



**Accounts Dinhmun Thlirna  
Kum 2019-20 atan**

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**Principal Accountant General,  
Mizoram (Accounts Wing)**

**MIZORAM SAWRKAR**



# Thuhmahruai

'Accounts dinhmun thlirna' 2019-20, Sawrkar sum Adinhmun leh chetvel dan tarlanna bu chu tum sawmhni leh pakhat na atana kan tichhuak leh thei ta hi a lawmawm hle mai.

Finance Accounts ah hian Consolidated Fund, Contingency Fund leh Public Account hnuaia Accounts dinhmun tawi fel taka khaikhawm a ni a. Appropriation Accounts ah erawh chuan State rorelna in a phal tawh anga grant hrang hranga sum hmanral bakah, heng a sum hmanral zat leh phal zat te inthlahna a sawifiah thung.

Finance Accounts leh Appropriation Accounts te hi Comptroller and Auditor General's (Duties, Powers and Conditions of Services) Act, 1971 in a phut angin Comptroller and Auditor General of India (C&AG) endikna hnuaiah kumtinin State rorelna hmaa pharh theih turin kan office (Accounts Wing) chuan a buatsaih thin ani.

He accounts dinhmun hian hma a sawn theih nan chhiartute thurawn leh rawtna kan dawng thei reng a ni.



Ahmun : Aizawl

(Sarat Chaturvedi)

Date : 12 August 2021

Principal Accountant General, Mizoram



# Kan Vision, Mission leh Core Value

## Vision

*(Comptroller and Auditor  
General of India vision  
kan tih chuan a hmathlir,  
hlenchhuah a tum kan  
sawina a ni.)*

Public sector auditing leh accounting ah hian National leh International ah pawh midangte entawn tlaka hnathawh bakah, Public finance leh governance chungchangte a hun tak leh diktaka tarlan hi a tum a ni.

Indian Constitution in thuneihna min pek chinah chuan dik tak, rintlak tak leh langtlang taka audit leh account endik a, Rorelna leh mipui hmaa sum te a nihna leh Hmanna tura hman anih leh nihloh te hriattir hi kan duhdan a ni.

## Mission

*(Kan mission kan tih  
hian kan hna chanpual,  
vawiina kan thiltih mekte  
a sawifiah.)*

## Core Values

*(Kan core value te hi kan  
hna thawh zawng zawng  
min khalngiltu leh kan  
thawhzawhte a tanga min  
sawntir zeltu a ni.)*

- Mahni inrelbawlina
- Dikna
- Zahawmna
- Rintlakna
- Hna thiamtawkna
- Langtlang
- A eng zawnga thlirthiam



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# Bung I na A Tlangpui

## 1.1 Introduction

Principal Accountant General, Mizorama (AG) (Accounts Wing) chuan Mizoram Sawrkar hnuiaia sum dawn leh hman lakhawmin alo chhinchhiah a. District Treasuries sawm(10) te, Public Works Division sawmsarihpathum (73) te leh Forest Divisions sawmthumpali (34) leh Reserve Bank of India te Accounts rawn thehluh aṅangin State Account hi siam a ni. PAG (Accounts Wing) chuan thlatinin Civil Account bakah, thla thum dan zelah Appreciation Note a buatsaih ṭhin. Heng endikna zulzuia AG (Accounts Wing) in 'Annual Finance and Appropriation Accounts' a buatsaih chu Accountant General (Audit Wing), Mizoram in an audit zawhah Comptroller and Auditor General of India endikna leh pawmpuina hnuiaiah State rorelna hmaah pharh a ni.

## 1.2 Accounts Ruangam

### 1.2.1 Sawrkar Accounts hi chi thum (3) ah then a nia

#### Accounts Ruangam

##### ● Part 1 CONSOLIDATED FUND

Sawrkarin revenue a dawn zawng zawng heng tax leh non-tax revenue te, loan leh a rulhna (a pung telin) te hi Consolidated fund te chu a ni.

Sawrkar sum senso leh pekchhuah te bakah loan leh a rulhna te (a pung Chhiar telin) chu he fund atanga siam thin ani.

Budget a telh si loh sum hmanna awm thei atana tih ani. He fund a expenditure te hi Consolidated Fund atanga rulh leh thin a ni. He fund atan hian Mizoram sawrkarchuan ₹ 0.10 crore a dah a ni.

