

APPENDICES

Appendices

APPENDIX I State Profile

(Reference: Paragraph 1.1)

Sl. No.	Particulars	Unit	India	Mizoram
1	Area	Sq Km	32,87,263	21,081
2	Population as per Census, 2011	in lakh	12,108.55	10.97
3	Density of Population (2011)	per Sq Km	382	52
4	Population below poverty line (2016-17 based)	No. of Households/in <i>per cent</i>	21.92	19.63
5	Literacy (2011)	<i>Per cent</i>	73.00	91.33
6	Infant Mortality Rate (2019)	Per 1000 live births	30.00	18
7	Life expectancy at Birth (in years: 2014-18)	Year	69.40	69.40
8	Decadal Population Growth (2011-2021)	<i>Per cent</i>	12.30	23.48
9	GDP/GSDP at Current Prices (2011-12 Series)	(₹ in crore)	1,97,45,670	29,076

Source: State Economic & Statistics Department

APPENDIX II Time Series data on State Government Finances

(Reference: Paragraph 2.5.1.2)

(₹ in crore)

	2016-17	2017-18	2018-19	2019-20	2020-21
Part A: Receipts					
1. Revenue Receipts	7,398.30	8,580.20	9,039.50	9,658.26	7,740.67
(i) Tax Revenue	441.81	545.91	726.70	730.98	647.56
Taxes on Agricultural Income	0.00	0.00	0.00	0.00	0.00
State Goods and Services Tax	--	169.76	454.73	532.22	457.91
Taxes on Sales, Trade, etc.	307.81	242.85	135.93	117.61	113.66
State Excise	72.26	65.83	65.34	2.72	0.96
Taxes on Vehicles	25.75	31.58	38.36	40.66	29.01
Stamps and Registration fees	3.26	3.20	4.43	5.85	4.73
Land Revenue	8.58	8.29	8.64	9.05	20.74
Taxes on Goods and Passengers	7.90	7.83	4.71	7.44	4.85
Other Taxes	16.25	16.57	14.56	15.43	15.70
(ii) Non-Tax Revenue	365.22	390.65	449.96	522.35	561.76
(iii) State's share of Union taxes and duties	2,800.63	3,097.05	3,502.96	3,017.80	3,010.55
(iv) Grants-in-Aid from GoI	3,790.64	4,546.59	4,359.88	5,387.13	3,520.80
2. Miscellaneous Capital Receipts	0.00	0.00	0.00	0.00	0.00
3. Recoveries of Loans and Advances	22.45	21.64	22.16	26.70	33.69
4. Total Revenue and Non-Debt Capital Receipts (1+2+3)	7,420.75	8,601.84	9,061.66	9,684.96	7,774.36
5. Public Debt Receipts	755.51	894.14	134.22	1,147.68	2,611.32
Internal Debt (excluding WMAs and Overdraft)	748.67	868.76	122.86	1,132.80	2,363.70
Net transaction under WMAs and Overdraft	0.00	17.51	0.00	0.00	0.00
Loans and Advances from GoI	6.84	7.87	11.36	14.88	247.62
6. Total Receipts in the Consolidated Fund	8,176.26	9,495.98	9,195.88	10,832.64	10,385.68
7. Contingency Fund Receipts	0.00	0.00	0.00	0.00	0.00
8. Public Account Receipts	3,017.68	4,521.83	5,313.51	6,263.35	8,254.17
9. Total Receipts of the State (6+7+8)	11,193.94	14,017.81	14,509.39	17,095.99	18,639.85
Part B: Expenditure/Disbursement					
10. Revenue Expenditure	6,230.34	6,880.77	7,505.59	9,453.96	8,514.80
Plan	2,152.21	6,880.77	7,505.59	9,453.96	8,514.80
Non Plan	4,078.13	--	--	--	--
General Services (including Interest Payments)	2,097.05	2,239.14	2,695.22	3,161.42	3,230.94
Social Services	2,300.85	2,606.53	2,934.45	3,392.73	3,177.84
Economic Services	1,832.44	2,035.10	1,875.92	2,899.81	2,106.02
Grants-in-Aid and Contributions	0.00	0.00	0.00	0.00	0.00

