



सत्यमेव जयते

**FINANCE ACCOUNTS  
2017-18**

**VOLUME I**



**GOVERNMENT OF MIZORAM**



सत्यमेव जयते

# **FINANCE ACCOUNTS 2017-18**

## **Volume I**

### **GOVERNMENT OF MIZORAM**



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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 31 March 2018 presents the financial position along with accounts of the receipts and disbursements of the Government for the year. These accounts are presented in two volumes, Volume I contains the consolidated position of the state of finances and Volume II depicts the accounts in detail. 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 (Nos. 8 and 9 of Volume I and 19 and 20 of Volume II), explanatory notes under Statement (Nos. 14 and 15), Annexure to Statement No. 17(b) (i), (ii), (c) (i), (ii) and appendices (III, IV, IX, XI and XII) in this compilation have been prepared directly from the information received from the Government of Mizoram/Corporations/ Companies/ Societies who are responsible to ensure the correctness of such information.

The treasuries, offices and/or 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 preparation and submission of Annual Accounts to the State Legislature. My responsibility for the preparation of accounts is discharged through the Accounts Wing of the Office of the Principal Accountant General. The audit of these accounts is independently conducted through the Audit Wing of the Office of the Principal Accountant General 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.

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

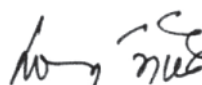


are free from material misstatement. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

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 financial position, and the receipts and disbursements of the Government of Mizoram for the year 2017-18.

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 31 March 2018.

**Date : 26th February 2019**  
**Place: New Delhi**

  
**(RAJIV MEHRISHI)**  
**Comptroller and Auditor General of India**





## Guide to the Finance Accounts

### A. Broad overview of the structure of Government accounts

1. The Finance Accounts of the State of Mizoram present the accounts of receipts and outgoings 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 of the State Government as worked out from the balances recorded in the accounts.

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

**Part I: Consolidated Fund:** This Fund comprises all revenues received by the State Government, all loans raised by the State Government (market loans, bonds, loans from the Central Government, loans from Financial Institutions, Special Securities issued to National Small Savings Fund, *etc.*), Ways and Means advances extended by the Reserve Bank of India and all moneys received by the State Government in repayment of loans. No moneys can be appropriated from this Fund except in accordance with law and for the purposes and in the manner provided by the Constitution of India. Certain categories of expenditure (*e.g.* salaries of Constitutional authorities, loan repayments, *etc.*), constitute a charge on the Consolidated Fund of the State (Charged expenditure) and are not subject to vote by the Legislature. All other expenditure (Voted expenditure) is voted by the Legislature.

The Consolidated Fund comprises two sections: Revenue and Capital (including Public Debt Loans and Advances). These are further categorised under 'Receipts' and 'Expenditure'. The Revenue Receipts section is divided into three sectors, *viz.* 'Tax Revenue', 'Non-Tax Revenue' and 'Grants-in-Aid and Contributions'. These three sectors are further divided into sub-sectors like 'Taxes on Income and Expenditure', 'Fiscal Services', *etc.*. The Capital Receipts section does not contain any sectors or sub-sectors. The Revenue Expenditure section is divided into four sectors, *viz.* 'General Services', 'Social Services', 'Economic Services' and 'Grants-in-Aid and Contributions'. These sectors in the Revenue Expenditure section are further divided into sub-sectors like, 'Organs of State', 'Education, Sports, Art and Culture', *etc.* The Capital Expenditure section is sub-divided into seven sectors, *viz.* 'General Services', 'Social Services', 'Economic Services', 'Public Debt', 'Loans and Advances', 'Inter-State Settlement' and 'Transfer to Contingency Fund'.

**Part II: Contingency Fund:** This Fund is in the nature of an imprest which is established by the State Legislature by law, and 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 relating to the Consolidated Fund of the State. The Contingency Fund of the Government of Mizoram for 2017-18 is ₹ 0.10 crore.

**Part III: Public Account:** All other public moneys received by or on behalf of the Government, where the Government acts as a banker or trustee, are credited to the Public Account. The Public Account includes repayables like Small Savings and Provident Funds, Deposits (bearing interest and not bearing interest), Advances, Reserve Funds (bearing interest and not bearing interest), Remittances and Suspense heads (both of which are transitory heads, pending final booking). The net cash balance available with the Government is also included under the Public Account. The Public Account comprises six sectors, *viz.* 'Small Savings, Provident Funds, *etc.*', 'Reserve Funds', 'Deposit and Advances', 'Suspense and Miscellaneous', 'Remittances', and 'Cash Balance'. These sectors are further sub-divided into sub-sectors. The Public Account is not subject to the vote of the Legislature.

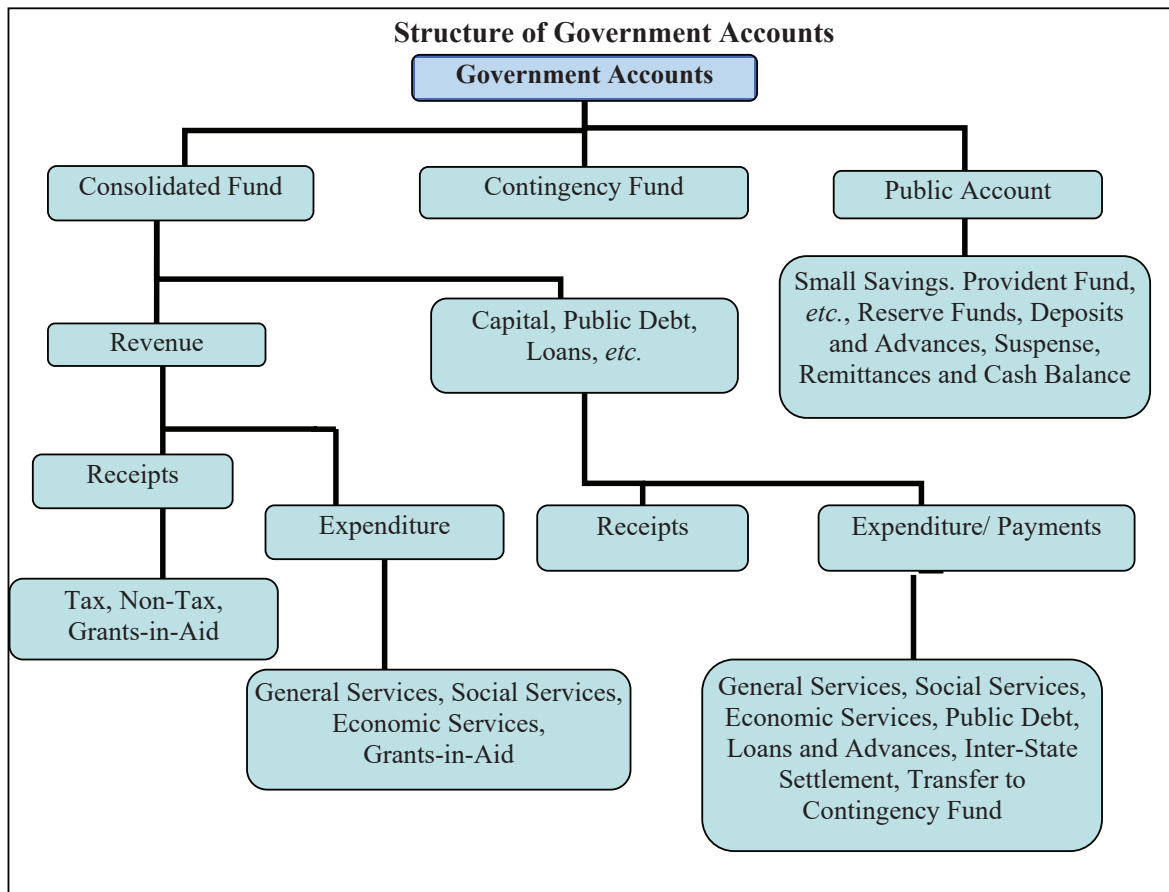
3. Government accounts are presented under a six tier classification, viz. Major Heads (four digits), Sub-Major Heads (two digits), Minor Heads (three digits), Sub-Heads (two characters), Detailed Heads (two to three digits), and Object Heads (two or three digits). Major Heads represent functions of Government, Sub-Major Heads represent sub-functions, Minor Heads represent programmes / activities, Sub-Heads represent schemes, Detailed Heads represent sub-schemes and Object Heads represent purpose/ object of expenditure.

4. The main unit of classification in accounts is the Major Head which contains the following coding pattern (according to the List of Major and Minor Heads corrected upto March 2018).

0005 to 1606	Revenue Receipts
2011 to 3606	Revenue Expenditure
4000	Capital Receipts
4046 to 7810	Capital Expenditure (including Public Debt, Loans and Advances)
7999	Appropriation to the Contingency Fund
8000	Contingency Fund
8001 to 8999	Public Account

5. The Finance Accounts, generally (with some exceptions), depict transactions upto the Minor Head. The figures in the Finance Accounts are depicted at net level, *i.e.* after accounting for recoveries as reduction of expenditure. This treatment is different from the depiction in the Demands for Grants presented to the Legislature and in the Appropriation Accounts, where, expenditure is depicted at the gross level.

6. A pictorial representation of the structure of accounts is given below:



## B. What the Finance Accounts contain

The Finance Accounts are presented in two volumes.

**Volume I** contains the Certificate of the Comptroller and Auditor General of India, the Guide to the Finance Accounts, 13 statements which give summarised information on the financial position and transactions of the State Government for the current financial year, Notes to Accounts and annexure to the Notes to Accounts. Details of the **13** statements in **Volume I** are given below:

1. **Statement of Financial Position:** This statement depicts the cumulative figures of assets and liabilities of the State Government, as they stand at the end of the year, and as compared to the position at the end of the previous year.
2. **Statement of Receipts and Disbursements:** This statement depicts all receipts and disbursements of the State Government during the year in all the three parts in which Government accounts are kept, *viz.* the Consolidated Fund, Contingency Fund and Public Account. In addition, it contains an annexure, showing alternative depiction of Cash Balances (including investments) of the Government. The Annexure also depicts the Ways and Means position of the Government in detail.
3. **Statement of Receipts (Consolidated Fund):** This statement comprises revenue and capital receipts 'and borrowings and repayments of the loan given by the State Government'. This statement corresponds to detailed statements 14, 17 and 18 in Volume II of the Finance Accounts.
4. **Statement of Expenditure (Consolidated Fund):** In departure from the general depiction of the Finance Accounts up to the Minor Head level, this statement gives details of expenditure by nature of activity (objects of expenditure) also. This statement corresponds to detailed statements 15, 16, 17 and 18 in Volume II.
5. **Statement of Progressive Capital Expenditure:** This statement corresponds to the detailed statement 16 in Volume II.
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 Government of India. 'Other Liabilities' comprise 'Small Savings, Provident Funds, *etc.*', 'Reserve Funds' and 'Deposits'. The statement also contains a note on service of debt, and corresponds to the detailed Statement 17 in Volume II.
7. **Statement of Loans and Advances given by the Government:** This statement depicts all loans and advances given by the State Government to various categories of loanees like Statutory Corporations, Government Companies, Autonomous and Other Bodies/ Authorities and recipient individuals (including Government servants). This statement corresponds to the detailed statement 18 in Volume II.
8. **Statement of Investments of the Government:** This statement depicts investments of the State Government in the equity capital of Statutory Corporations, Government Companies, other Joint Stock Companies, Co-operative Institutions and Local Bodies. This statement corresponds to the detailed statement 19 in Volume II.
9. **Statement of Guarantees given by the Government:** This statement summarises the guarantees given by the State Government on repayment of principal and interest on loans raised by Statutory Corporations, Government Companies, Local Bodies and Other institutions. This statement corresponds to the detailed statement 20 in Part I.

10. **Statement of Grants-in-Aid given by the Government:** This statement depicts all Grants-in-Aid given by the State Government to various categories of grantees like Statutory Corporations, Government Companies, Autonomous and Other Bodies/ Authorities and individuals. Appendix III provides details of the recipient institutions.
11. **Statement of Voted and Charged Expenditure:** This statement assists in the agreement of the net figures appearing in the Finance Accounts with the gross figures appearing in the Appropriation Accounts.
12. **Statement on Sources and Application of Funds for Expenditure other than on Revenue Account:** This statement is based on the principle that revenue expenditure is expected to be defrayed from revenue receipts, while capital expenditure of the year is met from revenue surplus, net credit balances in the public account, cash balance at the beginning of the year, and borrowings.
13. **Summary of balances under Consolidated Fund, Contingency Fund and Public Account:** This statement assists in proving the accuracy of the accounts. The statement corresponds to the detailed statements 14, 15, 16, 17, 18 and 21 in Volume II.

**Volume II of the Finance Accounts contains two parts-nine detailed statements in Part I and thirteen Appendices in Part II.**

#### **Part I of Volume II**

14. **Detailed Statement of Revenue and Capital Receipts by Minor Heads:** This statement corresponds to the summary statement 3 in Volume I of the Finance Accounts.
15. **Detailed Statement of Revenue Expenditure by Minor Heads:** This statement, which corresponds to the summary statement 4 in Volume I, depicts the revenue expenditure of the State Government under State and Central Assistance (Including Centrally Sponsored Schemes and Central Schemes). Charged and Voted expenditures are exhibited distinctly.
16. **Detailed Statement of Capital Expenditure by Minor Heads and Sub Heads:** This statement, which corresponds to the summary statement 5 in Volume I, depicts the capital expenditure (during the year and cumulatively) of the State Government under State and Central Assistance (Including Centrally Sponsored Schemes and Central Schemes) and Voted expenditure are exhibited distinctly. In addition to representing details of capital expenditure at Minor Head level, in respect of significant schemes, this statement depicts details at Subhead levels also.
17. **Detailed Statement of Borrowings and Other Liabilities:** This statement, which corresponds to the summary statement 6 in Volume I, contains details of all loans raised by the State Government (market loans, bonds, loans from the Central Government, loans from Financial Institutions, Special Securities issued to National Small Savings Fund, *etc.*) and Ways and Means advances extended by the Reserve Bank of India. This statement presents the information on loans under three categories: (a) details of individual loans; (b) maturity profile, *i.e.* amounts payable in respect of each category of loans in different years; and (c) interest rate profile of outstanding loans and annexure depicting Market Loans.
18. **Detailed Statement on Loans and Advances given by the Government:** This statement corresponds to the summary statement 7 in Volume I.

- 19. Detailed Statement of Investments of the Government:** This statement depicts details of investments entity wise and Major and Minor Head wise details of discrepancies, if any, between Statements 16 and 19. This statement corresponds to Statement 8 in Volume I.
- 20. Detailed Statement of Guarantees given by the Government:** This statement depicts entity wise details of government guarantees. This statement corresponds to Statement 9 in Volume I.
- 21. Detailed Statement on Contingency Fund and Other Public Account transactions:** This statement depicts at Minor Head level the details of unrecouped amounts under Contingency Fund, consolidated position of Public Accounts transactions during the year and outstanding balances at the end of the year.
- 22. Detailed Statement on Investment of Earmarked Balances:** This statement depicts details of investments from the Reserve Funds and Deposits (Public Account).

## Part II of Volume II

**Part II contains thirteen appendices** on various items including salaries, subsidies, Grants-in-Aid, externally aided projects, scheme wise expenditure in respect of major Central schemes and State schemes, *etc.* These details are presented in the accounts at Sub Head level or below (*i.e.* below Minor Head levels) and so are not generally depicted in the Finance Accounts.

A detailed list of appendices appears at the 'Table of Contents' in Volume I or II. The statements read with the appendices give a complete picture of the state of finances of the State Government.

### C. Ready Reckoner

The section below links the summary statements appearing in Volume I with the detailed statements and appendices in Volume II. (Appendices which do not have a direct link with the Summary Statements are not shown below).