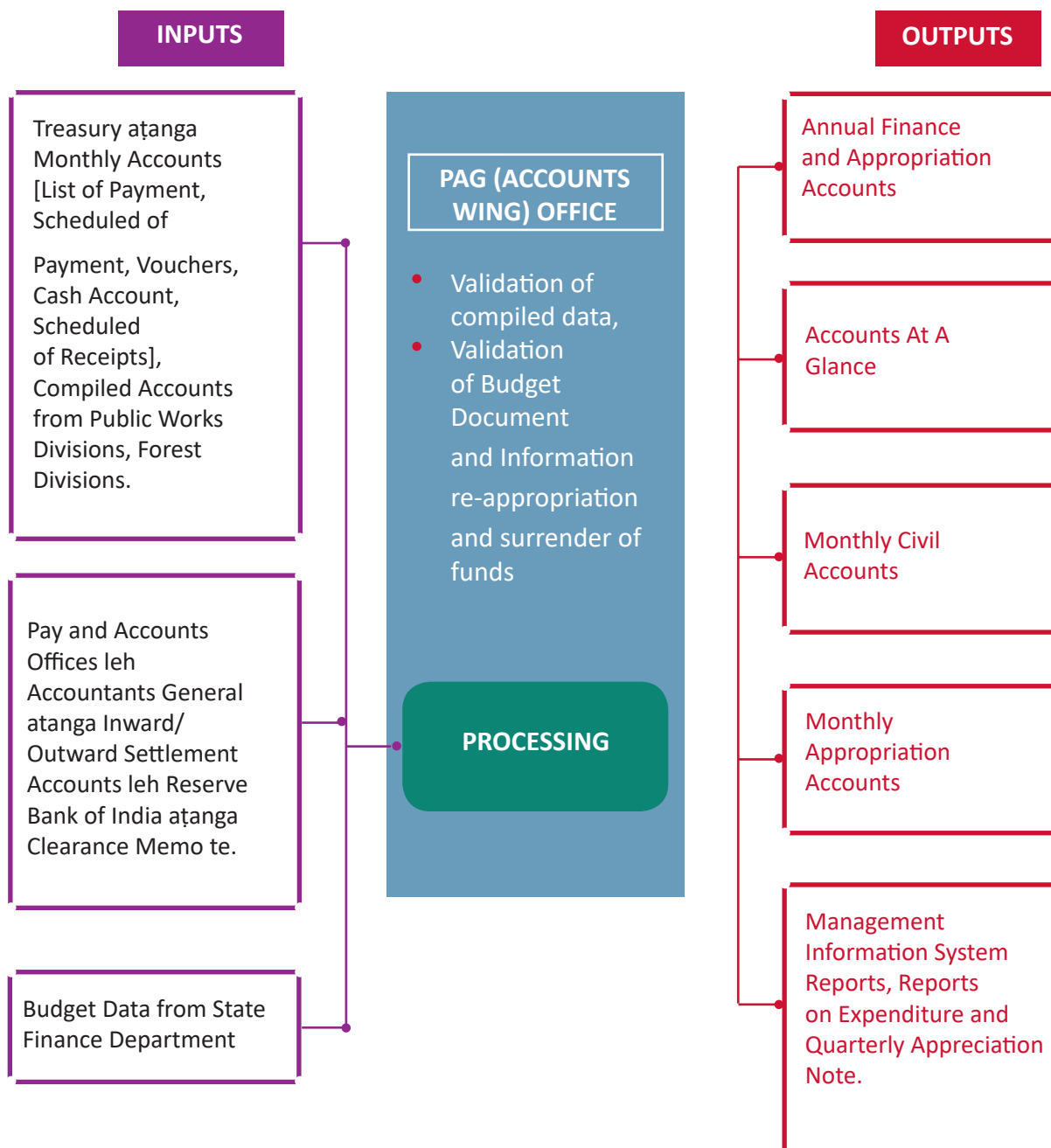
##### Part 2 CONTINGENCY FUND ●

##### ● Part 3 PUBLIC ACCOUNT

Public Account ah chuan, Debt (Part I a tellozawng), "Deposits", "Advances" [rulh leh ngai sawrkar ba leh a dawn theih ho sawina, (Debt leh Deposits) leh (Advance) te a vaia pek leh rulh)]. "Remittance" leh "Suspense" (treasuries leh currency chest hrang hrang hnuia head hrang hranga siamrem) te chu chhinchhiah tur a ni. Heng sum chevel (debits leh credits) te hi anmahni circle theuhah emaw circle dangah emaw receipt siamin emaw, a final account head a booking tiin emaw siamrem thin a ni.

## 1.2.2 Accounts lakkhawmdan

### Accounts Compilation kalphung Diagram



## 1.3 Finance Accounts leh Appropriation Accounts

### 1.3.1 Finance Accounts

Finance Accounts hian kumkhat chhunga sawrkar sum dawnna leh hmanna te a hrilh fiah a, hei bakah hian revenue leh capital accounts in sum dinhmun a tarlan te, public debt leh public account dinhmun te pawh a sawi bawk a ni. Finance Accounts hi volume hnihah tihdan tharin huam zau zawk leh fiah tha zawk tura buatsaih a ni a. Vol. I Comptroller and Auditor General of India certificate te, Account thil tum pawimawh tak takte chuanna 'Notes to Accounts' te bakah hemi atana annexure te a huam tel a; Vol. II erawh chuan Part I ah statement chipchiar tak leh Part II ah appendices te a huamani.

Mizoram Sawrkar in kum khat chhung atana sum hmanna tur a duan sa bakah Union Government chuan State Sawrkar kaltlang lovin State Implementing Agencies/Non-Governmental Organizations (NGOs) hnenah schemes leh programmes hnathawhna a tan sum thahnem tak a pe a. Kum 2018-19 chhung han Government of India (GOI) chuan ₹690.35 crore hi Mizoram a implementing Agencies te hnenah a pe a. Heng Fund te hi State Budget kaltlang a nihloh avangin State Sawrkar account buah tihlan a nilo a, Finance Accounts Vol II, Appendix VI ah tarlan ani.