	2016-17	2017-18	2018-19	2019-20	2020-21
11. Capital Expenditure	911.41	1,996.35	1,868.47	1,372.67	1,125.97
Plan	860.33	1,996.35	1,868.47	1,372.67	1,125.97
Non Plan	51.08	--	---	---	
General Services	49.18	120.35	99.31	95.22	42.64
Social Services	313.30	613.71	762.20	601.37	559.92
Economic Services	548.93	1,262.29	1,006.96	676.08	523.41
12. Disbursement of Loans and Advances	27.05	44.95	40.52	82.63	2.90
13. Total Expenditure (10+11+12)	7,168.80	8,922.07	9,414.58	10,909.26	9,643.67
14. Repayments of Public Debt	312.92	472.96	244.23	353.92	1,617.89
Internal Debt (excluding WMAs and Overdraft)	291.95	450.93	222.00	331.97	1,595.53
Net transactions under WMAs and overdraft	0.00	0.00	0.00	0.00	0.00
Loans and Advances from GoI	20.97	22.03	22.23	21.95	22.36
15. Appropriation to Contingency Fund	0.00	0.00	0.00	0.00	0.00
16. Total disbursement out of Consolidated Fund (13+14+15)	7,481.72	9,395.03	9,658.81	11,263.18	11,261.56
17. Contingency Fund disbursements	0.00	0.00	0.00	0.00	0.00
18. Public Account disbursements	3,520.83	4,211.05	5,210.10	5,557.73	7,537.09
19. Total disbursement by the State (16+17+18)	11,002.55	13,606.08	14,868.91	16,820.91	18,798.65
Part C: Deficits					
20. Revenue Deficit (-)/Surplus (+) (1-10)	1,167.96	1,699.43	1,533.91	204.30	-774.13
21. Fiscal Deficit (-)/Surplus (+) (4-13)	251.95	-320.23	-352.92	-1,224.30	-1,869.31
22. Primary Deficit (-)/Surplus (+) (21-23)	593.21	18.97	15.76	-881.18	-1,468.32
Part D: Other data					
23. Interest Payments (included in Revenue Expenditure)	341.26	339.20	368.68	343.12	400.99
24. Financial Assistance to LBs, etc.	1,445.31	1,678.61	1,660.61	2,536.71	1,780.83
25. WMAs/Overdraft availed (days)	0	0	0	2	82
Ordinary WMAs availed (days)	0	0	0	0	59
Special WMAs availed (days)	0	0	0	2	23
Overdraft availed (days)	0	0	0	0	0
26. Interest on WMAs/Overdraft	0.26	0.00	0.00	0.00	0.42
27. Gross State Domestic Product	17,191.91	19,385.33	21,878.97	25,148.57	29,076.42
28. Outstanding Fiscal Liabilities (year-end)	6,725.00	7,300.30	7,315.54	8,678.26	9,881.09
29. Outstanding Guarantees (year-end) (including interest)	123.99	133.92	97.99	140.66	138.63
30. Maximum Amount Guaranteed (year-end)	293.94	293.94	277.58	200.58	167.72
31. Number of Incomplete Projects	15	25	45	18	9

	2016-17	2017-18	2018-19	2019-20	2020-21
32. Capital blocked in incomplete projects	97.53	195.47	353.20	423.62	239.94
Part E: Fiscal Health Indicators					
I - Resource Mobilisation					
Own Tax Revenue/GSDP	2.57	2.82	3.32	2.91	2.23
Own Non-Tax Revenue/GSDP	2.12	2.02	2.06	2.08	1.93
Central Transfers/GSDP	16.29	15.98	16.01	12.00	10.35
II - Expenditure Management					
Total Expenditure/GSDP	41.70	46.02	43.03	43.38	33.17
Total Expenditure/Revenue Receipts	96.90	103.98	104.15	112.95	124.58
Revenue Expenditure/Total Expenditure	86.91	77.12	79.72	86.66	88.29
Expenditure on Social Services/Total Expenditure	36.47	36.09	39.27	36.61	38.76
Expenditure on Economic Services/Total Expenditure	33.22	36.96	30.62	32.78	27.27
Capital Expenditure/ Total Expenditure	12.71	22.38	19.85	12.58	11.68
Capital Expenditure on Social and Economic Services/ Total Expenditure	12.03	21.03	18.79	11.71	11.23
III -Management of Fiscal Imbalances					
Revenue Deficit (Surplus)/GSDP	6.79	8.77	7.01	0.81	-2.66
Fiscal Deficit (Surplus)/GSDP	1.47	-1.65	-1.61	-4.87	-6.43
Primary Deficit (Surplus)/GSDP	3.45	0.10	0.07	-3.50	-5.05
Revenue Deficit (Surplus)/Fiscal Deficit (Surplus)	463.57	-530.69	-434.63	-16.69	41.41
Primary Revenue Balance/GSDP	8.91	10.63	8.80	2.28	-1.17
IV - Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	39.12	37.66	33.44	34.51	33.98
Fiscal Liabilities/Revenue Receipts	90.90	85.08	80.93	89.85	127.65
Primary deficit <i>vis-à-vis</i> quantum spread	110.74	3.56	2.76	-113.10	-149.73
V - Other Fiscal Health Indicators					
Return on Investment	0.00	0.00	0.00	0.00	0.00
Financial Assets/Liabilities	1.38	1.55	1.72	1.64	1.48

