

BUDGET SUMMARY

The Summary of the State Budget on the actual for 2006-07, Budget Estimates 2007-08, the Revised Estimates for the year 2007-08 and the Budget Estimates for 2008-09 are as below :

(Rs. in lakhs)

	Actual 2006-07	Budget Estimate 2007-08	Revised Estimate 2007-08	Budget Estimate 2008-09
1	2	3	4	5
I OPENING BALANCE	(-)10620.60	(-) 10417.33	(-) 2270.47	(-) 8464.64
I CONSOLIDATED FUND				
A. RECEIPTS ON REVENUE ACCOUNT				
1. State's own Resources.	20100.21	16610.30	19782.18	19183.30
2. Share of Central taxes	28805.00	34089.00	34089.00	42781.00
3. Grants-in-aids from Centre	147989.54	142936.30	182369.39	159822.82
(a) On Plan Account	83707.60	77090.30	113297.94	91073.00
(b) On Non-Plan Account	64281.94	65846.00	69071.45	68749.82
TOTAL - "A"	196894.75	193635.60	236240.57	221787.12
B. EXPENDITURE ON REVENUE ACCOUNT				
1. Interest Payment	23574.97	22808.52	19458.14	21812.80
2. Other Expenditure				
(a) On Plan Account	47264.76	55723.59	71528.24	66443.59
(b) On Non-Plan Account	101089.98	98818.39	106395.69	115007.82
TOTAL - "B"	17529.71	177350.50	197382.07	203264.21
C. REVENUE DEFICIT (-) OR (+)SURPLUS (A-B)	(+) 25165.32	(+) 16285.10	(+) 38858.50	(+) 22193.09
D. RECEIPTS ON CAPITAL ACCOUNT				
1. Loans from Central Government	532.40	1320.00	1860.00	2530.00
(a) On Plan Account	234.10	1320.00	1320.00	2530.00
(b) On Non-Plan Account	7.00			
(i) Share in Small Saving				
(ii) Other Loans	291.30		540.00	
2. Loans from Others	23123.36	25423.00	25423.00	22358.00
3. Recoveries of Loans & Advances	2401.01	2270.00	2465.80	2530.60
TOTAL - "D"	26056.77	29013.00	29748.80	27418.60
E. DISBURSEMENT ON CAPITAL ACCOUNT				
1. Repayment of Loans	11094.99	17997.25	17892.04	18011.90
2. Capital Outlay				
(a) On Plan Account	46643.88	28868.51	54142.43	33295.31
(b) On Non-Plan Account				
3. Loans and Advances				
(a) On Plan Account		536.00	396.00	382.20
(b) On Non-Plan Account	25.00	515.00	525.00	525.00
TOTAL - "E"	57763.87	47916.76	55063.43	52214.41

BUDGET SUMMARY

(Rs.in lakhs)

	Actual 2006-07	Budget Estimate 2007-08	Revised Estimate 2007-08	Budget Estimate 2008-09
1	2	3	4	5
F. CAPITAL ACCOUNT DEFICIT				
Or				
(-) SURPLUS (+) (D-E)	(-)31707.10	(-) 18903.76	(-)25314.63	(-)24795.81
G. CONSOLIDATED FUND (NET)	(-)2270.47	(-) 2085.99	(-)8464.64	(-)3035.54
II. CONTINGENCY FUND (NET)				
III. PUBLIC ACCOUNT (NET) (+)	(+)14891.91	(+) 10950.00	(-)1725.75	(+)11702.00
IV. OVERALL DEFICIT (-)				
SURPLUS (+)	(+)8350.13	(+) 8331.34	(-)6194.17	(+)5429.10
CLOSING BALANCE (-)	(-)2270.47	(-) 2085.99	(-)8464.64	(-)3035.54

1. The opening balance of Rs.(-)2270.47 lakhs in the Revised Estimates of 2007-08 represents the net balance as per the Accounts of Reserve Bank of India as on 31.3.07.
2. As per Revised Estimates for 2007-08 Rs.99548.80 lakhs is provided under State Plan (Annexure-I) against the revised approved sectoral allocation of Rs.85813.28 lakhs. The difference of Rs.13735.52 lakhs is due to inclusion of the following project/scheme in the Revised Estimates for 2007-08.

(Rs. in lakh)

i) North Eastern Area(NEA)	-	5526.28
ii) Non Lap-sable Pool of Central Resources sanction for current year & Revalidated(NLCPR)	-	5795.79
iii) Power & Electricity (REC) for Serlui B project	-	890.00
iv) Tribal Sub Plan for Development of Forest Village	-	435.00
v) Power & Electricity APDRP	-	577.78
vi) Scheme under Article 275 (1)	-	60.17
vii) Capacity building under E-Governance	-	409.65
viii) Control of Shifting Cultivation	-	28.03
ix) Others	-	12.82
TOTAL	-	13735.52

The details of Plan allocation for Revised Estimates 2007-2008 may be seen at Annexure-I. NEC is also shown separately in detail at Annexure-III.

BUDGET SUMMARY

3. (a) The Annual Plan for 2008-2009 was finalised at Rs.100,000.00 lakhs by the Planning Commission of India. This allocation is inclusive of the following earmarked schemes for Rs.37,950.00 lakhs as shown against each below :