Parameter	Summary Statements (Volume I)	Detailed Statements (Volume II)	Appendices
Revenue Receipts (including Grants received), Capital Receipts	2, 3	14	
Revenue Expenditure	2, 4	15	I (Salary), II (Subsidy)
Grants-in-Aid given by the Government	2,10	...	III (Grants-in-Aid)
Capital Expenditure	1, 2, 4,5,12	16	I (Salary)
Loans and Advances given by the Government	1, 2, 7	18	
Debt Position/Borrowings	1, 2, 6	17	
Investments of the Government in Companies, Corporations, <i>etc.</i>	8	19	
Cash	1, 2,12,13		
Balances in Public Account and investments thereof	1, 2,12,13	21, 22	
Guarantees	9	20	
Schemes			IV (Externally Aided Projects), V (Expenditure on Schemes)

**D. Periodical adjustments and Book adjustments:**

Certain transactions that appear in the accounts do not involve actual movement of cash at the time of booking. Some of these transactions take place at the level of the account rendering units (*e.g.* treasuries, divisions, *etc.*) themselves. For instance, transactions involving adjustment of all deductions (GPF, recoveries of advances given, *etc.*) from salaries are recorded by debiting functional major heads (pertaining to the concerned department) by book adjustment to revenue receipt/loans/Public Account. Similarly 'nil' bills where moneys transferred between the Consolidated Fund and Public Account represent non-cash transactions occurring at the level of the accounts rendering units.

In addition to the above, the Principal Accountant General/Accountant General (A&E) carries out periodical adjustments and book adjustments of the following nature in the accounts of the State Government, details of which appear in Annexure to Notes to Accounts (Volume I) and footnotes to the relevant statements.

Examples of periodical adjustments and book adjustments are given below:

- (1) Creation of funds/ adjustment of contribution to Funds in Public Account by debit to Consolidated Fund *e.g.* State Disaster Response Fund, Central Road Fund, Reserve Funds, Sinking Fund, *etc.*
- (2) Crediting of deposit heads of accounts in Public Account by debit to Consolidated Fund.
- (3) Annual adjustment of interest on General Provident Fund (GPF) and State Government Group Insurance Scheme, where interest is adjusted by debiting Major Head 2049 Interest and crediting Major Head 8009 State Provident Fund and Major Head 8011 Insurance and Pension Fund.
- (4) Adjustment of Debt waiver under the scheme of Government of India based on the recommendations of the Central Finance Commissions. These adjustments (where Central loans are written off by crediting Major Head 0075 Misc. General Services by contra entry in the Major Head 6004 Loans and Advances from the Central Government) impact both Revenue Receipts and Public Debt heads.

**E. Rounding :** Difference of ₹ 0.01 lakh/crore wherever occurring is due to rounding.

## 1 STATEMENT OF FINANCIAL POSITION

(₹ in crore)

Assets <sup>[1]</sup>	Reference (Sr. No.)		As at 31 March 2018	As at 31 March 2017
	Notes to Accounts	Statement		
(i) Cash in Treasuries and Local Remittances		...	...	...
(ii) Departmental balances	...	21 & Annx to St.2	(-)4.91	(-)4.99
(iii) Permanent Imprest	...	21 & Annx to St.2	[*]	[*]
(iv) Cash Balance Investments		21 & Annx to St.2	3,69.13	1,55.53
(v) Deposits with Reserve Bank of India	...	Annx to St.2	(-)61.87	(-)2,12.92
(vi) Investments out of Earmarked Funds <sup>[2]</sup>		21 & Annx to St.2	2,91.54	2,44.54
<b>Capital Expenditure</b>				
(i) Investments in shares of Companies, Corporations, etc.		5,16 & 19	38.67	34.73
(ii) Other Capital Expenditure		5,12 & 16	1,21,05.14	1,01,12.74
<b>Contingency Fund (un-recouped)</b>				
<b>Loans and Advances</b>	3(iii)	7 & 18	2,29.12	2,05.81
<b>Advances with departmental officers</b>				
<b>Suspense and Miscellaneous Balances<sup>[3]</sup></b>			...	...
<b>Remittance Balances</b>		21	86.09	16.49
<b>Cumulative excess of expenditure over receipts</b>			...	...
<b>Grand Total</b>	...		<b>1,30,52.91</b>	<b>1,05,51.93</b>

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

<sup>[2]</sup> Investments out of earmarked funds in shares of companies etc. are excluded under capital expenditure and included under 'Investments from Earmarked Funds' at Sl. No. vi of the table.

<sup>[3]</sup> In this statement the 'Suspense and Miscellaneous Balances' does not include 'Cash Balance Investment Account', which is included separately at Sl. No. vi of the table, though the latter forms part of this sector elsewhere in these Accounts.

<sup>[4]</sup> ₹ 246/- only



## 1 STATEMENT OF FINANCIAL POSITION

(₹ in crore)

Liabilities <sup>[1]</sup>	Reference (Sr. No.)		As at 31 March 2018	As at 31 March 2017
	Notes to Accounts	Statement		
<b>Borrowings (Public Debt)</b>				
(i) Internal Debt		6 & 17	30,57.24	26,21.90
(ii) Loans and Advances from Central Government				
Non-Plan Loans		6 & 17	41.05	41.05
Loans for State Plan Schemes		6 & 17	1,95.63	2,17.66
Loans for Central Plan Schemes		6 & 17	0.02	0.02
Loans for Centrally Sponsored Plan Schemes		6 & 17	16.78	16.78
Loans for Special Schemes		6 & 17	15.69	15.69
Other Loans for Special Schemes for States/Union Territory with Legislative Schemes		6 & 17	7.87	...
<b>Contingency Fund (corpus)</b>		21	0.10	0.10
<b>Liabilities on Public Account</b>				
(i) Small Savings, Provident Fund, etc.		21	27,42.20	29,21.34
(ii) Deposits		21	12,15.10	8,89.28
(iii) Reserve Funds	3(v)	21	3,00.70	2,46.27
(iv) Remittance Balances			...	...
(v) Suspense and Miscellaneous Balance		12	8,41.49	6,62.23
<b>Cumulative excess of receipts over Expenditure<sup>[4]</sup></b>			46,19.04	29,19.61
<b>Total</b>			<b>1,30,52.91</b>	<b>1,05,51.93</b>

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

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

## 2 STATEMENT OF RECEIPTS AND DISBURSEMENTS

(₹ in crore)

Receipts			Disbursements		
	2017-18	2016-17		2017-18	2016-17
<b>Part - I Consolidated Fund</b>					
<b>Section - A: Revenue</b>					
<b>Revenue Receipts</b> <i>(Ref. Statement 3 &amp; 14)</i>	<b>85,80.20</b>	<b>73,98.30</b>	<b>Revenue Expenditure</b> <i>(Ref. Statement 4-A, 4-B &amp; 15)</i>	<b>68,80.77</b>	<b>62,30.34</b>
<b>Tax revenue ( raised by the State)</b> <i>(Ref. Statement 3 &amp; 14)</i>	5,45.91	4,41.81	Salaries <sup>[1]</sup> <i>(Ref. Statement 4-B &amp; Appendix-I)</i>	24,00.82	23,23.02
<b>Non-tax revenue</b> <i>(Ref. Statement 3 &amp; 14)</i>	<b>3,90.65</b>	<b>3,65.22</b>	Subsidies <i>(Ref. Appendix-II)</i>	13.00	2.17
			Grants-in-Aid <sup>[2]</sup> <i>(Ref. Statement 4-B, 10 &amp; Appendix-III)</i>	16,41.29 <sup>[a]</sup>	14,16.16
Interest receipts <i>(Ref. Statement 3 &amp; 14)</i>	51.14	48.34	<b>General Services</b> <i>(Ref. Statement 4 &amp; 15)</i>	...	...
Others <i>(Ref. Statement 3)</i>	3,39.51	3,16.88	Interest Payment and service of debt <i>(Ref. Statement 4-A, 4-B &amp; 15)</i>	3,86.20	3,74.56
<b>Total</b> <i>(Ref. Statement 3 &amp; 14)</i>	<b>3,90.65</b>	<b>3,65.22</b>	Pension <i>(Ref. Statement 4-A, 4-B &amp; 15)</i>	8,37.78	7,61.40
<b>Share of Union Taxes/ Duties</b> <i>(Ref. Statement 3 &amp; 14)</i>	<b>30,97.05</b>	<b>28,00.63</b>	Others <i>(Ref. Statement 4-B)</i>	2,30.42	2,44.04
			<b>Total</b> <i>(Ref. Statement 4-A &amp; 15)</i>	<b>14,54.40</b>	<b>13,80.00</b>
			<b>Social services</b> <i>(Ref. Statement 4-A &amp; 15)</i>	<b>4,91.90</b>	<b>3,34.36</b>
			<b>Economic services</b> <i>(Ref. Statement 4-A &amp; 15)</i>	<b>8,42.04</b>	<b>7,45.48</b>
<b>Grants from Central Government</b> <i>(Ref. Statement 3 &amp; 14)</i>	<b>45,46.59</b>	<b>37,90.64</b>	<b>Compensation and assignment to Local Bodies and PRIs</b> <i>(Ref. Statement 4-A &amp; 15)</i>	<b>37.32</b>	<b>29.15</b>
<b>Revenue Deficit</b>	...	...	<b>Revenue Surplus</b>	<b>16,99.43</b>	<b>11,67.96</b>

[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) under Revenue Expenditure and salaries under Capital Expenditure. Salaries, sometimes, also figure under Capital Expenditure.

[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'.

[a] Excludes ₹ 37.32 crore compensation and assignment to Local Bodies and PRIS

## 2 STATEMENT OF RECEIPTS AND DISBURSEMENTS

(₹ in crore)

Receipts			Disbursements		
	2017-18	2016-17		2017-18	2016-17
<b>Part - I Consolidated Fund</b>					
<b>Section - B : Capital</b>					
<b>Capital Receipts</b> <i>(Ref. Statement 3 &amp; 14)</i>			<b>Capital Expenditure</b> <i>(Ref. Statement 4A, 4-B &amp; 16)</i>	<b>19,96.35</b>	<b>9,11.41</b>
			<b>General Services</b> <i>(Ref. Statement 4-A &amp; 16)</i>	<b>1,20.35</b>	<b>49.19</b>
			<b>Social Services</b> <i>(Ref. Statement 4 -A &amp; 16)</i>	<b>6,13.71</b>	<b>3,13.29</b>
			<b>Economic Services</b> <i>(Ref. Statement 4 -A &amp; 16)</i>	<b>12,62.29</b>	<b>5,48.93</b>
<b>Recoveries of Loans and Advances</b> <i>(Ref. Statement 3,7 &amp; 18)</i>	<b>21.64</b>	<b>22.45</b>	<b>Loans and Advances disbursed</b> <i>(Ref. Statement 4-A, 7 &amp; 18)</i>	<b>44.95</b>	<b>27.05</b>
			<b>General Services</b> <i>(Ref. Statement 4 -A, 7 &amp; 18)</i>	...	...
			<b>Social Services</b> <i>(Ref. Statement 4 -A, 7 &amp; 18)</i>	<b>0.01</b>	...
			<b>Economic Services</b> <i>(Ref. Statement 4 -A, 7 &amp; 18)</i>	<b>4.54</b>	<b>4.99</b>
			<b>Others</b> <i>(Ref. Statement 7)</i>	<b>40.40</b>	<b>22.06</b>
<b>Public debt receipts</b> <i>(Ref. Statement 3,6 &amp; 17)</i>	<b>8,94.14</b>	<b>7,55.52</b>	<b>Repayment of Public debt</b> <i>(Ref. Statement 4 -A, 6 &amp; 17)</i>	<b>4,72.96</b>	<b>3,12.92</b>
<b>Internal Debt<sup>[&amp;]</sup> (Market loans, NSSF, etc.)</b> <i>(Ref. Statement 3,6 &amp; 17)</i>	<b>8,86.27</b>	<b>7,48.68</b>	<b>Internal Debt</b> <i>(Market loans, NSSF, etc.)</i> <i>(Ref. Statement 4 -A, 6 &amp; 17)</i>	<b>4,50.93</b>	<b>2,91.95</b>
<b>Loans from GOI</b> <i>(Ref. Statement 3,6 &amp; 17)</i>	<b>7.87</b>	<b>6.84</b>	<b>Loans from GOI</b> <i>(Ref. Statement 4 -A, 6 &amp; 17)</i>	<b>22.03</b>	<b>20.97</b>
<b>Inter-State Settlement Account (Net)</b>	...	...	<b>Inter-State Settlement Account (Net)</b>	...	...
<b>Total Receipts Consolidated Fund</b> <i>(Ref. Statement 3)</i>	<b>94,95.98</b>	<b>81,76.27</b>	<b>Total Expenditure Consolidated Fund</b> <i>(Ref. Statement 4)</i>	<b>93,95.03</b>	<b>74,81.72</b>
<b>Deficit in Consolidated Fund</b>	...	...	<b>Surplus in Consolidated Fund</b>	<b>1,00.95</b>	<b>6,94.55</b>
<b>Part II Contingency Fund</b>					
<b>Contingency Fund</b> <i>(Ref. Statement 21)</i>	...	...	<b>Contingency Fund</b> <i>(Ref. Statement 21)</i>	...	...

[&] Internal Debt includes NSSF transactions.

## 2 STATEMENT OF RECEIPTS AND DISBURSEMENTS

(₹ in crore)

Receipts			Disbursements		
	2017-18	2016-17		2017-18	2016-17
<b>Part III Public Account<sup>[3]</sup></b>					
<b>Small savings (Ref. Statement 21)</b>	8,47.16	8,37.21	<b>Small savings (Ref. Statement 21)</b>	10,26.30	7,74.46
<b>Reserves &amp; Sinking Funds (Ref. Statement 21)</b>	75.38	43.45	<b>Reserves &amp; Sinking Funds (Ref. Statement 21)</b>	67.95	49.05
<b>Deposits (Ref. Statement 21)</b>	12,32.04	6,96.25	<b>Deposits (Ref. Statement 21)</b>	9,06.22	8,78.37
<b>Advances (Ref. Statement 21)</b>	7.31	5.04	<b>Advances (Ref. Statement 21)</b>	7.31	4.72
<b>Suspense and Misc. (Ref. Statement 21)</b>	1,76,51.81	1,44,79.20	<b>Suspense and Misc.<sup>[4]</sup> (Ref. Statement 21)</b>	1,76,86.23	1,52,78.72
<b>Remittances (Ref. Statement 21)</b>	26,68.47	19,75.62	<b>Remittances (Ref. Statement 21)</b>	27,38.06	18,75.84
<b>Total Receipts Public Account (Ref. Statement 21)</b>	2,24,82.17	1,80,36.77	<b>Total Disbursements Public Account (Ref. Statement 21)</b>	2,24,32.07	1,88,61.16
<b>Deficit in Public Account</b>	...	8,24.39	<b>Surplus in Public Account</b>	50.10	...
<b>Opening Cash Balance</b>	(-)2,12.92	(-)83.08	<b>Closing Cash Balance</b>	(-)61.87	(-)2,12.92
<b>Increase in cash balance</b>	1,51.05	...	<b>Decrease in cash balance</b>	...	1,29.84

<sup>[3]</sup> For details please refer to statement No. 21 in Volume II.

<sup>[4]</sup> '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. 21 of Vol II.