Source: Finance Accounts of respective year

APPENDIX III Expenditure under MH-3435 Ecology and Environment complied based on vouchers/information received from the State Government

(Reference: Paragraph 2.7.4)

Major Head	Sub-Major Head	Minor Head	Sub-Head	Detailed Head	2018-19		2019-20		2020-21		
					Budget (Original + Supplementary)	Expenditure	Budget (Original + Supplementary)	Expenditure	Budget (Original + Supplementary)	Expenditure	
1	2	3	4	5	6	7	8	9	10	11	12
3435	03	104	01	00	02 Wages 13 Office Expenses 27 Minor Works 50 Other Charges					0.01 0.01	0.01
						...	...	...	...	0.01	0.01
	Total 03					...	...	...	...	0.04	0.03
3435	04	800	01	00	31 Grants-in-Aid (Salaries)	1.14	1.14	1.14	1.14	1.55	1.42
					
					
						1.14	1.14	1.14	1.14	1.14	1.42
	Total 04					1.14	1.14	1.14	1.14	1.55	1.42
	Grand Total					1.14	1.14	1.14	1.14	1.59	1.45

APPENDIX IV Excess /unnecessary/ insufficient re-appropriation (For final excess/ savings of ₹ 10 lakhs or above)*(Reference: Paragraph 3.4.3)**(₹ in crore)*

Sl No.	Grant No. and Head of accounts	Provisions				Actual expenditure	Excess (+) Saving(-)
		O	S	R	Total		
1	7-Excise and Narcotics 2039-State excise 001-Direction and Administration 02-Administration	29.13	0.00	-5.26	23.87	24.18	0.31
2	9-Finance 2071-Pensions and other Retirement Benefits 01-Civil 101-Superannuation and Retirement Allowances 01-Pensions	425.06	20.00	9.87	454.93	621.12	166.19
3	9-Finance 2071-Pensions and other Retirement Benefits 01-Civil 102-Commutated Value of Pension 01-Commutated Value of Pension	150.00	0.00	0.00	150.00	215.16	65.16
4	9-Finance 2071-Pensions and other Retirement Benefits 01-Civil 104-Gratuities 01-Pensions/Gratuities	175.00	0.00	0.00	175.00	228.26	53.26
5	9-Finance 2071-Pensions and other Retirement Benefits 01-Civil 105-Family pensions 01-Family pensions	195.00	0.00	0.00	195.00	217.00	22.00
6	9-Finance 2071-Pensions and other Retirement Benefits 01-Civil 115-Leave Encashment Benefits 01-Leave Encashment	130.00	0.00	1.55	131.55	135.43	3.88
7	16-Home 2055-Police 101-Criminal investigation and Vigilance 06-VIP security	18.67	0.00	-3.16	15.51	16.69	1.18

SI No.	Grant No. and Head of accounts	Provisions				Actual expenditure	Excess (+) Saving(-)
		O	S	R	Total		
8	19-Local Administration 2070-Other Administrative Services 001-Direction & Administration 01-Direction	2.81	0.06	-0.84	2.03	2.48	0.45
9	20-School Education 2202-General Education 01-Elementary Education 101-Government Primary Schools 01-Government Middle Schools	347.70	0.15	-48.90	298.95	299.05	0.10
10	20-School Education 2202-General Education 01-Elementary Education 101-Government Primary Schools 01-Government Primary Schools	264.82	0.15	-37.90	227.07	228.67	1.60
11	21-Higher and Technical Education 2202-General education 03-University and Higher education 103-Government Colleges and Institutes 01-Government Colleges	174.14	2.66	-34.36	142.44	151.57	9.13
12	21-Higher and Technical Education 2203-Technical Education 105-Polytechnics 01-Mizoram Polytechnics, Lunglei	6.84	0.00	-2.00	4.84	5.86	1.02
13	40-Commerce and Industries 2853-Non-ferrous Mining and Metallurgical Industries 02-Regulation and Development of Mines 001-Direction and Administration 01-Direction	7.18	0.10	-1.52	5.76	5.91	0.15
14	Public Debt 2049-Interest Payments 01-Interest on internal Debt 101-Interest on Market Loans 09-Interest on Market Borrowing	200.00	0.00	0.00	200.00	246.61	46.61