<u>One Time ACA</u>			
1	Matching Share for Bharat Nirman (Rural WSS)	-	Rs. 1500.00 lakh
2	Matching Share of JNNURM (Greater Aizawl WSS Ph-I)	-	Rs. 168.00 lakh
3	Repair & overhauling of Lunglei & Serchhip WSS	-	Rs. 240.00 lakh
4	Improvement of distribution system for GAWSS Ph-I	-	Rs. 292.00 lakh
5	Counterpart funding for road project (PWD)	-	Rs. 1000.00 lakh
6	Improvement of roads within towns & satellite towns (PWD)	-	Rs. 1000.00 lakh
7	Specific projects to be identified by the Department (P&E)	-	Rs. 1500.00 lakh
8	Matching Share for SSA (School)	-	Rs. 500.00 lakh
9	Matching Share for NRHM (Health)	-	Rs. 350.00 lakh
10	Projects to be identified by the Department (Fisheries)	-	Rs. 200.00 lakh
11	Matching Share for Red Oil Palm (Agriculture)	-	Rs. 250.00 lakh
Total of One Time ACA		-	Rs. 7000.00 lakh
12	NABARD (PWD)	-	Rs. 1073.00 lakh
13	NABARD (PHE)	-	Rs. 327.00 lakh
Total of NABARD		-	Rs. 1400.00 lakh
14	Government Housing (LIC)	-	Rs. 295.00 lakh
15	Police Housing (LIC)	-	Rs. 320.00 lakh
16	Local Administration Housing (LIC)	-	Rs. 382.00 lakh
17	Public Works (Building)	-	Rs. 1003.00 lakh
Total of LIC		-	Rs. 2000.00 lakh
18	Mizoram State Road Projects (EAP)	-	Rs. 288.00 lakh
19	North Eastern Region Urban Development Project Ph-I	-	Rs. 11012.00 lakh
20	Structural Adjustment Loan (Public Health Scheme)	-	Rs. 5000.00 lakh
21	Structural Adjustment Loan (Planning Department)	-	Rs. 9000.00 lakh
Total of EAP		-	Rs. 25300.00 lakh
22	Forest (TFC)	-	Rs. 500.00 lakh
23	Art & Culture (TFC)	-	Rs. 125.00 lakh
24	Sports Complex (TFC)	-	Rs. 1625.00 lakh
Total of TFC		-	Rs. 2250.00 lakh
TOTAL FOR EARMARKED SCHEMES		-	Rs. 37950.00 lakh

(b) The Plan allocation of Rs.100,000.00 lakhs is further increased by token provision of NEC, Non Lapsable Central Pool of Resources (NLCPR) amounting to Rs.2.60 lakhs. The detailed provision of fund against Plan allocation may be seen at Annexure-I and details of NEC allocation may also be seen at Annexure-III.

**EXPLANATORY
MEMORANDUM ON THE FINANCIAL STATEMENT
FOR THE YEAR 2008-2009**

INTRODUCTION:

Under Article 202(1) of the Constitution of India, statement of estimated receipts and expenditures of the State has to be laid before the Legislature in respect of every financial year. This Statement is the main budget document. This statement covers all the transactions of the State Government during the previous year, current year and next year. The Annual Financial Statement is prepared Major Head of Account-wise as prescribed by the Government of India

2. Account of the State Government are maintained in two parts-part I forms the Consolidated Fund of the State and part II covers the transactions in the Public Account. The receipts and expenditures of the Government fall under one or other of the Major Head either in the Consolidated Fund or in the Public Account, in accordance with the prescribed rules of classification.

3. The Government of Mizoram also maintain a Contingency Fund set up under Article 267 (2) of the Constitution for making advances for urgent and unforeseen expenditure which are recouped to the fund by debit to the Consolidated Fund, after obtaining Supplementary grants for such expenditure.

CONSOLIDATED FUND OF THE STATE:

4. The Consolidated Fund consists of two main Accounts, namely (1) Revenue Account, and (2) Capital Account. Both these Accounts are in turn, in two parts, viz. (a) Receipts and (b) Expenditure/Disbursements. Receipts on Revenue Account consists of income derived from taxes/duties (including share of Union Taxes/duties, fees for services rendered and from non-tax revenues like forest, irrigation, power, road transport, royalties and grants-in-aid from Central Government). On the other hand, such expenditure as do not, in general, result in asset formation like those payment of salaries, subsidies, interest, Office and allied expenses, maintenance of Capital assets and minor works costing below the prescribed limits, are booked on revenue account.

5. As regards the Capital Accounts, the receipt booked thereunder consist of loans received from the Government of India or raised from various other sources (like market, financial institutions etc.) ways and means advances from the Reserve Bank of India, cash credit accommodation from the State Bank of India, or any other Bank, and all moneys received by the State Government by way of recovery of loans and advances made to various parties. The disbursements on the capital account, on the other hand, include outlays which go in for creation of assets, loans and advances made to various parties and repayment of loans obtained.

6. Article 202(2) of the Constitution of India lays down that the estimates of expenditure embodied in the Annual Financial Statement shall show separately: -

- (a) The sums required to meet expenditure described by this Constitution as charged upon the Consolidated Fund of the State, and
- (b) The sums required to meet other expenditure proposed to be met from the Consolidated Fund of the State.

And, Article 202(3) of the Indian Constitution also lays down that the following expenditure shall be expenditure charged on the Consolidated Fund of the State :

- (a) the emoluments and allowances of Governor and other expenditure relating to his office;
- (b) the salaries and allowances of the Speaker and the Deputy Speaker of the Legislative Assembly;
- (c) debt charges for which the State is liable including interest sinking-fund charges and redemption charges and other expenditure relating to the raising of loans and the services and redemption of debt;
- (d) expenditure in respect of the salaries and allowances of judge of the High Court;
- (e) any sums required to satisfy any judgement, degree or award any court or arbitral tribunal and
- (f) any other expenditure of the State by the Constitution, or by the Legislature of the State by law, to be so charged.

7. Under Article 203 of the Constitution, the expenditure other than 'charged' on the Consolidated Fund is required to be submitted in the form of Demands for Grants to the Legislature which has power to assent or to reject to assent to any demand or to assent to any demand subject to a reduction of the specified amount. The 'Charged' expenditure is also submitted to the vote of the Legislature. This can also be discussed by them but this does not require the assent.

8. After the grants have been made by the Legislature an appropriation bill is introduced to provide for the appropriation out of the Consolidated Fund of the State of all moneys required to meet the Charged as well as other expenditures. No moneys can be withdrawn from the Consolidated Fund except under appropriation made by law. However, Article 205 provides for supplementaries, additional or excess grants over those budgeted.