**ANNEXURE A**  
**CASH BALANCES AND INVESTMENTS OF CASH BALANCES**

	On 31 March 2018	On 1 April 2017
	(₹ in crore)	
<b>(a) General Cash Balance</b>		
1. Cash in Treasuries	...	...
2. Remittance in transit (local)	...	...
3. Deposits with Reserve Bank <sup>[*]</sup>	(-)61.87	(-)2,12.92
<b>Total</b>	<b>(-)61.87</b>	<b>(-)2,12.92</b>
4. Investment held in the “Cash Balance Investment Account”	3,69.13	1,55.53
<b>Total (a)</b>	<b>3,07.26</b>	<b>(-)57.39</b>
<b>(b) Other Cash Balance and Investments</b>		
1. Cash with Departmental Officers viz, Forest and Public Works Officers	(-)4.91	(-)4.99
2. Permanent Advance for Contingent Expenditure with Departmental Officers	...	...
3. Investment of Earmarked Funds	2,91.54	2,44.54
<b>Total (b)</b>	<b>2,86.63</b>	<b>2,39.55</b>
<b>Total (a) and (b)</b>	<b>5,93.89</b>	<b>1,82.16</b>

**EXPLANATORY NOTES**

There was a difference of ₹ 57.77 crores (Cr) between the figures reflected in the accounts of the Govt. of Mizoram ₹ 61.87 crores (Cr) and that intimated by the Reserve Bank of India ₹ 4.10 crores (Dr). The difference is under reconciliation. Difference is due to the following factors:

	(₹ in crore)	
1. Misclassification by Bank /Treasury	Cr	57.77 <sup>[a]</sup>
<b>Total</b>	<b>Cr</b>	<b>57.77</b>

**I. Cash and Cash Equivalents :** Cash and Cash equivalents of cash in treasuries and deposits with RBI and other Banks and Remittances in Transit. The balance under the head ‘Deposits with Reserve Bank’ depicts the combined balance of the Consolidated Fund, Contingency Fund and Public Account at the end of year. To arrive all the overall cash position the cash balances with treasuries, departments and investments out of the cash balances/reserve fund, *etc.* are added to the balance in ‘Deposits with RBI’.

[a] The difference as on July 2018 has decreased to ₹ 41.45 crore (Cr) following subsequent reconciliation and adjustments thereof.

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**ANNEXURE A**  
**CASH BALANCES AND INVESTMENTS OF CASH BALANCES**

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**EXPLANATORY NOTES**

The opening and closing balance include ₹ (-)1,25.39 crore 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 (August 2018).

**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 crore with the Bank. If the balance falls below the agreed minimum on any day, the deficiency is made good by taking ordinary and special ways and means advances/overdrafts from time to time.

For arriving at the daily cash balance <sup>[\*]</sup> 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 crore with effect from 1-04-2006. 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 2017-18 is given below:

(i) Number of days on which the minimum balance was maintained without taking any advance	365 days
(ii) Number of days on which the minimum balance was maintained by taking ordinary ways and means advance	NIL
(iii) Number of days on which the minimum balance was maintained by taking special ways and means advances	NIL
(iv) Number of days on which there was shortfall in minimum balance even after taking the above advances, but no overdraft was taken	NIL
(v) Number of days on which overdrafts were taken	NIL
<b>Total</b>	<b>365 days</b>

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<sup>[\*]</sup> The cash balance ('Deposits with RBI' above is the closing cash balance of the year as on 31 March 2018 but worked out by 10 April 2018 and not simply the daily balance on 31 March 2018.

**ANNEXURE A**  
**CASH BALANCES AND INVESTMENTS OF CASH BALANCES**

**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 1 April 2017	Amount obtained during 2017-18	Amount Repaid during 2017-18	Balance 31 March 2018	Interest realised during the year
(₹ in crore)					
Ordinary Ways and Means Advaces	(-)2,03.28	2,03.28	...	...	...
Special Ways and Means Advances	2,17.39	...	2,17.39	...	...
Overdrafts/Shortfalls	(-)31.62	31.62	...	...	...
<b>Total</b>	<b>(-)17.51</b>	<b>2,34.90</b>	<b>2,17.39</b>	<b>...</b>	<b>...</b>

- (b) All the investments out of the cash balances are in Government of India securities. Interest realised during the year on such investment was ₹ 24.73 crore.

	Opening Balance on 1 April 2017	Purchase during 2017-18	Sales during 2017-18	Closing Balance 31 March 2018	Interest realised during the year
(₹ in crore)					
<b>Short Term investments</b>					
Government of India Treasury Bills	1,55.53	1,81,35.21	1,79,21.61	3,69.13	24.73
<b>Long Term Investments</b>					
Government of India Stock /Securities	...	...	...	...	...
<b>Total</b>	<b>1,55.53</b>	<b>1,81,35.21</b>	<b>1,79,21.61</b>	<b>3,69.13</b>	<b>24.73</b>

- V. Details of investments in Shares of Statutory Corporations, Government Companies, Co-operative Banks and Societies are given in Statement No. 19 of Vol. II.
- VI. Details of investments made out of earmarked funds are given in Statement No. 22 of Vol. II.

**3 STATEMENT OF RECEIPTS  
(CONSOLIDATED FUND)**

(₹ in crore)

	Description	2017-18	2016-17
<b>I. TAX REVENUE &amp; NON-TAX REVENUE</b>			
<b>A.</b>	<b>Tax revenue</b>		
<b>A.1</b>	<b>Own Tax Revenue</b>	<b>5,45.91</b>	<b>4,41.81</b>
	State Goods and Services Tax	1,69.76	...
	Land Revenue	8.29	8.58
	Stamps and Registration fees	3.20	3.26
	State Excise	65.83	72.26
	Sales Tax	2,42.85	3,07.81
	Taxes on goods and passengers	7.83	7.90
	Taxes on Vehicles	31.58	25.75
	Others	16.57	16.25
<b>A. 2</b>	<b>Share of net proceeds of Taxes</b>	<b>30,97.05</b>	<b>28,00.63</b>
	Goods and Service Tax	3,56.96	...
	Corporation Tax	9,48.82	8,99.01
	Taxes on Income other than Corporation Tax	8,01.20	6,24.82
	Taxes on Wealth	(-)0.03	2.05
	Customs	3,12.70	3,86.72
	Union Excise	3,26.90	4,41.60
	Service Tax	3,50.50	4,46.42
	Other Taxes and Duties on Commodities and Services	...	0.01
	Others	...	...
	<b>Total A. Tax revenue</b>	<b>36,42.96</b>	<b>32,42.44</b>
<b>B.</b>	<b>Non-Tax Revenue</b>		
	Interest receipts	51.14	48.34
	Dividends and Profits	...	...
	Miscellaneous General services	13.88	13.69
	Forestry and Wild Life	3.67	2.82
	Other Administrative Services	6.85	7.83
	Non-ferrous Mining and Metallurgical Industries	6.33	3.09
	Animal Husbandry	0.58	0.64
	Crop Husbandry	0.73	1.03
	Police	0.59	0.62



**3 STATEMENT OF RECEIPTS  
(CONSOLIDATED FUND)**

(₹ in crore)

	Description	2017-18	2016-17
<b>I. TAX REVENUE &amp; NON-TAX REVENUE - conclud.</b>			
<b>B.</b>	<b>Non-Tax Revenue - conclud.</b>		
	Public Works	0.12	0.49
	Others	3,06.76	2,86.67
	<b>Total B. Non-Tax Revenue</b>	<b>3,90.65</b>	<b>3,65.22</b>
<b>II. GRANTS FROM GOVERNMENT OF INDIA</b>			
<b>C.</b>	<b>Grants</b>		
	<b>Grants-in-Aid from Central Government</b>		
C.1	Non-Plan Grants		
	Grants under the proviso to Article 275 (1) of the Constitution	...	23,14.68
	Grants towards contribution to Calamity Relief Fund	...	16.20
	Grants under National Calamity Contingency Fund	...	...
	Other Grants	...	25.50
C.2	Grants for State /Union Territory Plan Schemes		
	Block Grants (of which EAP)		1,41.98
	Grants under the proviso to Article 275 (1) of the Constitution	...	19.27
	Grants for Central Road Fund		15.84
	Other Grants	...	5,94.32
C.3	Grants for Central Plan Schemes	Other Grants	37.83
C.4	Grants for Centrally Sponsored Plan Schemes	Other Grants	5,45.87
C.5	Grants for Special Plan Schemes	Scheme of North Eastern Council	79.15
C.6	Centrally Sponsered Schemes (CSS)	Central Assistance/Scheme	13,93.97
	EAP Grants for Centrally Sponsered Schemes	70.83	...

**3 STATEMENT OF RECEIPTS  
(CONSOLIDATED FUND)**

(₹ in crore)

	Description	2017-18	2016-17
<b>II . GRANTS FROM GOVERNMENT OF INDIA - conclud.</b>			
<b>C.</b>	<b>Grants - conclud.</b>		
	<b>Grants-in-Aid from Central Government - conclud.</b>		
C.7	Finance Commission Grants	24,46.00	...
	Post Devolution Revenue Deficit Grants		
	Grants for Panchayati Raj Institution	72.41	...
	Grants for State Disaster Response Fund	17.10	...
C.8	Other Transfer / Grants to States	25.05	...
	Grants under Article 275 (1) of the Constitution		
	Central Pool of Resources for NE Region	1,74.78	...
	Central Pool of Resources for North East Region	2,56.40	...
	Grants towards National Disaster Response Fund	35.97	...
	Grants for Central Road Fund	29.89	...
	Goods Transport Vehicles	0.34	...
	Grants to cover gap Resources under Article 275 (1) of the Constitution	0.40	...
	Special Assistance	23.45	...
	<b>Total C. Grants</b>	<b>45,46.59</b>	<b>37,90.64</b>
	<b>Total Revenue Receipts (A+B+C)</b>	<b>85,80.20</b>	<b>73,98.30</b>

**3 STATEMENT OF RECEIPTS  
(CONSOLIDATED FUND)**

(₹ in crore)

	Description	2017-18	2016-17
<b>III CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS</b>			
D.	<b>Capital</b>		
	Disinvestment proceeds	...	...
	Others	...	...
	<b>Total D. Capital</b>	...	...
E.	<b>Public Debt receipts</b>		
E.1	<b>Internal Debt</b>		
	Market Loans	4,24.37	6,71.96
	WMA <sup>[1]</sup> from RBI	2,34.90	...
	Bonds	...	...
	Loans from Financial Institutions	2,27.00	76.72
	Special Securities issued to National Small Savings Fund	...	...
	Other Loans	...	...
E.2	<b>Loans and Advances from Central Government</b>		
	Non-Plan Loans	...	...
	Loans for State Plan Schemes	...	6.84
	Loans for Central Plan Schemes	...	...
	Loans for Centrally Sponsored Plan Schemes	...	...
	Other Loans for States/Union Territory with Legislative Schemes	7.87	...
	Other	...	...
	<b>Total E. Public Debt receipts</b>	<b>8,94.14</b>	<b>7,55.52</b>
F.	<b>Loans and Advances by State Government (Recoveries)<sup>[2]</sup></b>	21.64	22.45
G.	<b>Inter State Settlements</b>	...	...
	<b>Total Receipts in Consolidated Fund (A+B+C+D+E+F+G)</b>	<b>94,95.98</b>	<b>81,76.27</b>

<sup>[1]</sup> WMA: Ways and Means Advances.

<sup>[2]</sup> Details are in Statement No. 7 in Volume I and Statement No. 18 in Volume II.

**4 STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)**

**A. EXPENDITURE BY FUNCTION**

(**₹ in crore**)

Description		Revenue	Capital	Loans and Advances	Total
<b>A.</b>	<b>GENERAL SERVICES</b>				
<b>A.1</b>	<b>Organs of State</b>	<b>75.93</b>	...	...	<b>75.93</b>
	Parliament/State/Union Territory Legislatures	21.47	...	...	21.47
	President, Vice-President/Governor, Administrator of Union Territories	7.25	...	...	7.25
	Council of Ministers	2.93	...	...	2.93
	Administration of Justice	32.85	...	...	32.85
	Elections	11.43	...	...	11.43
<b>A.2</b>	<b>Fiscal Services</b>	<b>80.14</b>	<b>16.50</b>	...	<b>96.64</b>
	Land Revenue	21.32	...	...	21.32
	Stamps and Registration	0.19	...	...	0.19
	State Excise	30.19	...	...	30.19
	Taxes on Sales, Trade, etc.	16.83	...	...	16.83
	Taxes on Vehicles	9.27	...	...	9.27
	Collection Charges under SGST	0.94	...	...	0.94
	Other Fiscal Services	1.40	16.50	...	17.90
<b>A.3</b>	<b>Interest Payment and servicing debt</b>	<b>3,86.20</b>	...	...	<b>3,86.20</b>
	Appropriation for Reduction or Avoidance of Debt	47.00	...	...	47.00
	Interest Payments	3,39.20	...	...	3,39.20
<b>A.4</b>	<b>Administrative Services</b>	<b>8,56.64</b>	<b>1,03.85</b>	...	<b>9,60.49</b>
	Public Service Commission	6.75	...	...	6.75
	Secretariat-General Services	1,13.35	...	...	1,13.35
	District Administration	44.35	...	...	44.35
	Treasury and Accounts Administration	24.87	...	...	24.87
	Police	4,86.28	22.65	...	5,08.93
	Jails	23.33	...	...	23.33
	Supplies and Disposals	1.27	...	...	1.27
	Stationery and Printing	15.86	...	...	15.86
	Public Works	50.84	59.20	...	1,10.04
	Vigilance	5.93	...	...	5.93
	Other Administrative Services	83.81	22.00	...	1,05.81
<b>A.5</b>	<b>Pensions and Miscellaneous General Services</b>	<b>8,40.23</b>	...	...	<b>8,40.23</b>
	Pensions and other Retirement Benefits	8,37.78	...	...	8,37.78
	Miscellaneous General Services	2.45	...	...	2.45
	<b>Total A. General Services</b>	<b>22,39.14</b>	<b>1,20.35</b>	...	<b>23,59.49</b>

**4 STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)****A. EXPENDITURE BY FUNCTION - contd.****(₹ in crore)**

Description		Revenue	Capital	Loans and Advances	Total
<b>B.</b>	<b>Social Services</b>				
<b>B.1</b>	<b>Education, Sports, Art and Culture</b>	<b>12,56.87</b>	<b>55.28</b>	...	<b>13,12.15</b>
	General Education	12,11.22	55.28	...	12,66.50
	Technical Education	10.34	...	...	10.34
	Sports and Youth Services	25.62	...	...	25.62
	Art and Culture	9.69	...	...	9.69
<b>B.2</b>	<b>Health and Family Welfare</b>	<b>4,68.89</b>	<b>85.02</b>	...	<b>5,53.91</b>
	Medical and Public Health	4,34.98	85.02	...	5,20.00
	Family Welfare	33.91	...	...	33.91
<b>B.3</b>	<b>Water Supply, Sanitation, Housing and Urban Development</b>	<b>3,17.93</b>	<b>4,47.63</b>	<b>0.01</b>	<b>7,65.57</b>
	Water Supply and Sanitation	2,13.51	76.34	...	2,89.85
	Housing	6.86	48.10	0.01	54.97
	Urban Development	97.56	3,23.19	...	4,20.75
<b>B.4</b>	<b>Information and Broadcasting</b>	<b>11.71</b>	<b>1.41</b>	...	<b>13.12</b>
	Information and Publicity	11.71	1.41	...	13.12
<b>B.5</b>	<b>Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes</b>	<b>3,70.99</b>	<b>1.00</b>	...	<b>3,71.99</b>
	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	3,70.99	1.00	...	3,71.99
<b>B.6</b>	<b>Labour and Labour Welfare</b>	<b>13.00</b>	...	...	<b>13.00</b>
	Labour and Employment	13.00	...	...	13.00
<b>B.7</b>	<b>Social Welfare and Nutrition</b>	<b>1,65.16</b>	<b>23.37</b>	...	<b>1,88.53</b>
	Social Security and Welfare	1,48.36	23.37	...	1,71.73
	Nutrition	2.84	...	...	2.84
	Relief on account of Natural Calamities	13.96	...	...	13.96
<b>B.8</b>	<b>Others</b>	<b>1.98</b>	...	...	<b>1.98</b>
	Other Social Services	...	...	...	...
	Secretariat-Social Services	1.98	...	...	1.98
	<b>Total B. Social Services</b>	<b>26,06.53</b>	<b>6,13.71</b>	<b>0.01</b>	<b>32,20.25</b>

