06
	Relief on account of Natural Calamities	7.40	...	...	7.40
B.8	Others	7.52	...	...	7.52
	Secretariat-Social Services	7.52	...	...	7.52
	Total Social Services	11,05.68	1,50.21	5.05	12,60.94
C.	ECONOMIC SERVICES				
C.1	Agriculture and Allied Activities	2,44.75	1,14.14	...	3,58.89
	Crop Husbandry	85.36	0.55	...	85.91
	Soil and Water Conservation	10.95	4.05	...	15.00
	Animal Husbandry	25.03	...	...	25.03
	Dairy Development	1.14	...	...	1.14
	Fisheries	10.82	...	...	10.82
	Forestry and Wild Life	41.57	1.39	...	42.96
	Food, Storage and Warehousing	55.36	1,07.40	...	1,62.76
	Agricultural Research and Education	0.15	...	...	0.15
	Co-operation	9.94	0.48	...	10.42
	Other Agricultural Programmes	4.43	0.27	...	4.70
C.2	Rural Development	35.14	5.48	...	40.62
	Special Programmes for Rural Development	15.27	...	...	15.27

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

A. EXPENDITURE BY FUNCTION**(In crores of rupees)**

	Description	Revenue	Capital	Loans and Advances	Total
C.	ECONOMIC SERVICES – contd.				
C.2	Rural Development – concl.				
	Rural Employment	1.40	...	...	1.40
	Land Reforms	3.76	...	...	3.76
	Other Rural Development Programmes	14.71	5.48	...	20.19
C.3	Special Areas Programmes	31.64	22.01	...	53.65
	North Eastern Areas	...	...	...	...
	Other Special Area Programmes	31.64	22.01	...	53.65
C.4	Irrigation and Flood Control	5.32	44.53	...	49.85
	Medium Irrigation	0.01	...	...	0.01
	Minor Irrigation	5.10	44.53	...	49.63
	Command Area Development	0.21	...	...	0.21
C.5	Energy	1,70.73	83.63	...	2,54.36
	Power	1,70.23	83.63	...	2,53.86
	Non-Conventional Sources of Energy	0.50	...	...	0.50
C.6	Industry and Minerals	33.98	1.63	0.12	35.73
	Village and Small Industries	30.86	1.63	0.12	32.61
	Industries	0.61	...	...	0.61
	Non-ferrous Mining and Metallurgical Industries	2.51	...	...	2.51
C.7	Transport	77.40	1,21.44	...	1,98.84
	Civil Aviation	1.84	7.78	...	9.62
	Roads and Bridges	57.17	1,11.20	...	1,68.37
	Road Transport	18.01	2.46	...	20.47
	Inland Water Transport	0.38	...	...	0.38
C.8	Communications	5.62	...	...	5.62
	Other Communications Services	5.62	...	...	5.62
C.9	Science Technology and Environment	2.56	...	...	2.56

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

A. EXPENDITURE BY FUNCTION

(In crores of rupees)

	Description	Revenue	Capital	Loans and Advances	Total
C.	ECONOMIC SERVICES –concl.				
C.9	Science Technology and Environment –concl.				
	Other Scientific Research	2.26	...	...	2.26
	Ecology and Environment	0.30	...	...	0.30
C.10	General Economic Services	42.21	3.74	...	45.95
	Secretariat-Economic Services	16.08	...	...	16.08
	Tourism	5.72	3.74	...	9.46
	Census Surveys and Statistics	6.64	...	...	6.64
	Civil Supplies	11.64	...	...	11.64
	Other General Economic Services	2.13	...	...	2.13
	Total ECONOMIC SERVICES	6,49.35	3,96.60	0.12	10,46.07
E.	PUBLIC DEBT				
	Internal Debt of the State Government	...	...	3,46.47	3,46.47
	Loans and Advances from the Central Government	...	...	18.86	18.86
	Total PUBLIC DEBT	...	...	3,65.33	3,65.33
F.	LOANS AND ADVANCES				
	Loans to Government Servants, etc	...	...	19.77	19.77
	Miscellaneous Loans	...	...	...	...
	Total CFI Expenditure	27,02.70	5,72.80	3,90.27	36,65.77