PUBLIC ACCOUNT:

9. All public moneys received by or on behalf of the State Government which cannot be booked in the Consolidated Fund are credited to the Public Account of the State. For payments out of the Public Account, no demand is required to be presented to the Legislature and the requirements are made from time to time as they arise. These demands are of the nature of banking transactions, State Provident Fund, Reserve Funds created by the Government by appropriation from Revenue, miscellaneous deposits, remittances and suspense are included in the Public Accounts. The money lying in the Public Account do not really belong to the Government, they have to be paid back some time or the other to the public as in the case of the State Provident Fund, deposits of local bodies, or to be utilized by the Government in an agreed manner as in the case of Reserve Funds set up for special purposes. Approval of the Legislature is necessary for any appropriation from the Revenue to create a fund and similar approval is required for incurring subsequent expenditure from such funds. When amounts are transferred to any such fund, it is shown as expenditure out of the Consolidated Fund in the estimates of the year in which it is incurred. On the other hand, necessary amounts are transferred from these funds to the Consolidated Fund for meeting expenditure for the purpose for which the Fund was created.

REVENUE RECEIPTS :

The Statement below summarises by broad categories the estimates of the revenue receipts:

A. STATE'S TAX REVENUES

(Rs. in lakhs)

	Actual 2006-07	Budget Estimate 2007-08	Revised Estimate 2007-08	Budget Estimate 2008-09
1	2	3	4	5
Taxes on Income and Expenditure	499.95	450.00	480.00	500.00
Taxes on Property & Capital Transaction	93.61	123.00	141.00	145.00
Taxes on Commodities & Services	6168.64	6240.00	6267.00	6811.00
TOTAL OF 'A' :	6762.20	6813.00	6888.00	7456.00

B. NON-TAX REVENUES :

(Rs. in lakhs)

	Actual 2006-07	Budget Estimate 2007-08	Revised Estimate 2007-08	Budget Estimate 2008-09
1	2	3	4	5
(a) Interest receipts Dividends & profit.	875.54	625.00	625.00	625.00
(b) Other Non-Tax Revenues	12462.47	9172.30	12269.18	11102.30
(i) General Services	5249.58	800.50	2142.48	876.50
(ii) Social Services	777.63	656.60	812.60	882.10
(iii) Economic Services	6435.26	7715.20	9314.10	9343.70
TOTAL OF 'B'	13338.01	9797.30	12894.18	11727.30
TOTAL OF STATE'S REVENUES RECEIPTS (Tax & Non-Tax)	20100.21	16610.30	19782.18	19183.30

REVENUE RECEIPTS :**C. SHARE OF CENTRAL TAXES AND GRANTS-IN-AID***(Rs. in lakhs)*

	Actual 2006-07	Budget Estimate 2007-08	Revised Estimate 2007-08	Budget Estimate 2008-09
1	2	3	4	5
Grants-in-aids from Central Government (Non-Plan)	64281.94	65846.00	69071.45	68749.82
Grants for State Plan Scheme	62590.28	76963.00	82758.79	90953.10
Special Plan Schemes	3768.54	2.70	5316.28	1.60
Grants for Centrally Sponsored Schemes	16894.58	14.60	25112.77	8.20
Grants for Central Plan Schemes	454.20	110.00	110.10	110.10
State's Share or Central Taxes	28805.00	34089.00	34089.00	42781.00
(a) Corporation Tax	8991.00	10452.00	10452.00	14030.00
(b) Taxes on Income other than Corporation Tax	5460.00	6532.00	6532.00	8810.00
(c) Other Taxes on Income & Expenditure	-1.00	-2.00	-2.00	-1.00
(d) Taxes on Wealth	11.00	14.00	14.00	13.00
(e) Customs	5618.00	6810.00	6810.00	8178.00
(f) Union Excise Duties	5966.00	6690.00	6690.00	7133.00
(g) Service Tax	2762.00	3597.00	3597.00	4619.00
(h) Other Taxes & Duties on Com. & Services	-2.00	-4.00	-4.00	-1.00
TOTAL OF 'C'	176794.54	177025.30	216458.39	202603.82
ADD : Tax & Non-Tax (A+B+C) Revenues	196894.75	193635.60	236240.57	221787.12

The increase receipts of Central Grants in the Revised Estimates 2007-2008 is mainly due to higher allocation of Central Assistance for Annual Plan, release of fund for Centrally Sponsored Scheme, Non-Lapsable Central Pool of Resources. Reduction in Budget Estimate 2008-2009 is due to allocation of only token provision under Centrally Sponsored Schemes and Non-Lapsable Pool of Central Resources.

EXPENDITURE ON REVENUE ACCOUNT :

The Statement below is the Summary of the estimate of Net expenditure met from Revenue by broad categories. Brief notes explaining the variation between the Budget Estimates 2007-2008 and the Revised Estimates 2007-2008 and the Budget Estimates 2008-2009 are also given.

A. GENERAL SERVICES*(Rs. in lakhs)*

	Actual 2006-07	Budget Estimate 2007-08	Revised Estimate 2007-08	Budget Estimate 2008-09
1	2	3	4	5
(a) Organs of State	1884.01	1839.47	2496.45	3134.82
(b) Fiscal Services	2715.53	2208.10	2454.62	2501.00
(c) Interest payments and Servicing of debt	23574.97	22808.52	19458.14	21812.80
(d) Administrative services	25719.22	26510.18	28339.62	33945.28
(e) Pension & Misc. General Services	7797.62	10668.60	10679.60	10673.50
TOTAL OF GENERAL SERVICES	61691.38	64034.87	63488.43	72067.50

Increase in the provision in Revised Estimates 2007-2008 is due to release of two installments of Dearness Allowances, merger of 50% DA into Dearness Pay w.e.f. 1.6.07, introduction of ACP Scheme.