### 1.3.2 Accounts chungchang pawimawh zualte2019-20

A hnuai table ah hian 2019-20 chhunga budget estimate leh chumi a tan sum hman dan chipchiar takin tarlan a ni:

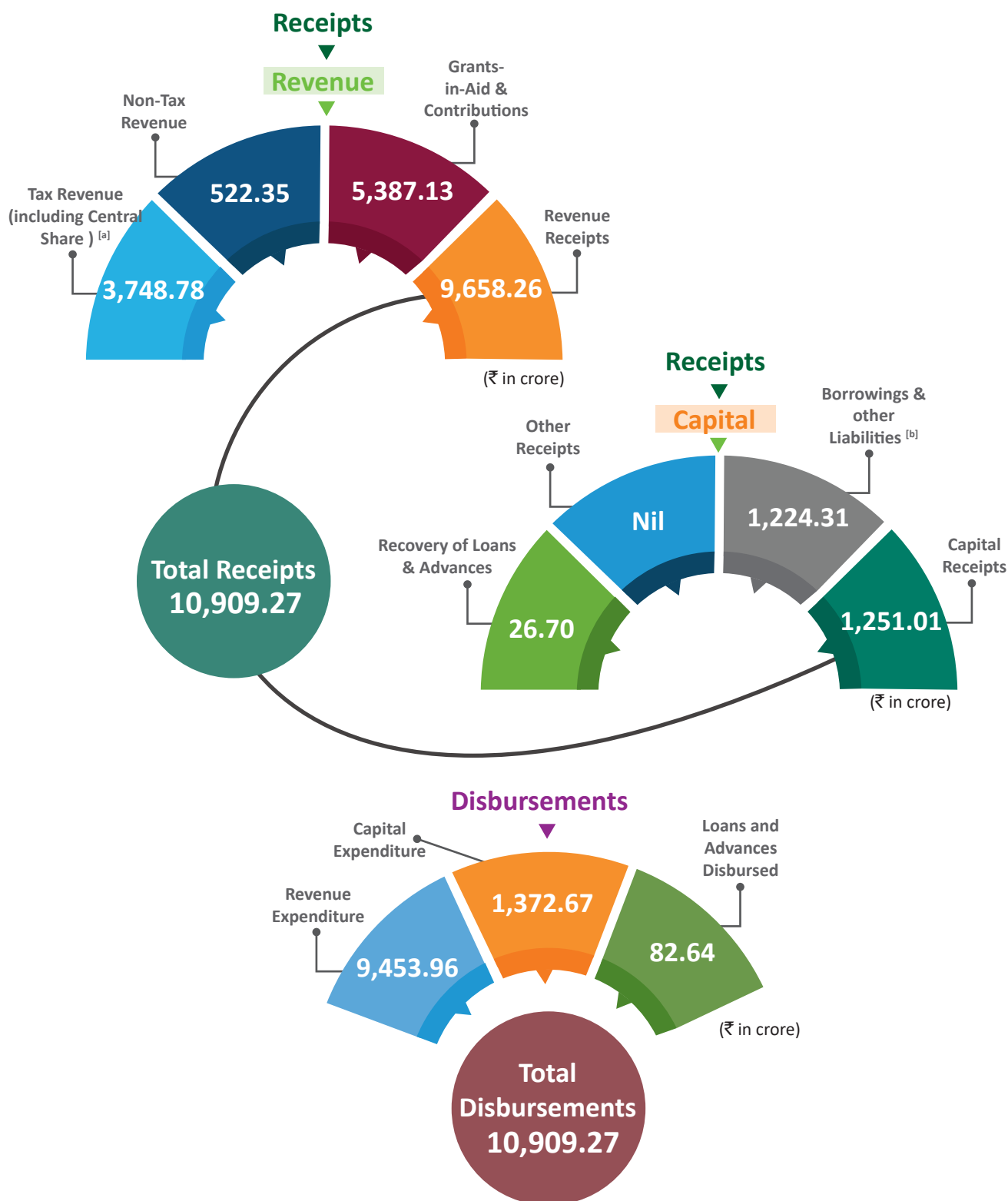
Sl. No.	Component	Budget Estimates (₹ in crore)	Actuals (₹ in crore)	Per centage of Actuals to B.E.	Per centage of Actuals to GSDP <sup>(5)</sup>
1.	Tax Revenue (including Central Share) <sup>(a)</sup>	3,591.49	3,748.78	104.38	14.14
2.	Non-Tax Revenue	459.30	522.35	113.73	1.97
3.	Grants-in-Aid and Contributions	5,759.87	5,387.13	93.53	20.33
4.	<b>Revenue Receipts (1+2+3)</b>	<b>9,810.66</b>	<b>9,658.26</b>	<b>98.45</b>	<b>36.44</b>
5.	Recovery of Loans and Advances	39.02	26.70	68.43	0.10
6.	Other Receipts	...	...	...	...
7.	Borrowings & Other Liabilities <sup>(b)</sup>	2,251.09	1,224.31	54.39	4.62
8.	<b>Capital Receipts (5+6+7)</b>	<b>2,290.11</b>	<b>1,251.01</b>	<b>54.63</b>	<b>4.72</b>
9.	<b>Total Receipts (4+8)</b>	<b>12,100.77</b>	<b>10,909.27</b>	<b>90.15</b>	<b>41.16</b>
10.	<b>Revenue Expenditure</b>	<b>10,405.39</b>	<b>9,453.96</b>	<b>90.86</b>	<b>36.67</b>
11.	Expenditure on Interest Payments (Out of Revenue Expenditure)	359.02	343.12	95.57	1.29
12.	<b>Capital Expenditure</b>	<b>1,572.15</b>	<b>1,372.67</b>	<b>87.31</b>	<b>5.18</b>
13.	<b>Loans and Advances Disbursed</b>	<b>87.23</b>	<b>82.64</b>	<b>94.74</b>	<b>0.31</b>
14.	<b>Total Expenditure (10+12+13)</b>	<b>12,064.77</b>	<b>10,909.27</b>	<b>90.42</b>	<b>41.16</b>
15.	<b>Revenue Surplus (+)/Deficit (-) (4-10)</b>	<b>(-)594.73</b>	<b>204.30</b>	<b>34.35</b>	<b>0.77</b>
16.	<b>Fiscal Deficit (-)/Surplus (+) (4+5+6-14)</b>	<b>(-)2,215.09</b>	<b>(-) 1,224.31</b>	<b>55.27</b>	<b>4.62</b>

<sup>(5)</sup> GSDP : Gross State Domestic Product for the year 2019-20 was ₹26,502.56 crore.