SI No.	Grant No. and Head of accounts	Provisions				Actual expenditure	Excess (+) Saving(-)
		O	S	R	Total		
15	Public Debt 2049-Interest Payments 01-Interest on internal Debt 305-Management of Debt 01-Management of debt/ Commission on market Borrowing (SDL)	0.50	0.00	0.00	0.50	0.82	0.32
16	Public Debt 2049-Interest Payments 01-Interest on internal Debt 115-Interest on Ways and mean advances from Reserve Bank of India 02-Interest on Special Ways and mean advances from Reserve Bank of India	0.01	0.07	0.00	0.08	0.31	0.23
17	Public Debt 2049-Interest Payments 01-Interest on internal Debt 101-Interest on Market Loans 10-Interest on NABARD Loan	25.00	0.00	0.00	25.00	25.11	0.11
18	Public Debt 6003-Internal Debt of the State Government 110-Interest on Ways and mean advances from Reserve Bank of India 01-Ways and Means Advances from RBI	0.01	512.79	0.00	512.80	1,001.96	489.16
19	Public Debt 6003-Internal Debt of the State Government 105-Loans from the National Bank for Agricultural and Rural Development 01-Loans from NABARD	33.57	3.98	0.00	37.55	60.67	23.12
20	Public Debt 6003-Internal Debt of the State Government 111-Special Securities issued to National Small Saving Fund of the Central Government 01-National Small Saving Fund	13.18	0.00	0.00	13.18	16.71	3.53
TOTAL							887.51

Source: Appropriation Accounts

+ Reasons for excess/savings not furnished by the Government

APPENDIX V Details of surrender of funds in excess of ₹ 10 crore at the end of March, 2021
(Reference : Paragraph 3.4.4)
(₹ in crore)

SI No.	Grant Number	Original	Suppl.	Total provisions	Actual	Saving (-) Excess (+)	Amount Surrendered
Revenue (Voted)							
1	6-Land Revenue & Settlement	39.94	1.06	41.00	28.02	-12.98	12.90
2	7-Excise and Narcotics	46.17	0.12	46.29	35.89	-10.40	10.69
3	9-Finance	1,224.76	29.68	1,254.44	1,530.21	275.77	33.78
4	11-Secretariat Administration	132.23	1.43	133.66	114.11	-19.55	18.82
5	14-Planning and Programme Implementation	97.83	5.85	103.68	90.31	-13.37	13.20
6	15-General Administration Department	102.44	19.41	121.85	99.22	-22.63	22.51
7	16-Home	801.82	22.08	823.90	710.58	-113.32	113.20
8	17-Food, Civil Supplies and Consumer Affairs	279.98	4.01	283.99	214.70	-69.29	22.82
9	19-Local Administration	125.18	119.13	244.31	89.57	-154.74	155.18
10	20-School Education	1,554.64	71.64	1,626.28	1,235.76	-390.52	336.49
11	21-Higher and Technical Education	274.93	49.31	324.24	235.11	-89.13	93.58
12	24-Medical & Public Health Services	626.32	96.64	722.96	549.78	-173.18	172.74
13	25-Water Supply and Sanitation	213.33	13.98	227.31	214.41	-12.90	12.90
14	29-Social Welfare	141.85	89.87	231.72	165.26	-66.46	63.91
15	31-Agriculture	176.85	23.32	200.17	132.44	-67.73	67.71
16	32-Horticulture	91.33	13.90	105.23	86.91	-18.32	18.31
17	34-Animal Husbandry and Veterinary	81.21	12.27	93.48	74.46	-19.02	12.60
18	36-Environment, Forests and Climate Change	222.43	28.17	250.60	111.46	-139.14	139.12
19	38-Rural Development	368.10	165.76	533.86	304.98	-228.88	227.14
20	39-Power	543.15	301.88	845.03	806.30	-38.73	37.90
21	40-Commerce and Industries	84.92	4.85	89.77	61.40	-28.37	28.37
22	45-Public Works	543.56	53.23	596.79	251.19	-345.60	345.37
23	46-Urban Development and Poverty Alleviation	118.10	77.71	195.81	176.06	-19.75	19.24