REVENUE EXPENDITURE :

B. SOCIAL SERVICES :

(Rs.in lakhs)

	Actual 2006-07	Budget Estimate 2007-08	Revised Estimate 2007-08	Budget Estimate 2008-09
1	2	3	4	5
(a) Education, Sports, Arts and Culture	30098.15	29264.39	33788.35	31856.85
(b) Health & Family Welfare	8195.39	8718.19	10332.54	15699.05
(c) Water Supply, Sanitation, Housing & Urban Development	7554.27	10452.94	14243.36	7886.50
(d) Information & Broadcasting	470.93	490.60	489.27	523.55
(e) Welfare of SC/ST and other backward classes	7105.00	7604.00	8582.74	8496.00
(f) Labour & Employment	394.80	360.95	456.97	389.24
(g) Social Welfare & Nutrition	5071.19	3245.15	5723.11	2968.33
(h) Others	399.81	532.60	537.60	563.55
TOTAL 'B' SOCIAL SERVICES	59289.55	60668.82	74153.94	68383.07

Increase in Revised Estimates 2007-2008 under Social Services is due to full Provision provided against the token provision on Centrally Sponsored Schemes, Non-Lapsable Pool of Resources and provision for anticipated payment of two installments of Dearness Allowances to Government employees, provision of expenditure for Natural Calamity Contingency Fund. Reduction of the provision for 2008-2009 as compared to B.E. 2007-08 is mainly due to reflection of only token provision under various projects of Centrally Sponsored Schemes, etc.

REVENUE EXPENDITURE :

C. ECONOMIC SERVICES

(Rs. in lakhs)

	Actual 2006-07	Budget Estimate 2007-08	Revised Estimate 2007-08	Budget Estimate 2008-09
1	2	3	4	5
(a) Agriculture & Allied Activities	17460.97	14178.41	21001.87	16100.54
(b) Rural Development	4807.62	4965.25	5359.58	7312.70
(c) Special Areas Programme	2628.57	3122.80	3928.00	614.30
(d) Irrigation & Flood Control	257.13	659.60	643.77	392.05
(e) Energy	13706.36	14110.65	14502.42	14451.90
(f) Industries & Mineral	3141.94	2934.23	3041.68	2769.19
(g) Transport	5858.61	6327.79	7072.43	6772.90
(h) Communication	150.24	579.20	1162.46	646.10
(i) Science, Ecology & Environment	170.01	248.53	253.98	257.30
(j) General Economic Service	2567.04	5520.35	2833.51	13496.66
TOTAL 'C' ECONOMIC SERVICES	50748.50	52646.81	59799.70	62813.64
TOTAL OF REVENUE ACCOUNT (GROSS)	171892.45	177575.50	197607.07	203489.21
TOTAL OF REVENUE ACCOUNT (NET)	171729.43	177350.50	197382.07	203264.21

Increase in the Revised Estimates 2007-2008 over Budget Estimates of 2007-08 is mainly due to more provision for purchase of power from outside the State and clearing of pending liabilities, additional allocation under various Plan Schemes and full allocation against token provision provided for Centrally Sponsored Schemes, North Eastern Areas Schemes under AH & Vety, Industries, Horticulture and Transport, Higher & Technical Education, Sports & Youth Services, Agriculture (R&E), Fisheries, Revenue and Planning Departments.

CAPITAL RECEIPTS & DISBURSEMENTS

CAPITAL ACCOUNT

(Rs .in lakhs)

	Actual 2006-07	Budget Estimate 2007-08	Revised Estimate 2007-08	Budget Estimate 2008-09
1	2	3	4	5
E. PUBLIC DEBT RECEIPTS				
Internal Debt of the State Govt.	23123.36	25423.00	25423.00	22358.00
Loans & Advance from Central Govt.	532.40	1320.00	1860.00	2530.00
TOTAL OF 'E'	23655.76	26743.00	27283.00	24888.00
F.LOANS & ADVANCES (RECOVERIES)	2401.01	2270.00	2465.80	2530.60
TOTAL RECEIPT ON CAPITAL ACCOUNT (E&F)	26056.77	29013.00	29748.80	27418.60
E. PUBLIC DEBT-DISBURSEMENT				
Internal Debt of the State Govt.	7933.72	16168.29	16068.09	16132.30
Loans & Advances from Central Govt.	3161.27	1828.96	1823.95	1879.60
TOTAL OF 'E'	11094.99	17997.25	17892.04	18011.90
F. LOANS & ADVANCES – DISBURSEMENT				
Loans for Education			101.80	0.10
Loans for Housing / LIC		536.00	396.00	382.00
Loans for Co-operation			8.45	
Loans for NEA			10.00	0.10
Loans for Govt. Servant	25.00	515.00	525.00	525.00
TOTAL OF 'F'	25.00	1051.00	1041.25	907.20
TOTAL OF E & F DISBURSEMENT	11119.99	19048.25	18933.29	18919.10

Increase in the receipts under Public Debt is mainly due to higher level of Market Borrowings.

CAPITAL RECEIPTS & DISBURSEMENTS

CAPITAL OUTLAY

(Rs. in lakhs)

	Actual 2006-07	Budget Estimate 2007-08	Revised Estimate 2007-08	Budget Estimate 2008-09
1	2	3	4	5
<u>CAPITAL OUTLAY</u>				
General Services	2443.68	1462.55	1460.15	1415.10
Social Services	12203.11	4172.57	11167.21	17633.60
Economic Services	31997.09	23233.39	40853.57	14246.61
TOTAL OF CAPITALDISBURSEMENT(NET)	57763.87	47916.76	73075.72	52214.41
TOTAL CONSOLIDATED FUND (NET)	229493.30	225267.26	270457.79	255478.62

The increase in Receipt in Revised Estimates 2007-2008 is on account of full provision of fund under North Eastern Area, Centrally Sponsored Scheme and also increase in Central Assistance for Plan. The increase in disbursement of Revised Estimate 2007-2008 is due to higher allocation under State Plan, North Eastern Council and Centrally Sponsored Schemes. Decrease of Budget Estimate 2008-2009 is due to token provision under Centrally Sponsored Schemes.