**4 STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)****A. EXPENDITURE BY FUNCTION - contd.****(₹ in crore)**

Description		Revenue	Capital	Loans and Advances	Total
<b>C.</b>	<b>Economic Services</b>				
<b>C.1</b>	<b>Agriculture and Allied Activities</b>	<b>5,44.42</b>	<b>2,60.29</b>	<b>4.54</b>	<b>8,09.25</b>
	Crop Husbandry	2,40.58	66.77	...	3,07.35
	Soil and Water Conservation	18.06	2.88	...	20.94
	Animal Husbandry	55.85	17.59	...	73.44
	Dairy Development	1.15	...	...	1.15
	Fisheries	13.12	...	...	13.12
	Forestry and Wild Life	1,23.05	...	...	1,23.05
	Food Storage and Warehousing	59.39	1,44.51	...	2,03.90
	Agricultural Research and Education	12.08	...	...	12.08
	Co-operation	15.86	4.15	4.54	24.55
	Other Agricultural Programmes	5.28	24.39	...	29.67
<b>C.2</b>	<b>Rural Development</b>	<b>3,55.70</b>	<b>12.29</b>	<b>...</b>	<b>3,67.99</b>
	Special Programmes for Rural Development	1,04.33	...	...	1,04.33
	Rural Employment	1,78.56	...	...	1,78.56
	Land Reforms	3.47	...	...	3.47
	Other Rural Development Programmes	69.34	12.29	...	81.63
<b>C.3</b>	<b>Special Areas Programmes</b>	<b>40.20</b>	<b>49.29</b>	<b>...</b>	<b>89.49</b>
	Special Areas Programmes	40.20	49.29	...	89.49
<b>C.4</b>	<b>Irrigation and Flood Control</b>	<b>11.39</b>	<b>18.96</b>	<b>...</b>	<b>30.35</b>
	Medium Irrigation	...	...	...	...
	Minor Irrigation	11.39	18.96	...	30.35
	Command Area Development	...	...	...	...
	Flood Control Project	...	...	...	...
<b>C.5</b>	<b>Energy</b>	<b>5,11.37</b>	<b>2,12.75</b>	<b>...</b>	<b>7,24.12</b>
	Power	5,11.37	2,12.75	...	7,24.12
	New and Renewable Energy	...	...	...	...
<b>C.6</b>	<b>Industry and Minerals</b>	<b>86.12</b>	<b>1.40</b>	<b>...</b>	<b>87.52</b>
	Village and Small Industries	70.83	1.40	...	72.23
	Industries	1.23	...	...	1.23

**4 STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)**

**A. EXPENDITURE BY FUNCTION - conclud.**

(₹ in crore)

Description		Revenue	Capital	Loans and Advances	Total
<b>C.</b>	<b>Economic Services - conclud.</b>				
<b>C.6</b>	<b>Industry and Minerals - conclud.</b>				
	Non-ferrous Mining and Metallurgical Industries	14.06	...	...	14.06
	Cement and Non-Metallic Mineral Industries	...	...	...	...
	Other Outlays on Industries and Minerals	...	...	...	...
<b>C.7</b>	<b>Transport</b>	<b>3,98.30</b>	<b>6,29.60</b>	...	<b>10,27.90</b>
	Civil Aviation	7.24	9.14	...	16.38
	Roads and Bridges	3,61.63	6,17.26	...	9,78.89
	Road Transport	28.95	3.20	...	32.15
	Inland Water Transport	0.48	...	...	0.48
<b>C.8</b>	<b>Communications</b>	<b>7.78</b>	...	...	<b>7.78</b>
	Other Communicatons Services	7.78	...	...	7.78
<b>C.9</b>	<b>Science Technology and Environment</b>	<b>14.50</b>	...	...	<b>14.50</b>
	Other Scientific Research	13.49	...	...	13.49
	Ecology and Environment	1.01	...	...	1.01
	<b>General Economic Services</b>	<b>65.32</b>	<b>77.71</b>	...	<b>1,43.03</b>
	Secretariat-Economic Services	20.49	...	...	20.49
	Tourism	9.41	76.61		86.02
	Census Survey and Statistics	12.89	...	...	12.89
	Civil Supplies	18.04	...	...	18.04
	Other General Economic Services	4.49	1.10	...	5.59
	<b>Total C. Economic Services</b>	<b>20,35.10</b>	<b>12,62.29</b>	<b>4.54</b>	<b>33,01.93</b>
<b>E.</b>	<b>Public Debt</b>				
	Internal Debt of the State Government	...	...	4,50.93	4,50.93
	Loans and Advances from the Central Government	...	...	22.03	22.03
	<b>Total E. Public Debt</b>	...	...	<b>4,72.96</b>	<b>4,72.96</b>
<b>F.</b>	<b>Loans and Advances</b>	...	...	<b>40.40</b>	<b>40.40</b>
	Loans to Government Servants	...	...	40.40	40.40
	Miscellaneous Loans	...	...	...	...
	<b>Total F. Loans and Advances</b>	...	...	<b>40.40</b>	<b>40.40</b>
	<b>Total Consolidated Fund of Mizoram Expenditure</b>	<b>68,80.77</b>	<b>19,96.35</b>	<b>5,17.91</b>	<b>93,95.03</b>

**4 STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)****B. EXPENDITURE BY NATURE****(₹ in crore)**

Head of Expenditure	2017-18			2016-17			2015-16		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
Salary	24,00.82	...	<b>24,00.82</b>	23,23.02	...	<b>23,23.02</b>	22,01.39	...	<b>22,01.39</b>
Pensionary Charge	8,37.78	...	<b>8,37.78</b>	7,61.40	...	<b>7,61.40</b>	6,16.30	...	<b>6,16.30</b>
Office Expenses	73.86	...	<b>73.86</b>	59.66	...	<b>59.66</b>	57.97	...	<b>57.97</b>
Rent, Rates & Taxes	3.28	...	<b>3.28</b>	3.21	...	<b>3.21</b>	4.11	...	<b>4.11</b>
Supplies and Materials	28.25	1,41.60	<b>1,69.85</b>	30.32	39.05	<b>69.37</b>	24.86	79.19	<b>1,04.05</b>
Grants-in-Aid (Salaries)	5,06.31	...	<b>5,06.31</b>	4,80.97	...	<b>4,80.97</b>	4,68.21	...	<b>4,68.21</b>
Minor Works	4,84.43	...	<b>4,84.43</b>	4,53.77	0.58	<b>4,54.35</b>	2,98.78	...	<b>2,98.78</b>
Grants-in-Aid (Non Salary)	9,05.40	...	<b>9,05.40</b>	8,32.30	...	<b>8,32.30</b>	7,60.02	...	<b>7,60.02</b>
Subsidies	13.00	...	<b>13.00</b>	2.17	...	<b>2.17</b>	4.91	...	<b>4.91</b>
Scholarship and Stipends	50.72	...	<b>50.72</b>	2.79	...	<b>2.79</b>	73.30	...	<b>73.30</b>
Grants for creation of Capital Assets	2,66.90	...	<b>2,66.90</b>	1,32.04	...	<b>1,32.04</b>	1,10.01	...	<b>1,10.01</b>
Interest	3,39.20	...	<b>3,39.20</b>	3,41.26	...	<b>3,41.26</b>	3,69.27	...	<b>3,69.27</b>
Major Works	...	18,20.21	<b>18,20.21</b>	...	8,69.00	<b>8,69.00</b>	...	6,22.22	<b>6,22.22</b>
Others	9,70.82	5,52.45	<b>15,23.27</b>	8,07.43	3,42.75	<b>11,50.18</b>	5,81.73	5,66.97	<b>11,48.70</b>
<b>Total</b>	<b>68,80.77</b>	<b>25,14.26</b>	<b>93,95.03</b>	<b>62,30.34</b>	<b>12,51.38</b>	<b>74,81.72</b>	<b>55,70.86</b>	<b>12,68.38</b>	<b>68,39.24</b>



**5 STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE**

Major Head	Description	Expenditure during 2016-17	Progressive Expenditure upto 2016-17	Expenditure during 2017-18	Progressive Expenditure upto 2017-18	Increase (+)/ Decrease (-) in Percentage
1	2	3	4	5	6	7
(₹ in crore)						
<b>A. Capital Accounts of General Services</b>						
4047	Capital Outlay on other Fiscal Services	...	3.30	16.50	19.80	...
4055	Capital Outlay on Police	27.09	1,76.22	22.65	1,98.87	...
4058	Capital Outlay on Stationery and Printing	...	8.20	...	8.20	...
4059	Capital Outlay on Public Works	22.10	3,34.78	59.20	3,83.98	...
4070	Capital Outlay on other Administrative Services	...	17.57	22.00	39.57	...
	<b>Total A. Capital Accounts of General Services</b>	<b>49.19</b>	<b>5,30.07</b>	<b>1,20.35</b>	<b>6,50.42</b>	<b>...</b>
<b>B. Capital Account of Social Services</b>						
<b>(a) Capital Account of Education, Sports, Art and Culture</b>						
4202	Capital Outlay on Education, Sports, Art and Culture	20.59	3,27.26 <sup>(a)</sup>	55.28	3,82.54	...
	<b>Total (a) Capital Account of Education, Sports, Art and Culture</b>	<b>20.59</b>	<b>3,27.26<sup>(a)</sup></b>	<b>55.28</b>	<b>3,82.54</b>	<b>...</b>
<b>(b) Capital Account of Health and Family Welfare</b>						
4210	Capital Outlay on Medical and Public Health	28.39	1,45.62	85.02	2,30.64	...
4211	Capital Outlay on Family Welfare	...	0.52	...	0.52	...
	<b>Total (b) Capital Account of Health and Family Welfare</b>	<b>28.39</b>	<b>1,46.14</b>	<b>85.02</b>	<b>2,31.16</b>	<b>...</b>

<sup>(a)</sup> Differs of ₹ 0.01 crore with last year's figure is due to rectification of printing errors.

**5 STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE**

Major Head	Description	Expenditure during 2016-17	Progressive Expenditure upto 2016-17	Expenditure during 2017-18	Progressive Expenditure upto 2017-18	Increase (+)/ Decrease (-) in Percentage	
1	2	3	4	5	6	7	
	<b>(₹ in crore)</b>						
	<b>B. Capital Account of Social Services - conclud.</b>						
	<b>(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development</b>						
4215	Capital Outlay on Water Supply and Sanitation	62.68	10,47.05	76.34	11,23.39	...	
4216	Capital Outlay on Housing	6.79	1,76.45	48.10	2,24.55	...	
4217	Capital Outlay on Urban Development	1,65.67	8,90.92	3,23.19	12,14.11	...	
	<b>Total (c) Capital Account of Water Supply, Sanitation, Housing and Urban Development</b>	<b>2,35.14</b>	<b>21,14.42</b>	<b>4,47.63</b>	<b>25,62.05</b>	...	
	<b>(d) Capital Account of Information and Broadcasting</b>						
4220	Capital Outlay on Information and Publicity	...	5.53	1.41	6.94	...	
	<b>Total (d) Capital Account of Information and Broadcasting</b>	...	<b>5.53</b>	<b>1.41</b>	<b>6.94</b>	...	
	<b>(e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes</b>						
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	0.40	0.40	1.00	1.40	...	
	<b>Total (e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes</b>	<b>0.40</b>	<b>0.40</b>	<b>1.00</b>	<b>1.40</b>	...	
	<b>(g) Capital Account of Social Welfare and Nutrition</b>						
4235	Capital Outlay on Social Security and Welfare	28.77	2,30.43	23.37	2,53.80	...	
	<b>Total (g) Capital Account of Social Welfare and Nutrition</b>	<b>28.77</b>	<b>2,30.43</b>	<b>23.37</b>	<b>2,53.80</b>	...	
	<b>Total B.Capital Account of Social Services</b>	<b>3,13.29</b>	<b>28,24.18<sup>(a)</sup></b>	<b>6,13.71</b>	<b>34,37.89</b>	...	

<sup>(a)</sup> Differs of ₹ 0.01 crore with last year's figure is due to rectification of printing errors.

**5 STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE**

Major Head	Description	Expenditure during 2016-17	Progressive Expenditure upto 2016-17	Expenditure during 2017-18	Progressive Expenditure upto 2017-18	Increase (+)/ Decrease (-) in Percentage	
1	2	3	4	5	6	7	
	<b>(₹ in crore)</b>						
	<b>C. Capital Account of Economic Services</b>						
	<b>(a) Capital Account of Agriculture and Allied Activities</b>						
4401	Capital Outlay on Crop Husbandry	...	58.52	66.77	1,25.29	...	
4402	Capital Outlay on Soil and Water Conservation	...	45.81	2.88	48.69	...	
4403	Capital Outlay on Animal Husbandry	2.24	52.57	17.59	70.16	...	
4404	Capital Outlay on Dairy Development	...	0.49	...	0.49	...	
4405	Capital Outlay on Fisheries	...	7.56	...	7.56	...	
4406	Capital Outlay on Forestry and Wild Life	...	30.52	...	30.52	...	
4408	Capital Outlay on Food Storage and Warehousing	40.69	10,13.58	1,44.51	11,58.09	...	
4416	Investments in Agricultural Financial Institutions	...	0.04	...	0.04	...	
4425	Capital Outlay on Co-operation	1.34	32.36	4.15	36.51	...	
4435	Capital Outlay on other Agricultural Programmes	0.52	20.00	24.39	44.39	...	
	<b>Total (a) Capital Account of Agriculture and Allied Activities</b>	<b>44.79</b>	<b>12,61.45</b>	<b>2,60.29</b>	<b>15,21.74</b>	<b>...</b>	
	<b>(b) Capital Account of Rural Development</b>						
4515	Capital Outlay on other Rural Development Programmes	6.02	81.90	12.29	94.19	...	
	<b>Total (b) Capital Account of Rural Development</b>	<b>6.02</b>	<b>81.90</b>	<b>12.29</b>	<b>94.19</b>	<b>...</b>	

**5 STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE**

Major Head	Description	Expenditure during 2016-17	Progressive Expenditure upto 2016-17	Expenditure during 2017-18	Progressive Expenditure upto 2017-18	Increase (+)/ Decrease (-) in Percentage
1	2	3	4	5	6	7
	(₹ in crore)					
	<b>C. Capital Account of Economic Services - contd.</b>					
	<b>(c) Capital Account of Special Areas Programme</b>					
	4552 Capital Outlay on North Eastern Areas	...	3,41.45	...	3,41.45	...
	4575 Capital Outlay on other Special Areas Programmes	45.50	4,26.51	49.29	4,75.80	...
	<b>Total (c) Capital Account of Special Areas Programmes</b>	<b>45.50</b>	<b>7,67.96</b>	<b>49.29</b>	<b>8,17.25</b>	...
	<b>(d) Capital Account of Irrigation and Flood Control</b>					
	4701 Capital Outlay on Major and Medium Irrigation	...	0.96	...	0.96	...
	4702 Capital Outlay on Minor Irrigation	5.98	3,47.66	18.96	3,66.62	...
	4705 Capital Outlay on Command Area Development	...	0.03	...	0.03	...
	4711 Capital Outlay on Flood Control Projects	...	21.03	...	21.03	...
	<b>Total (d) Capital Account of Irrigation and Flood Control</b>	<b>5.98</b>	<b>3,69.68</b>	<b>18.96</b>	<b>3,88.64</b>	...
	<b>(e) Capital Account of Energy</b>					
	4801 Capital Outlay on Power Projects	43.23	15,08.76	2,12.75	17,21.51	...
	4810 Capital Outlay on New and Renewable Energy	...	1.96	...	1.96	...
	<b>Total (e) Capital Account of Energy</b>	<b>43.23</b>	<b>15,10.72</b>	<b>2,12.75</b>	<b>17,23.47</b>	...
	<b>(f) Capital Account of Industry and Minerals</b>					
	4851 Capital Outlay on Village and Small Industries	...	66.41	1.40	67.81	...
	4852 Capital Outlay on Iron and Steel Industries	...	0.02	...	0.02	...
	4853 Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	...	0.37	...	0.37	...
	4885 Other Capital Outlay on Industries and Minerals	...	0.77	...	0.77	...
	<b>Total (f) Capital Account of Industry and Minerals</b>	<b>...</b>	<b>67.57</b>	<b>1.40</b>	<b>68.97</b>	<b>...</b>

**5 STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE**

Major Head	Description	Expenditure during 2016-17	Progressive Expenditure upto 2016-17	Expenditure during 2017-18	Progressive Expenditure upto 2017-18	Increase (+)/ Decrease (-) in Percentage
1	2	3	4	5	6	7
(₹ in crore)						
<b>C. Capital Account of Economic Services - conclud.</b>						
<b>(g) Capital Account of Transport</b>						
5053	Capital Outlay on Civil Aviation	2.76	1,29.05	9.14	1,38.19	...
5054	Capital Outlay on Roads and Bridges	3,69.72	24,15.19	6,17.26	30,32.45	...
5055	Capital Outlay on Road Transport	1.44	42.81	3.20	46.01	...
5056	Capital Outlay on Inland and Water Transport	...	5.28	...	5.28	...
	<b>Total (g) Capital Account of Transport</b>	<b>3,73.92</b>	<b>25,92.33</b>	<b>6,29.60</b>	<b>32,21.93</b>	...
<b>(j) Capital Account of General Economic Services</b>						
5452	Capital Outlay on Tourism	29.49	1,41.58	76.61	2,18.19	...
5475	Capital outlay on Other General Economic Services	...	0.02	1.10	1.12	...
	<b>Total (j) Capital Account of General Economic Services</b>	<b>29.49</b>	<b>1,41.60</b>	<b>77.71</b>	<b>2,19.31</b>	...
	<b>Total C. Capital Account of Economic Services</b>	<b>5,48.93</b>	<b>67,93.21</b>	<b>12,62.29</b>	<b>80,55.50</b>	...
	<b>Total Expenditure Heads ( Capital Account )</b>	<b>9,11.41</b>	<b>1,01,47.46</b> <sup>(a)</sup>	<b>19,96.35</b>	<b>1,21,43.81</b>	...

