

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

1.1

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

Structure of Government Accounts

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

Part I: Consolidated Fund:

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

Part II: Contingency Fund

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

Part III: Public Account

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

Appendix *Part-B: Layout of Finance Accounts*

1.1

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

The new format of Finance Accounts introduced from the year 2009-2010, has been divided into two Volumes – Volume 1 and 2. Volume 1 represents the financial statements of the Government in summarized form while Volume 2 represents detailed financial statement. The layout of the Finance Accounts is chalked out in the following manner:

| Statement | Layout |
|--------------------------------|--|
| Volume 1 | |
| Statement No.1 | Statement of Financial Position |
| Statement No.2 | Statement of Receipts and Disbursements |
| Statement No.3 | Statement of Receipts (Consolidated Fund) |
| Statement No.4 | Statement of Expenditure (Consolidated Fund) by Function and Nature Notes to Accounts Appendix I: Cash Balances and Investment of Cash Balances |
| Volume 2 | |
| Part – I | |
| Statement No.5 | Statement of Progressive Capital Expenditure |
| Statement No.6 | Statement of Borrowings and other Liabilities |
| Statement No.7 | Statement of Loans and Advances given by the Government |
| Statement No.8 | Statement of Grants-in-Aid given by the Government |
| Statement No.9 | Statement of Guarantees given by the Government |
| Statement No.10 | Statement of Voted and Charged Expenditure |
| Part – II | |
| Statement No.11 | Detailed Statement of Revenue and Capital Receipts by minor heads |
| Statement No.12 | Detailed Statement of Revenue Expenditure by minor heads |
| Statement No.13 | Detailed Statement of Capital Expenditure |
| Statement No.14 | Detailed Statement of Investments of the Government |
| Statement No.15 | Detailed Statement of Borrowings and other Liabilities |
| Statement No.16 | Detailed Statement on Loans and Advances given by the Government |
| Statement No.17 | Detailed Statement on Sources and Application of funds for expenditure other than Revenue account |
| Statement No.18 | Detailed Statement on Contingency Fund and other Public Account Transactions |
| Statement No.19 | Detailed Statement on Investment of Earmarked Funds |
| Part – III : Appendices | |
| II | Comparative Expenditure on Salary |
| III | Comparative Expenditure on Subsidy |
| IV | Grants-in-Aid (Scheme wise and Institution wise) |
| V | Externally Aided Projects |
| VI | Plan Scheme expenditure (Central and State Plan Schemes) |
| VII | Direct transfer of central scheme funds to implementing agencies in the State |
| VIII | Summary of Balances |
| IX | Financial results of Irrigation Schemes |
| X | Incomplete Works |
| XI | Statement of items for which allocation of balances as a result of reorganisation of States has not been finalised |
| XII | Maintenance expenditure with segregation of salary and non-salary portion |

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

(Reference: Paragraph-Profile of Mizoram, 1.7.2 and 1.10; Page-1, 27 and 37)

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

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

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

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

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

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

Appendix Part D: State Profile

1.1

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

| Sl. No. | Particulars | | Figures |
|----------------|---|-----------------------|--------------------|
| 1. | Area | | 21,081 sq. km. |
| 2. | As per 2011 Census | | 10.91 lakh |
| 3. | Density of Population (2001) (All India Density = 325 persons per sq.km) | | 52 sq. km. |
| 4. | Literacy (2011) (All India Average = 64.8%) | | 91.58 per cent |
| 5. | Gross State Domestic Product (GSDP) 2010-11 at current prices | | 6,991.40 crore |
| 6. | GSDP CAGR (2000-01 to 2009-10) | | 12.31 per cent |
| 7. | Population Growth (2000-01 to 2010-11) | Mizoram | 22.78 per cent |
| Financial Data | | | |
| Particulars | | Figures (in per cent) | |
| CAGR | | 2000-01 to 2010-11 | 2001-02 to 2011-12 |
| a. | of Revenue Receipts | 14.74 | 14.29 |
| b. | of Own Tax Revenue | 27.71 | 9.88 |
| c. | of Non Tax Revenue | 15.42 | 12.62 |
| d. | of Total Expenditure | 13.83 | 11.27 |
| e. | of Capital Expenditure | 15.84 | 14.11 |
| f. | of Revenue Expenditure on Education | 12.90 | 11.72 |
| g. | of Revenue Expenditure on Health | 13.92 | 10.48 |
| h. | of Pension | 22.71 | 17.92 |

Source: Economic Survey, Mizoram 2011-12, Planning & Programme Implementation Department, Government of Mizoram

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

1.1

(` in crore)

| | Items | 2008-09 (Actual) | 2009-10 (Actual) | 2010-11 (Actual) | 2011-12 (BE) | 2011-12 (RE) | 2012-13 (BE) | 2013-14 (Proj) |
|------------|--|---------------------|---------------------|---------------------|-----------------|-----------------|-----------------|-------------------|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| A. | Revenue Receipts: | | | | | | | |
| 1. | Own Tax Revenue | 94.62 | 107.58 | 130.08 | 173.17 | 180.31 | 190.42 | 218.41 |
| 2. | Own Non Tax Revenue | 158.67 | 126.50 | 146.71 | 237.58 | 241.18 | 229.43 | 263.16 |
| 3. | Own Tax+ Non Tax Revenue (1+2) | 253.29 | 234.08 | 276.79 | 410.75 | 421.49 | 419.85 | 481.57 |
| 4. | Share in Central Taxes& Duties | 383.39 | 394.53 | 590.78 | 709.73 | 709.73 | 813.71 | 895.00 |
| 5. | Plan Grants | 1,281.83 | 1,609.56 | 1,688.08 | 1,701.90 | 2,069.11 | 2,398.56 | 2,638.42 |
| 6. | Non Plan Grants | 734.62 | 725.33 | 819.06 | 925.92 | 927.39 | 1,164.36 | 1,280.80 |
| 7. | Total Central Transfer (4 to 6) | 2,399.84 | 2,729.42 | 3,097.92 | 3,337.55 | 3,706.23 | 4,376.63 | 4,814.22 |
| 8. | Total Revenue Receipts (3+7) | 2,653.13 | 2,963.50 | 3,374.71 | 3,748.30 | 4,127.72 | 4,796.48 | 5,295.79 |
| 9. | Plan Expenditure | 740.58 | 897.35 | 1,197.48 | 1,206.18 | 1,506.76 | 1,588.51 | 1,747.36 |
| 10. | Non Plan Expenditure | 1,573.22 | 1,805.35 | 2,057.55 | 2,220.08 | 2,427.30 | 2,580.20 | 2,838.22 |
| | <i>Of which</i> | | | | | | | |
| 11. | Salary Expenditure | 739.06 | 881.80 | 1,171.72 | 1,223.55 | 1,240.22 | 1,483.15 | 1,631.46 |
| 12. | Pension | 126.05 | 164.26 | 248.75 | 219.01 | 219.01 | 238.72 | 262.59 |
| 13. | Interest Payments | 225.61 | 254.35 | 105.46 | 271.24 | 271.70 | 241.99 | 266.19 |
| 14. | Subsidies – General | - | - | - | - | - | - | - |
| 15. | Subsidies – Power | - | - | - | - | - | - | - |
| 16. | Total Revenue Expenditure (9+10) | 2,313.80 | 2,702.70 | 3,255.03 | 3,426.26 | 3,934.06 | 4,168.71 | 4,585.58 |
| 17. | Salary+ Interest Payments + Pension (11+12+13) | 1,090.72 | 1,300.41 | 1,525.93 | 1,713.80 | 1,730.93 | 1,963.86 | 2,160.24 |
| 18. | <i>As per cent</i> of Revenue Receipts (17/8) | 41.11 | 43.88 | 45.22 | 45.72 | 41.93 | 40.94 | 40.79 |
| 19. | Revenue Surplus(+)/ Deficit(-) (8-16) | 339.33 | 260.80 | 119.68 | 322.04 | 193.66 | 627.77 | 710.21 |

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

1.1

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|-----------|---|-----------------|------------------|------------------|------------------|------------------|------------------|------------------|
| B. | Consolidated Debt: | | | | | | | |
| 1. | Outstanding debt and liability | 3,259.82 | 3,163.95 | 3,697.24 | 3,975.73 | 3,994.48 | 4,362.31 | 4,580.43 |
| 2. | Total Outstanding guarantee (of which guarantees on accounts of budgeted borrowing and SPV borrowing) | 114.25 | 102.99 | 102.75 | 103.25 | 103.25 | 103.25 | 103.25 |
| C. | Capital Account: | | | | | | | |
| 1. | Capital Outlay | 441.04 | 572.80 | 615.38 | 496.95 | 686.22 | 888.74 | 977.61 |
| 2. | Disbursement of Loans and Advances | 17.41 | 24.94 | 29.87 | 34.71 | 35.06 | 31.20 | 34.32 |
| 3. | Recovery of Loans and Advances | 24.86 | 25.32 | 25.97 | 36.76 | 36.76 | 26.55 | 26.55 |
| 4. | Other Capital Receipts | - | - | - | - | - | - | - |
| 5. | Transfer to Contingency Funds | - | - | - | - | - | - | - |
| D. | Gross Fiscal Deficit: (A8 + C3 + C4) – (A16+C1+C2+C5) | (-94.26) | (-311.62) | (-499.60) | (-172.86) | (-490.86) | (-265.62) | (-275.17) |
| E. | GSDP at current prices | 3,809.16 | 5,497.93 | 6,057.70 | 6,991.40 | 6,991.40 | 8,018.96 | 9,200.71 |
| | Actual/Assumed Growth Rate (per cent) | 11.65 | 44.33 | 10.18 | 15.41 | 0.00 | 14.70 | 14.74 |
| F. | Indicators as per cent of GSDP: | | | | | | | |
| 1. | Own Tax Revenue (A1/E) | 2.48 | 1.96 | 2.15 | 2.48 | 2.58 | 2.37 | 2.37 |
| 2. | Own Non-Tax Revenue (A2/E) | 4.17 | 2.30 | 2.42 | 3.40 | 3.45 | 2.86 | 2.86 |
| 3. | Total Central Transfer (A7/E) | 63.00 | 49.64 | 51.14 | 47.74 | 53.01 | 54.58 | 52.32 |
| 4. | Total Revenue Expenditure (A16/E) | 60.74 | 49.16 | 53.73 | 49.01 | 56.27 | 51.99 | 49.84 |
| 5. | Revenue Surplus/ Deficit (A19/E) | 8.91 | 4.74 | 1.98 | 4.61 | 2.77 | 7.83 | 7.72 |
| 6. | Gross Fiscal Deficit* | 2.15 | 5.67 | 8.25 | 2.47 | 7.02 | 3.31 | 2.99 |
| 7. | Outstanding debt and Liabilities (B1/E) | 85.58 | 57.55 | 61.03 | 56.87 | 57.13 | 54.40 | 49.78 |

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

Appendix *Abstract of Receipt and Disbursements for* **1.2** *the year 2011-12*

(Reference: Paragraph-1.1; Page-2)