PUBLIC ACCOUNT

(Rs. in lakhs)

	Actual 2006-07	Budget Estimate 2007-08	Revised Estimate 2007-08	Budget Estimate 2008-09
1	2	3	4	5
PUBLIC ACCOUNT – RECEIPTS				
I. SMALL SAVINGS PROVIDENT FUND ETC.				
Investment of National Small Savings				
State Provident Fund	20838.23	18750.00	22400.00	18750.00
Insurance & Pension Fund	613.32	250.00	250.00	250.00
TOTAL-I-SMALL SAVINGS,PROVIDENT FUND ETC.	21451.55	19000.00	22650.00	19000.00
J. RESERVE FUNDS	2066.25	2400.00	2400.00	2500.00
K. DEPOSIT & ADVANCE	23442.23	1710.00	12590.00	10.00
L. SUSPENSE & MISCELLANEOUS	300564.01	1400.00	1459845.00	1400.00
M. REMITTANCE	93209.10		61740.00	
TOTAL OF (I+J+K+L+M) :	440733.14	24510.00	1559225.00	22910.00

PUBLIC ACCOUNT

(Rs. in lakhs)

	Actual 2006-07	Budget Estimate 2007-08	Revised Estimate 2007-08	Budget Estimate 2008-09
1	2	3	4	5
PUBLIC ACCOUNT-DISBURSEMENT				
I. SMALL SAVINGS,PROVIDENT FUND ETC.				
Investment of NSSF				
State Provident Fund etc	6926.34	7750.00	7750.00	8498.00
Insurance & Pension Funds	196.30	250.00	250.00	250.00
TOTAL OF 'I' SMALL SAVINGS PROVIDENT FUND ETC.	7122.64	8000.00	8000.00	8748.00
J. RESERVE FUNDS	1896.87	2450.00	2802.00	1050.00
K. DEPOSIT & ADVANCE	36226.77	1710.00	22414.00	10.00
L. SUSPENSE & MISCELLANEOUS	290735.28	1400.00	1459845.00	1400.00
M. REMITTANCE	95859.56		68781.00	
TOTAL OF (I+J+K+L+M) :	431841.12	13560.00	1561842.00	11208.00
PUBLIC ACCOUNT(NET)	14891.91	10950.00	(-)1725.75	11702.00

(Rs. in lakhs)

CONTINGENCY FUND				
RECEIPTS :				
Receipts to the Contingency Fund	10.00	10.00	10.00	10.00
DISBURSEMENT :				
Advance from Contingency Fund	10.00	10.00	10.00	10.00

ANNEXURE - I
STATEMENT SHOWING BUDGET POSITION UNDER STATE PLAN FOR THE
REVISED ESTIMATE 2007-2008 AND BUDGET ESTIMATE 2008-2009

(Rs. in lakhs)

Major Head of Accounts	Actual 2006-07	Budget Estimate 2007-08	Revised Estimate 2007-08	Budget Estimate 2008-09
1	2	3	4	5
(g) TRANSPORT				
5054-C.O. on Roads Bridges	11351.58	13384.40	15807.10	3835.50
5055-C.O. on Road Transport	203.80	106.00	101.00	41.10
5452-Tourism				
TOTAL OF (g) :	11555.38	13490.40	15908.10	3876.60
TOTAL OF 'C' ECONOMICS SERVICES	28821.02	23232.19	34327.85	14246.01
GRAND TOTAL OF CAPITAL ACCOUNTS	38703.29	28866.71	43577.60	33294.11
F. LOANS & ADVANCES				
6202-Loans for Education etc.			101.80	0.10
6216-Loans for Housing		536.00	396.00	382.00
6425-Loans for Cooperation				
6552-Loans for NEA			10.00	0.10
6801-Loans for Power Project				
6851-Loans for Vill. & Small Industries				
TOTAL OF 'F' LOANS & ADVANCES		536.00	507.80	382.20
TOTAL CAPITAL ACCOUNT GROSS	38703.29	29402.81	44085.40	33676.31
GRAND TOTAL OF REVENUE B/F -	47210.32	55600.69	55463.40	66326.19
TOTAL OF REVENUE & CAPITAL Acct.	85913.61	85003.50	99548.80	100002.50

ANNEXURE - II
FUNDING OF THE STATE

(Rs. in lakhs)

Major Head of Accounts	Actual 2006-07	Budget Estimate 2007-08	Revised Estimate 2007-08	Budget Estimate 2008-09
1	2	3	4	5
I. PLAN OUTLAY	85401.30	85128.10	124772.67	100121.90
1. Revenue Account	40204.99	55723.59	71528.24	66443.59
2. Capital Account	45196.31	29404.51	53244.43	33678.31
(a) Capital Outlay	45196.31	28868.51	52728.18	33295.21
(b) Loans & Advance		536.00	516.25	383.10
II. STATES RESOURCES	23572.87	15049.14	36241.23	29511.17
1. Balance from Current Revenue	-13879.40	(-) 4961.61	(-)199.62	(-)215.68
2. Market Loan	12474.00	13353.00	14686.50	12288.00
3. Share in Small Savings	956.00	2000.00	666.50	
4. Negotiated and Other Loans	9693.36	10070.00	10070.00	10070.00
5. Provident Fund (Net) (a)	14328.91	11000.00	11000.00	7352.00
6. Misc. Capital Receipt		(-) 16412.25	17.85	16.85
III. CENTRAL ASSISTANCE	84233.00	78410.30	115157.94	97003.00
1. Grants	83707.60	77090.30	113297.94	94473.00
2. Loans (Incl. REC for MNP)	525.40	1320.00	1860.00	2530.00
IV. AGGREGATE RESOURCE	107805.87	93459.44	151399.17	126514.17
V. SURPLUS/DEFICIT (-)	(+)2350.13	(+)8331.34	(-)6194.17	(+)5429.10
DETAILS OF PLAN OUTLAY				
1. Normal Plan	76534.74	85000.00	85813.28	100000.00
2. Others			1978.45	
3. NLCPR	4370.01	0.80	5795.79	1.10
4. NEC	5827.40	2.70	5526.28	1.60
5. CSS	19487.69	124.60	25223.87	118.30
TOTAL	106219.84	85128.10	124337.67	100121.00