**EXPLANATORY NOTE**

“Investments: During 2017-18, Government Invested ₹ 3.94 crore in two Co-operative Institutions (₹ 1.00 crore in Credit Co-operatives and ₹ 2.94 crore in Consumer Co-operatives Societies respectively Statement No. 16 in Vol II). The total investments of Government in different concerns at the end of 2016-17 and 2017-18 were ₹ 34.73 crore and ₹ 38.67 crore respectively. No dividend received during 2016-17 and 2017-18. Further details are given in Statement 19 of Vol II”.

<sup>(a)</sup> Differs of ₹ 0.01 crore with last year's figure is due to rectification of printing errors.

## 6 STATEMENT OF BORROWINGS AND OTHER LIABILITIES

### (i) Statement of Public Debt and Other Liabilities <sup>[1]</sup>

Nature of Borrowings	(₹ in crore)							
	Balance as on 1 April 2017	Receipt during the year	Repayments during the year	Balance as on 31 March 2018	Net Increase (+) / Decrease (-)		As a percentage of total liabilities	
					Amount	Per cent		
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	
<b>A Public Debt</b>								
<b>6003 Internal Debt of the State Government</b>								
Market Loans	20,70.97	4,24.37	1,46.87	23,48.47	2,77.51	13	32	
WMA[2] from the RBI	(-)17.51	2,34.90	2,17.39	...	...	...	...	
Bonds	2.28	...	...	2.28	...	...	...	
Loans from Financial Institutions	2,65.32	2,27.00	71.66	4,20.66	1,55.34	59	6	
Special Securities issued to National Small Savings Fund	2,18.87	...	15.01	2,03.86	(-)15.01	(-7)	3	
Other Loans	81.97	...	...	81.97	...	...	...	
<b>Total 6003</b>	<b>26,21.90</b>	<b>8,86.27</b>	<b>4,50.93</b>	<b>30,57.24</b>	<b>4,35.34</b>	<b>17</b>	<b>42</b>	
<b>6004 Loans and Advances from the Central Government</b>								
Non-Plan	41.05	...	...	41.05	...	...	...	
Loans for State/Union Territory Plan Schemes	2,17.66	...	22.03	1,95.63	22.03	10	3	
Loans for Central Plan Schemes	0.02	...	...	0.02	...	...	...	
Loans for Centrally Sponsored Plan Schemes	16.78	...	...	16.78	...	...	...	
Loans for Special Schemes	15.69	...	...	15.69	...	...	...	
Ways and Means Advances	...	...	...	...	...	...	...	
Other Loans for States/Union Territory with Legislative Schemes	...	7.87	...	7.87	...	...	...	
<b>Total 6004</b>	<b>2,91.20</b>	<b>7.87</b>	<b>22.03</b>	<b>2,77.04</b>	<b>(-)14.16</b>	<b>5</b>	<b>4</b>	
<b>Total Public Debt</b>	<b>29,13.10</b>	<b>8,94.14</b>	<b>4,72.96</b>	<b>33,34.28</b>	<b>4,21.18</b>	<b>14</b>	<b>46</b>	

[1] Detailed Account is at Annexure to Statement No. 17 in Vol II [2] WMA: Ways and Means Advances.

**6 STATEMENT OF BORROWINGS AND OTHER LIABILITIES**

Nature of Borrowings	(₹ in crore)						
	Balance as on 1 April 2017	Receipt during the year	Repayments during the year	Balance as on 31 March 2018	Net Increase (+) / Decrease (-)		As a percentage of total liabilities
					Amount	Per cent	
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>
<b>B. Other liabilities</b>							
<b>Public Accounts</b>							
Small Savings, Provident Funds, etc.	29,21.34	8,47.16	10,26.30	27,42.20	(-)1,79.14	(-)6	38
Reserve funds bearing Interest	(-)4.79	28.38	20.95	2.64	7.43	155	...
Reserve funds not bearing Interest	6.52	47.00	47.00	6.52	...	...	...
Deposits bearing Interest	2.55	...	...	2.55	...	...	...
Deposits not bearing Interest	8,86.30	12,32.04	9,06.22	12,12.12	3,25.82	37	17
<b>Total other liabilities</b>	<b>38,11.92</b>	<b>21,54.58</b>	<b>20,00.47</b>	<b>39,66.03</b>	<b>1,54.11</b>	<b>4</b>	<b>54</b>
<b>Total Public Debt and other liabilities</b>	<b>67,25.02</b>	<b>30,48.72</b>	<b>24,73.43</b>	<b>73,00.31</b>	<b>5,75.29</b>	<b>9</b>	<b>...</b>

For details on amortization arrangements, service of debt, etc. explanatory notes to this statement may be seen.

**Explanatory Notes**

**1. Internal Debt :** The Internal Debt of State Government comprises (i) Long Term Loans raised from openmarket (ii) Ways and Means Advances from the Reserve Bank of India (iii) Loans from the National Agricultural Credit Fund of the Reserve Bank of India and (iv) loans from autonomous bodies such as Life Insurance Corporation . Further details are given in Statement No.17 and Annexure to Statement No.17 in Vol. II

## 6 STATEMENT OF BORROWINGS AND OTHER LIABILITIES

### Explanatory Notes - contd.

**2. Market loans bearing interest:** These comprises long term loans ( which have a currency of more than 12 months) raised in open market. In 2017-18, four loans of ₹ 1,00.00 crore, ₹ 1,00.19 crore, ₹ 74.03 crore and ₹ 1,50.15 crore were raised from the market which bear interest at 7.22 per cent, 7.41 per cent, 7.71 per cent and 8.14 per cent per annum respectively redeemable at par in 2027, 2027, 2027, 2027 and 2028 respectively per annum.

### Amortisation arrangements

**(a) Sinking Fund :** The Balance in the Fund at the commencement and at the end of the year 2017-18 are given below:

Description	Balance on 1 April 2017	Addition during the year	Interest on investment	Withdrawals during the year	Balance as on 31 March 2018
Sinking Fund	2,33.04	40.00	...	...	2,73.04
<b>Total</b>	<b>2,33.04</b>	<b>40.00</b>	...	...	<b>2,73.04</b>

**3. Loans from Small Savings Fund:** Loans out of the collection in the 'Small Savings Schemes' and 'Public Provident Fund' in the Post offices are being shared between the State Government and the Central Government in the ratio of 3:1. A separate fund viz. 'National Small Savings Fund' was created in 1999-2000 for the purpose of release of loans out of Small Savings collections. The loans received during 2017-18 amounted to ₹ 8,47.16 crore and ₹ 10,26.30 crore was repaid during the year. The balance outstanding at the end of the year was ₹ 27,42.20 crore which was 82 per cent of the total Public Debt of the State Government as on 31 March 2018 .

**4. Loans and Advances from Government of India:** During 2017-18 the State Government received loans, amounting to ₹ 7.87 crore under block loans and ₹ 22.03 crore was paid towards repayment loans during the year. Details of the loans from Government of India are given in Annexure to Statement No. 17 in Vol. II.

Nature of Obligation	Balance on 1 April 2017	Receipt during the year	Repayment during the year	Balance on 31 March 2018	Net Increase (+) or Decrease (-) during the year
(₹ in crore)					
Deposits bearing interest such as deposits of local Funds, etc.	2.55	...	...	2.55	...
Non- Interest bearing obligations such as Deposit of Local Funds, Civil Deposits, Other Earmarked Funds, etc.	8,92.82	12,79.04	9,53.22	12,18.64	3,25.82
<b>Total</b>	<b>8,95.37</b>	<b>12,79.04</b>	<b>9,53.22</b>	<b>12,21.19</b>	<b>3,25.82</b>



## 6 STATEMENT OF BORROWINGS AND OTHER LIABILITIES

### Explanatory Notes - conclud.

#### Service of debt

Interest on debt and other obligations The outstanding gross debt and other obligations and the total net amount of interest charges met from revenue during 2016-17 and 2017-18 were as shown below:

	2017-18	2016-17	Net increase(+) or decrease(-) during the year
<b>i) Gross Debt and Other obligation outstanding at the end of the year</b>	73,00.31	67,25.02	5,75.29
<b>ii) Interest paid by Government</b>			
(a) Public Debt and Small savings, Provident Funds, etc.	3,39.20	3,41.26	(-)2.06
(b) Other obligations	...	...	...
	<b>76,39.51</b>	<b>70,66.28</b>	<b>5,73.23</b>
<b>iii) Deduct</b>			
(a) Interest received on loans and advances given by Government	26.41	22.89	3.52
(b) Interest realised on investment of cash balance	24.73	25.45	(-)0.72
	<b>51.14</b>	<b>48.34</b>	<b>2.80</b>
<b>iv) Net interest charges</b>	2,88.06	2,92.92	(-)4.86
<b>v) Percentage of Gross Interest to Total Revenue Receipts [item (ii)]</b>	3.95	4.61	(-)0.66
<b>vi) Percentage of Net Interest to Total Revenue Receipts [item (iv)]</b>	3.36	3.96	(-)0.38

#### **5. Appropriation for reduction or avoidance of Debt**

During 2017-18 an amount of ₹ 47.00 crore was transferred to Sinking Fund from Revenue for Investment in the Government of India Securities.

**7 STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT**

1	2	3	4	5	6	7
Balance on April 1 2017	Disbursements during the year	Repayments during the year	Loans and advances written off	Balance on March 31 2018	Per cent increase / decrease during the year	
(₹ in crore)						
<b>01 Social Services</b>						
Loans for Housing	96.44	0.01	4.47	...	91.98	(-) <sup>5</sup>
Loans for Urban Development	1.17	...	...	...	1.17	...
Loans for Social Security and Welfare	1.13	...	...	...	1.13	...
<b>Total 01 Social Services</b>	<b>98.74</b>	<b>0.01</b>	<b>4.47</b>	<b>...</b>	<b>94.28</b>	<b>(-)<sup>5</sup></b>
<b>02 Economic Services</b>						
Loans for Co-operation	19.11	4.54	2.96	...	20.69	8
Loans for Animal Husbandry	0.20	...	...	...	0.20	...
Loans for Other Agricultural Programmes	9.08	...	...	...	9.08	...
Loans for Road Transport	0.02	...	...	...	0.02	...
Loans for North Eastern Areas	0.16	...	0.01	...	0.15	(-) <sup>6</sup>
Loans for Power Projects	1.61 <sup>(a)</sup>	...	...	...	1.61	...
Loans for Village and Small Industries	13.92 <sup>(a)</sup>	...	...	...	13.92	...
Loans for other Industries	2.25	...	...	...	2.25	...
<b>Total 02 Economic Services</b>	<b>46.35</b>	<b>4.54</b>	<b>2.97</b>	<b>...</b>	<b>47.92</b>	<b>3</b>

<sup>(1)</sup> For details please refer to Statement No. 18 in Vol. II.

<sup>(a)</sup> Differs of ₹ 0.01 crore with last year's closing figure is due to rectification of printing errors.

**7 STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT**

Sectors/Loanee Groups <sup>[1]</sup>	Balance on April 1 2017	Disbursements during the year	Repayments during the year	Loans and advances written off	Balance on March 31 2018	Per cent increase / decrease during the year
1	2	3	4	5	6	7
(₹ in crore)						
<b>03 Loans to Government Servant</b>						
Loans to Government Servants, etc.	57.03	40.40	14.20	...	83.23	46
<b>Total 03 Loans to Government Servant</b>	<b>57.03</b>	<b>40.40</b>	<b>14.20</b>		<b>83.23</b>	<b>46</b>
<b>04 Miscellaneous Loans</b>						
Miscellaneous Loans	3.69	...	...	...	3.69	...
<b>Total 04 Miscellaneous Loans</b>	<b>3.69</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>3.69</b>	<b>...</b>
<b>Total</b>	<b>2,05.81</b>	<b>44.95</b>	<b>21.64</b>	<b>...</b>	<b>2,29.12</b>	<b>11</b>

<sup>[1]</sup> For details please refer to Statement No. 18 in volume II.

### 8 STATEMENT OF INVESTMENTS OF THE GOVERNMENT

Comparative summary of Government Investment in the share capital and debentures of different concerns for 2016-17 and 2017-18 :  
(₹ in crore)

Name of Concern	2017-18		2016-17			
	Number of concerns	Investment at the end of the year	Dividend / interest received during the year	Number of concerns	Investment at the end of the year	Dividend / interest received during the year
Government Companies	2	6.99	...	2	6.99	...
Co-operative Bank, Societies etc.	423	31.68	...	423	27.74	...
<b>Total</b>	<b>425</b>	<b>38.67</b>	...	<b>425</b>	<b>34.73</b>	...

### 9 STATEMENT OF GUARANTEES GIVEN BY THE GOVERNMENT

Guarantees given by the State Government for repayment of loans, *etc.*, raised by Statutory Corporation, Government Companies, Local Bodies and Other Institutions during the year and sums guaranteed outstanding on 31 March 2018 in various sectors are shown below:

Sector (No. of Guarantees within bracket)	Maximum amount guaranteed (Principal only)	Outstanding at the beginning of the year 2017-18		Additions during the year	Deletions (other than invoked) during the year	Invoked during the year		Outstanding at the end of the year 2017-18		Guarantee Commission or fee		Other material details
		Principal	Interest			Discharged	Not Discharged	Principal	Interest	Receivable	Received	
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Co-operative	1,49.28	15.48	27.44	6.72	...	...	...	22.20	27.44	0.05	0.08	...
2. Government Companies	59.93	15.93	12.16	...	...	...	...	15.93	13.74	...	...	...
3. Other Statutory Corporation	59.13	16.38	1.50	...	...	...	...	16.39	1.49	...	...	...
4. Other Institutions	25.60	35.10	...	...	...	...	...	35.10	1.63	...	...	...
<b>Total</b>	<b>2,93.94</b>	<b>82.89</b>	<b>41.10</b>	<b>6.72</b>	...	...	...	<b>89.62</b>	<b>44.30</b>	<b>0.05</b>	<b>0.08</b>	...