SI No.	Grant Number	Original	Suppl.	Total provisions	Actual	Saving (-) Excess (+)	Amount Surrendered
Capital (Voted)							
1	9-Finance	973.00	0.00	973.00	0.00	-973.00	973.00
2	24-Medical & Public Health Services	0.00	52.59	52.59	19.74	-32.85	32.84
3	25-Water Supply and Sanitation	14.63	255.31	269.94	252.58	-17.36	17.36
4	29-Social Welfare	0.00	54.94	54.94	43.36	-11.58	11.58
5	45-PWD	213.86	378.19	592.05	416.17	-175.88	175.88

Source: Appropriation Accounts, + Reasons for savings not stated.

APPENDIX VI Grant-wise unutilised funds during 2020-21

(Reference Paragraph: 3.6.2)

Sl. No.	Grant No.	Grant Details	Original grant	Supplementary grant	Total	Expenditure	Savings	Surrender	Percentage
Revenue Voted									
1	17	Food, Civil Supplies and Consumer Affairs (03) Central Assistance (CA) 3475 Other General Economic Services 106 Regulation of Weights and Measures 01 Regulation of Weights and Measures/CSS	0.00	1.00	1.00	0.00	1.00	1.00	100.00
2	28	Labour, Employment, Skill Development and Entrepreneurship (03) Central Assistance (CA) 2230 Labour and Employment 02 <i>Employment Service</i> 101 Employment Services 01 Employment Exchange/CSS	0.00	0.19	0.19	0.00	0.19	0.19	100.00
3	36	Environment, Forests and Climate Change (03) Central Assistance (CA) 2406 Forestry and Wildlife 01 <i>Forestry</i> 101 Forest Conservation, Development and Regeneration 06 Development of Bamboo/CSS	0	18.95	18.95	0.00	18.95	18.95	100.00
Capital Voted									
4	24	Medical and Public Health Services (03) Central Assistance (CA) 4210 Capital Outlay on Medical and Public Health 03 <i>Medical Education Training and Research</i> 105 Allopathy 01 Establishment of MIMER/CSS	0.00	23.00	23.00	0.00	23.00	23.00	100.00
5		(03) Central Assistance (CA) 4210 Capital Outlay on Medical and Public Health 03 <i>Medical Education Training and Research</i> 105 Allopathy 01 Establishment of MIMER	0.00	2.78	2.78	0.00	2.78	2.78	100.00

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Sl. No.	Grant No.	Grant Details	Original grant	Supplementary grant	Total	Expenditure	Savings	Surrender	Percentage
6	24	(03) Central Assistance (CA) 4210 Capital Outlay on Medical and Public Health <i>04 Public Health</i> 101 Prevention and Control of Diseases 05 Strengthening of Trauma Centre/CSS	0.00	2.68	2.68	0.00	2.68	2.68	100.00
7		(03) Central Assistance (CA) 4210 Capital Outlay on Medical and Public Health <i>04 Public Health</i> 101 Prevention and Control of Diseases 05 Strengthening of Trauma Centre/CSS	0.00	2.08	2.08	0.00	2.08	2.08	100.00
8	26	Information and Public Relations (03) Central Assistance (CA) 4220 Capital Outlay on Information and Publicity <i>60 Others</i> 101 Buildings 01 Construction of a Multi-Facility Centre at Lianchhiari Run/NEC	0.00	4.50	4.50	0.00	4.50	4.50	100.00
9		4220 Capital Outlay on Information and Publicity <i>60 Others</i> 101 Buildings 01 Construction of a Multi-Facility Centre at Lianchhiari Run at Treasury Square, Aizawl	0.00	0.50	0.50	0.00	0.50	0.50	100.00
10	29	Social Welfare (03) Central Assistance (CA) 4235 Capital Outlay on Social Security and Welfare <i>02 Social Welfare</i> 106 Correctional Services 02 Setting up of Centre of Excellence	0.00	1.13	1.13	0.00	1.13	1.13	100.00
11	45	Public Works 5055 Capital Outlay on Road Transport 800 Other Expenditure 90 Socio-Economic Development Policy (SEDP)	0.00	1.74	1.74	0.00	1.74	1.74	100.00