B.EXPENDITURE BY NATURE

Object Head of Expenditure	2007-2008			2008-2009			2009-2010		
	Rev	Cap	Total	Rev	Cap	Total	Rev	Cap	Total
Salaries	7,35.12	...	7,35.12	9,06.41	...	9,06.41	10,78.75	...	10,78.75
Pensionary Charges	97.14	...	97.14	1,26.05	...	1,26.05	1,64.26	...	1,64.26

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

A. EXPENDITURE BY NATURE- conclud.**(In crores of rupees)**

Object Head of Expenditure	2007-2008			2008-2009			2009-2010		
	Rev	Cap	Total	Rev	Cap	Total	Rev	Cap	Total
Office Expenses	57.44	...	57.44	70.88	...	70.88	72.24	...	72.24
Rent , Rate and Taxes	2.68	...	2.68	3.11	...	3.11	3.08	...	3.08
Supplies and Materials	46.64	54.52	1,01.16	41.03	74.45	1,15.48	45.34	1,05.76	1,51.10
Minor Works	1,83.51	63.94	2,47.45	1,99.65	93.81	2,93.46	2,18.03	0.39	2,18.42
Grants in Aid	2,49.42	5.91	2,55.33	2,89.38	5.72	2,95.10	4,46.87	0.36	4,47.23
Subsidies	7.54	...	7.54	5.88	...	5.88	4.08	...	4.08
Scholarship/Stipend	20.80	...	20.80	23.90	...	23.90	27.93	...	27.93
Interest	2,22.01	...	2,22.01	2,25.61	...	2,25.61	2,54.35	...	2,54.35
Major Works	11.66	4,14.94	4,26.60	2.53	2,62.91	2,65.44	1.17	4,61.73	4,62.90
Others	2,74.43	4.94	2,79.37	4,19.37	4.15	4,23.52	3,86.60	4.56	3,91.16
Total:	19,08.39	5,44.25	24,52.64	23,13.80	4,41.04	27,54.84	27,02.70	5,72.80	32,75.50

Notes to Accounts

1. Summary of significant accounting policies:

(i) Entity and Accounting Period: These accounts present the transactions of the Government of Mizoram for the period 1st April 2009 to 31st March 2010.

(ii) Basis of Accounting: With the exception of some book adjustments (note below) the accounts represent the actual cash receipts and disbursements during the account period. Assets are valued at historical cost and Government investment etc is shown at historical cost. Physical assets are not depreciated or amortised. The losses of physical assets at the end of its life is also not expensed or recognised.

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

The expenditure on "pension and other retirement benefits" to State Government employees during the year 2009-2010 was ₹ 1,64.26 crore (6.08% of total revenue expenditure). New Pension Scheme (NPS) in respect of Government of Mizoram was not introduced during the year 2009-2010.

(iii) Currency in which Accounts are kept: The accounts of Government are maintained in Indian Rupees.

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

(v) Classification between Revenue and Capital

Revenue Expenditure is recurring in nature and is supposed to be met from revenue receipts. Capital Expenditure is defined as expenditure incurred with the object of increasing concrete assets of a material and permanent character. Expenditure on Grants-in-Aid is recorded as revenue expenditure in the books of the grantor. In the books of the recipient, it is taken as revenue receipt.

2. Recommendation of the 12th Finance Commission

The 12th Finance Commission recommended for inclusion of some additional information in the form of eight Statement/Appendices in the Finance Accounts. Out of them, six have been included in the Finance Accounts 2009-2010 in the shape of Statement, Appendices and Footnote.

Recommendation of the 12 th Finance Commission	Reference of the Statement / Appendix in the Finance Accounts
i) Statement of Subsidies given	Appendix-III
ii) Statement containing expenditure on salaries by various departments/units	Appendix-II / Statement No. 12 & 13
iii) Detailed information on Pensioners and expenditure on Government Pension.	Statement No. 12 and there under
iv) Statement containing information on debt and other liabilities as well as repayment schedule	Statement No. 15
v) Statement on accretion and erosion of financial assets held by the Government including those arising out of changes in the manner of spending by the Government.	Statement No. 1
vi) Data on committed liabilities in future	[**]
vii) Implication on major policy decisions taken by the Government during the year or new schemes proposed in the budget for the future cash flow.	[**]
viii) Maintenance expenditure with segregation of Salary and non Salary portion.	Appendix-XII

[**] These Appendices could not be included due to non-availability of the requisite data with the State Government.