Sector wise disclosure for Guarantees:

(₹ in crore)

**10 STATEMENT OF GRANTS-IN-AID GIVEN BY THE GOVERNMENT**

Name / Category of the Grantee	(i) Grants-in-Aid paid in cash				Funds Allocated for Creation of Capital Assets out of Total Funds Released shown in Column (No.2)		
	Total Funds Released as Grants-in-Aid		2017-18		2017-18		2016-17
	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total	
1	2	3	4	6	7	8	9
	(₹ in crore)						
<b>1. Panchayati Raj Institutions</b>							
(i) Zilla Parishads	...	...	...	...	...	...	...
(ii) Panchayat Samities	...	...	...	...	...	...	...
(iii) Gram Panchayats	...	...	...	...	...	...	...
<b>2. Urban Local Bodies</b>							
(i) Municipal Corporations	...	...	...	...	...	...	...
(ii) Municipalities/ Municipal Councils (Aizawl Municipal Council Authorities- Urban Local Bodies and PA)	20.93	21.93	42.86	...	...	...	10.72
(iii) Others:							
a) MPCB	...	...	...	...	...	...	...
<b>3. Public Sector Undertakings</b>							
(i) Government Companies:							
a) Health Care	...	...	...	...	...	...	...
(ii) Statutory Corporations:							
a) National Service Scheme	...	...	...	...	...	...	...
b) Mizoram Youth Commission	1.77	...	1.77	...	...	...	...
c) Mizoram State Sports Council	9.07	...	9.07	0.45	...	0.45	0.77

**10 STATEMENT OF GRANTS-IN-AID GIVEN BY THE GOVERNMENT**

**(i) Grants-in-Aid paid in cash**

Grantee Institutions	Total Funds Released as Grants-in-Aid			Funds Allocated for Creation of Capital Assets out of Total Funds Released shown in Column (No.2)			
	2017-18			2017-18			
	State Fund Expenditure	Central Assistance Including (CSS/CS)	Total	State Fund Expenditure	Central Assistance Including (CSS/CS)	Total	2016-17
2	3	4	6	7	8	9	
	(₹ in crore)						
<b>1</b>							
<b>4. Autonomous Bodies</b>							
(i) (CADC, LADC & MADC)	3,43.70	8.51	3,52.21	...	8.51	...	...
(ii) Universities	...	...	...	...	...	...	...
(iii) Development Authorities (Aizawl Development Authorities - UD & PA)	...	...	...	...	1.39	...	...
(iv) Co-operative Institutions: a) Co-operative Societies	2.11	...	2.11	...	1.00	...	...
(v) Others:							
a) MBSE	6.15	...	6.15	...	...	...	...
b) Health & F.W.	14.46	87.06	1,01.52	...	...	...	...
c) Zoram Energy Development Agency (ZEDA)	...	...	...	...	...	...	...
d) AH & Vety	...	...	...	...	...	...	...
<b>5. Non-Government Organisations</b>							
a) Mizoram Olympic Association	0.05	...	0.05	...	...	...	...
b) Health & F.W.	...	...	...	...	0.72	...	...
<b>6. Others</b>	3,19.34	8,43.53	11,62.87	32.32	2,36.15	2,66.89	1,20.55
<b>Total</b>	<b>7,17.58</b>	<b>9,61.03</b>	<b>16,78.61</b>	<b>32.77</b>	<b>2,47.77</b>	<b>2,66.89</b>	<b>1,32.04</b>

**10 STATEMENT OF GRANTS-IN-AID GIVEN BY THE GOVERNMENT**

**(ii) Grants-in-Aid given in kind <sup>[\*]</sup>**

	Total value						
	2017-18			2016-17			
	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total	
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	
<b>Grantee Institutions</b>							
<b>1. Panchayati Raj Institutions</b>							
(i) Zilla Parishads	...	...	...	...	...	...	
(ii) Panchayat Samities	...	...	...	...	...	...	
(iii) Gram Panchayats	...	...	...	...	...	...	
<b>2. Urban Local Bodies</b>							
(i) Municipal Corporations	...	...	...	...	...	...	
(ii) Municipalities/ Municipal Councils	...	...	...	...	...	...	
(iii) Others	...	...	...	...	...	...	
<b>3. Public Sector Undertakings</b>							
(i) Government companies	...	...	...	...	...	...	
(ii) Statutory Corporations	...	...	...	...	...	...	
<b>4. Autonomous Bodies</b>							
(i) Universities	...	...	...	...	...	...	
(ii) Development Authorities	...	...	...	...	...	...	
(iii) Co-operative Institutions	...	...	...	...	...	...	
(iv) Others	...	...	...	...	...	...	
<b>5. Non-Government Organisations</b>							
<b>Total</b>	...	...	...	...	...	...	

<sup>[\*]</sup> Information has not been furnished by the State Government (August 2018).



**11 STATEMENT OF VOTED AND CHARGED EXPENDITURE**

Particulars	Actuals					
	2017-18			2016-17		
	Charged	Voted	Total	Charged	Voted	Total
	(₹ in crore)					
Expenditure Heads (Revenue Account)	4,08.44	64,72.33	68,80.77	3,93.50	58,36.84	62,30.34
Expenditure Heads (Capital Account)	...	19,96.35	19,96.35	...	9,11.41	9,11.41
Disbursement under						
Public Debt	4,72.96	...	4,72.96	3,12.92	...	3,12.92
Loan and Advances (A)	...	44.95	44.95	...	27.05	27.05
Inter State Settlement Account	...	...	...	...	...	...
Transfer to Contingency Fund (A)	...	...	...	...	...	...
<b>Total</b>	<b>8,81.40</b>	<b>85,13.63</b>	<b>93,95.03</b>	<b>7,06.42</b>	<b>67,75.30</b>	<b>74,81.72</b>
<b>(A) The Figures have been arrived at as follows :</b>						
<b>E. Public Debt [*]</b>						
Internal Debt of the State Government	4,50.93	...	4,50.93	2,91.95	...	2,91.95
Loans and Advances from the Central Government	22.03	...	22.03	20.97	...	20.97
<b>F. Loans and Advances [*]</b>	...	44.95	44.95	...	27.05	27.05
<b>G. Inter-State Settlement</b>						
Inter-State Settlement	...	...	...	...	...	...
<b>H. Transfer to the Contingency Fund Appropriation to the Contingency Fund</b>	...	...	...	...	...	...
<b>Total</b>	<b>4,72.96</b>	<b>44.95</b>	<b>5,17.91</b>	<b>3,12.92</b>	<b>27.05</b>	<b>3,39.97</b>

[\*] A more detailed account is given in Statement No.18 Vol. II.

**11 STATEMENT OF VOTED AND CHARGED EXPENDITURE**

i) The percentage of charged expenditure and voted expenditure to total expenditures during 2016-17 and 2017-18 was as under:

Year	Percentage of total expenditure	
	Charged	Voted
2016-17	9.44	90.56
2017-18	9.38	90.62

**12 STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR  
EXPENDITURE OTHER THAN ON REVENUE ACCOUNT**

	1	2	3	4
	On 1 April 2017 During the year 2017-18 On 31 March 2018			
			(₹ in crore)	
<b>Capital and Other Expenditure</b>				
<b>Capital Expenditure (Sub Sector wise)</b>				
<b>General Services</b>				
Fiscal Services		3.30	16.50	19.80
Police		1,76.22	22.65	1,98.87
Public Works		3,24.78	59.20	3,83.98
Other Administrative Services		17.57	22.00	39.57
Stationery and Printing		8.20	...	8.20
<b>Social Services</b>				
Education, Sports, Art and Culture		3,27.26 <sup>(a)</sup>	55.28	3,82.54
Health and Family Welfare		1,46.14	85.02	2,31.16
Water Supply, Sanitation, Housing and Urban Development		21,14.42	4,47.63	25,62.05
Information and Broadcasting		5.53	1.41	6.94
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes		0.40	1.00	1.40
Social Welfare and Nutrition		2,30.43	23.37	2,53.80
<b>Economic Services</b>				
Agriculture and Allied Activities		12,61.45	2,60.29	15,21.74
Rural Development		81.90	12.29	94.19
Special Areas Programme		7,67.96	49.29	8,17.25
Irrigation and Flood Control		3,69.68	18.96	3,88.64
Energy		15,10.72	2,12.75	17,23.47
Industry and Minerals		67.57	1.40	68.97
Transport		25,92.33	6,29.60	32,21.93
General Economic Services		1,41.60	77.71	2,19.31
<b>Total Capital Expenditure</b>		<b>1,01,47.46 <sup>(a)</sup></b>	<b>19,96.35</b>	<b>1,21,43.81</b>

<sup>(a)</sup> Differs of ₹ 0.01 crore with last year's figure is due to rectification of printing errors.

**12 STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR  
EXPENDITURE OTHER THAN ON REVENUE ACCOUNT**

	1	2	3	4
	On 1 April 2017		During the year 2017-18	
			On 31 March 2018	
	(₹ in crore)			
<b>Capital and Other Expenditure</b>				
<b>F. Loans and Advances</b>				
Loans for Housing		96.44	(-)4.46	91.98
Loans for Urban Development		1.17	...	1.17
Loans for Social Security and Welfare		1.13	...	1.13
Loans for Animal Husbandry		0.20	...	0.20
Loans for Co-operation		19.11	1.58	20.69
Loans for Other Agricultural Programmes		9.08	...	9.08
Loans for North Eastern Areas		0.16	(-)0.01	0.15
Loans for Power Projects		1.61 <sup>[a]</sup>	...	1.61
Loans for Village and Small Industries		13.92 <sup>[a]</sup>	...	13.92
Loans for other Industries		2.25	...	2.25
Loans for Road Transport		0.02	...	0.02
Loans to Government Servants, etc.		57.03	26.20	83.23
Miscellaneous Loans		3.69	...	3.69
<b>Total F. Loans and Advances</b>		<b>2,05.81</b>	<b>23.31</b>	<b>2,29.12</b>
<b>Total Capital and Other Expenditure</b>		<b>1,03,53.27<sup>[a]</sup></b>	<b>20,19.66</b>	<b>1,23,72.93</b>
<b>Deduct</b>				
Contribution from Contingency Fund		...	...	...
Contribution from Miscellaneous Capital Receipt		...	...	...
Contribution from Development Fund		...	...	...
Net Capital and Other Expenditure		<b>1,03,53.27<sup>[a]</sup></b>	<b>20,19.66</b>	<b>1,23,72.93[X]</b>

<sup>[a]</sup> Differs of ₹ 0.01 crore with last year's figure is due to rectification of printing errors.

**12 STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR  
EXPENDITURE OTHER THAN ON REVENUE ACCOUNT**

	1	2	3	4
	On 1 April 2017 During the year 2017-18 On 31 March 2018			
			(₹ in crore)	
<b>PRINCIPAL SOURCES OF FUNDS</b>				
Revenue Surplus				...
Add Adjustment on Account of retirement /Disinvestment		...	16,99.43	
E. Public Debt				
Internal Debt of the State Government		26,21.90	4,35.34	30,57.24
Loans and Advances from the Central Government		2,91.20	(-)14.16	2,77.04
I. Small Savings, Provident Funds, etc.		29,21.34	(-)1,79.14	27,42.20
<b>Total Debt</b>		<b>58,34.44</b>	<b>2,42.04</b>	<b>60,76.48</b>
<b>Other Obligations</b>				
Contingency Fund		0.10	...	0.10
J. Reserve Fund		2,46.27	54.43	3,00.70
K. Deposit and Advances		8,89.28	3,25.82	12,15.10
L. Suspense and Miscellaneous		6,67.22	1,79.18	8,46.40
M. Remittances		(-)16.49	(-)69.60	(-)86.09
<b>Total Other Obligations</b>		<b>17,86.38</b>	<b>4,89.83</b>	<b>22,76.21</b>
<b>Total Debt and Other Obligations</b>		<b>76,20.82</b>	<b>7,31.87</b>	<b>83,52.69</b>
Deduct Cash Balance		(-)2,12.92	1,51.05	(-)61.87
Deduct Investment		4,00.07	2,60.60	6,60.67
Add Amount closed to Government Account during 2017-18		...	...	...
<b>Net Provision of funds</b>		<b>74,33.67</b>	<b>3,20.22</b>	<b>77,53.89</b>

Note : The net provision of Funds (Y) shown in the Statement differs from the Net Capital and other expenditure (X) upto the end of the year 2017-18 by ₹ 46,19.04 crore. This is explained below:

1. Accumulated Revenue Surplus Accounts.	₹ 46,19.89 crore
2. Items of difference explained at page 114-115 of Finance Accounts for the year 1993-94	₹ (-)0.85 crore
<b>Total</b>	<b>₹ 46,19.04 crore</b>

**STATEMENT NO. 13 SUMMARY OF BALANCES UNDER  
CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT**

A. The following is a summary of balances as on 31 March 2018

Debit Balance	1	Sector of the General Account	2	3	Credit Balance	4
(₹ in crore)					(₹ in crore)	
78,16.31		A to D and Part of L		<b>CONSOLIDATED FUND</b>		
...		E		Government Account	...	
2,29.12		F		Public Debt	33,34.28	
				Loans and Advances	...	
				<b>CONTINGENCY FUND</b>		
				Contingency Fund	0.10	
				<b>PUBLIC ACCOUNT</b>		
		I		Small Savings, Provident Funds, etc.	27,42.20	
		J		<b>RESERVE FUNDS</b>		
				Reserve funds bearing Interest	2.64	
				Gross Balance		
				Investment		
				Reserve funds not bearing Interest		
				Gross Balance	2,98.06	
				Investment		
		K		<b>DEPOSIT AND ADVANCES</b>		
				Deposits bearing Interest	2.55	
				Deposits not bearing Interest	12,12.12	
				Advances	0.43	
		L		<b>SUSPENSE AND MISCELLANEOUS</b>		
				Investments	...	
				Other Items (Net)	8,46.40	
		M		<b>REMITTANCES</b>	...	
		N		<b>CASH BALANCE (Closing)</b>	...	
				<b>Total</b>	<b>84,38.78</b>	

**STATEMENT NO. 13 SUMMARY OF BALANCES UNDER  
CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT**

**EXPLANATORY NOTES**

(a) There was a difference between the figures reflected in the accounts and that intimated by the Reserve Bank of India regarding “Deposits with Reserve Bank” included in the Cash Balance. The discrepancy is under reconciliation. See also Foot note (a) on page 293.

B. Government Account: Under the system of book-keeping followed in Government accounts, the amount booked under revenue, capital and other transactions of Government the balances of which are not carried forward from year to year in the accounts, are closed to a single head called “Government Account”. The balance under this head represents the cumulative result of all such transactions

To this the balances under Public Debt, Loans and Advances, Small Savings, Provident Funds, Reserve Funds, Deposits and Advances, Suspense and Miscellaneous (Other than Miscellaneous Government Account), Remittances and Contingency Fund, etc. are added and the closing cash balance at the end of the year is to be worked out and proved.

The other headings in the summary take into account the balances under all accounts heads in Government books in regard to which Government has a liability to repay the money received or has a claim to recover the amounts paid and also heads of account opened in the books for adjustment of remittance transactions.

*It must be understood that these balances can not be regarded as a complete record of the financial position of the Government as it does not take into account all the physical assets of the State, such as lands, buildings, communication, etc nor any accrued dues or outstanding liabilities which are not brought to account under the cash basis of accounting followed by Government.*

The net amount at the debit of Government Account at the end of the year has been arrived at as under :

<b>Debit</b> (₹ in crore)	<b>Credit</b> (₹ in crore)
75,19.39	
68,80.77	
19,96.35	
	85,80.20
A- Amount at the Debit of the Government Account on 1 April 2017	
B-Receipt Heads (Revenue Account)	
C-Receipt Heads (Capital Account)	
D-Expenditure Heads (Revenue Account)	
E-Expenditure Heads (Capital Account)	
F-Suspense and Miscellaneous (Miscellaneous Government Accounts)	
H-Inter State Settlements	
I-Transfer to Contingency Fund	
K- Amount at the debit of the Government account as on 31 March 2018	78,16.31
<b>1,63,96.51</b>	<b>1,63,96.51</b>

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**STATEMENT NO. 13 SUMMARY OF BALANCES UNDER  
CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT**

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- (i) In a number of cases, [Marked by guide letter (A) in Statement 16. there are un-reconciled differences in the closing balance as reported in the statement of 'Receipts, Disbursements and Contingency fund and Public Account' (Statement No.18) and that shown in separate Registers or other record maintained in the Account office/ Departmental offices for the purpose. Steps are being taken to settle the discrepancies.
- (ii) The balances are communicated to the officers concerned every year for verification and acceptance thereof. In a large number of cases such acceptances have not been received.
- (iii) The cases where acceptances of balances have been delayed and the amounts involved are considerable have been mentioned in annexure.
- (iv) Cases where details/documents are awaited in connection with reconciliation of balances are detailed in annexure.