Source: Appropriation Accounts

APPENDIX VII Funds transferred by Government of India directly to State Implementing Agencies (excluding DBT and Government Agencies)

(Reference Paragraph:4.2)

(₹ in crore)

Sl No.	Name of Scheme	Implementing Agency	GOI release during the year
1	Strengthening of PDS Operations	Strengthening of Public Distribution System Operations	0.01
2	Kala Sanskriti Vikash Yojana	Innovation, Technology Development and Deployment (Pachhunga University College)	0.11
3	National Rural Health Mission	Centre for Peace and Development	0.80
4	Higher Education Statistics and Public Information System(HESPIS)	AI SHE Mizoram Unit	0.02
5	Pandit Madan Mohan Malviya National Mission on Teachers and Training	National Misssion on Teachers and Teaching	0.39
6	Schemes of North East Council-Special Development Projects	Archery Association of Mizoram, Bamboo Development Agency, Director of Art and Culture Department etc.	32.13
7	Establishment Expenditure(Revenue)	-	0.49
8	Deendayal Disabled Rehabilitation Scheme	Gilead Special School	0.12
9	National Action Plan for Senior Citizens	Thutak Nunpuitu Team	0.19
10	Top Class Education for SCs	Social Justice and Empowerment	0.10
11	Aid to Voluntary Organisations Working for the Welfare of Scheduled Tribes	Thutak Nunpuitu Team	0.70
12	One Stop Centre	One Stop Centre, Aizawl	1.73
Total			36.79

Source: Finance Accounts

APPENDIX VIII Details of Return on Capital Employed of SPSUs

(Refer paragraph 5.8 and 5.16)

Summarised details of the working results of the SPSEs as per their latest finalised accounts as on 30 September 2021

(Figures in columns 5 to 12 are ₹ in crore)

Sl. No.	Sector/ name of the Company	Period of accounts	Year in which accounts finalised	Paid-up capital	Loans outstanding at the end of year	Accumulated profit(+)/ loss(-)	Turnover	Net profit (+)/loss (-)	Net impact of Audit comments	Capital employed ¹	Return on capital employed ²	Percentage of return on capital employed	Manpower
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Working Government Companies													
SECTOR: AGRICULTURAL MARKETING													
1.	Mizoram Agricultural Marketing Corporation Limited	2010-11	2015-16	5.45	2.09	(-) 6.91	0.28	(-) 1.02	-	0.63	(-) 1.00	(-) 158.73	9
Sector Wise Total				5.45	2.09	(-) 6.91	0.28	(-) 1.02	-	0.63	(-) 1.00	(-) 158.73	9
SECTOR: FINANCING													
2.	Zoram Industrial Development Corporation Limited	2018-19	2019-20	15.78	29.68	(-) 14.91	9.72	0.82	-	30.55	2.54	2.68	39
Sector Wise Total				15.78	29.68	(-) 14.91	9.72	0.82	-	30.55	2.54	2.68	39
SECTOR: MANUFACTURING													
3.	Zoram Electronics Development Corporation Limited	2009-10	2016-17	7.23	-	(-) 6.59	0.00	(-) 0.24	-	0.64	(-) 0.24	(-) 37.50	0
4.	Mizoram Food and Allied Industries Corporation Limited	2014-15	2016-17	20.00	-	(-) 20.91	0.78	(-) 1.59	-	(-) 0.91	(-) 1.59	**	22
Sector Wise Total				27.23	-	(-) 27.50	0.78	(-) 1.83	-	(-) 0.27	(-) 1.83	**	22
SECTOR: MISCELLANEOUS													
5.	Mizoram Handloom and Handicrafts Development Corporation Limited	2018-19	2020-21	10.00	0.10	(-) 6.34	0.00	(-) 0.29	-	3.76	(-) 0.29	(-) 7.71	3
6.	Mizoram Mineral Development Corporation Limited	2014-15	2016-17	0.15	-	(-) 0.18	0.00	(-) 0.01	-	(-) 0.03	(-) 0.01	**	0
Sector Wise Total				10.15	0.10	(-) 6.52	0.00	(-) 0.30	-	3.73	(-) 0.30	(-) 7.71	3
Grand Total				58.61	31.87	(-) 55.84	10.78	(-) 2.33	-	34.64	(-) 2.31	(-) 6.58	73

1 Capital employed represents Shareholders' fund plus long term borrowings

2 Return on capital has been worked out by adding back the 'interest' charged to profit and loss account to the 'net profit' or 'net loss' for the year