<sup>(a)</sup> Includes share of net (tax) proceeds assigned to the State amounting to ₹3,017.80 crore.

<sup>(b)</sup> Borrowings and other Liabilities Net (Receipts-Disbursements) of Public Debt + Net of Contingency Fund + Net (Receipts- Disbursements) of Public Account+ Net of Opening and Closing Cash Balance.

## Receipts and disbursements in year 2019-20



<sup>[a]</sup> Includes share of net (tax) proceeds assigned to the State amounting to ₹3,017.80 crore (State Government Own Tax receipts were ₹730.98 crore which was 2.76 per cent of GSDP)

<sup>[b]</sup> Borrowings and other Liabilities Net (Receipts-Disbursements) of Public Debt + Net of Contingency Fund + Net (Receipts- Disbursements) of Public Account+ Net of Opening and Closing Cash Balance.

### 1.3.3 Appropriation Accounts

Constitution hnuaih chuan Legislature thuneihna lo chuan sawrkarin ama thu in sum engmah a khawih a thiango a ni. Constitution chuan senso tulzual thenkhatah te Legislature pawmpui kherlo pawhin Consolidated Fund hnuaih "Charged" angin sum hman a phalsak a, hemi bak sum senso chu "Voted" a ngai a ni. Appropriation Accounts hi Finance Accounts belhchhahtu a ni a. State Legislature in a pawm angin Consolidated Fund hnuaih 'Charged' leh 'Voted' atanga State Sawrkar in a hman zat te a sawifiah a ni. Mizoram hian budget ah Charged Appropriation paruk(6) leh Voted Grants sawmliparuk(46) a nei mek a ni. Appropriation Accounts in a tum chu kum tina Appropriation Act kaltlanga Legislature in sum hmanna (Expenditure) a siam rem zat tarlan hi a ni.

### 1.3.4 Efficiency on Budget Preparation

Kum kalta chhunga Legislature pawmpui budget kan neih atang hian sum hman ral zawng zawng bakah saving ₹ 2,979.35 crore (estimate atanga 20.77 per cent) leh under- estimation ₹122.29 crore (estimate atanga 54.00 per cent) senso puhruk nan a la awm thei a ni. Heng grants/appropriation hrang hrang, Legislative Assembly, Law and Judicial, Land Revenue and Settlement, Excise and Narcotics, Finance, Secretariat Administration, Planning and Programme Implementation, General Administration Department, Home, Food, Civil Supplies and Consumer Affairs, Local Administration, School Education, Higher and Technical Education, Medical and Public Health Services, Water Supply and Sanitation, Information and Public Relations, District Councils and Minority Affairs, Labour, Employment, Skill Development and Entrepreneurship, Social Welfare, Disaster Management and Rehabilitation, Agriculture, Horticulture, Land Resources, Soil and Water Conservation, Environment, Forest and Climate Change, Rural Development, Power, Commerce and Industries, Public Works, Urban Development and Poverty Alleviation, Irrigation and Water Resources, Information and Communication Technology and Public Debt te hian substantial saving lian tham tak an nei.

## 1.4 Pawisa hmuhna leh hmanna

### 1.4.1 Ways and Means Advances

State Sawrkarin Reserve Bank of India a minimum cash balance (₹ 0.20 crore) a vawn theihnan, Reserve Bank of India (RBI) a Ways and Means Advance a siam sak a. Kum 2019-20 chhung hian Mizoram Sawrkar chuan Reserve Bank of India atangin ₹ 72.29 crore chu Ways and Means advance hi a hmang a ni.

### 1.4.2 Overdraft from the Reserve Bank of India

State Sawrkar in RBI a minimum cash balance (₹ 0.20 crore) aia tlem a neih chuan Ways and Means Advances a lak hnuah pawh Overdraft (OD) a la hmang thei a. 2019-20 chhung hian Mizoram Sawrkar chuan Overdraft a neilo ani.

### 1.4.3 Fund Flow Statement

State hian Revenue Surplus ₹ 204.30 crore leh Fiscal Deficit ₹ 1,224.31 crore a nei a, chu chu Gross State Domestic Product (GSDP) atanga 0.77 per cent leh 4.62 per cent ve ve lak ani. Fiscal Deficit hian senso zawng zawnga 11.22 per cent a awh a. State Sawrkar Revenue Receipts (₹ 9,658.26 crore) atangin 53.94 per cent chu State Sawrkar chuan committed expenditure heng Salaries (₹3,211.44 crore), Interest Payments (₹343.12 crore), Pensions (₹ 1,432.50 crore), Subsidies (₹ 21.76 crore) leh Wages (₹ 200.43 crore) ah te hman a ni.