(in crore)

| Receipts | | | Disbursements | | | | |
|----------------------------|---|-----------------|-----------------|---|-----------------|-----------------|-----------------|
| 2010-11 | | 2011-12 | 2010-11 | | 2011-12 | | |
| | | | | | Non-Plan | Plan | Total |
| <i>Section –A: Revenue</i> | | | | | | | |
| 2,855.37 | I. Revenue receipts | 3,824.90 | 3,256.24 | I. Revenue expenditure | 2,381.22 | 1,316.11 | 3,697.33 |
| 130.44 | Tax Revenue | 179.07 | 1,011.29 | General Services | 1,185.32 | 41.06 | 1,226.38 |
| 146.72 | Non Tax Revenue | 168.03 | 1,237.38 | Social Services | 667.61 | 687.08 | 1,354.69 |
| 451.66 | State's Share of Union Taxes and Duties | 827.38 | 588.68 | Education, Sports, Art and Culture | 346.85 | 351.02 | 697.87 |
| 724.97 | Non-Plan grants | 797.24 | 174.07 | Health and Family Welfare | 81.25 | 105.56 | 186.81 |
| 1,181.22 | Grants for State Plan Scheme | 1,439.45 | 152.13 | Water Supply, Sanitation, Housing & Urban Development | 73.17 | 78.46 | 151.63 |
| 168.59 | Grants for Central and Centrally Sponsored Plan Schemes | 345.39 | 7.20 | Information and Broadcasting | 5.31 | 2.18 | 7.49 |
| 51.77 | Grants for Special Plan Schemes | 68.34 | 177.20 | Welfare of ST, SC and OBC | 129.56 | 72.75 | 202.31 |
| | | | 7.30 | Labour and Labour Welfare | 3.57 | 3.03 | 6.60 |
| | | | 122.30 | Social Welfare and Nutrition | 18.57 | 74.08 | 92.65 |
| | | | 8.50 | Others | 9.33 | 0.00 | 9.33 |
| | | | 1,007.57 | Economic Services | 528.30 | 587.96 | 1,116.26 |
| | | | 501.60 | Agriculture and Allied Activities | 131.82 | 399.31 | 531.13 |
| | | | 64.52 | Rural Development | 12.08 | 30.89 | 42.97 |
| | | | 38.33 | Special Areas Programmes | 0.00 | 36.20 | 36.20 |
| | | | 7.39 | Irrigation and Flood Control | 3.40 | 5.64 | 9.04 |
| | | | 198.38 | Energy | 248.94 | 40.43 | 289.37 |
| | | | 62.00 | Industry and Minerals | 19.96 | 31.01 | 50.97 |
| | | | 77.98 | Transport | 81.25 | 19.13 | 100.38 |
| | | | 4.38 | Communication | 0.00 | 2.19 | 2.19 |
| | | | 2.72 | Science, Technology and Environment | 0.36 | 2.30 | 2.66 |
| | | | 50.27 | General Economic Services | 30.49 | 20.86 | 51.35 |
| | | | 0.00 | Grants- in- aid and contributions | 0.00 | 0.00 | 0.00 |
| 400.87 | II. Revenue deficit carried over to Section B | 0.00 | 0.00 | II. Revenue surplus carried over to Section B | | | 127.57 |
| 3,256.24 | Total (A) | 3,824.90 | 3,256.24 | Total (A) | | | 3,824.90 |

Appendix *Abstract of Receipt and Disbursements for* **1.2** *the year 2011-12*

| Receipts | | | Disbursements | | | | |
|----------------------------|---|---------|---------------|--|----------|--------|--------|
| 2010-11 | | 2011-12 | 2010-11 | | 2011-12 | | |
| | | | | | Non-Plan | Plan | Total |
| <i>Section – B: Others</i> | | | | | | | |
| -316.78 | III. Opening Cash balance including Permanent Advances and Cash Balance investment | -221.31 | 0 | III. Opening Overdraft from Reserve Bank of India | 0 | 0 | 0 |
| --- | IV. Miscellaneous Capital receipts | --- | 614.71 | IV. Capital Outlay | 65.73 | 534.54 | 600.27 |
| | | | 23.36 | General Services | 0.50 | 29.62 | 30.12 |
| | | | 125.94 | Social Services | 0.00 | 190.33 | 190.33 |
| | | | 29.95 | Education, Sports, Art and Culture | 0.00 | 65.94 | 65.94 |
| | | | 0.05 | Health and Family Welfare | 0.00 | 3.35 | 3.35 |
| | | | 95.29 | Water Supply, Sanitation | 0.00 | 120.64 | 120.64 |
| | | | 0.65 | Information and Broadcasting | 0.00 | 0.40 | 0.40 |
| | | | 0 | Welfare of SC, ST and OBC | 0.00 | 0.00 | 0.00 |
| | | | 0 | Social Welfare and Nutrition | 0.00 | 0.00 | 0.00 |
| | | | 0 | Others | 0.00 | 0.00 | 0.00 |
| | | | 465.41 | Economic Services | 65.23 | 314.59 | 379.82 |
| | | | 124.95 | Agriculture and Allied Activities | 65.23 | 17.55 | 82.78 |
| | | | 7.26 | Rural Development | 0.00 | 8.80 | 8.80 |
| | | | 31.49 | Special Areas Programmes | 0.00 | 36.62 | 36.62 |
| | | | 57.77 | Irrigation & Flood Control | 0.00 | 49.44 | 49.44 |
| | | | 72.33 | Energy | 0.00 | 76.04 | 76.04 |
| | | | 2.92 | Industry and Minerals | 0.00 | 0.00 | 0.00 |
| | | | 148.84 | Transport | 0.00 | 118.85 | 118.85 |
| | | | 19.85 | General Economic Services | 0.00 | 7.28 | 7.28 |
| 25.97 | V. Recoveries of Loans and Advances | 27.80 | 29.87 | V. Loans and Advances disbursed | | | 33.52 |
| 0.00 | From Power Projects | --- | 0 | For Power Projects | | | 0.00 |
| 5.56 | From Government Servants | 8.81 | 22.72 | To Government Servants | | | 25.21 |
| 0.01 | Loans for Village and Small Industries | 0 | 1.64 | Loans for Village and Small Industries | | | 0.00 |
| 19.98 | Loans for Housing | 18.50 | 5 | Loans for Housing | | | 8.00 |
| 0.42 | From Others | 0.49 | 0.51 | To Others | | | 0.31 |
| 0.00 | VI. Revenue surplus brought down | 127.57 | 400.87 | VI. Revenue deficit brought down | | | 0.00 |

Appendix *Abstract of Receipt and Disbursements for* **1.2** *the year 2011-12*

| Receipts | | | Disbursements | | | | |
|----------|---|----------|---------------|---|----------|------|----------|
| 2010-11 | | 2011-12 | 2010-11 | | 2011-12 | | |
| | | | | | Non-Plan | Plan | Total |
| 537.22 | VII. Public Debt Receipts | 225.70 | 272.55 | VII. Repayment of Public Debt | | | 251.67 |
| 0.00 | External debt | 0 | 0 | External debt | | | 0.00 |
| 372.83 | Internal debt other than Ways and Means Advances & Overdraft | 132.09 | 86.11 | Internal debt other than Ways & Means Advances & Overdraft | | | 181.55 |
| 163.36 | Net transaction under Ways and Means Advances including Overdraft | 71.39 | 163.36 | Net transaction under Ways and Means Advances including Overdraft | | | 52.15 |
| 1.03 | Loans and Advances from Central Government | 22.22 | 23.08 | Repayment of Loans and Advances to Central Government | | | 17.97 |
| 0.00 | VIII. Appropriation to Contingency Fund | 0 | 0 | VIII. Appropriation to Contingency Fund | | | 0.00 |
| 0.00 | IX. Amount transferred to Contingency Fund | 0 | 0 | IX. Expenditure from Contingency Fund | | | 0.00 |
| 3,332.56 | X. Public Accounts receipts | 3,297.52 | 2,482.28 | X. Public Accounts Disbursements | | | 2,766.79 |
| 495.88 | Small Savings and Provident Fund | 387.37 | 219.97 | Small Savings and Provident Fund | | | 271.64 |
| 24.41 | Reserve Funds | 33.40 | 12.28 | Reserve Funds | | | 11.53 |
| 517.13 | Suspense and Miscellaneous | 603.42 | 252.51 | Suspense and Miscellaneous | | | 234.89 |
| 1,485.24 | Remittance | 1,526.77 | 1,521.07 | Remittance | | | 1,469.74 |
| 809.90 | Deposits and Advances | 746.56 | 476.46 | Deposits and Advances | | | 778.99 |
| | XI. Closing overdraft from Reserve Bank of India | | -221.31 | XI. Cash Balance at end of 31 March 2009 | | | -194.97 |
| | | | 0 | Cash in Treasuries and Local Remittances | | | |
| | | | -106.94 | Deposits with Reserve Bank | | | -17.15 |
| | | | 1.33 | Departmental Cash Balance | | | -2.81 |
| | | | -211.45 | Cash Balance Investment | | | -292.51 |
| | | | 95.75 | Investment of earmarked funds | | | 117.50 |
| 3,578.97 | Total (B) | 3,457.28 | 3,578.97 | Total (B) | | | 3,457.28 |
| 6,835.21 | Grand Total (A)+(B) | 7,282.18 | 6,835.21 | Grand Total (A)+(B) | | | 7,282.18 |

Appendix *Assets and Liabilities of the Government of Mizoram as on 31 March 2012*

1.3

(Reference: Paragraph-1.9.1; Page-34)

(` in crore)

| As on 31 March 2011 | Liabilities | | As on 31 March 2012 |
|------------------------|-------------|---|------------------------|
| 1,624.36 | | Internal Debt | 1,589.10 |
| | 1,065.37 | Market Loans bearing interest | 1,070.25 |
| | --- | Market Loans not bearing interest | --- |
| | 211.29 | Loans from Life Insurance Corporation of India | 95.63 |
| | 0.07 | Loans from General Insurance Corporation of India | 0.07 |
| | 8.94 | Loans from other Institutions | 14.90 |
| | 93.88 | Loans from NABARD | 140.69 |
| | 25.06 | Compensation and other Bonds | 20.51 |
| | 2.85 | Loans from NCDC | 3.81 |
| | 27.22 | Ways and Means Advances | 46.45 |
| | --- | Overdrafts from Reserve Bank of India | --- |
| | 165.21 | Special Securities to NSSF | 172.32 |
| | 24.47 | Other loans | 24.47 |
| 537.71 | | Loans and Advances from Central Government | 541.96 |
| | --- | Pre 1984-85 Loans | --- |
| | 41.06 | Non-Plan Loans | 41.06 |
| | 296.20 | Loans for State Plan Schemes | 300.45 |
| | 0.02 | Loans for Central Plan Schemes | 0.02 |
| | 16.77 | Loans for Centrally Sponsored Plan Schemes | 16.77 |
| | 15.69 | Loans for Special Schemes | 15.69 |
| | 167.97 | Ways and Means Advances towards expenditure etc. | 167.97 |
| 0.10 | | Contingency Fund | 0.10 |
| 1,542.48 | | Small Savings, Provident Funds, etc. | 1,658.20 |
| 790.94 | | Deposits | 757.72 |
| 97.11 | | Reserve Funds | 118.98 |
| 654.93 | | Suspense and Miscellaneous | 1,028.50 |
| 789.16 | | Surplus on Government Account | 916.74 |
| | (-)400.87 | Current year surplus | 127.57 |
| | 1,190.03 | Add Accumulated Surplus as on 31 March 2008 | 916.74 |
| 6,036.79 | | Total | 6,611.30 |

Appendix *Assets and Liabilities of the Government of Mizoram as on 31 March 2012*

1.3

| As on 31 March 2011 | Assets | | As on 31 March 2012 |
|------------------------|-----------|--|------------------------|
| 5,790.35 | | Gross Capital Outlay on Fixed Assets | 6,390.62 |
| | 19.27 | Investments in shares of Companies, Corporations, etc. | 19.77 |
| | 5,771.08 | Other Capital Outlay | 6,370.85 |
| 245.04 | | Loans and Advances | 250.76 |
| | 1.60 | Loans for Power Projects | 1.6 |
| | 39.30 | Other Development Loans | 39.12 |
| | 164.41 | Loans for Housing | 153.91 |
| | 39.73 | Loans to Government servants and Miscellaneous loans | 56.13 |
| 1.33 | | Civil Advances | 0.53 |
| 221.38 | | Remittance Balances | 164.36 |
| (-317.06) | | Cash Balance | (-312.47) |
| | (-)106.94 | Cash in Treasuries and Local Remittances | (-)17.15 |
| | 1.33 | Departmental Cash Balance including Permanent Advances | (-)2.81 |
| | (-)211.45 | Cash Balance Investments | (-)292.51 |
| 95.75 | | Investment out of Reserve Fund | 117.50 |
| 6,036.79 | | Total | 6,611.30 |