3. Booking under minor head '800- Other Receipts and Other Expenditure'-

During the year 2009-2010, ₹ 4,44.13 crore under 42 major heads of account were classified under '800-Other Expenditure' constituting 13.56% of the total expenditure incurred under the respective major heads. Similarly, ₹ 3,39.10 crore of receipt was classified under '800-Other Receipts', which constitutes 13.26% of the total revenue receipts of the State. There are seven cases where the entire expenditure under the major head has been booked against the minor head '800-Other Expenditure' for which sufficient budget provision have been made. Similarly, in case of receipt major heads, there are seven cases where the entire receipts have been booked under '800-Other Receipts' against budget provision. Major heads with substantial Receipts/Expenditure classified under Minor heads – '800-Other Receipts/Expenditure' are detailed in Annexure to Notes to Accounts.

4. Existence of unadjusted Abstract Contingency Bills (AC Bills).

The Drawing and Disbursing Officers are authorized to draw lump sum amounts by preparing Abstract Contingency Bills and after actual expenditure of the money they are required to submit the Detailed Contingency Bills (voucher in support of final expenditure) within a month. Year wise break up is given below:

(In crore of rupees)

Year	Total Amount drawn during the year	DC bill wanting	Percentage of Outstanding Amount	No. of Pending AC Bills
Upto 2003-2004	164.19	7.33	4.46	38
2004-2005	88.06	...	...	...
2005-2006	86.25	0.99	1.15	2
2006-2007	86.13	...	...	...
2007-2008	172.06	0.01	0.01	1
2008-2009	228.38	4.77	2.09	4
2009-2010	167.38	9.48	5.66	19
Total :-	9,92.45	22.58	2.28	64

5. Utilisation Certificate of Grants-in-Aid vouchers

Grantee Institutions receiving Grants-in-Aid from the Government of Mizoram are required to furnish the Utilisation Certificate to the office of the Accountant General(A&E) countersigned by the disbursing authority. At the close of March 2010, an amount of ₹ 16,55.70 crores remained outstanding in the books of Accountant General(A&E) due to want of Utilisation Certificates. Details are given below:

(In crores of rupees)

Year	Total Amount drawn during the year	UC wanting	Percentage of Outstanding Amount	No. of GIA Sanction awaiting Utilisation Certificate
Upto 2003-2004	107.48	107.48	100%	879
2004-2005	138.12	138.12	100%	948
2005-2006	167.87	167.87	100%	1128
2006-2007	245.08	245.08	100%	1371
2007-2008	254.82	254.82	100%	1298
2008-2009	295.10	295.10	100%	1108
2009-2010	447.23	447.23	100%	1089
Total :-	1655.70	1655.70	100%	7821

6. **Reconciliation of Receipts and Expenditure :** All the Controlling Officers are required to reconcile the Receipts and Expenditure of the Government with the figures accounted for by the Accountant General(A&E). Out of 62 Controlling Officers, 44 (70.97%) have reconciled the expenditure with the books of Accountant General(A&E). Similarly, in case of receipt heads, out of 38 Controlling Officers, 20 (52.62%) have reconciled the receipts. A value of ₹ 35,11.22 crore of expenditures (95.28%) and ₹ 13,49.97 crore of receipts (52.63%) have been reconciled.

7. **Cash Balance reported by Reserve Bank of India:** Cash Balance of the State Government as worked out by the Accountant General(A&E) was ₹ 1,30.87 crore (Net credit) as on 31st March 2010. But the cash balance reported by Reserve Bank of India on the same date was ₹. 1,25.24 crore (Net debit). Thus there is a difference of ₹.5.63 crore (Net credit) between the two figures. The difference is mainly because of wrong reporting by the Agency Banks to the Reserve Bank of India, misclassification by Bank/ Treasury. The difference is under reconciliation with Reserve Bank of India, Nagpur.

8. **Guarantee Position:** Guarantees reported in Statement No 9 are on the basis of the information received from the State Government which is the authority for issuing such guarantees. Guarantees constitute contingent liabilities on the revenues of the Government. Guarantee Redemption Fund has been set up by the Government of Mizoram during 2009-2010. ₹ 0.50 crore has been transferred to the Guarantee Redemption Fund during the accounting period. Information regarding guarantee commission or fee has not been received from the State Government.