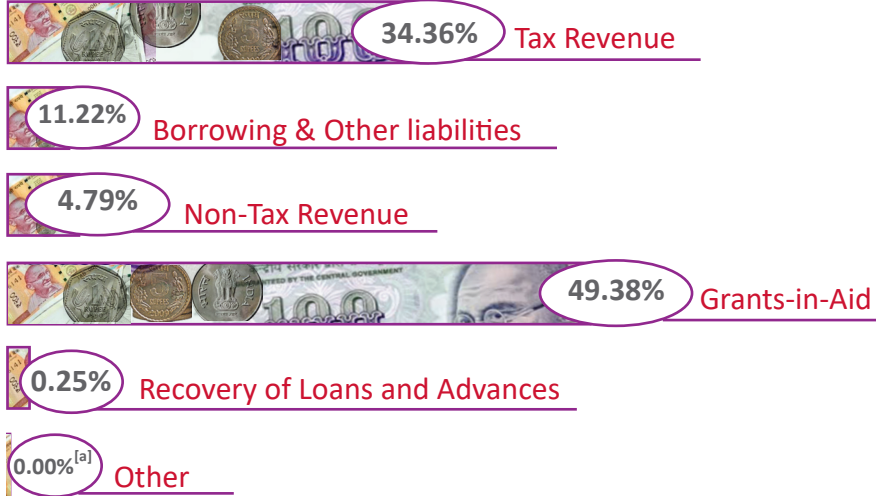
## Sources and Application of Funds

(₹ in crore)

	PARTICULARS	AMOUNT
SOURCES	Opening Cash Balance as on 01-04-2019	(-)166.50
	Revenue Receipts	9,658.26
	Capital Receipts	...
	Recovery of Loans and Advances	26.70
	Public Debt	1,147.68
	Small Savings Provident Fund, etc.	720.92
	Reserves and Sinking Funds	248.98
	Deposits Received	2,159.59
	Civil Advances Repaid	8.45
	Suspense Account	11,379.52
	Remittances	3,075.80
	Contingency Fund	...
	Total	28,259.40
	APPLICATION	Revenue Expenditure
Capital Expenditure		1,372.67
Loans Given		82.64
Repayment of Public Debt		353.93
Transfer to Contingency Fund		...
Small Savings Provident Fund, etc.		914.49
Reserves and Sinking Funds		28.68
Deposits Repaid		1,617.35
Civil Advances Given		8.40
Suspense Account		11,502.74
Remittances		2,955.04
Closing Cash Balance as on 31-03-2019		(-)30.50
Total		28,259.40

#### 1.4.4 Where they ₹ came from?

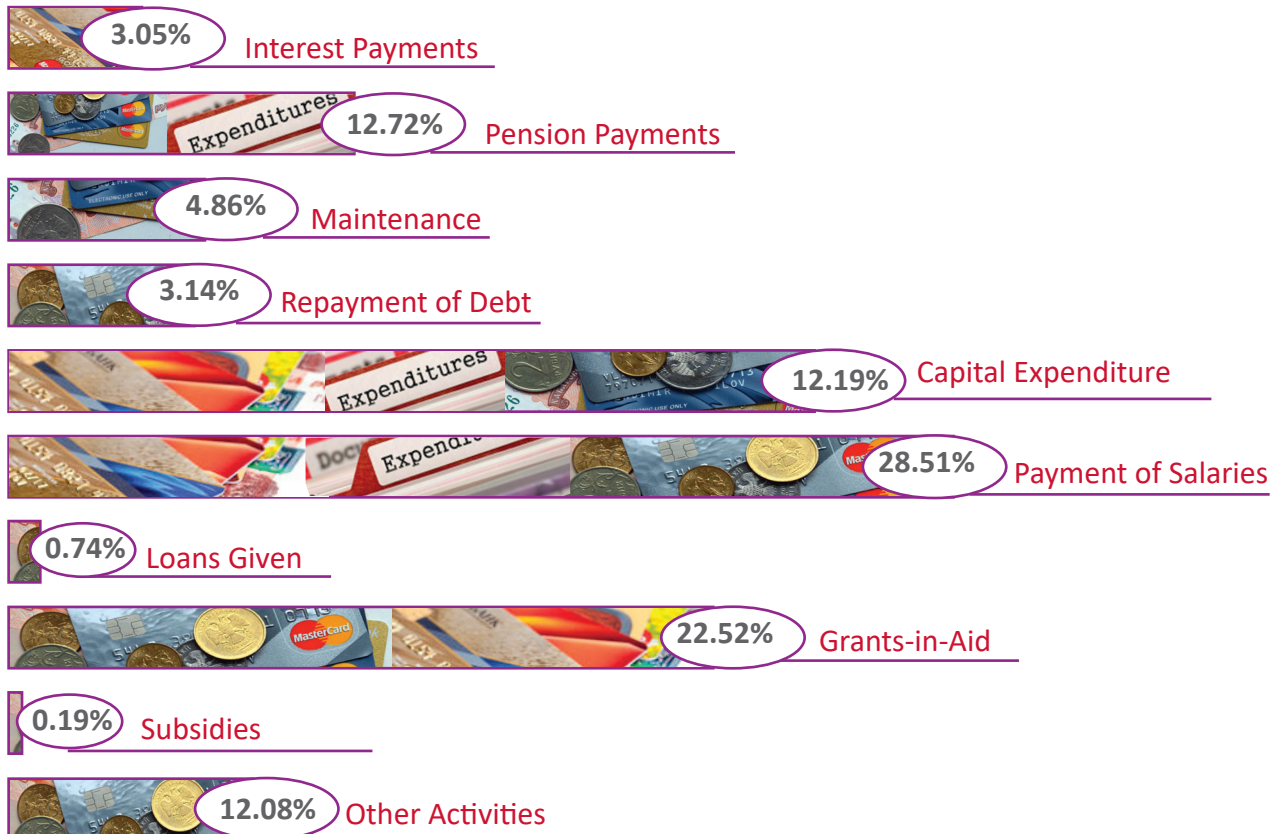
### Actual Receipts



[a] Nil

#### 1.4.5 Where the ₹ went?

### Actual Expenditure





## Deficit leh Surplus Awmzia chu enge?

### DEFICIT

Revenue leh expenditure inthlauhna a sawi a. Deficit chi hrang hrang te, deficit khawi sum aṅang nge tih leh fund hmanna te hi Financial Management ṭha leh ṭhalo entirtu a ni.