Appendix *Time Series Data on State Government* **1.4** *Finances*

(Reference: Paragraphs-1.5 and 1.9.2; Pages-10 and 35)

(` in crore)

| | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2011-12 |
|--|-----------------|-----------------|-----------------|-----------------|-----------------|
| Part A: Receipts | | | | | |
| 1. Revenue Receipts | 2,039.74 | 2,653.13 | 2,963.51 | 2,855.37 | 3,824.90 |
| (i) Tax Revenue | 77.53 | 94.62 | 107.58 | 130.44 | 179.07 |
| Taxes on Agricultural Income | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| Taxes on Sales, Trade, etc. | 62.04 | 77.51 | 85.94 | 104.70 | 142.16 |
| State Excise | 1.69 | 1.87 | 2.10 | 2.39 | 2.31 |
| Taxes on Vehicles | 5.37 | 5.50 | 6.71 | 7.72 | 16.71 |
| Stamps and Registration fees | 0.23 | 0.46 | 0.39 | 0.34 | 0.69 |
| Land Revenue | 1.48 | 1.63 | 2.76 | 4.33 | 2.52 |
| Taxes on Goods and Passengers | 1.07 | 1.43 | 1.39 | 1.72 | 2.05 |
| Other Taxes | 5.65 | 6.22 | 8.29 | 9.24 | 12.63 |
| (ii) Non Tax Revenue | 130.30 | 158.67 | 126.51 | 146.72 | 168.03 |
| (iii) State's share of Union taxes and duties | 363.35 | 383.39 | 394.53 | 451.66 | 827.38 |
| Grants in aid from Government of India | 1,468.56 | 2,016.45 | 2,334.89 | 2,126.55 | 2,650.42 |
| 2. Miscellaneous Capital Receipts | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3. Recoveries of Loans and Advances | 27.53 | 24.86 | 25.31 | 25.97 | 27.80 |
| 4. Total Revenue and Non-debt capital receipts (1+2+3) | 2,067.27 | 2,677.99 | 2,988.82 | 2,881.34 | 3,852.70 |
| 5. Public Debt Receipts | 223.71 | 105.77 | 225.89 | 537.22 | 225.70 |
| Internal Debt (excluding Ways and Means Advances and Overdrafts) | 190.01 | 99.58 | 56.98 | 372.83 | 132.09 |
| Net transactions under Ways and Means Advances and Overdrafts | 23.98 | 0.00 | 136.74 | 163.36 | 71.39 |
| Loans and Advances from Government of India | 9.72 | 6.19 | 32.17 | 1.03 | 22.22 |
| 6. Total Receipts in the Consolidated Fund | 2,290.98 | 2,783.76 | 3,214.71 | 3,418.56 | 4,078.40 |
| 7. Contingency Fund Receipts | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8. Public Account Receipts | 2,322.67 | 1,500.75 | 2,463.30 | 3,332.56 | 3,297.52 |
| 9. Total Receipts of the State (6+7+8) | 4,613.65 | 4,284.51 | 5,678.01 | 6,751.12 | 7,375.92 |
| Part B: Expenditure/Disbursement | | | | | |
| 10. Revenue Expenditure | 1,908.39 | 2,313.80 | 2,702.70 | 3,256.24 | 3,697.33 |
| Plan | 649.08 | 740.59 | 897.35 | 1,201.05 | 1,316.11 |
| Non Plan | 1,259.31 | 1,573.21 | 1,805.35 | 2,055.19 | 2,381.22 |
| General Services (including interest payments) | 645.66 | 803.75 | 947.67 | 1,011.29 | 1,226.38 |
| Social Services | 696.77 | 898.19 | 1,105.68 | 1,237.38 | 1,354.69 |
| Economic Services | 565.96 | 611.86 | 649.35 | 1,007.57 | 1,116.26 |
| Grants in aid and contributions | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

Appendix *Time Series Data on State Government*

1.4 *Finances*

| | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2011-12 |
|---|-----------------|-----------------|-----------------|------------------|-----------------|
| 11. Capital Expenditure | 544.24 | 441.04 | 572.80 | 614.71 | 600.27 |
| Plan | 489.72 | 366.59 | 465.43 | 504.70 | 534.54 |
| Non Plan | 54.52 | 74.45 | 107.37 | 110.01 | 65.73 |
| General Services | 13.50 | 19.79 | 25.99 | 23.36 | 30.12 |
| Social Services | 105.94 | 92.94 | 150.21 | 125.94 | 190.33 |
| Economic Services | 424.80 | 328.31 | 396.60 | 465.41 | 379.82 |
| 12. Disbursement of Loans and Advances | 6.12 | 17.41 | 24.94 | 29.87 | 33.52 |
| 13. Total (10+11+12) | 2,458.75 | 2,772.25 | 3,300.44 | 3,900.82 | 4,331.12 |
| 14. Repayments of Public Debt | 143.96 | 96.29 | 365.33 | 272.55 | 251.67 |
| Internal Debt (excluding Ways and Means Advances and Overdrafts) | 83.61 | 78.05 | 209.73 | 86.11 | 181.55 |
| Net transactions under Ways and Means Advances and overdraft | 43.57 | 0.00 | 136.74 | 163.36 | 52.15 |
| Loans and Advances from Government of India | 16.78 | 18.24 | 18.86 | 23.08 | 17.97 |
| 15. Appropriation to Contingency Fund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 16. Total disbursement out of Consolidated Fund (13+14+15) | 2,602.71 | 2,868.54 | 3,665.77 | 4,173.37 | 4,582.79 |
| 17. Contingency Fund disbursements | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 18. Public Account disbursements | 1,780.10 | 1,480.05 | 2,504.70 | 2,482.29 | 2,766.79 |
| 19. Total disbursement by the State (16+17+18) | 4,382.81 | 4,348.59 | 6,170.47 | 6,655.66 | 7,349.58 |
| Part C: Deficits | | | | | |
| 20. Revenue Deficit (-) / Revenue Surplus (+) (1-10) | 131.35 | 339.33 | 260.81 | -400.87 | 127.57 |
| 21. Fiscal Deficit (-) / Fiscal Surplus (+) (4-13) | -391.48 | -94.26 | -311.62 | -1,019.48 | -478.42 |
| 22. Primary Deficit (21-23) | -183.47 | 131.35 | -57.27 | -913.90 | -203.27 |
| Part D: Other data | | | | | |
| 23. Interest Payments (included in revenue expenditure) | 208.01 | 225.61 | 254.35 | 105.58 | 275.15 |
| 24. Financial Assistance to local bodies etc. | 148.00 | 139.75 | 447.23 | 650.17 | 221.29 |
| 25. Ways and Means Advances/ Overdraft availed (days) | 3.00 | 0.00 | 19.00 | 21.00 | 11.00 |
| Ordinary Ways and Means Advances availed (days) | 0 | 0 | 0 | 10.00 | 0 |
| Special Ways and Means Advances availed (days) | 0 | 0 | 0 | 11.00 | 11 |
| Overdraft availed (days) | 0 | 0 | 0 | 0 | 0 |
| 26. Interest on Ways and Means Advances/Overdraft | 2.04 | 0.00 | 8.63 | 0.00 | 0.00 |
| 27. Gross State Domestic Product (GSDP) | 3,802.42 | 4,647.55 | 5,619.41 | 6,057.70 | 6,991.40 |
| 28. Outstanding Fiscal liabilities (year-end) | 3,378.04 | 3,614.06 | 3,627.69 | 4,496.86 | 4,548.45 |

Appendix *Time Series Data on State Government*

1.4 *Finances*

| | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2011-12 |
|--|---------|---------|---------|---------|---------|
| 29. Outstanding guarantees (year-end) (including interest) | 131.97 | 134.03 | 102.75 | 102.72 | 232.18 |
| 30. Maximum amount guaranteed (year-end) | 231.95 | 305.13 | 189.03 | 189.02 | 243.34 |
| 31. Number of incomplete projects | 0.00 | 13.00 | 48.00 | 36.00 | 47.00 |
| 32. Capital blocked in incomplete projects | 0.00 | 930.94 | 306.23 | 504.42 | 128.13 |
| Part E: Fiscal Health Indicators | | | | | |
| I - Resource Mobilisation | | | | | |
| Own Tax revenue/GSDP | 2.04 | 2.04 | 1.91 | 2.15 | 2.56 |
| Own Non Tax Revenue/GSDP | 3.43 | 3.41 | 2.25 | 2.42 | 2.40 |
| Central Transfers/GSDP | 9.56 | 8.25 | 7.02 | 7.46 | 11.83 |
| II - Expenditure Management | | | | | |
| Total Expenditure/GSDP | 64.66 | 59.65 | 58.73 | 64.39 | 61.95 |
| Total Expenditure/Revenue Receipts | 120.54 | 104.49 | 111.37 | 136.61 | 113.23 |
| Revenue Expenditure/Total Expenditure | 77.62 | 83.46 | 81.89 | 83.48 | 85.37 |
| Expenditure on Social Services/Total Expenditure | 32.65 | 35.75 | 38.05 | 34.95 | 35.67 |
| Expenditure on Economic Services/Total Expenditure | 40.30 | 33.91 | 31.69 | 37.76 | 34.54 |
| Capital Expenditure/Total Expenditure | 22.13 | 15.91 | 17.36 | 15.76 | 13.86 |
| Capital Expenditure on Social and Economic Services/Total Expenditure. | 21.59 | 15.20 | 16.57 | 15.16 | 13.16 |
| III - Management of Fiscal Imbalances | | | | | |
| Revenue deficit (surplus)/GSDP | 3.45 | 7.30 | 4.64 | -6.62 | 1.82 |
| Fiscal deficit/GSDP | -10.30 | -2.03 | -5.55 | -16.83 | -6.84 |
| Primary Deficit (surplus)/GSDP | -4.83 | 2.83 | -1.02 | -15.09 | -2.91 |
| Revenue Deficit/Fiscal Deficit | -33.55 | -359.99 | -83.69 | 39.32 | -26.66 |
| Primary Revenue Balance/GSDP | 9.65 | 12.69 | 9.62 | -4.45 | 6.16 |
| IV - Management of Fiscal Liabilities | | | | | |
| Fiscal Liabilities/GSDP | 88.84 | 77.76 | 64.56 | 74.23 | 65.06 |
| Fiscal Liabilities/RR | 165.61 | 136.22 | 122.41 | 157.49 | 118.92 |
| Primary deficit <i>vis-à-vis</i> quantum spread | -61.42 | ** | -11.31 | -484.42 | -48.45 |
| Debt Redemption (Principal +Interest)/ Total Debt Receipts | 90.67 | 98.68 | 121.53 | 58.65 | 226.60 |
| V - Other Fiscal Health Indicators | | | | | |
| Return on Investment | 0 | 0 | 0 | 0 | 0 |
| Balance from Current Revenue (Rupees in crore) | 4.45 | -187.69 | -434.90 | -584.39 | -387.75 |
| Financial Assets/Liabilities | 1.14 | 1.22 | 1.29 | 1.15 | 1.16 |

* There was revenue surplus

** There was primary surplus

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

(Reference: Paragraphs-1.4.2; Pages-10)