ANNEXURE - III
APPROVED REVISED ESTIMATE 2007-2008 AND BUDGET ESTIMATE 2008-2009
IN RESPECT OF 2552 & 4552 NORTH EASTERN AREAS (N.E.C. SCHEMES)

(Rs. in lakhs)

Major Head of Accounts	Actual 2006-07	Budget Estimate 2007-08	Revised Estimate 2007-08	Budget Estimate 2008-09
1	2	3	4	5
2552 - NORTH EASTERN AREAS				
106 - Land Revenue				
01 - Survey for Bamboo Plantation	50.00	0.10	45.00	0.10
Total of 106 - Land Revenue	50.00	0.10	45.00	0.10
114-Planning & Programme Implementation				
01-Setting up of suitable monitoring & evaluation			20.00	
02-Special Man Power Development	100.00		100.00	
TOTAL OF 114-Planning & Prog. Implementa	100.00		120.00	
121 - Higher & Technical Education				
01 - Financial Support to the Students NER	13.48	0.10	22.50	
TOTAL OF 121 - Higher & Technical Educatid	13.48	0.10	22.50	
122 - Sports and Games				
01-Regional Youth Activity Centre in Mizoram				
02-Creation of Sports infrastructure	93.28	0.10	83.60	0.10
TOTAL OF 122 - Sports and Games	93.28	0.10	83.60	0.10
123 - Art & Culture				
01 - Cultural Programme	6.00			
TOTAL OF 123 - Art & Culture	6.00			
124 - Health & Family Welfare				
01 - Development of Tele Medicine	0.66	0.10		
02 - Accident & Trauma Centre at Serchhip				
03 - Accident & Trauma Centre at Kolasib	0.20	0.10		
04 - Promotion of Research Study on the Field of ISM				
05 - Spport of ICU at Presbyterian Hospital, Durtl	90.00	0.10		
TOTAL OF 124 - Health & Family Welfare	90.86	0.30		
131 - Agriculture				
01 - Diversification of Agronomical Crops			78.42	
TOTAL OF 131 - Agriculture			78.42	
132 - Horticulture				
04 - Plantation of Areacanut				
05 - Cultivation of Kiwi	45.00		43.35	
06 - Cultivation of Mushroom	10.00		2.28	
TOTAL OF 132 - Horticulture	55.00		45.63	
134 - Animal Husbandry				
05 - Establishment of Modern Slaughter House	203.43		0.40	
06 - Establishment of Piggery Farm at TNT Zuang	19.33			
TOTAL OF 134 - Animal Husbandry	222.76		0.40	
135 - Fisheries				
01 - Integrated Fishery Development Project	5.00		15.53	
TOTAL OF 135 - Fisheries	5.00		15.53	
140 - Industries				
01 - Organising exhibition marketing of ZOHANCO			6.93	
02 - Geo Technical Investigation			2.36	
04 - North East Expo	9.40	0.10		
05 - Development of Bamboo Industries	45.00	0.10	180.88	
TOTAL OF 140 - Industries	54.40	0.20	190.17	
144 - Trade & Commerce				
01 - Marketing support to Agri./ Horti. produces			78.75	0.10
TOTAL OF 141 - Trade & Commerce			78.75	0.10
TOTAL OF 2552 - REVENUE SECTION	690.78	0.80	680.00	0.30

ANNEXURE - IV
ABSTRACT OF CENTRALLY SPONSORED SCHEMES/CENTRAL PLAN SCHEMES
FOR REVISED ESTIMATE 2007-2008 AND BUDGET ESTIMATE 2008-2009

REVENUE SECTION	Actuals 2006-07	Budget Estimate 2007-08	Revised Estimate 2007-08
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>
<u>CAPITAL ACCOUNT</u>			
4055 - C.O. on Police			
4059 - C.O. on Public Works	72.55	0.10	53.70
4202 - C.O. ON School Education			
4202 - C.O. on Higher Education		0.10	
4202 - C.O. on Art & Culture	62.50	0.10	50.00
4210 - C.O. on Medical			
4211 - C.O. on Family Welfare			
4215 - C.O. on Water Supply & Sanitation	3456.09	0.20	3201.91
4217 - C.O. on Urban Development (UD & PA)	40.00		72.00
4221 - C.O. on Family Welfare			
4235 - C.O. on Social Security Welfare	459.38	0.10	661.50
4401 - C.O. on Crop Husbandry (A)	311.36		61.54
4402 - C.O. on Soil & Water Conservation	200.84	0.50	632.97
4403 - C.O. on Animal Husbandry			
4404 - C.O. on Dairy Development			
4405 - C.O. on Fisheries			40.50
4406 - C.O. on Forestry & Wildlife	559.10	0.10	285.80
4408 - C.O. F.S. & Warehousing	84.00		
4425 - C.O. on Cooperation			
4435 - C.O. on Other Agril. Prog.			
4711-C.O. on Flood Control Project	351.00	0.10	271.00
4801 - C.O. on Power	351.21		1077.44
4851 - C.O. on Village & Small Industry		0.10	429.82
5054 - C.O. on Roads & Bridges	257.77	0.20	256.54
5452 - C.O. on Tourism	287.22	0.10	2055.86
5475 - C.O. on Other General Eco. Services			
TOTAL OF CAPITAL SECTION	6493.02	1.70	9150.58
<u>LOANS & ADVANCES</u>			
6425 - Loans to Co - Operation			8.45
TOTAL OF LOANS & ADVANCES			8.45
TOTAL OF CAPITAL SECTION	6493.02	1.70	9159.03
TOTAL OF REVENUE SECTION	12994.67	122.90	16064.84
GRAND TOTAL OF C.S.S.	19487.69	124.60	25223.87