Revenue Receipt leh Revenue Expenditure inthlauhna ani a. Revenue Expenditure hi sawrkar hnathawh kal mek chhonzawm nana ṭul a, duhthusam ah chuan Revenue Receipt aṅanga hman tur a ni.

### REVENUE DEFICIT/ SURPLUS

### FISCAL DEFICIT/ SURPLUS

Receipt zawng zawng (puk tello in) leh expenditure zawng zawng inthlauhna ani. He inthlauhna hian sum hman te hi eng thleng nge puk aṅangin a nih tih a kaw. Duhthusam ah chuan, sum puk te hi Capital Project hnuai pei pun leh tur ani.

## 1.5 Fiscal Responsibility and Budget Management (FRBM)/ Medium Term Fiscal Policy (MTFP) Act

FRBM Act 2006 hi Mizoram Sawrkar chuan a hmang a, he Act danah chuan State Sawrkar chuan hun tiam chhungin fiscal target a in siamin chu target chu a vawng tur ani tih ani. Section 6(6) of the Mizoram Fiscal Responsibility and Budget Management (MZFRBM) Act 2016 in a phut anga 13 March 2019 a Mizoram Legislative Assembly neiha Fiscal Policy Strategyanpharhahchuan, 14th Finance Commission-in Fiscal Targets an siam hi tarlan ani. Mizoram Sawrkar chuan 2019-20 atan Revenue surplus (₹ 1,443.47 crore) leh Outstanding Debt (32.66 per cent) ah te hian estimate a siam ani. Kum 2019-20 chhunga Fiscal Deposite chu GSDP aṅanga 2.06 per cent ani. 2019-20 chhunga State Government in he target a bawhzui dan chu a hnuai hian tarlan a ni.

### Achievements during 2019-20 as per the Accounts

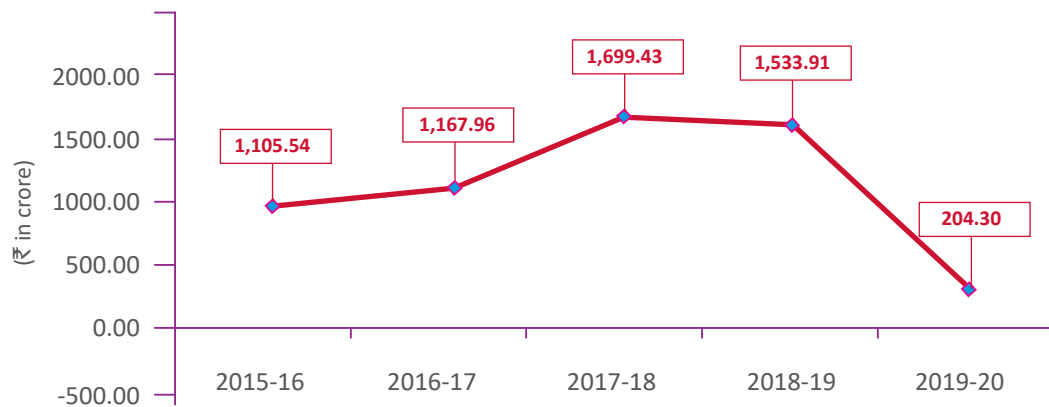
Sl. No.	Targets	Achievements during 2019-20 as per the Accounts
1.	2019-20 Revenue Surplus atana estimate siam chu ₹ 1,443.47 crore	Government of Mizoram chuan 2019-20 chhungin Revenue Surplus ah ₹ 204.30 crore a nei.
2.	Kum 2019-20 chhunga Gross Fiscal Deficit GSDP aṅanga 2.06 per cent.	State chuan Fiscal Deficit ah 2019-20 chhungin ₹ 1,224.31 crore a nei a, hei hi GSDP <sup>[*]</sup> aṅanga 4.62 per cent ani.
3.	2019-20 Outstanding debt targetchu GSDP[*] aṅanga 32.66 per cent ani	2019-20 chhunga Outstanding Debt chu ₹ 8,676.26 crore ani a, hei hi GSDP <sup>[*]</sup> aṅanga 32.74 per cent ani.

<sup>[\*]</sup> The Directorate of Economic and Statistics, Govt. of Mizoram vide no. B.14015/6/2013-DES (T) dated 19 June 2020 aṅanga kan dawn angin 2019-20 chhunga Gross State Domestic Product hi ₹ 26,502.56 crore a ni.

Accounts aṅg chuan, State Sawrkar in Revenue surplus a neihdan hi 2018-19 ah ₹ 1,533.91 crore niin 2019-20 ah ₹ 204.30 crore ani a. Kum 2018-19 chhung khan Fiscal Deficit ah ₹ 352.92 crore kan nei a, 2019-20 ah chuan Fiscal Deficit hi ₹ 1,224.31 crore kan nei thei a ni.