## Notes to Accounts

### 1. Summary of significant Account policies:

#### (i) Entity and Accounting Period:

These accounts present the transactions of the Government of Mizoram for the period from 01 April 2017 to 31 March 2018. The accounts of receipts and expenditure of Government of Mizoram have been compiled from the initial accounts rendered by 10 Treasuries, five Joint Resident Commissioners, 73 Public Works and 35 Forest Divisions and Advices of the Reserve Bank of India. The delay in submission of the monthly accounts ranged between 1 to 93 days by accounting rendering units. Such delays have affected timely submission of the Monthly Civil Accounts to the State Government. However, no accounts were excluded at the end of the year.

#### (ii) Basis of Accounting:

The accounts represent the actual receipts and disbursement during the accounting period, with the exception of some book adjustments (**Annexure A**). Physical Assets and Financial Assets such as investments, *etc.* are shown at historical cost, *i.e.* the value at the year of acquisition/ purchase. Physical assets are not depreciated or amortised. Losses in physical assets at the end of their life have not been expensed or recognised.

Retirement benefits disbursed during the accounting period have been reflected in the accounts but the future 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.

#### (iii) Currency in which Accounts are kept:

The accounts of Government of Mizoram are maintained in Indian Rupees.

#### (iv) Form of Accounts:

Under Article 150 of the Constitution of India, 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.

### 2. Quality of Accounts:

#### (i) Advance Apportionment and Devolution of Un-apportioned Integrated Goods and Service Tax:

As per sanction orders issued by the Ministry of Finance, Government of India, an amount of ₹ eight crore was received on account of advance apportionment of Integrated Goods and Service Tax (IGST) and an amount of ₹ 312.80 crore was devolved to the Mizoram Government, on the basis of the recommendations of the Fourteenth Finance Commission.

**(ii) Booking under Minor Head “800 Other Receipts and Other Expenditure”:**

Minor Heads 800 ‘Other Receipts’ and ‘Other Expenditure’ are intended to be operated only when the appropriate Minor head under the Major Head have not been provided in the accounts. Routine operation of Minor Head 800 is to be discouraged, since it renders the accounts opaque. During the year 2017-18, an amount of ₹ 341.12 crore under 45 Revenue Major Heads of accounts on the Receipt side constituting 3.98 *per cent* of the total Revenue Receipt of ₹ 8,580.20 crore was recorded under Minor Head 800 ‘Other Receipts’. Similarly, ₹ 1,943.95 crore under 67 Revenue and Capital Major Heads of accounts on the expenditure side constituting 21.90 *per cent* of the total expenditure ₹ 8,877.12 crore (Revenue and Capital) was recorded under Minor Head 800 ‘Other Expenditure’ under the Major Heads concerned. Instances of substantial proportion (10 *per cent* and above) of bookings made under Minor Head 800 ‘Other Receipts’ and ‘Other Expenditure’ are given in **Annexure B and C** respectively.

**(iii) Unadjusted Abstract Contingent Bills:**

Drawing and Disbursing Officers are authorised to draw sums of money by preparing Abstract Contingent (AC) Bills by debiting service heads. They are required to present Detailed Countersigned Contingency (DC) Bills containing vouchers in support of final expenditure within one month of the drawal of AC Bills. Prolonged non-submission of DC Bills renders the accounts opaque. Details of AC Bills outstanding as on 31 March 2018 are as given below:

Year	Number of pending DC bills	Amount (₹ in crore)
Up to 2015-16	29	2.35
2016-17	01	4.71
2017-18	03	5.35
<b>Total</b>	<b>33</b>	<b>12.41</b>

Out of ₹ 55.22 crore drawn against AC Bills in 2017-18, AC bills amounting to ₹ 9.11 crore (16.50 *per cent*) were drawn in March 2018. It is observed that compared to last year, drawal of AC Bill in March 2018 was increased by amount of ₹ 8.71 crore.

Out of the total outstanding AC Bills, the defaulting departments who have not submitted DC bills are Local Administration (18.94 *per cent*), Jail (37.95 *per cent*), Rural Development (40.29 *per cent*) and Health and Family Welfare (2.82 *per cent*).

**(iv) Outstanding Utilisation Certificates:**

Institutions receiving Grants-in-Aid from the Government of Mizoram are required to furnish Utilisation Certificates (UCs) within 12 months of the closure of the financial year, countersigned by the Controlling Authority after verification. To the extent of non-receipt of UCs, the expenditure shown in the accounts cannot be treated as final nor can it be confirmed that the amount has been expended/ utilised for the intended purposes of sanction. At the close of March 2018 accounts, 38 UCs for three years amounting to ₹ 34.72 crore, remained outstanding. Details are given below:

Year	Number of UCs awaited	Amount (₹ in Crore)
2011-12	1	3.63
2015-16	10	13.01
2016-17	27	18.08
<b>Total</b>	<b>38</b>	<b>34.72</b>

Defaulting departments who have not submitted UCs are Chakma Autonomous District Council (43.16 *per cent*), Lai Autonomous District Council (32.74 *per cent*) and Mara Autonomous District Council (24.10 *per cent*).

**(v) Reconciliation of Receipts and Expenditure:**

In order to exercise effective control over expenditure, to keep it within the budget grants and to ensure accuracy of their accounts, all Chief Controlling Officers (CCOs)/ Controlling Officers (COs) are required to reconcile the Receipts and Expenditure recorded in their books every month with the figures accounted for by the Accountant General. Such reconciliation has been completed for 59 *per cent* of total receipts and 79 *per cent* of total expenditure during 2017-18.

**(vi) Cash Balance:**

There is a difference of ₹ 57.77 crore (net credit) as on 31 March 2018 between the Cash Balance as worked out by the Accountant General and as reported by the Reserve Bank of India. This difference is mainly due to erroneous reporting by the accredited banks to the Reserve Bank of India, Nagpur Branch which is responsible for maintaining Cash Balance of the State Government.

**3. Other Items:**

**(i) Liabilities towards pensionary Benefits:**

The expenditure during the year on pension and other retirement benefits of State Government employees recruited on or before 31 August 2010 was ₹ 817.92 crore (11.89 *per cent* of the total revenue expenditure of ₹ 6,880.77 crore). State Government employees recruited on or after 01 September 2010 are covered under the 'New Pension Scheme' (NPS), which is a Defined Contributory Pension Scheme. In terms of the Scheme, employees contribute 10 *per cent* of basic pay and dearness allowance, which is matched by the State Government and the entire amount is transferred to the designated Fund Manager through the National Securities Depository Limited (NSDL)/ Trustee Bank.

As per the procedure adopted by the Government of Mizoram, the employees' contribution is initially credited to 'MH 0071-Contribution Recoveries towards Pension and Other Retirement Benefits' and thereafter transferred along with the employer's contribution to a Current Account opened for this purpose, for eventual transfer to NSDL. The Current Account is jointly maintained by Chief Controller of Accounts and the Joint Director, Accounts & Treasuries. Details of transactions in the Current Account do not constitute part of the accounts rendered to the Accountant General. Hence, timely transfer of these balance to NSDL cannot be confirmed.

During 2017-18, the Government of Mizoram collected ₹ 18.64 crore being employees' and ₹ 19.71 crore employers' contribution {excluding ₹ 0.15 crore being Central Record Keeping Agency

(CRA) Service Charges}. Out of total contribution of ₹ 38.35 crore, State Government has transferred ₹ 35.90 crore (₹ 16.72 crore as employees' contribution *plus* ₹ 1.23 crore pertaining to previous years' un-transferred employees' contribution and ₹ 17.95 crore as Government Matching Share including ₹ 1.23 crore pertaining to previous years' outstanding) to NSDL, leaving a balance of ₹ 1.92 crore of employee's contribution in the bank account and unmatched amount of ₹ 1.76 crore for 2017-18 details of which are given in **Annexure D (A)**. Out of the total outstanding liabilities, uncollected contribution and interest accrued could not be estimated; whereas, unmatched Government share and un-transferred amount are given in **Annexure D (B)**.

**(ii) Guarantees:**

The State Government extends guarantees on loans taken from financial institutions by State Government entities like Public Sector undertaking, *etc.* Guarantees reported in Statement Nos. 9 and 20 are based on information received from the Finance Department, which is the authority for issuing such guarantees. In terms of Mizoram Ceiling on Government Guarantees Act, 2011, the total outstanding Government Guarantees as on the first day of April shall not exceed 25 *per cent* of the Gross State Domestic Product (GSDP) estimated for the year and total fresh guarantees given in a year shall not exceed three *per cent* of GSDP estimated for the year. The total outstanding guarantees as on 01 April 2017 (₹ 123.99 crore) work out to 0.70 *per cent* of the GSDP estimated (₹ 17,739.33 crore) for the year 2017-18. During the year, fresh guarantees for ₹ 6.72 crore were given by the State Government which works out to 0.04 *per cent* of GSDP.

As per the Act, the State Government should charge a minimum of 0.75 *per cent* of the guarantees amount as guarantee commission which shall form the corpus of Guarantee Redemption Fund. Guarantee commission shall not be waived under any circumstances. During 2017-18, an amount of ₹ 0.08 crore was collected as guarantee commission/ fee by the State Government on fresh guarantees of ₹ 6.72 crore against recoverable amount of ₹ 0.05 crore (₹ 6.72 crore x 0.75 *per cent*). Thus, there was more collection of revenue of ₹ 0.03 crore.

**(iii) Loans and Advances:**

Details of Loans and advances made by the State Government as per Statement Nos. 7 and 18 of the Finance Accounts have been prepared as per the Indian Government Accounting Standards (IGAS) 3 notified by the Government of India. The information is incomplete, since the State Government has not furnished the detailed information like arrears in repayments and loans in perpetuity in respect of Loans and Advances where the accounts are maintained by the State Government.

**(iv) Investments:**

Information on Government investment appearing in Statement Nos. 8 and 19 of the Finance Accounts are based on the accounts and sanction received by the Accountant General. As on 31 March 2018, the total investment of the State Government in Public Sector Undertakings and Co-operatives was ₹ 38.67 crore. These figures required confirmation by the concerned Department (including Finance) and the concerned entity.

**(v) Reserve Fund and Deposits:**

There are five Reserve Funds earmarked for specific purposes, out of which two funds have been **inactive for 16 years and eight years respectively. The total accumulated balance at the end of 31**

**March 2018** in these funds was ₹ 300.70 crore (₹ 294.18 crore in active funds and ₹ 6.52 crore in inactive funds), out of which ₹ 291.54 crore (96.95 *per cent*) was invested. Details of inactive funds are given in **Annexure E**. Detailed information on Reserve Funds and the investment from the earmarked funds is available in Statement Nos. 21 & 22 respectively.

**(a) Adjustment of Interest against Reserve Fund and deposits bearing interest:**

The interest liabilities in respect of Reserve Funds Bearing Interest and Deposits Bearing Interest under sectors J and K respectively of the Public Accounts are annual liabilities that the State Government is required to discharge. No Budget provision has been made by the State Government despite balances in such Reserve Funds and Deposits as on 01 April 2017 as detailed below:

(₹ in crore)				
Sector	Sub-sector	Minimum rate of interest estimated	Balance at the beginning of 2017-18	Interest Due
K-Deposits and Advances	(a) Deposits Bearing Interest –MH 8336 -800 Other Deposits, plus (b) MH 8342-120 Miscellaneous Deposits	7.50 <i>per cent</i> (average of Ways and Means interest rate)	2.55	0.19
<b>Total Interest</b>				<b>0.19</b>

**(b) Consolidated Sinking Fund:**

In terms of the recommendations of Twelfth Finance Commission, the Government of Mizoram constituted a revised Consolidated Sinking Fund (CSF) scheme in 2006-07 for redemption of outstanding liabilities. As per the scheme and in terms of the guidelines of the Reserve Bank of India, states are required to contribute a minimum of 0.50 *per cent* of their outstanding liabilities (Internal Debt *plus* Public Account liabilities) as at the end of the previous year. The Fund is administered by the Reserve Bank of India subject to such directions/ instructions as the Government may issue from time to time.

In the year 2017-18, against the minimum required contribution of ₹ 33.63 crore (0.50 *per cent* of outstanding liabilities of ₹ 6,725.02 crore as on 31 March 2017), the State Government contributed ₹ 40.00 crore. Total accumulations in the Fund as on 31 March 2018 was ₹ 273.04 crore which has been invested in Government of India Securities.

**(c) Guarantee Redemption Fund:**

The State Government created a Guarantee Redemption Fund (GRF) in the year 2009-10. As per the guidelines of the scheme, the government is required to contribute an amount equivalent to at least one fifth of the outstanding invoked guarantees *plus* an amount of guarantees likely to be invoked as a result of the incremental guarantees issued during the year. It is open to the Government to increase the contributions to the Fund at its discretion. The fund is administered by Reserve Bank of India. There were no outstanding invoked guarantees in 2017-18. The State Government transferred ₹ seven crore during the year to the Fund. Balance of ₹ 18.50 crore remaining in the fund as on 31 March 2018 has been invested in Government of India securities.

**(d) State Disaster Response Fund:**

Government of India replaced the existing Calamity Relief Fund with the State Disaster Response Fund (SDRF) in 2010-11 on the recommendations of the Thirteenth Finance Commission. Under the guidelines of the Fund, the Centre, and Special Category States like Mizoram are required to contribute to the Fund in the proportion of 90:10.

As on 01 April 2017, the fund had a balance of (-) ₹ 4.79 crore. During 2017-18, the Government of India released an amount of ₹ 17.10 crore towards State Disaster Response Fund (SDRF). The State Government transferred an amount of ₹ 28.38 crore (₹ 28.00 crore *plus* ₹ 0.38 crore being bank interest earned) to Public Account, which is more than the Central contribution and State share (Central share ₹ 17.10 crore and State share ₹ 1.90 crore) resulting in more transfer of ₹ 9.38 crore. During 2017-18, the State Government has withdrawn ₹ 20.95 crore from the Fund and kept the amount in bank account. Consequently, it has not been possible to assess the extent to which the withdrawn amounts have actually been spent on natural calamities.

**(vi) Improper accounting of transactions relating to the Central Road Fund:**

The accounting procedure relating to the Central Road Fund (CRF) prescribes that the receipt of the grant from Government of India is first recorded under the Revenue Receipt Major head 1601 and thereafter transferred to the Fund (under Public Account Major Head 8449-Other deposits-103 subvention from Central Road Fund), by operating the Revenue Expenditure Major Head 3054 in the same year of receipt. Further, expenditure on prescribed road works is first to be accounted for under the relevant Revenue or Capital Expenditure section and is to be reimbursed out of the Fund as a deduct expenditure to the concerned Revenue or Capital Major Head (3054 or 5054 as the case may be).

Government of India released ₹ 29.89 crore from Central Road Fund to State Government in 2017-18. However, due to non-availability of budget provision under Major Head 3054-80-797- transfer to Deposit Accounts, no amount was transferred to the Public Account. Out of the release, the State Government incurred an expenditure of ₹ 22.70 crore.

**(vii) Suspense and Remittance Balance:**

The Finance Accounts reflect the net balances under Suspense and Remittance Heads as detailed in Statement No. 21 of Finance Accounts. The outstanding balances under these heads are worked out by aggregating the outstanding debit and credit balances separately under various heads. Clearance of suspense and remittance items depends on the details furnished by the State Treasuries/ Works and Forest Divisions/ PAOs, *etc.* Details of outstanding Suspense balances of last three years are given in **Annexure F**.

**(viii) Rush of Expenditure:**

In terms of Rule 62 (3) of General Financial Rules 2017, rush of expenditure particularly in the closing month of the financial year shall be regarded as breach of financial regularity and should be avoided. State Government Departments, however, withdrew ₹2,990.77 crore in March 2018 and ₹211.28 crore on the last working day of March 2018 (33.69 *per cent* and 2.38 *per cent* respectively of total expenditure ₹8,877.12 crore (Revenue and Capital). Treasury-wise details of significant transactions are given in **Annexure G**.