(in crore)

| Sl. No. | GoI Scheme | Implementing Agency | GoI released fund |
|--------------|--|---|-------------------|
| | | | 2011-12 |
| 1. | National Rural Employment Guarantee Scheme (NREGS) | Rural Development (RD) | 311.95 |
| 2. | Indira Awaas Yojana (IAY) | Rural Development (RD) | 3.06 |
| 3. | HMNEH | Department of Horticulture | 40.00 |
| 4. | National Rural Health Mission (NRHM) | Mizoram State Health Society | 33.95 |
| 5. | National Rural Drinking Water Programme | State Water & Sanitary Mission | 37.14 |
| 6. | District Rural Development Agency (Admn) | District Rural Development Agency | 7.56 |
| 7. | State Institute of Rural Development (SIRD) | State Institute of Rural Development (SIRD) | 2.22 |
| 8. | Integrated Wasteland Development Project (IWDP) | District Rural Development Agency | 3.05 |
| 9. | Integrated Watershed Management Programme (IWMP) | Mizoram Watershed Development Agency | 5.83 |
| 10. | Sarva Shiksha Abhiyan | State Project Office | 108.14 |
| 11. | Rashtriya Madhyamik Shiksha Abhiyan (RMSA) | State Project Office | 26.24 |
| 12. | Strengthening /Activation of Aerosport | Mizoram Tourist Development Authority | 3.75 |
| 13. | Rural Tourism, Thenzawl | Mizoram Tourist Development Authority | 0.40 |
| 14. | Tourist Lodge, Khawzawl | Mizoram Tourist Development Authority | 2.70 |
| 15. | Tourist Destination, Demagiri | Mizoram Tourist Development Authority | 3.88 |
| 16. | Training Sponsored Programme | A.T.I | 44.06 |
| 17. | English Language Teaching Institute (ELTI) | SCERT | 23.42 |
| 18. | Swaranjayanti Gram Swarozgar Yojana (SGSY) | District Rural Development Agency | 11.08 |
| Total | | | 668.43 |

Source: Information from Finance Accounts – 2011-12

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

1.6

(Reference: Paragraph-1.7.2; Page-30)

(` in crore)

| Social/Economic Infrastructure | 2010-11 | | | | | 2011-12 | | | | |
|------------------------------------|---------------|---------------|-----------------|-------------|-----------------|---------------|---------------|-----------------|-------------|-----------------|
| | CE | TE | | | | CE | TE | | | |
| | | CE | RE | L&A | Total | | CE | RE | L&A | Total |
| Social Services (SS) | | | | | | | | | | |
| Education, Sports, Art and Culture | 29.95 | 29.95 | 588.68 | 0.00 | 618.63 | 65.94 | 65.94 | 697.87 | 0.00 | 763.81 |
| Health and Family Welfare | 0.05 | 0.05 | 174.07 | 0.00 | 174.12 | 3.35 | 3.35 | 186.81 | 0.00 | 190.16 |
| WS, Sanitation & HUD | 95.29 | 95.29 | 152.13 | 5.00 | 252.42 | 120.64 | 120.64 | 151.63 | 8.00 | 280.27 |
| Other Social Services | 0.65 | 0.65 | 322.50 | 0.00 | 323.15 | 0.40 | 0.40 | 318.38 | 0.00 | 318.78 |
| Total (SS) | 125.94 | 125.94 | 1,237.38 | 5.00 | 1,368.32 | 190.33 | 190.33 | 1,354.69 | 8.00 | 1,553.02 |
| Economic Services (ES) | | | | | | | | | | |
| Agri. & Allied Activities | 124.95 | 124.95 | 501.60 | 0.00 | 626.55 | 82.78 | 82.78 | 531.13 | 0.47 | 614.38 |
| Irrigation and Flood Control | 57.77 | 57.77 | 7.39 | 0.00 | 65.16 | 49.44 | 49.44 | 9.04 | 0.00 | 58.48 |
| Power & Energy | 72.33 | 72.33 | 198.38 | 0.00 | 270.71 | 76.04 | 76.04 | 289.37 | 0.00 | 365.41 |
| Transport | 148.84 | 148.84 | 77.98 | 0.00 | 226.82 | 118.85 | 118.85 | 100.38 | 0.00 | 219.23 |
| Other Economic Services | 61.52 | 61.52 | 222.22 | 2.15 | 285.89 | 52.71 | 52.71 | 186.34 | 0.02 | 239.07 |
| Total (ES) | 465.41 | 465.41 | 1,007.57 | 2.15 | 1,475.13 | 379.82 | 379.82 | 1,116.26 | 0.49 | 1,496.57 |
| Total (SS+ES) | 591.35 | 591.35 | 2,244.95 | 7.15 | 2,843.45 | 570.15 | 570.15 | 2,470.95 | 8.49 | 3,049.59 |

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

Source : Statement 12, 13 and 16

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

1.6

(Reference: Paragraph-1.7.2; Page-30)

(` in crore)

| | 2010-11 | | | 2011-12 | | |
|------------------------------------|---------------|-----------------|-----------------|---------------|-----------------|-----------------|
| | Salary | Non-Salary | Total | Salary | Non-Salary | Total |
| Social Services (SS) | | | | | | |
| Education, Sports, Art and Culture | 443.33 | 145.35 | 588.68 | 484.88 | 212.99 | 697.87 |
| Health and Family Welfare | 125.00 | 49.07 | 174.07 | 128.13 | 58.68 | 186.81 |
| WS, Sanitation & HUD | 31.14 | 120.99 | 152.13 | 29.91 | 121.72 | 151.63 |
| Other Social Services | 9.75 | 312.75 | 322.50 | 43.98 | 274.40 | 318.38 |
| Total (SS) | 609.22 | 628.16 | 1,237.38 | 686.90 | 667.79 | 1,354.69 |
| Economic Services (ES) | | | | | | |
| Agri. & Allied Activities | 118.88 | 382.72 | 501.60 | 120.80 | 410.33 | 531.13 |
| Irrigation and Flood Control | 5.34 | 2.05 | 7.39 | 5.16 | 3.88 | 9.04 |
| Power & Energy | 57.91 | 140.47 | 198.38 | 54.59 | 234.78 | 289.37 |
| Transport | 16.10 | 61.88 | 77.98 | 15.44 | 84.94 | 100.38 |
| Other Economic Services | 180.10 | 42.12 | 222.22 | 113.04 | 73.30 | 186.34 |
| Total (ES) | 378.33 | 629.24 | 1,007.57 | 309.03 | 807.23 | 1,116.26 |
| Total (SS+ES) | 987.55 | 1,257.40 | 2,244.95 | 995.93 | 1,475.02 | 2,470.95 |

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

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

(Reference: Paragraph-2.3.1; Page-48)

(in crore)

| Sl. No. | Grant No. | Name of the Grant/Appropriation | Total Grant/Appropriation | Savings | Percentage |
|------------------------|-----------|---|---------------------------|---------------|-------------|
| Revenue (Voted) | | | | | |
| 1. | 4 | Law and Judicial | 15.27 | 3.19 | 20.89 |
| 2. | 6 | Land Revenue and Reforms | 21.20 | 1.36 | 6.42 |
| 3. | 8 | Taxation | 11.76 | 2.07 | 17.60 |
| 4. | 9 | Finance | 340.73 | 20.91 | 6.14 |
| 5. | 11 | Secretariat Administration | 61.95 | 3.64 | 5.88 |
| 6. | 14 | Planning and Programme Implementation | 81.80 | 50.00 | 61.12 |
| 7. | 15 | General Administration Department | 51.19 | 3.31 | 6.47 |
| 8. | 16 | Home | 379.34 | 15.00 | 3.95 |
| 9. | 17 | Food, Civil Supplies and Consumer Affairs | 54.60 | 3.26 | 5.97 |
| 10. | 19 | Local Administration Department | 43.86 | 12.54 | 28.59 |
| 11. | 20 | School Education | 550.33 | 17.22 | 3.13 |
| 12. | 21 | Higher and Technical Education | 124.27 | 3.32 | 2.67 |
| 13. | 22 | Sports and Youth Services | 37.85 | 1.41 | 3.73 |
| 14. | 23 | Art and Culture | 9.53 | 2.15 | 22.56 |
| 15. | 24 | Medical and Public Health Services | 201.13 | 14.32 | 7.12 |
| 16. | 25 | Water Supply and Sanitation | 113.88 | 10.36 | 9.10 |
| 17. | 29 | Social Welfare | 85.03 | 6.02 | 7.08 |
| 18. | 30 | Disaster Management and Rehabilitation | 17.83 | 9.08 | 50.93 |
| 19. | 31 | Agriculture | 213.95 | 6.18 | 2.89 |
| 20. | 32 | Horticulture | 34.76 | 1.09 | 3.14 |
| 21. | 34 | Animal Husbandry and Veterinary | 113.56 | 2.06 | 1.81 |
| 22. | 36 | Environment and Forests | 66.79 | 3.56 | 5.33 |
| 23. | 37 | Co-operation | 13.48 | 1.92 | 14.24 |
| 24. | 38 | Rural Development | 67.22 | 4.86 | 7.23 |
| 25. | 39 | Power | 299.41 | 9.93 | 3.32 |
| 26. | 40 | Industries | 43.98 | 3.92 | 8.91 |
| 27. | 42 | Transport | 34.28 | 7.80 | 22.75 |
| 28. | 45 | Public Works | 123.02 | 6.70 | 5.45 |
| 29. | 46 | Urban Development and Poverty Alleviation | 39.78 | 3.30 | 8.30 |
| 30. | 47 | Minor Irrigation | 10.23 | 1.20 | 11.73 |
| 31. | 48 | Information & Communication Technology | 3.85 | 1.66 | 43.12 |
| Total | | | 3,265.86 | 233.34 | 7.14 |

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

| Sl. No. | Grant No. | Name of the Grant/Appropriation | Total Grant/Appropriation | Savings | Percentage |
|------------------------|-----------|---|---------------------------|---------------|--------------|
| Capital (Voted) | | | | | |
| 1. | 15 | General Administration Department | 2.03 | 2.03 | 100.00 |
| 2. | 17 | Food, Civil Supplies and Consumer Affairs | 208.16 | 49.13 | 23.60 |
| 3. | 22 | Sports & Youth Services | 5.81 | 1.38 | 23.75 |
| 4. | 37 | Co-operation | 2.07 | 1.51 | 72.95 |
| 5. | 38 | Rural Development | 49.92 | 4.50 | 9.01 |
| 6. | 39 | Power | 77.07 | 1.03 | 1.34 |
| 7. | 45 | Public Works | 288.75 | 45.44 | 15.74 |
| 8. | 46 | Urban Development and Poverty Alleviation | 61.40 | 15.16 | 24.69 |
| 9. | 47 | Minor Irrigation | 72.15 | 23.87 | 33.08 |
| 10. | | <i>Public Debt (Charged)</i> | <i>342.71</i> | <i>91.05</i> | <i>26.57</i> |
| Total | | | 1,110.07 | 235.10 | 21.18 |
| Grand Total | | | 4,375.93 | 468.44 | 10.70 |

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

(Reference: Paragraph-2.2 and 2.3.1; Page-48)

(` in crore)

| Sl. No. | Grant No. | Name of the Grant/Appropriation | Total Grant/Appropriation | Savings | Percentage |
|------------------------|-----------|---|---------------------------|---------------|--------------|
| Revenue (Voted) | | | | | |
| 1. | 9 | Finance | 340.73 | 20.91 | 6.14 |
| 2. | 14 | Planning and Programme Implementation | 81.80 | 50.00 | 61.12 |
| 3. | 16 | Home | 379.34 | 15.00 | 3.95 |
| 4. | 19 | Local Administration | 43.86 | 12.54 | 28.59 |
| 5. | 20 | School Education | 550.33 | 17.22 | 3.13 |
| 6. | 24 | Medical and Public Health Services | 201.13 | 14.31 | 7.11 |
| 7. | 25 | Water Supply and Sanitation | 113.88 | 10.36 | 9.10 |
| Total | | | 1,711.07 | 140.34 | 8.20 |
| Capital (Voted) | | | | | |
| 1. | 17 | Food, Civil Supplies and Consumer Affairs | 208.16 | 49.13 | 23.60 |
| 2. | 45 | Public Works | 288.75 | 45.44 | 15.74 |
| 3. | 46 | Urban Development and Poverty Alleviation | 61.40 | 15.16 | 24.69 |
| 4. | 47 | Minor Irrigation | 72.15 | 23.87 | 33.08 |
| 5. | | <i>Public Debt (Charged)</i> | <i>342.71</i> | <i>91.05</i> | <i>26.57</i> |
| Total | | | 973.17 | 224.65 | 23.08 |
| Grand Total | | | 2,684.24 | 364.99 | 13.60 |