MES

(Rs. in lakhs)

Revised Estimate 2008-09
5
0.10
0.30
0.20
0.10
0.10
0.10
0.90
0.90
117.40
118.30

ANNEXURE - V
STATEMENT SHOWING BUDGET POSITION UNDER NON PLAN FOR THE
REVISED ESTIMATE 2007-2008 AND BUDGET ESTIMATE 2008-2009

(Rs. in lakhs)

Head of Accounts	Actual 2006-07	Budget Estimate 2007-08	Revised Estimate 2007-08	Budget Estimate 2008-09
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>
<u>CAPITAL SECTION</u>				
C. CAPITAL ACCOUNT ON ECONOMIC SERVICE				
4408 - C.O. on Food Storage & Ware Housing.	8036.28	6800.00	17121.86	6800.00
TOTAL OF 'C' ECONOMIC SERVICES	8036.28	6800.00	17121.86	6800.00
TOTAL OF CAPITAL ACCOUNT (GROSS)	8036.28	6800.00	17121.86	6800.00
TOTAL OF RECOVERIES ON FOODGRAIN ETC	8036.28	6800.00	17121.86	6800.00
NET CAPITAL ACCOUNT				
E. PUBLIC DEBT				
6003 - Internal Debt of the State	7933.72	16168.29	16068.09	16132.30
6004 - Loans & Advance from Government of India	3161.27	1828.96	1823.95	1879.60
TOTAL OF 'E' PUBLIC DEBT	11094.99	17997.25	17892.04	18011.90
F. LOANS & ADVANCES				
6216 - Loans for Housing/HUDCO				
6435 - Loans for Other Agri. Programme				
7610 - Loans to Govt. Servants	25.00	515.00	525.00	525.00
7615 - Miscellaneous Loan				
TOTAL OF 'F' LOANS & ADVANCES	25.00	515.00	525.00	525.00
TOTAL OF CAPITAL ACCOUNTS (GROSS)	19156.27	25312.25	35538.90	25336.90
DEDUCT RECOVERIES	8036.28	6800.00	17121.86	6800.00
NET TOTAL OF CAPITAL ACCOUNT	11119.99	18512.25	18417.04	18536.90
NET TOTAL OF REVENUE BF	112324.73	121626.91	125853.83	136820.62
NET TOTAL OF REVENUE AND CAPITAL	123444.72	140139.16	144270.87	155357.52

ANNEXURE - VI
PLAN OUTLAY AND CENTRAL ASSISTANCE

(Rs. in lakhs)

Major Head of Accounts	Actual 2006-07	Budget Estimate 2007-08	Revised Estimate 2007-08	Budget Estimate 2008-09
1	3	4	5	6
D. SPECIAL PLAN SCHEMES				
(1) Grants	3768.54	2.70	5316.28	1.60
(2) Loans				
TOTAL OF 'D' :	3768.54	2.70	5316.28	1.60
GRAND TOTAL OF (A+B+C+D)	107604.66	103833.30	141120.94	119361.00

ANNEXURE - VII
NET FLOW OF CENTRAL GOVERNMENT

(Rs. in lakhs)

Major Head of Accounts	Actual 2006-07	Budget Estimate 2007-08	Revised Estimate 2007-08	Budget Estimate 2008-09
1	2	3	4	5
I. INFLOW				
A. UNDER FINANCE COMMISSION AWARD				
1) Share Taxes	28805.00	34089.00	34089.00	42781.00
(i) Corporation Tax	8991.00	10452.00	10452.00	14030.00
(ii) Taxes on Income other than Corp. Tax	5460.00	6532.00	6532.00	8810.00
(iii) Other Tax on Income & Expenditure	-1.00	-2.00	-2.00	-1.00
(iv) Taxes on Wealth	11.00	14.00	14.00	13.00
(v) Customs	5618.00	6810.00	6810.00	8178.00
(vi) Union Excise Duties	5966.00	6690.00	6690.00	7133.00
(vii) Service Tax	2762.00	3597.00	3597.00	4619.00
(viii) Other Tax & Duties on Comm. & Serv.	-2.00	-4.00	-4.00	-1.00
(ix) Share of Central Tax				
2) Grants-in-aids	65181.94	65525.00	69671.45	69349.82
(i) Gap Grants	55902.00	62777.00	60517.00	63400.00
(ii) Local Bodies	900.00	600.00	600.00	600.00
(iii) Other Reciepts	8379.94	2148.00	8554.45	5349.82
TOTAL OF 'A' (1+2)	93986.94	99614.00	103760.45	112130.82
B. ASSISTANCE ON PLAN ACCOUNT				
1) State Plan				
(I) Grants	62590.28	76963.00	82758.79	90953.10
(ii) Loans *	532.40	1320.00	1860.00	2530.00
2) Centrally Sponsored Schemes				
(I) Grants	16894.58	14.60	25112.77	8.20
(ii) Loans	241.30		540.00	
3) Central Plan Schemes				
(I) Grants	454.20	110.00	110.10	110.10
4) N.E.C Schemes				
(I) Grants	3768.54	2.70	5316.28	1.60
(ii) Loans				
TOTAL OF 'B'	84481.30	78410.30	115697.94	93603.00
C. ANY OTHER ASSISTANCE				
1) Share in Small Savings	956.00	2000.00	666.50	
2) Loans to cover deficit (WMA)	1959.00	6670.00	6670.00	6670.00
3) Misc. Grants/Loans				
TOTAL OF 'C'	2915.00	8670.00	7336.50	6670.00
TOTAL OF I (A+B+C)	181383.24	186694.30	226794.89	212403.82
II. OUT FLOW				
1) Interest Payment	22874.97	21408.52	18058.14	20312.80
2) Repayment of Loans	11094.99	17997.25	17892.04	18011.90
TOTAL OF II	33969.96	39405.77	35950.18	38324.70
NET FLOW (I - II)	147413.28	147288.53	190844.71	174079.12