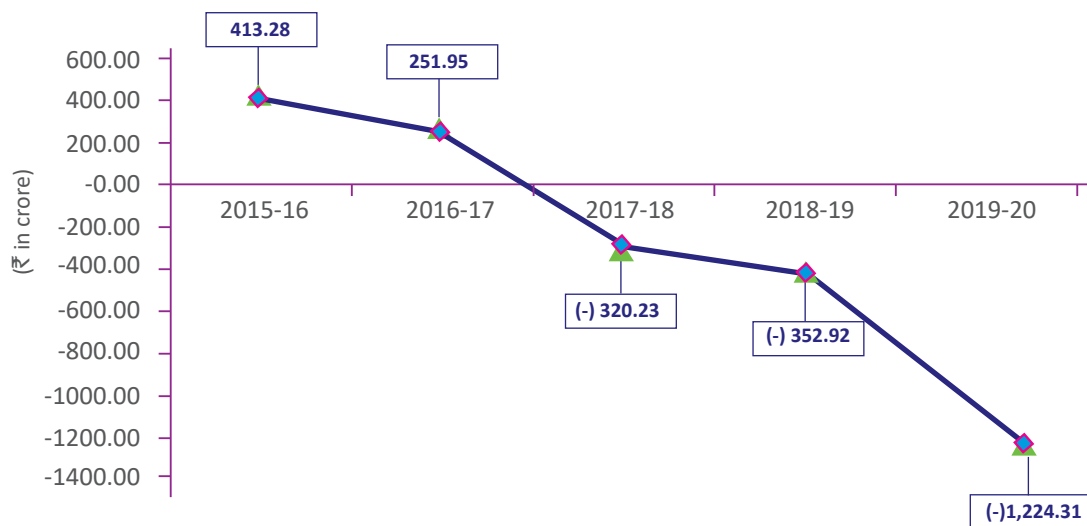
### 1.5.1 Deficit / Surplus chhukchhohdan

#### Revenue Deficit/Surplus



### 1.5.2 Trend of Fiscal Deficit / Surplus

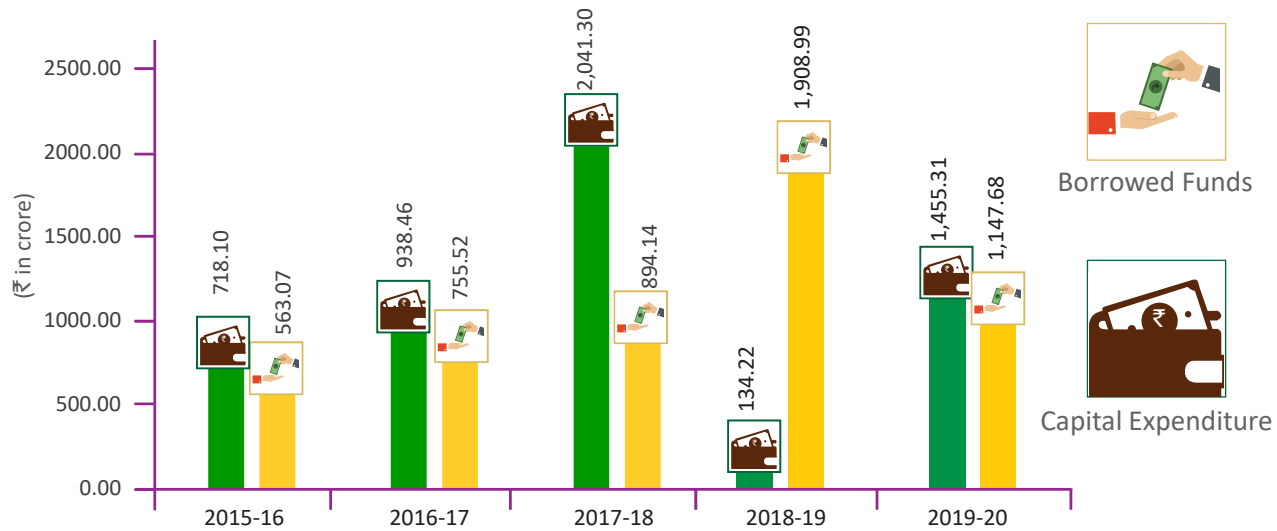
#### Revenue Deficit/Surplus



### 1.5.3 Capital expenditure-a sum puk hmanzat

(₹ in crore)

Year	Borrowed Fund	Capital Expenditure
2015-16	563.07	718.10
2016-17	755.52	938.46
2017-18	894.14	2,041.30
2018-19	134.22	1,908.99
2019-20	1,147.68	1,455.31



A tlangpui thuin fiscal deficit leh sum puk te hi capital/assets siam nan emaw, economics/ social infrastructure atana tih a ni a, a chhan chu sum puk aṅanga assets kan siam te chuan hlawnka/ pung chhete a siam ve te aṅangin amahin a inrulh theih nan a ni. Sum puk hrim hrim chu Capital Assets siam nan hman duhthusam ani a, tin, Principal leh interest rulh nan chuan Revenue Receipts hman tur a ni. 2019-20 chhungin State Sawrkar in pawisa a puk ₹ 1,147.68 crore aṅang hian Loan leh Advance pek chhuah (₹ 1,372.67 crore plus ₹ 82.64 crore) chhiar telin ₹ 1,455.31 crore chu Capital Expenditure a hman ani.

# Bung II na Receipts

## 2.1 Thuhmahruai

Sawrkar Receipt chu Revenue Receipts leh Capital Receipt ah ÷hen hran leh ani a. 2019-20 chhunga Revenue Receipts zawng zawng chu ₹ 9,658.26 crore a ni.

## 2.2 Revenue Receipts

Sawrkar Revenue Receipts kan tih hian thil pathum a huam a, chungte chu Tax Revenue, Non-Tax Revenue leh Grants-in-Aid Central sawrkar aṅanga kan dawnte a ni.

### TAX REVENUE

State ngei in a khawn leh a neih leh Constitution Article 280 (3) angin Union Taxes a State chanvo a huam.