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

(Reference: Paragraph-2.3.3; Page-49)

(` in lakh)

| Sl. No. | Grant No | Name of the Grant/Appropriation with Major or Minor heads | Total Grant/Appropriation | Expenditure | Excess Expenditure | Percentage |
|------------------------|-------------|--|---------------------------|------------------|--------------------|--------------|
| Revenue (Voted) | | | | | | |
| 1. | 6 | Land Revenue & Reforms 2029-103(01)-Maint. of Land Records | 306.17 | 654.38 | 348.21 | 113.73 |
| 2. | 9 | Finance 2071-01-101(01) Pension | 8,500.00 | 14,349.61 | 5,849.61 | 68.82 |
| | | 2071-01-104(01) Pension/Gratuities | 4,350.00 | 5,284.71 | 934.71 | 21.49 |
| | | 2071-01-105(01) Family Pension | 3,750.00 | 4,330.45 | 580.46 | 15.48 |
| | | 2071-102(01) Commuted Value of Pension | 2,000.00 | 2,367.99 | 367.99 | 18.40 |
| | | 2071-01-115(01)-Leave Encashment | 2,600.00 | 2,901.22 | 301.22 | 11.59 |
| | | 20171-01-111(01)- Pension to Legislators | 250.00 | 400.86 | 150.86 | 60.34 |
| 3. | 24 | Medical & Public Health 2210-03-102(01) Sub. Health Centre | 1,319.57 | 1,448.72 | 129.15 | 9.79 |
| 4. | 27 | District Councils 2225-80-800(08)-Rural Sanitation Prog. MADC/NLCPR | 28.12 | 168.79 | 140.67 | 500.25 |
| 5. | 30 | Disaster Management & Rehabilitation 2245-05-101(01) State DRF(FC) | 213.75 | 670.35 | 456.60 | 213.61 |
| 6. | 46 | Urban Development & Poverty Alleviation 2217-01-001(01)-Direction | 521.72 | 765.95 | 244.23 | 46.81 |
| | | 2217-05-001(01) Direction (Rajiv AwasYojana-(CSS) | 467.07 | 584.28 | 117.21 | 25.09 |
| Total | | | 24,306.40 | 33,927.31 | 9,620.92 | 39.58 |
| Capital (Voted) | | | | | | |
| 1. | 16 | Home 4055-211(02) Police Housing (LIC) | 195.08 | 435.78 | 240.70 | 123.39 |
| 2. | 45 | Public Works 4059-80-051(14) - Constn. Under SPA for Priority Project | 944.44 | 1,128.44 | 184.00 | 19.48 |
| 3. | 46 | Urban Development & Poverty Alleviation 4217-01-051(04)-Construction(JNNURM-Plan) | 353.11 | 1,633.10 | 1,279.99 | 362.49 |
| 4. | Public Debt | Public Debt 2049-01-101(09)- Interest on Market Borrowings | 8,965.00 | 11,014.63 | 2,049.63 | 22.86 |
| | | 6003-110(01) Ways & Means Advance from RBI | 38.00 | 5,215.00 | 5,177.00 | 13,623.68 |
| Total | | | 10,495.63 | 19,426.95 | 8,931.32 | 85.10 |
| Grand Total | | | 34,802.03 | 53,354.26 | 18,552.24 | 53.31 |

Appendix 2.3 Statement showing unutilised provision of fund during 2011-12

(Reference paragraph: 2.3.4; Page-50)

(` in lakh)

| Sl. No | Grant Number and Name | Head of Account/ Description | Budget Provision | | | Savings due to non-utilisation | Reasons/ Remarks |
|--------|---|--|--------------------|---------------|-----------------|--------------------------------|--|
| | | | Original | Supplementary | Total Provision | | |
| 1. | 9 - Finance | 2052-090-04 Finance Dept. | 2,500.00 | --- | 2,500.00 | (-)2,500.00 | Reasons for non-utilisation not stated |
| | | 2020-502-01 Banking cash transaction tax | 50.00 | --- | 50.00 | (-)50.00 | -do- |
| 2. | 15 - GAD | 2053-093-01 DC Aizawl | 50.00 | --- | 50.00 | (-)50.00 | -do- |
| | | 2053-093-02 DC Lunglei | 50.00 | --- | 50.00 | (-)50.00 | -do- |
| | | 2053-093-03 DC Saiha | 50.00 | --- | 50.00 | (-)50.00 | -do- |
| | | 2053-093-04 DC Champhai | 50.00 | --- | 50.00 | (-)50.00 | -do- |
| | | 2053-093-05 DC Mamit | 50.00 | --- | 50.00 | (-)50.00 | -do- |
| | | 2053-093-06 DC Kolasib | 50.00 | --- | 50.00 | (-)50.00 | -do- |
| | | 2053-093-08 DC Lawngtlai | 50.00 | --- | 50.00 | (-)50.00 | -do- |
| | | 2225-80-800-19 Local Body Grants to SHDC (FC) | 20.00 | --- | 20.00 | (-) 20.00 | -do- |
| | | 5053-60-101-03 Upgradation of Lengpui Airport (NLCPR) | 202.68 | --- | 202.68 | (-)202.68 | -do- |
| 3. | 16 - Home | 4055-211-03-Police Housing (FC) | 220.60 (-)75.00 | --- | 145.60 | (-)145.60 | -do- |
| 4. | 22 – Sports & Youth Services | 4202-03-102-06 Const. of Stadium at Keitum/NLCPR | --- | 69.50 | 69.50 | (-)69.50 | -do- |
| | | 4202-03-102-07 Const. of Stadium at Bungtlang/NLCPR | --- | 69.50 | 69.50 | (-)69.50 | -do- |
| 5. | 24 – Medical & Public Health Services | 2210-02-102-01 Homeopathy – ISM (CSS) | 25.00 (-) 18.18 | --- | 6.82 | (-) 6.82 | -do- |
| | | 4210-02-103-01 Primary Health Centre | 11.88 | --- | 11.88 | (-) 11.88 | -do- |
| 6. | 30 - Disaster Management & Rehabilitation | 2245-80-103-04 NDRF | 456.60 | --- | 456.60 | (-)456.60 | -do- |

Appendix *Statement showing unutilised provision of* **2.3** *fund during 2011-12*

| Sl. No | Grant Number and Name | Head of Account/ Description | Budget Provision | | | Savings due to non-utilisation | Reasons/ Remarks |
|--------------|--|--|-------------------------|-----------------|------------------|--------------------------------|------------------|
| | | | Original | Supplementary | Total Provision | | |
| 7. | 38 - Rural Development | 4515-102-05 Const. of Community Hall (NLCPR) | --- | 43.00 | 43.00 | (-)43.00 | -do- |
| 8. | 45 – Public Works | 2059-80-799-01 Purchase of Stock Materials | 25.00 | --- | 25.00 | (-)25.00 | -do- |
| | | 4059-80-051-10 Contn. Of Assembly Annexed Connecting Bridge (CSS) | 174.00 | --- | 174.00 | (-)174.00 | -do- |
| | | 4202-01-203-09 Contn. of Govt. Lawngtlai College (NLCPR) | --- | 54.43 | 54.43 | (-)54.43 | -do- |
| 9. | 46 – Urban Development & Poverty Alleviation | 4217-01-051-02 NERUDP (EAP) | 359.00 | --- | 359.00 | (-) 359.00 | -do- |
| 10. | <i>Public Debt</i> | 2048-200-01 Guarantees Redemption Fund Schemes | 100.00 | --- | 100.00 | (-) 100.00 | -do- |
| | | 6003-101-99 Repayment of Market Loans(SAL-EAP) | 6,061.50 (-)2,561.58 | ---- | 3,499.92 | (-)3,499.92 | -do- |
| | | 6003-110-02 Special Ways & Means Advances | 1.00 | 5,176.00 | 5,177.00 | (-) 5,177.00 | -do- |
| Total | | | 7,902.50 | 5,412.43 | 13,314.93 | (-) 13,314.93 | |

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

(Reference: Paragraph-2.3.7; Page-51)

(₹ in lakh)

| Sl. No. | Number and Name of the Granta | Original Provision | Actual Expenditure | Savings out of Original Provision | Supplementary Provision |
|----------------------------------|---|--------------------|--------------------|-----------------------------------|-------------------------|
| A. Revenue (Voted) | | | | | |
| 1. | 4 Law & Judicial | 1,331.94 | 1,207.52 | 124.42 | 195.05 |
| 2. | 5 Vigilance | 412.55 | 371.97 | 40.58 | 45.65 |
| 3. | 7 Excise and Narcotics | 1,721.67 | 1,701.44 | 20.23 | 18.00 |
| 4. | 8 Taxation | 1,004.41 | 969.04 | 35.37 | 171.59 |
| 5. | 9 Finance | 33,867.32 | 31,981.44 | 1,885.88 | 205.53 |
| 6. | 11 Secretariat Administration | 6,172.15 | 5,830.50 | 341.65 | 22.83 |
| 7. | 13 Personnel and Administrative Reforms | 207.90 | 205.17 | 2.73 | 28.80 |
| 8. | 14 Planning and Programme Implementation | 8,043.41 | 3,180.03 | 4,863.38 | 136.53 |
| 9. | 18 Printing and Stationery | 1,377.70 | 1,341.79 | 35.91 | 26.27 |
| 10. | 19 Local Administration | 3,788.89 | 3,132.10 | 656.79 | 597.15 |
| 11. | 23 Art and Culture | 919.00 | 738.62 | 180.38 | 34.12 |
| 12. | 28 Labour and Employment | 670.02 | 660.17 | 9.85 | 49.49 |
| 13. | 30 Disaster Management and Rehabilitation | 1,567.85 | 874.89 | 692.96 | 215.14 |
| 14. | 32 Horticulture | 3,445.64 | 3,366.66 | 78.98 | 30.00 |
| 15. | 33 Soil and Water Conservation | 3,964.59 | 3,886.45 | 78.14 | 16.87 |
| 16. | 37 Co-Operation | 1,243.35 | 1,156.37 | 86.98 | 105.13 |
| 17. | 38 Rural Development | 6,613.00 | 6,235.32 | 377.68 | 108.67 |
| 18. | 40 Industries | 4,074.77 | 4,006.26 | 68.51 | 323.02 |
| 19. | 41 Sericulture | 1,112.90 | 1,090.70 | 22.2 | 30.00 |
| 20. | 44 Trade and Commerce | 406.00 | 402.34 | 3.66 | 25.97 |
| 21. | 45 Public Works | 11,926.23 | 11,632.22 | 294.01 | 375.72 |
| 22. | 47 Minor Irrigation | 986.73 | 906.64 | 80.09 | 36.30 |
| Total for Revenue (Voted) | | 94,858.02 | 84,877.64 | 9,980.38 | 2,797.83 |