**(ix) Restructuring of Centrally Sponsored and Central Plan Schemes:**

As per recommendation of the Sub-Group of Chief Ministers on rationalization of Centrally Sponsored Schemes (CSSs), the existing 66 CSSs have now been restructured in to 28 CSSs. From 01 April 2014 onwards, Government of India released Central Assistance for CSS/ ACA Flagship Schemes directly to the State Government and these releases are now classified as “Central Assistance to the State”. Government of Mizoram, depicted the budget allocation as State and Centrally Sponsored Schemes for the year 2017-18. Out of ₹ 4,555.48 crore depicted in the Public Financial Management System (PFMS) portal of Controller General of Accounts (CGA) as Central Assistance to the Government of Mizoram in 2017-18, Clearance Memos from Reserve Bank of India, CAS, Nagpur and supporting sanction orders from the respective Ministries were received in respect of ₹ 4,546.59 crore and appropriately booked in the accounts of the State Government under Major Head 1601 Grants-in-Aid from Central Government.

**(x) Direct transfer of Central Scheme Funds to Implementing Agencies in the State (Funds routed outside the State Budget):**

Till 31 March 2014, Government of India transferred substantial funds directly to State Implementing Agencies/Non-Government Organizations (NGOs) for implementation of various schemes/programmes. As per the PFMS portal of the Controller General of Accounts (CGA), Government of India released ₹ 182.14 crore directly to the implementing agencies during 2017-18 (excluding direct release to central implementing agencies). Details are at **Appendix VI**.

**(xi) Compliance to the Fiscal Responsibility and Budget Management Act:**

As per the recommendations of the Fourteenth Finance Commission, the State Government are required to amend their FRBM Acts. Government of Mizoram has not amended their Act in term of recommendations of Fourteenth Finance Commission. However, in the Fiscal Policy Strategy Statement laid before the Mizoram Legislative Assembly on 16 March 2017 as required under Section 6(6) of the Mizoram Fiscal Responsibility and Management Act, 2006, the fiscal target set by Fourteenth Finance Commission have been recognised but Government of Mizoram has not fixed any target for Revenue Surplus and Outstanding Debt for 2017-18. The Gross Fiscal Deficit for 2017-18 was estimated at ₹ 138.74 crore (0.79 *per cent* of the GSDP). The State Government’s performance as reflected in the accounts during the year 2017-18, is given below:

Sl. No.	Targets	Achievements during 2017-18 as per the accounts
1.	No target for Revenue Surplus has been fixed for 2017-18.	The Government of Mizoram had a Revenue Surplus of ₹ 1,699.43 crore in 2017-18.
2.	Gross Fiscal Deficit for 2017-18 was estimated at ₹ 138.94 crore (0.79 <i>per cent</i> of the GSDP).	The State had a Fiscal Deficit of ₹ 320.23 crore for 2017-18 as per the accounts, which was 1.81 <i>per cent</i> of GSDP [*].
3.	Outstanding Debt target to the percentage of GSDP [*] has not been fixed for 2017-18.	The Outstanding Debt for 2017-18 (₹ 7,300.31 crore) was 41.15 <i>per cent</i> of GSDP [*].

[\*] **GSDP** (Gross State Domestic Product) Projected for 2017-18 was ₹ 17,739.33 crore as per information received from the Directorate of Economic and Statistics, Government of Mizoram vide No. B.14015/6/2013-DES (T) dated 11 July 2018.

**(xii) Opening of Bank Accounts by the DDOs**

The State Government's receipts and disbursement are done through Consolidated Fund of the State for which the Reserve Bank of India acts as a banker. It has been observed that most of the Drawing and Disbursing Officer (DDOs) have opened Current/ Saving Accounts in Commercial Banks. Drawal of moneys from the Consolidated Fund and keeping in DDOs' Bank Account for further utilisations may result in fictitious expenditure. As per information provided by the State Government, ₹ 500.59 crore was lying in the bank accounts of 96 number of DDOs as on 31 March 2018.

**(xiii) Accounting of Labour Cess**

As per information received from the Government of Mizoram, 'a total amount of ₹ 0.13 crore i.e. one per cent of Cess collection during the financial year 2017-18 was credited in to the Government Accounts in April 2018 vide challan dated 17 April 2018' and as per the Accounts, a total amount of ₹ 0.02 crore was booked as 'Receipts under Labour laws' Minor Head 101 under the Major Head 0230 Labour and Employment (Statement No. 14 of Finance Accounts).

**(xiv) Impact of incorrect booking on Revenue Deficit:**

Impact on Revenue Surplus and also on Fiscal Deficit of the State Government as per details in preceding paragraphs is given below:

(₹ in crore)					
Paragraph No.	Item	Impact on Revenue Surplus		Impact on Fiscal Surplus	
		Under-statement	Over-statement	Under-statement	Over-statement
Para 3(v) (a)	Non-adjustment of interest of Notes to Accounts payment on Interest bearing Funds	...	0.19	...	0.19
<b>Net Impact (Over-statement)</b>			<b>0.19</b>		<b>0.19</b>



**Annexure A**  
**Statement of Periodical/ Other Adjustments**  
(Refer para 1(ii) of Notes to Accounts)

(₹ in crore)

Sl. No.	Book Adjustment	Head of Account		Amount	Remarks
		From	To		
1.	Adjustment of GPF interest for the year 2017-18	2049 Interest payments <i>03 Interest on Small Saving and Provident Fund, etc.</i> 104 Interest on GPF	8009 State Provident Fund <i>01 Civil</i> 101 GPF	79.00	Annual adjustment of Interest on GPF
2.	Adjustment of Group Insurance Fund	108 Interest on Insurance and Pension Fund	8011 State Insurance Fund 105 State Government Insurance Fund	5.00	Annual adjustment of Interest on Group Insurance Fund
3.	Appropriation for reduction or avoidance of debt	2048 Appropriation for reduction or avoidance of debt 101 Sinking Funds	8222 Sinking Funds <i>01 Appropriation for reduction or avoidance of debt</i> 101 Sinking Funds	40.00	Investment made by RBI in behalf of the State Government
		200 Other Appropriation	8235 General and Other Reserve Funds 117 Guarantee Redemption Fund	7.00	Transfer of Fund to Guarantee Redemption Fund
4.	Adjustment on Account of transfer of Fund to Major Head 8121	2245 Relief on account of Natural Calamities <i>05 State Disaster Response Fund</i> 101 Transfer of Reserve Fund and Deposit Accounts- State Disaster Response Fund	8121 General and Other Reserve Funds 122 State Disaster Response Fund	28.00	Transfer of Fund to State Disaster Response Fund
<b>Total</b>				<b>159.00</b>	

**Annexure B**  
**Booking under 800 Other Receipts**  
(Refer para 2 (ii) of Notes to Accounts)

(₹ in crore)

Major Head	Total Receipts	Receipts under Minor Head 800	Percentage
0041 Taxes on Vehicles	31.58	3.74	12
0049 Interest Receipts	51.14	25.17	49
0051 Public Service Commission	1.36	0.21	15
0055 Police	0.58	0.11	19
0056 Jails	0.04	0.03	75
0057 Supplies and Disposals	0.03	0.03	100
0059 Public Works	0.12	0.12	100
0070 Other Administrative Services	6.85	1.76	26
0215 Water Supply and Sanitation	39.49	39.49	100
0216 Housing	1.37	0.37	27
0217 Urban Development	0.11	0.11	100
0235 Social Security and Welfare	2.90	2.90	100
0401 Crop Husbandry	0.73	0.23	32
0403 Animal Husbandry	0.58	0.11	19
0404 Diary Development	0.21	0.21	100
0405 Fisheries	0.11	0.08	73
0406 Forestry and Wild Life	3.67	1.36	37
0408 Food Storage and Warehousing	0.14	0.14	100
0425 Co-operation	1.11	0.85	77
0435 Other Agricultural Programmes	2.77	2.76	99
0515 Other Rural Development Programmes	0.08	0.08	100
0702 Minor Irrigation	0.01	0.01	100
0801 Power	213.10	213.10	100
0851 Village and Small Industries	0.52	0.50	96
1054 Roads and Bridges	22.39	22.27	99
1055 Road Transport	1.63	1.63	100
1456 Civil Supplies	0.01	0.01	100

**Annexure C**  
**Booking under 800 Other Expenditure**  
(Refer para 2 (ii) of Notes to Accounts)

(₹ in crore)

Major Head	Total Expenditure	Expenditure under Minor Head 800	Percentage
2070 Other Administrative Services	89.11	26.61	30
2204 Sports and Youth Services	25.62	13.78	54
2217 Urban Development	97.57	17.66	18
2225 Welfare of Schedule Castes, Schedule Tribes and other Backward Classes	370.98	370.98	100
2401 Crop Husbandry	2,40.58	103.92	43
2406 Forestry and Wild Life	123.05	23.67	19
2408 Food, Storage and Warehousing	59.39	9.14	15
2435 Other Agricultural Programmes	5.28	1.71	32
2501 Special Programmes for Rural Development	104.34	57.48	55
2515 Other Rural Development Programmes	69.34	35.64	51
2851 Village and Small Industries	70.83	7.64	51
3275 Other Communications Services	7.78	7.78	100
3425 Other Scientific Research	13.19	5.42	40
3435 Ecology and Environment	1.01	1.01	100
3451 Secretariat-Economic Services	20.49	7.75	38
3452 Tourism	9.41	3.14	33
4047 Capital Outlay on other Fiscal Services	16.50	16.50	100
4055 Capital Outlay on Police	22.65	7.00	31
4070 Capital Outlay on other Administrative Services	22.00	22.00	100
4202 Capital Outlay on Education, Sports, Art and Culture	55.17	42.75	77
4210 Capital Outlay on Medical and Public Health	85.02	22.79	27
4215 Capital Outlay on Water Supply and Sanitation	76.33	16.93	22
4216 Capital Outlay on Housing	48.10	30.69	64
4217 Capital Outlay on Urban Development	323.19	186.34	58
4220 Capital Outlay on Information and Publicity	1.41	1.41	100
4235 Capital Outlay on Social Security and Welfare	23.37	14.11	60
4401 Capital Outlay on Crop Husbandry	66.77	66.77	100
4403 Capital Outlay on Animal Husbandry	17.59	17.59	100
4435 Capital Outlay on Other Agricultural Programmes	24.39	22.00	90
4515 Capital Outlay on other Rural Development Programmes	12.29	6.10	49
4801 Capital Outlay on Power Projects	212.75	212.75	100
4851 Capital Outlay on Village and Small Industries	1.40	1.40	100
5054 Capital Outlay on Roads and Bridges	617.27	356.26	58
5055 Capital Outlay on Road Transport	3.20	3.20	100
5475 Capital Outlay on other General Economic Services	1.10	1.10	100

**Annexure D**  
**(A) Details of NPS Transaction for 2017-18**  
**(Refer para 3 (i) of Notes to Accounts)**

Details	Contribution	Transfer to Bank Account	Transfer to NSDL	Remarks (2-4)
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
Employees Contribution	18.64	18.64	17.95 <sup>[#]</sup>	Difference: ₹ 0.69 crore
Employers Contribution	17.95 <sup>[*]</sup>	...	17.95 <sup>[##]</sup>	...

[\*] excluding ₹ 0.15 crore being CRA Service charge

[#] 16.72 plus ₹ 1.23 crore of previous years' un-transferred employees' contribution

[##] (₹ 16.72 matching for 2017-18 Account, ₹ 1.23 crore matching for previous years

**(B) Details of Unmatched Government Share and un-transferred funds to NSDL under NPS**  
**(Refer para 3 (i) of Notes to Accounts)**

Year	Contribution				Total contribution (2+4)	Funds transferred to NSDL			
	Employee		Contribution by the Government			Employees' Share	Govt. Share	Total (7+8)	Less transfer (6-9)
	Required	Actual	Actual	Difference (3-4)					
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>
2010-11	...	...	...	...	...	...	...	...	...
2011-12	0.46	0.46	0.20	0.26	0.66	0.20	0.20	0.40	0.26
2012-13	2.89	2.89	2.15	0.74	5.04	2.42	2.15	4.57	0.47
2013-14	4.73	4.73	5.30	(-0.57)	10.03	5.30	5.30	10.60	(-0.57)
2014-15	8.22	8.22	7.95	0.27	16.17	7.95	7.95	15.90	0.27
2015-16	11.48	11.48	11.28	0.20	22.76	11.28	11.28	22.56	0.20
2016-17	14.58	14.58	13.88	0.70	28.46	13.88	13.88	27.76	0.70
2017-18	18.64	18.64	17.95	0.69	36.59	17.95	17.95	35.90	0.69
Total	61.00	61.00	58.71	2.29	119.71	58.98	58.71	117.69	2.02

**Annexure E**  
**In-operative Reserve Funds**  
(Refer para 3 (v) of Notes to Accounts)

Sl. No.	Name of Reserve Fund	Balance as on 31 March 2018 (₹ in crore)	Inoperative from	Period inoperative
1.	8235 General and other Reserve Funds			
	101 General Reserve Funds of Government Commercial Department/Undertakings	2.83	2002-03	16 years
	200 Other Funds	3.69	2010-11	8 years

**Annexure F**  
**Outstanding Suspense Balances**  
(Refer para 3 (vii) of Notes to Accounts)

**Major Head 8658 Suspense Accounts****(₹ in crore)**

Name of Minor Head	2015-16		2016-17		2017-18	
	Dr	Cr	Dr	Cr	Dr	Cr
101 Pay and Accounts Office -Suspense	44.05	9.00	40.27	9.00	44.84	64.14
<b>Net</b>	<b>Dr 35.05</b>		<b>Dr 31.27</b>		<b>Cr 19.30</b>	
102 Suspense Account (Civil)	98.20	74.73	98.87	74.72	80.10	72.40
<b>Net</b>	<b>Dr 23.47</b>		<b>Dr 24.15</b>		<b>Dr 7.70</b>	
109 Reserve Bank Suspense -Headquarters	2.44	(-)69.68	1.93	(-) 16.89	13.19	(-)65.60
<b>Net</b>	<b>Dr 72.12</b>		<b>Dr 18.82</b>		<b>Dr 70.79</b>	
110 Reserve Bank Suspense -Central Accounts Office	1,372.32	2,675.98	1,307.79	2,049.16	833.45	1,747.47
<b>Net</b>	<b>Cr 1,303.66</b>		<b>Cr 741.37</b>		<b>Cr 914.02</b>	
112 Tax Deducted at source (TDS) Suspense	0.00	0.06	0.01	0.61	0.01	0.37
<b>Net</b>	<b>Cr 0.06</b>		<b>Cr 0.60</b>		<b>Cr 0.36</b>	

**8782 Cash Remittances and adjustments between officers rendering accounts to the same Accounts Office.**

Name of Minor Head	2015-16		2016-17		2017-18	
	Dr	Cr	Dr	Cr	Dr	Cr
102 Public Works Remittances	15,231.73	14,826.17	16,880.44	16,570.28	19,380.32	19,000.29
<b>Net</b>	<b>Dr 405.56</b>		<b>Dr 310.16</b>		<b>Dr 380.03</b>	
103 Forest Remittances	1,919.43	2,224.26	2,145.37	2,455.78	2,378.14	2,688.64
<b>Net</b>	<b>304.83</b>		<b>Cr 310.41</b>		<b>Cr 310.50</b>	

**Annexure G**  
**Treasury wise details of amounts withdrawn**  
**on the last working day of March 2018**  
 (Refer para No. 3 (viii) of Notes to Accounts)

(₹ in crore)

<b>Sl. No.</b>	<b>Treasury Name</b>	<b>Amount</b>
1.	Lunglei Treasury	0.35
2.	Saiha Treasury	0.01
3.	Shillong South Treasury	0.02
4.	Mamit Treasury	0.31
5.	Aizawl North Treasury	203.05
6.	Aizawl South Treasury	7.54
	<b>Total</b>	<b>211.28</b>

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