9. **Loans and Advances:** The outstanding balances in respect of Loans and advances to Government Servants as on 31-03-2009 was ₹ 5.91 crore. The fresh loans given to Government Servants during 2009-2010 is ₹ 19.77 crore and an amount of ₹ 3.12 crore has been recovered. The balance as on 31st March 2010 is ₹ 22.57 crores. Information about arrears in Recovery (Principal as well as interests) as on 31st March, 2010 has not been received from Departmental authorities maintaining the detailed accounts.

10. **Review of Reserve funds:** A review of Reserve fund was made where it was found that some balances are rolling since long. The details of the review are given below:

(₹ in crore)

Sl. No	Major and Minor heads with nomenclature	Balance as on 31 st March 2010	Year of last transaction
1	8235- General and Other Reserve Funds 101- General Reserve Funds of Government Commercial Departments/Undertakings	Cr.2.83	2001-2002

11. **Suspense and Remittance Heads:** The Finance Accounts reflects the net balances under Suspense and Remittance Heads. The outstanding balances under these heads are worked out by aggregating the outstanding debit and credit balances separately under the various heads. The analysis of Suspense balance has been given in Annexure to Statement No. 18 in Volume 2. Position of gross figures under major suspense heads for the last three years is given below:

i) Major head 8658 Suspense Account -

(₹ in crore)

Name of Minor Head	2007 -2008		2008-2009*		2009 - 2010	
	Dr	Cr	Dr	Cr	Dr	Cr
101- Pay and Accounts Office - Suspense	33.27	24.07	36.61	24.09	15.82	1.54
Net	Dr 9.20		Dr 12.52		Dr 14.28	
102- Suspense Account (Civil)	41.55	71.96	46.12	77.58	37.29	71.85
Net	Cr 30.41		Cr 31.46		Cr 34.56	
109- Reserve Bank Suspense - Headquarters	59.18	51.05	59.14	53.21	4.01	(-)9.63
Net	Dr 8.13		Dr 5.93		Dr 13.64	
110-Reserve Bank Suspense - Central Accounts Office	3,66.58	10,68.43	3,92.75	9,45.72	11,50.64	15,39.35
Net	Cr 7,01.85		Cr 5,52.97		Cr 3,88.71	
112-Tax Deducted at source(TDS) Suspense	0.02	0.04	...	...	0.03	0.16
Net	Cr 0.02		...		Cr 0.13	
123- A.I.S Officers' Group Insurance Scheme	...	...	...	...	...	...
Net	...		...		...

* Difference with last year's balance is due to rectification .

ii) Major head 8782 - Remittance

8782 Cash remittance and adjustments between officers rendering accounts to the same Accounts officer.

(₹ in crore)

Name of Minor Head	2007 -2008		2008-2009		2009 - 2010	
	Dr	Cr	Dr	Cr	Dr	Cr
102- Public Works Remittances	40,56.28	36,92.14	49,68.37	45,17.14	73.56	68.75
Net	Dr 3,64.14		Dr 4,51.23		Dr 4.81	
103 Forest Remittances	2,36.55	5,27.22	3,22.71	6,28.83	6.77	9.73
Net	Cr 2,90.67		Cr 3,06.12		Cr 2.96	

iii) 8793- Inter – State Suspense Accounts

(₹ in crore)

Name of Minor Head	2007 -2008		2008-2009		2009 - 2010	
	Dr	Cr	Dr	Cr	Dr	Cr
Inter State Suspense Accounts	1.19	0.69	1.62	0.89	2.81	0.76
Net	Dr 0.50		Dr 0.73		Dr 2.05	

Constant efforts are underway to clear the balances under these heads . However, clearance of suspense and remittance items depend on the details furnished by the Government Department/Works and Forest divisions / Central Ministries / PAO's /RBI etc .(Ministry of Roads Transport and Highways, Ministry of Finance, Ministry of Agriculture, Ministry of Non-Conventional Energy Sources, Ministry of Home Affairs, Ministry of Law and Justice, Ministry of Human Resource and Development , Ministry of Rural Affairs and Employment and Director of Treasury and Accounts, Mizoram Aizawl).

12. **Significant Book Transfer during the Financial Year 2009-10:** Following are the significant book transfers carried out in the accounts of the year without any cash flow:

“A”-Periodical Adjustment.