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

| Sl. No. | Number and Name of the Granta | Original Provision | Actual Expenditure | Savings out of Original Provision | Supplementary Provision |
|------------------------------------|--|--------------------|--------------------|-----------------------------------|-------------------------|
| B. Capital (Voted) | | | | | |
| 22. | 17 Food, Civil Supplies and Consumer Affairs | 17,826.70 | 15,903.72 | 1,922.98 | 2,989.56 |
| 23. | 37 Co-Operation | 171.00 | 56.37 | 114.63 | 36.00 |
| 24. | 38 Rural Development | 4,635.00 | 4,542.25 | 92.75 | 356.97 |
| 25. | 46 Urban Development and Poverty Alleviation | 5,977.00 | 4,623.69 | 1,353.31 | 163.12 |
| Total for Capital (Voted) | | 28,609.70 | 25,126.03 | 3,483.67 | 3,545.65 |
| C. Capital (Charged) | | | | | |
| 26. | <i>Public Debt</i> | <i>25,816.72</i> | <i>25,166.94</i> | <i>649.78</i> | <i>8,454.74</i> |
| Total for Capital (Charged) | | 25,816.72 | 25,166.94 | 649.78 | 8,454.74 |
| Grand Total (A+B+C) | | 1,49,284.44 | 1,35,170.61 | 14,113.83 | 14,798.22 |

Appendix *Excessive/Inadequate supplementary provision ` 20 lakh and above*

(Reference: Paragraph-2.3.7; Page-52)

(` in lakh)

| Sl. No. | Number and Name of the Grant | Original Provision | Supplementary Provision | Total Provision | Expenditure | Sup. Pro. Excess(+)/ Less(-) |
|----------------------------------|--|--------------------|-------------------------|--------------------|--------------------|------------------------------|
| A. Revenue (Voted) | | | | | | |
| 1. | 3 Council of Ministers | 464.10 | 187.83 | 651.93 | 569.41 | (+) 82.52 |
| 2. | 6 Land Revenue & Reforms | 1,438.45 | 681.07 | 2,119.52 | 1,983.41 | (+) 136.11 |
| 3. | 15 General Administration Department | 4,784.74 | 333.80 | 5,118.54 | 4,787.80 | (+) 330.74 |
| 4. | 16 Home | 35,754.72 | 2,179.14 | 37,933.86 | 36,433.96 | (+)1,499.90 |
| 5. | 17 Food, Civil Supplies & Consumer Affairs | 5,110.33 | 350.12 | 5,460.45 | 5,134.29 | (+)326.16 |
| 6. | 20 School Education | 45,654.73 | 9,377.79 | 55,032.52 | 53,310.41 | (+)1,722.11 |
| 7. | 21 Higher & Technical Education | 6,461.32 | 5,965.77 | 12,427.09 | 12,094.75 | (+)332.34 |
| 8. | 22 Sports & Youth Services | 3,087.06 | 697.52 | 3,784.58 | 3,643.43 | (+)141.15 |
| 9. | 24 Medical & Public Health Services | 18,168.98 | 1,944.05 | 20,113.03 | 18,681.22 | (+)1,431.81 |
| 10. | 25 Water Supply & Sanitation | 8,692.62 | 2,695.79 | 11,388.41 | 10,352.24 | (+)1,036.17 |
| 11. | 26 Information & Public Relation | 745.00 | 37.32 | 782.32 | 748.47 | (+)33.85 |
| 12. | 27 District Councils | 18,053.27 | 2,166.86 | 20,220.13 | 20,247.65 | (-) 27.52 |
| 13. | 29 Social Welfare | 3,933.55 | 4,569.23 | 8,502.78 | 7,900.88 | (+) 601.90 |
| 14. | 31 Agriculture | 18,,044.54 | 3,350.76 | 21,395.30 | 20,777.10 | (+) 618.20 |
| 15. | 34 Animal Husbandry & Veterinary | 10,835.33 | 520.65 | 11,355.98 | 11,149.52 | (+) 206.46 |
| 16. | 36 Environment & Forest | 6,029.00 | 650.06 | 6,679.06 | 6,322.82 | (+) 356.24 |
| 17. | 39 Power | 19,133.20 | 10,808.00 | 29,941.20 | 28,948.50 | (+) 992.70 |
| 18. | 43 Tourism | 532.11 | 46.19 | 578.30 | 556.57 | (+) 21.73 |
| 19. | 46 Urban Development & Poverty Alleviation | 3,392.16 | 585.50 | 3,977.66 | 3,647.27 | (+) 330.39 |
| Total for Revenue (Voted) | | 2,10,315.21 | 47,147.45 | 2,57,462.66 | 2,47,289.70 | 10,172.96 |

Appendix *Excessive/Inadequate supplementary provision ` 20 lakh and above*

2.5

| Sl. No. | Number and Name of the Grant | Original Provision | Supplementary Provision | Total Provision | Expenditure | Sup. Pro. Excess(+)/ Less(-) |
|------------------------------------|------------------------------|--------------------|-------------------------|--------------------|--------------------|------------------------------|
| B. Revenue (Charged) | | | | | | |
| 20. | Public Debt | 29,398.65 | 46.65 | 29,445.30 | 29,690.53 | (-) 245.23 |
| Total for Revenue (Charged) | | 29,398.65 | 46.65 | 29,445.30 | 29,690.53 | (-) 245.23 |
| C. Capital (Voted) | | | | | | |
| 21. | 22 Sports & Youth Services | 442.41 | 139.00 | 581.41 | 443.73 | (+) 137.68 |
| 22. | 39 Power | 5,859.21 | 1,847.70 | 7,706.91 | 7,604.02 | (+) 102.89 |
| 23. | 45 Public Works | 18,053.41 | 10,821.91 | 28,875.32 | 24,331.24 | (+) 4,544.08 |
| Total for Capital (Voted) | | 24,355.03 | 12,808.61 | 37,163.64 | 32,378.99 | 4,784.65 |
| Grand Total | | 2,64,068.89 | 60,002.71 | 3,24,071.60 | 3,09,359.22 | 14,712.38 |

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

(Reference: Paragraph-2.3.8; Page-53)

(₹ in lakh)

| Sl. No. | Grant No. | Description | Major Head | Re-appropriation | Final Excess(+)/ Saving (-) | |
|--|-----------|--|-------------|------------------|-----------------------------|----------|
| 1. | 3 | Council Of Ministers (101)(01) Salary Of Ministers | 2013 | (-)14.62 | (+)20.81 | |
| 2. | 6. | Land revenue & reforms | 2029 | (-)45.93 | (-)193.93 | |
| | | 001(01) Direction (CSS) | | (+)2.30 | (-)98.91 | |
| | | 102(01) Survey & Settlement Operations | | (-)10.03 | (-)27.79 | |
| | | | | 2506 | (+)5.44 | (-)19.91 |
| | | 001(01) Direction | (-)25.09 | (+)348.21 | | |
| | | 001(02) Admin. | (-)39.20 | (-)26.27 | | |
| | | 103(01) Maint. of Land records | (+)2.63 | (-)18.72 | | |
| | | | (-)5.02 | (+)25.58 | | |
| 101(01) Regulation of Land Holding (CSS) | | | | | | |
| 001(01) Direction | | | | | | |
| 101(01) Regulation of Land Holding | | | | | | |
| 3. | 9 | Finance 095(02) District treasury | 2054 | (-)82.72 | (+)15.61 | |
| 4. | 11 | Secretariat Administration | 2052 | (-)292.23 | (+)57.41 | |
| | | 090(01) Sectt. Admin. Deptt. | 3451 | (+)100.50 | (-)42.11 | |
| | | 090 (01) Sectt. Admin. Deptt. | 2251 | (-) 123.39 | (-) 13.93 | |
| 5. | 15 | General Administration Deptt. | 2053 | (-)45.80 | (-)29.48 | |
| | | 094(02)-GC Aizawl | | (-)10.30 | (-)25.55 | |
| | | 094(04)-GC Lunglei | | (+)0.62 | (+)86.50 | |
| | | 093(01)-DC Aizawl | | (+)13.69 | (+)52.46 | |
| | | 093(08)-DC Lawngtlai | | (-)1.15 | (+)66.21 | |
| | | 093(02)-DC Lunglei | | (-)1.50 | (+)53.65 | |
| | | 093(06)-DC Kolasib | | (-)2.79 | (+)49.69 | |
| | | 093(04)-DC Champhai | | (-)29.64 | (+)63.04 | |
| | | 093(03)-DC Saiha | | (-)16.97 | (+)46.18 | |
| | | 093(05)-DC Mamit | | | | |
| | | 115(09)- Circuit & Guest House Guwahati | 2070 | (+)3.15 | (+)29.33 | |
| 60-101-01- Communication | 3053 | (-) 20.14 | (-) 14.14 | | | |
| 6. | 16 | Home | 4055 | (-)4.92 | (+)240.70 | |
| | | 211-02-Building for Police Housing (LIC) | | (-) 75.00 | (-) 145.60 | |
| 7. | 17 | 211-03-Building for Police Housing/ FC | | | | |
| | | Food, Civil Supplies and Consumer Affairs | 2408 | (-)84.27 | (-)48.70 | |
| | | 01(800)(01)-Transport Commissionerate | | (-)0.02 | (-)25.36 | |
| | | 01-102-01-Subsidies | | (-)55.02 | (+)68.07 | |
| | | 01-001-02-Administration | | (-) 48.55 | (-) 10.13 | |
| 001-02-Administration | 3456 | (-) 48.55 | (-) 10.13 | | | |
| 01-101-01-Procurement and Supply | 4408 | (-)141.22 | (-)4,771.22 | | | |

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

| Sl. No. | Grant No. | Description | Major Head | Re-appropriation | Final Excess(+)/ Saving (-) |
|---------|--------------------|---|------------|------------------|-----------------------------|
| 8. | 19 | Local Administration Department 05-001-01-Direction | 2217 | (-)3.90 | (-)232.11 |
| 9. | 24 | Medical and Public Health Services 03-102-01-Subsidiary Health Centre | 2210 | (-) 432.53 | (+) 129.15 |
| 10. | 25 | Water Supply and Sanitation 01-001-02-Administration | 2215 | (-)723.84 | (-)70.41 |
| | | 01-001-01-Direction(CE) | | (-)167.62 | (-)28.18 |
| | | 01-001-01-Direction(SE) | | (-)50.72 | (-)18.15 |
| 11. | 29 | Social Welfare 02-101-05 – Persons with Disability Act 1995 | 2235 | (-) 0.80 | (+) 29.99 |
| 12. | 30 | Disaster Management and Rehabilitation 05-101-01-State Disaster Response Fund | 2245 | (-)808.00 | (+)456.60 |
| 13. | 36 | Environment and Forest 01-001-02-Administration | 2406 | (-)207.97 | (-)19.43 |
| 14. | 38 | Rural Development 001-03-Block Level Administration | 2515 | (-)165.29 | (-)41.04 |
| | | 01-001-02 – Administration of RD programme | 2501 | (-) 4.76 | (-) 10.96 |
| 15. | 40 | Industries 102-03-District Industries Centre | 2851 | (-)78.91 | (-)57.03 |
| 16. | 42 | Transport 001-02-Administration | 3055 | (-)342.66 | (+)36.79 |
| | | 001-01-Direction | | (-)221.54 | (+)69.81 |
| | | 001-02 – Administration | 2041 | (-) 25.97 | (+) 37.29 |
| 17. | 45 | Public Works 80-001-02-Administration | 3054 | (-)233.14 | (-)45.83 |
| | | 80-001-01-Direction | | (-)111.57 | (-)98.22 |
| | | 04-800-01-Constn. & repair of Roads, Dist. & Rural Area | | (+)49.88 | (+)55.83 |
| | | 80-004-01-Design Cell | 2059 | (-) 27.76 | (+) 11.41 |
| | | 80-105-01-Mechanical Division | | (-) 50.77 | (+) 34.70 |
| 18. | 46 | Urban Development & Poverty Alleviation 05-001-01-SJSRY(CSS) | 2217 | (-)5.17 | (-)131.17 |
| | | 01-051-01-NERUDP/EAP | | (-)2.28 | (-)29.76 |
| | | 01-001-01-Direction | | (-)24.25 | (+)244.23 |
| | | 03-001-01- Direction (TCP) | | (-) 0.59 | (-) 10.59 |
| | | 01-051-04-Construction(JNNURM) | 4217 | (+)18.11 | (+)1,279.99 |
| 19. | <i>Public Debt</i> | Public Debt 101-99-Repayment of Market Loans (SAL-EAP) | 6003 | (-) 2,561.58 | (-) 3,499.92 |