ANNEXURE - VIII
BRIEF BUDGETARY POSITION

Major Head of Accounts	Actual 2006-07	Budget Estimate 2007-08	Revised Estimate 2007-08
1	2	3	4
A. RECEIPTS			
(1) State's Own Efforts	37393.13	29830.30	20522.23
(a) Tax Revenue	6762.20	6813.00	6888.00
(b) Non-Tax Revenue	13338.01	9797.30	12894.18
(c) Loans Recoveries	2401.01	2270.00	2465.80
(d) Public Account (NET) (+)	14891.91	10950.00	-1725.75
(2) Central Support	200450.30	203768.30	243741.39
(a) Receipts from Central Govt.	177326.94	178345.30	218318.39
(b) Received from Central Ins.	23123.36	25423.00	25423.00
TOTAL 'A' RECEIPTS	237843.43	233598.60	264263.62
B. DISBURSEMENTS			
(a) Revenue Accounts (GROSS)			
(1) Non Plan	112433.30	121851.91	126078.83
(2) State Plan	46573.98	55598.79	54783.40
(3) N.E.C.	690.78	0.80	680.00
(4) C.S.S.	12994.67	122.90	16064.84
TOTAL OF REVENUE ACCOUNT (GROSS)	172692.73	177574.40	197607.07
DEDUCT RECOVERIES OF STOCK ETC.	163.02	225.00	225.00
TOTAL OF (a) REVENUE ACCOUNTS (NET)	172529.71	177349.40	197382.07
(b) Capital Account GROSS			
(1) Non Plan	19156.27	25312.25	35538.90
(2) State Plan	33566.67	29400.91	39239.12
(3) N.E.C.	5136.62	1.90	4846.28
(4) C.S.S.	6493.02	1.70	9159.03
TOTAL (b) CAPITAL ACCOUNT (GROSS)	64352.58	54716.76	88783.33
DEDUCT RECOVERIES ON FOODGRAINS	7388.99	6800.00	15707.61
TOTAL OF CAPITAL ACCOUNT (NET)	56963.59	47916.76	73075.72
(c) TOTAL OF CONSOLIDATED FUND (GROSS)	237045.31	232292.26	286390.40
(d) TOTAL OF CONSOLIDATED FUND (NET)	229493.30	225267.26	270457.79
G. GAP (-) IN RESOURCES	8350.13	8331.34	-6194.17
F. OPENING BALANCE	-10620.60	-10417.33	-2270.47
G. CLOSING BALANCE	-2270.47	-2085.99	-8464.64
ABSTRACT			
1. G.T. OF NON-PLAN	131589.57	140139.16	161617.73
2. G.T. OF STATE PLAN	80140.65	85000.80	94022.52
3. G.T. OF N.E.C.	5827.40	2.70	5526.28
4. G.T. OF CSS	19487.69	124.60	25223.87
GRAND TOTAL (NET)	237045.31	225267.26	286390.40

(Rs. in lakhs)

Budget Estimate 2008-09
5
33415.90
7456.00
11727.30
2530.60
11702.00
224987.12
202629.12
22358.00
258403.02
137045.62
66325.89
0.30
117.40
203489.21
225.00
203264.21
25336.90
33676.51
0.10
0.90
59014.41
6800.00
52214.41
262503.62
255478.62
5429.10
-8464.64
-3035.54
162382.52
100001.20
1.60
118.30
262503.62

ANNEXURE-IX
STATEMENT OF NON-LAPSABLE CENTRAL POOL OF RESOURCES
2007-2008 AND 2008-2009

(Rs. in lakh)

Sl. No	Name of Schemes	Actuals	Budget	Revised	Budget
			Estimate	Estimate	Estimate
		2006-07	2007-08	2007-08	2008-09
1	2	3	4	5	6
7 POWER					
	(a) Construction of 33 KV/DC Transmission line Serlui 'B', Kolasib	100.00		22.11	
	(b) Construction of Transmission line	677.60		752.89	
	(c) Construction of 132KV Single-Circuit, Khawzawl-Champhai	177.99		308.89	
	(d) Construction of 33 KV D/C transmission line Lawngtlai - Saiha			229.98	
	Total of Power	955.59		1313.87	
8 PUBLIC WORKS					
	(a) Consturction of Link Road for Bamboo Plantation from N.Serzawl to Saiphia/Saitlaw	146.48	0.10		
	(b) Construction of link road for Bamboo Plantation from Durlui to Sairum and Mualcheng	169.35	0.10		
	(c) Construction of Chawngte-Borapansuri road			19.45	
	(d) Construction of Lungtian-Mamte via Vartekai road			592.72	0.10
	(e) Construction of Bambo link road from Saiphai to Hortoki	409.00	0.10		0.10
	(f) Construction of Bamboo link road from Tuirial Airfield to Bukpui	4.03	0.10	1580.64	
	(h) Construction of Bailey Bridges over River Tuisa on Kawlbem - Vaikhawtlang			79.31	0.10
	(i) Construction of Bailey Bridges over Lungmullui on Lengpui-W.Serzawl Road			83.31	0.10
	(j) Construction of Bailey Bridges over River Tuikum-Chhipphir to Hmuntha Road			64.67	0.10
	(k) Construction of Bridges over River Tuisil on Tuipang-Zawngling-Chheihlui Road.				
	Total of Public Works	728.86	0.40	2420.10	0.50
	TOTAL OF NLCPR	4370.01	0.70	5795.79	1.10