Sl. No	Description	Head of Account		Amount (₹ in crore)	Remarks
		From	To		
1.	Adjustment of GPF interest for the year 2009-10	2049-Interest Payment 03-GPF interest 104-Interest for state GPF Interest on GPF	8009-State Provident Fund 01-Civil 101-GPF	67.00	Annual adjustment of Interest on GPF
2.	Appropriation for reduction or avoidance or debt	2048 Appropriation for reduction or avoidance of debt 101 Sinking Funds	8222-Sinking Funds 01- Appropriation for reduction or avoidance of debt 101-Sinking Fund	16.00	Transfer of funds to Sinking Fund
		200 Other Appropriation	8235- General and Other Reserve Funds 117 Guarantee Redemption Fund	0.50	Transfer of funds to Guarantee Redemption Fund

13. **Position of timely rendition of accounts to Accountant General(A&E)**

There was a delay of maximum 152 days in respect of one Treasury Accounts for the month of February 2010 and 139 days for the Accounts of January 2010. On other occasion the delay was 07 days . Maximum delay in case of Forest and Public Works Accounts during the year was 40 days and 31 days respectively. All the Forest Divisions Accounts have been included before the close of the Annual Accounts. However, average delay of all the Accounts are shown below:

Year	Average delay in rendition of Treasury A/cs to A.G. (A&E)	Average delay in rendition of Department of Public Works. A/cs to A.G. (A&E)	Average delay in rendition of Department of Forest A/cs to A.G. (A&E)	Average delay in rendition of Department of Soil Conservation A/cs to A.G. (A&E)
2009-2010	09 days	12 days	14 days	12 days

14. **Creation of Sinking Funds:** During the year 2000-2001, the Government constituted a “Consolidated Sinking Fund” for redemption and amortization of open market loans. In 2009-2010 the Government appropriated an amount of ₹ 16.00 crore from revenue and credited to the Fund for investment in the Government of India Securities.

15. The State Government provides funds to State/District level autonomous bodies and authorities, Societies, non-governmental organization etc. for implementation of centrally sponsored schemes and State schemes. Since the funds are generally not being fully spent by the implementing agencies in the same financial year, the unspent balances continue to lie in their bank accounts.

The aggregate amount of unspent balances in the accounts of the implementing agencies kept outside Government accounts (in banks) is not readily available. The Government expenditure as reflected in the Accounts to that extent is, therefore, not final.

Annexure to Notes to Accounts 2009-2010**(₹ in crore)**

Major Head and Description		Total Receipts under the Major Head	800-Other Receipt	Percentage to Total Receipt under the Major Head
0057	Supplies and Disposals	0.03	0.03	100.00
0059	Public Works	4.12	4.11	99.76
0070	Other Administrative Services	2.24	1.62	72.32
0215	Water Supply and Sanitation	7.38	7.31	99.05
0217	Urban Development	0.05	0.05	100.00
0235	Social Security and Welfare	0.50	0.50	100.00
0404	Dairy Development	0.17	0.17	100.00
0405	Fisheries	0.13	0.09	69.23
0404	Forestry and Wild Life	2.53	1.53	60.47
0408	Food Storage and Ware Housing	0.12	0.12	100.00
0435	Other Agricultural programmes	0.85	0.80	94.12
0506	Other Rural Development Programmes	0.05	0.05	100.00
0801	Power	67.86	67.86	100.00
1054	Roads and Bridges	0.43	0.43	100.00
1055	Road and Transport	2.01	2.01	100.00

Annexure to Notes to Accounts 2009-2010

(₹ in crore)

Major Head and Description		Total Expenditure under the Major Head	800-Other Expenditure	Percentage to Total Expenditure under the Major Head
2070	Other Administrative Services	42.87	13.01	30.35
2225	Welfare of Scheduled Castes/Tribes and Other Backward Classes	1,40.03	1,40.03	100.00
2401	Crop Husbandry	85.36	27.22	31.89
2501	Special Programmes for Rural Development	15.27	15.16	99.28
2810	Non-Conventional Sources of Energy	0.50	0.50	100.00
3054	Roads and Bridges	57.17	20.57	35.98
3275	Other Communication Services	5.62	5.62	100.00
3452	Tourism	5.72	1.61	28.15
4055	Capital Outlay on Police	8.51	4.43	52.06
4406	Capital Outlay on Forestry and Wild Life	1.39	1.39	100.00
4801	Capital Outlay on Power Projects	83.63	83.63	100.00
5054	Capital Outlay on Roads and Bridges	1,11.20	60.73	54.61