Appendix 2.7 Results of review of substantial surrenders (more than 50 per cent of total provision) made during the year 2011-12

(Reference: Paragraph-2.3.9; Page-53)

(` in lakh)

| Sl. No. | Grant No. | Number and details of Grant/ Scheme | Total Provision | Amount of Surrender | Percentage of Surrender | Reasons/ Remarks |
|---------|-----------|--|-----------------|---------------------|-------------------------|--|
| 1. | 4 | Law & Judicial 2014-114(06) Morning & Evening courts (FC) | 125.00 | 125.00 | 100.00 | Non setting up of morning/evening courts |
| | | 2014-114-11 Court Managers (FC) | 17.59 | 17.59 | 100.00 | Non-recruitment of Court Manager post |
| 2. | 5 | Vigilance (Rev-Voted) 2070-104(01) Direction | 100.00 | 79.75 | 79.75 | Not Stated |
| 3. | 8 | Taxation (Rev-Voted) 2040-001-01 Direction (CSS) | 195.03 | 136.69 | 70.09 | Not stated |
| 4. | 9 | Finance (Rev-Voted) 2071-01-200-02 VRS for School Teachers | 5,388.00 | 5,388.00 | 100.00 | Not Stated |
| | | 2052-092-99 Capacity Development for FMU/ FMC (SAL/TA-EAP) | 1,949.00 | 1,754.44 | 90.02 | Not Stated |
| | | 2054-800-04 Data base for Govt. Employees and Pension (FC) | 239.32 | 227.88 | 95.22 | Not Stated |
| 5. | 11 | Secretariat Administration (Rev-Voted) 2250-800-01 NRC for postal services | 50.00 | 50.00 | 100.00 | Non-receipt of NRC bills |
| 6. | 14 | Planning & Programme Implementation. 3451-101-02 Evaluation and Monitoring | 4,784.54 | 4,651.98 | 97.23 | Re-provision of fund |
| | | 3454-01-001-(02) Administration (FC) | 120.00 | 120.00 | 100.00 | Not Stated |
| | | 3454-01-001-(01) Direction (FC) | 40.00 | 40.00 | 100.00 | Not Stated |
| | | 3451-102-01 Planning Machinery | 35.80 | 25.51 | 71.26 | Transfer of fund |
| 7. | 15 | General Administration (Rev-Voted) 2053-094-01 Sub-Division Estt., Aizawl | 40.55 | 22.97 | 56.65 | Due to over estimation |
| 8. | 17 | Food, Civil Supplies and Consumer Affairs 3475-106-01 Regulation of Weight and Measures (CSS) | 125.10 | 75.00 | 60.00 | Due to non-finalisation of work |
| 9. | 24 | Medical and Public Health Services 4210-80-800-01 Const. of Directorate Bldg. | 100.00 | 85.03 | 85.03 | Instruction from Planning Deptt. |
| 10. | 29 | Social Welfare (Rev-Voted) 2235-02-800-01 Scheme under Article 275(1) (ACA) | 951.66 | 519.47 | 54.59 | Not stated |

Appendix 2.7 Results of review of substantial surrenders (more than 50 per cent of total provision) made during the year 2011-12

| Sl. No. | Grant No. | Number and details of Grant/ Scheme | Total Provision | Amount of Surrender | Percentage of Surrender | Reasons/ Remarks |
|--------------|-----------|--|--------------------|------------------------|----------------------------|--|
| 11. | 30 | Disaster Management and Rehabilitation 2245-05-101-01 State DRF (FC) | 1,021.75 | 808.00 | 79.08 | Non-release of fund |
| | | 2245-05-101-03 Capacity building Fund (FC) | 100.00 | 100.00 | 100.00 | Late receipt of Govt. order |
| 12. | 37 | Co-Operation (Rev-Voted) 2425-108-09 Consumer Co-Operative Societies/ NCDC | 45.00 | 34.12 | 75.82 | Release of first installment only |
| | | 6425-108-01-Consumer Co-Operative Societies | 171.00 | 139.66 | 81.67 | Due to release of first installment only |
| 13. | 38 | Rural Development 2515-800-02 Incentive to IUD Registration (FC) | 24.00 | 24.00 | 100.00 | Not Stated |
| | | 4515-800-01 Assistance to Rural Housing | 400.00 | 300.00 | 75.00 | Instruction from Planning Department |
| 14. | 42 | Transport 3055-800-01 Railway Out Agency | 109.48 | 78.01 | 71.26 | Not Stated |
| 15. | 45 | Public Works (Capital-Voted) 5054-04-337-01 Construction of Roads under EAP | 3,250.00 | 3,250.00 | 100.00 | Non-receipt of expenditure sanction |
| | | 5054-04-337-01 Construction of Road – ACA/CRF | 1,361.68 | 691.06 | 50.75 | Non-receipt of expenditure sanction |
| | | 4202-02-104-05 Setting up of Polytechnic, Saiha | 200.00 | 200.00 | 100.00 | Non-receipt of expenditure sanction |
| | | 4202-02-104-06 Polytechnic at Serchhip | 200.00 | 200.00 | 100.00 | Non-receipt of expenditure sanction |
| | | 4055-800-01 Modernisation of Police Forces (CSS) | 229.41 | 153.49 | 66.91 | Non-receipt of expenditure sanction |
| | | 4210-02-104-01 Community Health Centre / NLCPR | 51.84 | 51.84 | 100.00 | Non-receipt of expenditure sanction |
| 16. | 47 | Minor Irrigation (Capital – Voted) 4702-800-01 Flood Management Programme (ACA) (AIBP) | 300.00 | 150.50 | 50.17 | Non-Sanction of the Scheme by GoI |
| 17. | 48 | Information and Communication Technology (Revenue-Voted) 3275-800-02 Capacity building under E-Governance (NEGAP/EAP) | 159.00 | 159.00 | 100.00 | Non-release of fund by GoI |
| Total | | | 21,884.75 | 19,658.99 | 89.83 | |

Appendix *Surrenders in excess of actual savings*

2.8

(Reference: Paragraph-2.3.10; Page-53)

(` in lakh)

| Sl. No. | Number and name of the grant/ appropriation | Total grant/ appropriation | Saving | Amount surrendered | Amount surrendered in excess |
|------------------------|--|----------------------------|------------------|--------------------|------------------------------|
| Revenue – Voted | | | | | |
| 1. | 1- Legislative Assembly | 1,327.85 | 18.98 | 21.05 | 2.07 |
| 2. | 8- Taxation | 1,176.00 | 206.96 | 209.07 | 2.11 |
| 3. | 9- Finance | 34,072.85 | 2,091.41 | 7,473.56 | 5382.15 |
| 4. | 11- Secretariat Administration Department | 6,094.98 | 364.48 | 365.85 | 1.37 |
| 5. | 14- Planning & Programme Implementation Department | 8,179.94 | 4,999.91 | 5,006.29 | 6.38 |
| 6. | 15- General Administration Department | 5,118.54 | 330.74 | 348.05 | 17.31 |
| 7. | 16- Home | 37,933.86 | 1,499.90 | 1,520.10 | 20.20 |
| 8. | 21- Higher & Tech. Education Department | 12,427.09 | 332.34 | 492.15 | 159.81 |
| 9. | 24- Medical and Public Health | 20,113.03 | 1,431.81 | 1,557.92 | 126.11 |
| 10. | 26- Information and Public Relations | 782.32 | 33.85 | 41.28 | 7.43 |
| 11. | 29- Social welfare | 8,502.78 | 601.90 | 622.97 | 21.07 |
| 12. | 33- Soil and Water Conservation | 3,981.46 | 95.01 | 96.05 | 1.04 |
| 13. | 35- Fisheries | 2,518.79 | 18.49 | 40.58 | 22.09 |
| 14. | 37- Co-Operation | 1,348.48 | 192.11 | 197.02 | 4.91 |
| 15. | 42- Transport | 3,427.72 | 779.99 | 932.76 | 152.77 |
| 16. | 43- Tourism | 578.30 | 21.73 | 23.16 | 1.43 |
| 17. | 46- Urban Development & Poverty Alleviation | 3,977.66 | 330.39 | 499.25 | 168.86 |
| Capital (Voted) | | | | | |
| 18. | 45-Public Works | 28,875.32 | 4,544.08 | 4,609.51 | 65.43 |
| 19. | 46-Urban Development & Poverty Alleviation | 6,140.12 | 1,516.43 | 2,437.42 | 920.99 |
| Grand Total | | 1,86,577.09 | 19,410.51 | 26,494.04 | 7,083.53 |

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

(Reference: Paragraph-2.3.10; Page-54)

(` in lakh)

| Sl. No. | Grant No. | Grant Name and Major Head | Total Grant | Expenditure | Amount Surrendered | Reasons |
|---------|-----------|---|-------------|-------------|--------------------|------------|
| 1. | 3 | Council of Ministers 2052 -090 (18) Chief Minister's Secretariat | 144.20 | 135.69 | 32.48 | Not Stated |
| 2. | 4 | Law and Judicial 2014 -105 (05) District Judge, Kolasib (voted) | 46.19 | 46.11 | 23.76 | Not Stated |
| | | 2014-105 (06) District Judge, Serchhip (voted) | 22.54 | 20.42 | 19.81 | Not Stated |
| | | 2014-105 (07) District Judge, Mamit (voted) | 21.54 | 21.20 | 20.71 | Not Stated |
| | | 2014-105 (03) Administration/Saiha (voted) | 47.05 | 47.02 | 14.90 | Not Stated |
| 3. | 8 | Taxation 2040-001(01) Directions (CSS) | 58.34 | 58.34 | 136.69 | Not Stated |
| 4. | 9 | Finance 2071-01-200(02) VRS for School Teachers | 5,388.00 | --- | 5,388.00 | Not Stated |
| | | 2052-092(99) Capacity Development for FMU/FMC | 194.56 | 194.56 | 1,754.44 | Not Stated |
| | | 2054 -800(04) Data base for Govt. Employees and Pension (FC) | 11.44 | 9.48 | 227.88 | Not Stated |
| | | 2054-095(02) - District Treasury | 716.98 | 732.59 | 82.72 | Not Stated |
| 5. | 11 | Secretariat Administration 2052-090(01) Sectt. Adm. Deptt. | 3,764.70 | 3,822.11 | 292.23 | Not Stated |
| 6. | 14 | Planning and Programme Implementation 3454-01-001 (02) Administration (FC) | 120.00 | --- | 120.00 | Not Stated |
| | | 3454-01-001(01) Direction (FC) | 40.00 | --- | 40.00 | Not Stated |
| 7. | 15 | General Administration 3053-60-101 (01) Communication | 196.70 | 182.56 | 20.14 | Not Stated |
| | | 2070 - 115(03) Circuit & Guest House, Saiha | 22.47 | 22.46 | 15.73 | Not Stated |
| | | 2053-093 (03) D.C. Saiha | 210.94 | 273.98 | 29.64 | Not Stated |

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

| Sl. No. | Grant No. | Grant Name and Major Head | Total Grant | Expenditure | Amount Surrendered | Reasons |
|--------------|--------------------|---|------------------|-----------------|--------------------|------------|
| 8. | 16 | Home 4055-211(03) Building for Police Housing | 145.60 | --- | 75.00 | Not Stated |
| 9. | 29 | Social Welfare 2235-02-800 (01) Schemes under Article 275 (1) (ACA) | 432.19 | 432.19 | 519.47 | Not Stated |
| 10. | 36 | Environment and Forests 2406-01-003(01) Forest Extension | 35.48 | 33.33 | 15.43 | Not Stated |
| | | 2406-01-003(02) Training of Forest Personnel | 68.52 | 68.47 | 15.56 | Not Stated |
| 11. | 38 | Rural Development 2515-001(02) Administration | 297.44 | 289.20 | 87.56 | Not Stated |
| | | 2515-800(02) Incentive for UID Registration (FC) | 24.00 | --- | 24.00 | Not Stated |
| 12. | 42 | Transport 3055 -001(02) Administration | 675.96 | 712.75 | 342.66 | Not Stated |
| | | 3055-001(03) General Administration | 398.91 | 404.59 | 103.93 | Not Stated |
| | | 3055-800(01) Railway out Agency | 31.47 | 31.07 | 78.01 | Not Stated |
| | | 3055-101(01) Consumer Petrol Pump | 70.43 | 73.28 | 14.49 | Not Stated |
| 13. | 46 | Urban Development and Poverty Alleviation 2217-01-192(01)-General Basic Grants to ULB (FC) | 548.00 | 548.00 | 466.00 | Not Stated |
| 14. | <i>Public Debt</i> | Public Debt 6003-101-99- Repayment of Market Loans (SAL-EAP) | 3,499.92 | --- | 2,561.58 | Not Stated |
| Total | | | 17,233.57 | 8,159.40 | 12,522.82 | |

Appendix *Details of savings not surrendered*

2.10

(Reference: Paragraph-2.3.11; Page-54)

(` in lakh)

| Sl. No. | Number and Name of Grants/Appropriation | Saving | Surrender | Saving which remained to be surrendered |
|--------------------------|---|------------------|------------------|---|
| Revenue (Voted) | | | | |
| 1. | 3-Council of Ministers | 82.52 | 57.11 | 25.41 |
| 2. | 4-Law and Judicial | 319.47 | 310.38 | 9.09 |
| 3. | 5-Vigilance | 86.23 | 84.53 | 1.70 |
| 4. | 6-Land Revenue | 136.11 | 113.12 | 22.99 |
| 5. | 10-Mizoram Public Service commission | 19.23 | 18.21 | 1.02 |
| 6. | 13-Personnel & Administrative reforms | 31.53 | 31.08 | 0.45 |
| 7. | 17-Food, Civil Supplies & Consumer Affairs | 326.16 | 320.62 | 5.54 |
| 8. | 18-Printing & Stationery | 62.17 | 29.24 | 32.93 |
| 9. | 19-Local Administration | 1,253.94 | 1,021.83 | 232.11 |
| 10. | 20-School Education | 1,722.11 | 1,717.61 | 4.50 |
| 11. | 22-Sports & Youth Services | 141.15 | 137.63 | 3.52 |
| 12. | 23-Arts & culture | 214.50 | 70.44 | 144.06 |
| 13. | 25-Water Supply & Sanitation | 1,036.17 | 930.92 | 105.25 |
| 14. | 28-Labour & Employment | 59.34 | 56.50 | 2.84 |
| 15. | 31-Agriculture | 618.20 | 610.37 | 7.83 |
| 16. | 32-Horticulture | 108.98 | 105.14 | 3.84 |
| 17. | 34-Animal Husbandry and Veterinary | 206.46 | 174.34 | 32.12 |
| 18. | 36-Environment and Forest | 356.24 | 333.55 | 22.69 |
| 19. | 38-Rural Development | 486.35 | 420.83 | 65.52 |
| 20. | 39-Power | 992.70 | 920.05 | 72.65 |
| 21. | 40-Industries | 391.53 | 314.35 | 77.18 |
| 22. | 41-Sericulture | 52.20 | 32.03 | 20.17 |
| 23. | 44-Trade and Commerce | 29.63 | 29.28 | 0.35 |
| 24. | 45-Public Works | 669.73 | 577.43 | 92.30 |
| 25. | 48-Information and Communication Technology | 166.02 | 165.37 | 0.65 |
| Revenue (Charged) | | | | |
| 26. | 1-Legislative Assembly | 29.49 | 27.86 | 1.63 |
| 27. | 4-Law and Judicial | 20.90 | 18.87 | 2.03 |
| Capital (Voted) | | | | |
| 28. | 17-Food, Civil Supplies & Consumer Affairs | 4,912.54 | 141.42 | 4,771.12 |
| 29. | 24-Medical and Public Health | 96.91 | 85.03 | 11.88 |
| 30. | 38-Rural Development | 449.72 | 406.00 | 43.72 |
| 31. | 39-Power | 102.89 | 102.00 | 0.89 |
| Capital (Charged) | | | | |
| 32. | <i>Public Debt</i> | 9,104.52 | 2,561.58 | 6,542.94 |
| Total | | 24,285.64 | 11,924.72 | 12,360.92 |

Appendix 2.11 Cases of Rush of Expenditure towards the end of the financial year 2011-12

(Reference: Paragraph-2.3.12; Page-55)

(in crore)

| Sl. No. | Grant Number | Head of Accounts | Major Head | Total expenditure during the year | Expenditure during March 2012 ¹ | |
|---------|--------------|--|------------|-----------------------------------|--|---------------------------------|
| | | | | | Amount | Percentage of total expenditure |
| 1. | 9 | Secretariat – General Services | 2052 | 2.58 | 0.90 | 34.88 |
| | | Capital Outlay on Other Fiscal Services | 4047 | 0.50 | 0.50 | 100.00 |
| 2. | 14 | Secretariat – Economic Services | 3451 | 11.07 | 3.73 | 33.69 |
| 3. | 15 | Other Administrative Services | 2070 | 10.13 | 2.84 | 28.04 |
| | | Civil Aviation | 3053 | 1.83 | 0.69 | 37.70 |
| 4. | 16 | Jails | 2056 | 17.05 | 4.77 | 27.98 |
| | | Capital Outlay on Police | 4055 | 7.73 | 7.27 | 94.05 |
| 5. | 19 | Housing | 2216 | 2.47 | 1.49 | 60.32 |
| 6. | 22 | Sports and Youth Services | 2204 | 36.43 | 11.53 | 31.65 |
| 7. | 23 | Art and Culture | 2205 | 7.39 | 2.02 | 27.33 |
| 8. | 24 | Family Welfare | 2211 | 19.34 | 5.01 | 25.90 |
| | | Capital outlay on Medical and Public Health | 4210 | 0.15 | 0.15 | 100.00 |
| 9. | 25 | Capital Outlay on Water Supply and Sanitation | 4215 | 43.90 | 32.41 | 73.83 |
| | | Capital Outlay on Urban Development | 4217 | 2.26 | 2.26 | 100.00 |
| 10. | 29 | Social Security and Welfare | 2235 | 57.41 | 27.40 | 47.73 |
| | | Nutrition | 2236 | 21.59 | 14.10 | 65.31 |
| 11. | 30 | Relief on account of Natural Calamities | 2245 | 7.60 | 3.04 | 40.00 |
| 12. | 31 | Crop Husbandry | 2401 | 195.87 | 88.44 | 45.15 |
| | | Agricultural Research and Education | 2415 | 11.90 | 4.21 | 35.38 |
| 13. | 32 | Capital Outlay on Crop Husbandry | 4401 | 1.04 | 1.04 | 100.00 |
| 14. | 34 | Animal Husbandry | 2403 | 110.13 | 41.96 | 38.10 |
| | | Capital Outlay on Animal Husbandry | 4403 | 8.76 | 4.78 | 54.57 |
| 15. | 36 | Forestry and Wild life | 2406 | 62.93 | 16.07 | 25.54 |
| | | Ecology and Environment | 3435 | 0.30 | 0.29 | 96.67 |
| 16. | 37 | Capital outlay on Co-operation | 4425 | 0.25 | 0.14 | 56.00 |
| 17. | 38 | Special Programmes for Rural Development | 2501 | 9.71 | 3.17 | 32.65 |
| | | Other Special Area Programmes | 2575 | 26.20 | 17.00 | 64.89 |
| | | Capital Outlay on Other Rural Development Programmes | 4515 | 8.80 | 4.77 | 54.20 |
| | | Capital Outlay on Other Special Areas Programmes | 4575 | 36.62 | 28.93 | 79.00 |

¹ Expenditure more than 25 per cent of the total expenditure during the year

Appendix 2.11 Cases of Rush of Expenditure towards the end of the financial year 2011-12

| Sl. No. | Grant Number | Head of Accounts | Major Head | Total expenditure during the year | Expenditure during March 2012 ¹ | |
|--------------|--------------|--|------------|-----------------------------------|--|---------------------------------|
| | | | | | Amount | Percentage of total expenditure |
| 18. | 39 | Power | 2801 | 288.88 | 83.50 | 28.90 |
| | | Non-Conventional Sources of Energy | 2810 | 0.50 | 0.50 | 100.00 |
| | | Capital Outlay on Power Projects | 4801 | 76.04 | 54.56 | 71.75 |
| 19. | 40 | Industries | 2852 | 0.74 | 0.20 | 27.03 |
| 20. | 42 | Inland Water Transport | 3056 | 0.05 | 0.05 | 100.00 |
| | | Capital Outlay on Road Transport | 5055 | 0.22 | 0.20 | 90.91 |
| 21. | 44 | Capital Outlay on Other Agricultural Programmes | 4435 | 0.25 | 0.12 | 48.00 |
| 22. | 45 | Medium Irrigation | 2701 | 0.01 | 0.01 | 100.00 |
| | | Civil Aviation | 3053 | 0.10 | 0.10 | 100.00 |
| | | Secretariat – Economic Services | 3451 | 0.07 | 0.07 | 100.00 |
| | | Capital Outlay on Police | 4055 | 5.78 | 5.78 | 100.00 |
| | | Capital Outlay on Public Works | 4059 | 16.11 | 13.84 | 85.91 |
| | | Capital Outlay on Education, Sports, Art and Culture | 4202 | 61.50 | 42.19 | 68.60 |
| | | Capital Outlay on Medical and Public Health | 4210 | 3.21 | 3.21 | 100.00 |
| | | Capital Outlay on Housing | 4216 | 27.04 | 25.98 | 96.08 |
| | | Capital Outlay on Urban Development | 4217 | 1.21 | 1.21 | 100.00 |
| | | Capital Outlay on Information and Publicity | 4220 | 0.40 | 0.40 | 100.00 |
| | | Capital Outlay on Crop Husbandry | 4401 | 0.73 | 0.63 | 86.30 |
| | | Capital Outlay on Food Storage and Warehousing | 4408 | 0.86 | 0.86 | 100.00 |
| | | Capital Outlay on Flood Control Projects | 4711 | 1.16 | 1.16 | 100.00 |
| | | Capital Outlay on Civil Aviation | 5053 | 6.76 | 6.76 | 100.00 |
| | | Capital Outlay on Road and Bridges | 5054 | 111.09 | 103.31 | 93.00 |
| 23. | 46 | Election | 2015 | 1.55 | 0.46 | 29.68 |
| | | Urban Development | 2217 | 34.93 | 16.46 | 47.12 |
| | | Capital Outlay on Urban Development | 4217 | 46.24 | 46.24 | 100.00 |
| 24. | 47 | Minor Irrigation | 2702 | 8.88 | 2.67 | 30.07 |
| | | Command Area Development | 2705 | 0.15 | 0.15 | 100.00 |
| | | Capital Outlay on Minor Irrigation | 4702 | 48.28 | 48.28 | 100.00 |
| 25. | Public debt | Interest Payment | 2049 | 275.15 | 87.51 | 31.80 |
| Total | | | | 1,747.11 | 880.99 | |

¹ Expenditure more than 25 per cent of the total expenditure during the year
Source: Information furnished by A.G (A&E)