Appendix - I

CASH BALANCES AND INVESTMENTS OF CASH BALANCES

	On 1st April 2009	On 31st March 2010
	(In crores of rupees)	
(a) General Cash Balance		
1. Cash in Treasuries	...	...
2. Remittance in transit (local)	...	...
3. Deposit with Reserve Bank *	(-)85.10	(-)1,30.87**
Total	(-)85.10	(-)1,30.87
4. Investments held in the "Cash Balance Investment Account"	1,96.22	2,66.48
Total (a)	1,11.12	1,35.61
(b) Other Cash Balances and Investments		
1. Cash with Departmental Officers viz , Forest Officers and Public Work Officers	1.32	1.32
2. Permanent Advance for contingent expenditure with Departmental officers	...	...
3. Investments of Earmarked Funds	63.25	79.25
Total (b)	64.57	80.57
Total (a) and (b)	1,75.69	2,16.18

EXPLANATORY NOTES

* Balance under the head 'Deposits with Reserve Bank' is arrived at after taking into account the Inter Government monetary settlements pertaining to transactions of financial year 2009-10 advised to the RBI till 5/2010.

** There was a difference of ₹ 5.63 core (Cr) between the figures reflected in the accounts for ₹ 130.87 crore (Cr) and as intimated by the Reserve Bank of India for ₹ 125.24 crore (Dr) . The difference is under reconciliation.

The difference is due to the following factors :-

1. Misclassification by Bank/Treasury

Total

(In crore of rupees)

Cr 5.63

Cr 5.63

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

The opening and closing balance include ₹ (-)1,25.39 crores representing cash balance of the Union Territory Government merged in the general cash balance of the Central Government. Final decision regarding treatment of amount is awaited from the Government of India (December,2010).

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EXPLANATORY NOTES

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

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

III. The limit for ordinary Ways and Means Advances to the State Government was ₹ 55.00 crores with effect from 01-04-2006. The Bank has also agreed to give Special Ways And Means Advances against the pledge of Government Securities. The limit of Special Ways And Means Advances revised by the Bank from time to time.

The extent to which the Government maintained the minimum cash balance with the Reserve Bank during 2009-2010 is given below:-

(i) Number of days on which the minimum balance was maintained without taking any advance	346 days
(ii) Number of days on which the minimum balance was maintained by taking ordinary Ways And Means Advance	19 days
(iii) Number of days on which the minimum balance was maintained by taking special Ways And Means Advances	...
(iv) Number of days on which there was shortfall in minimum balance even after taking the above advances, but no overdraft was taken	...
(v) Number of days on which overdrafts were taken	...
Total:	<hr/> 365 days <hr/>

[*]The cash balance ('Deposits with RBI') above is the closing cash balance of the year as on 31st March 2010 , but worked out by 16 April, 2010 and not simply the daily balance on 31st March , 2010.

Appendix - I

EXPLANATORY NOTES

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

Particulars	Balance on 1st April' 2009	Amount obtained during 2009-2010	Amount Repaid during 2009-2010	Balance on 31st. March 2010	Interest paid during the year
(In crores of rupees)					
Ordinary Ways And Means Advances	17.31	80.40	80.40	17.31	8.63
Special Ways And Means Advances	(-) 5,18	56.34	56.34	(-)5,18	...
Overdrafts/shortfalls	15.08	...	...	15.08	...
Total	27.21	1,36.74	1,36.74	27.21	8.63

(b) All the investments from out of the cash balances are in Government of India securities. Interest realised during the year on such investment was Rs.11.63 crores.

3. The following is an analysis of investments held in cash balance investment account :-

	Opening Balance on 1st April 2009	Purchase during 2009-2010	Sales during 2009-2010	Closing Balance on 31st March 2010	Interest realised during the year
(In crores of rupees)					
Short Term Investments- Government of India Treasury Bills	1,96.22	38,99.52	43,62.22	(-)2,66.48	11.63
Long term investments Government of India Stock/Securities	...	...	...	...	...
Total	1,96.22	38,99.52	43,62.22	(-)2,66.48	11.63

V. Details of Investments in Shares of Statutory Corporations, Government Companies, Co-operative Banks and Societies are given in Statement No. 14.

VI. Details of Investments made out of earmarked funds are given in Statement No.19.



**Comptroller and Auditor General of India
2010**