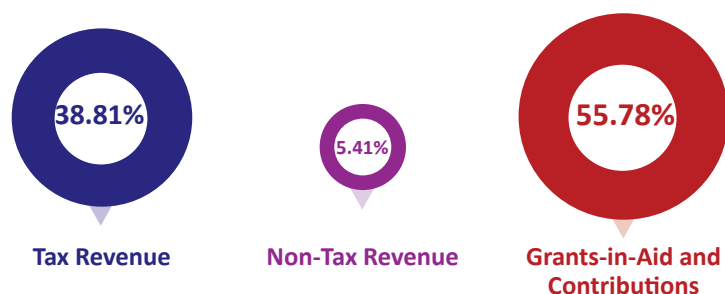
Interest receipts, Dividends, Profits, etc. te a huam.

### NON-TAX REVENUE

### GRANTS-IN-AID

*Grants-in-Aid kan tih chuan State sawrkar- in Union Government atanga puihna a dawn kan sawina a ni a. Ram pawn sawrkar dangte aṅanga "External Grant Assistance" leh "Aid, Material and Equipment" a dawnte a huam tel bawk. State sawrkar chuan heng Panchayati Raj Institution ah te, Autonomous Bodies, etc. ah te hian Grants-in- Aid a pe ve thung ani.*

## Revenue Receipts



### 2.2.1 Revenue Receipts Components (2019-20)

Components	Actuals (₹ in crore)	Per cent to Revenue Receipts
<b>A. Tax Revenue<sup>[*]</sup></b>	<b>3,748.78</b>	<b>38.81</b>
Goods and Services Tax	1,388.58	14.38
Taxes on Income and Expenditure	1,850.56	19.16
Taxes on Property, Capital and Other Transactions	14.95	0.15
Taxes on Commodities and Services other than Goods and Services Tax	494.69	5.12
<b>B. Non-Tax Revenue</b>	<b>522.35</b>	<b>5.41</b>
Fiscal Services	2.05	0.02
Interest Receipts, Dividends and Profits	32.84	0.34
General Services	27.61	0.29
Social Services	54.91	0.57
Economic Services	404.94	4.19
<b>C. Grants-in-Aid and Contributions</b>	<b>5,387.13</b>	<b>55.78</b>
<b>Total Revenue Receipts</b>	<b>9,658.26</b>	<b>100.00</b>

\* Net proceeds aṅga State chanpual huam telin (Government of India aṅga a dawn).

### 2.2.2 Trend of Revenue Receipts

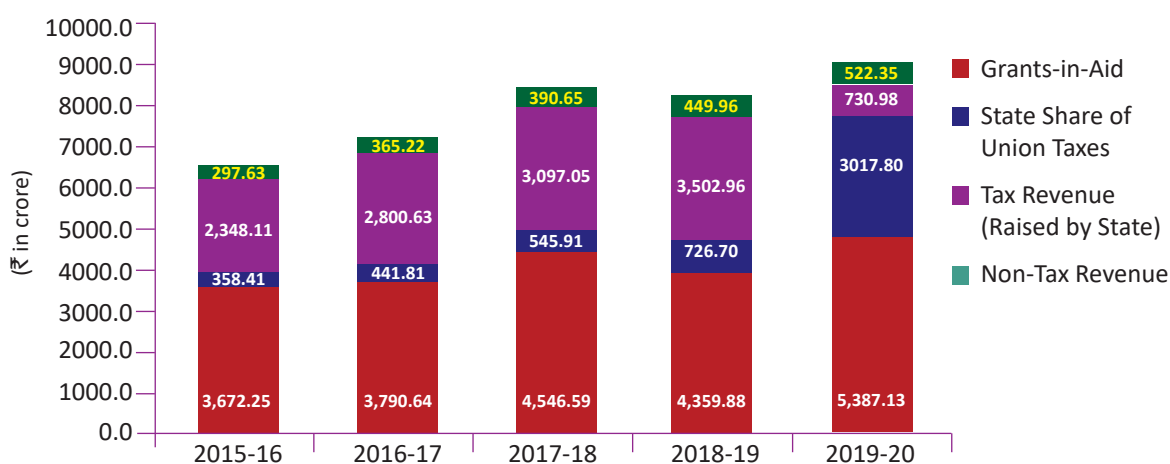
	(₹ in crore)				
	2015-16	2016-17	2017-18	2018-19	2019-20
Tax Revenues (Raised by the State)	358.41 (2.68)	441.81 (2.91)	545.91 (3.08)	726.70 (3.26)	730.98 (2.76)
State Share of Union Taxes/Duties	2,348.11 (17.56)	2,800.63 (18.41)	3,097.05 (17.46)	3,502.96 (15.73)	3,017.80 (11.38)
Non-Tax Revenue	297.63 (2.23)	365.22 (2.40)	390.65 (2.20)	449.96 (2.02)	522.35 (1.97)
Grants -in-Aid and Contributions	3,672.25 (27.46)	3,790.64 (24.92)	4,546.59 (25.63)	4,359.88 (19.58)	5,387.13 (20.33)
<b>Total Revenue Receipts</b>	<b>6,676.40</b> <b>(49.92)</b>	<b>7,398.30</b> <b>(48.63)</b>	<b>8,580.20</b> <b>(48.37)</b>	<b>9,039.50</b> <b>(40.59)</b>	<b>9,658.26</b> <b>(36.44)</b>
<b>GSDP</b>	<b>13,373.83</b>	<b>15,211.93</b>	<b>17,739.33</b>	<b>22,271.59</b>	<b>26,502.56</b>

Figures in parentheses represent per centage to GSDP.

Kum 2018-19 leh 2019-20 inkar hian GSDP chu 19.00 per cent in a pung a, Non-Tax Revenue (16.09 per cent) leh Grants-in-Aids (23.56 per cent) pung in, Tax Revenue (11.37 per cent) erawh

a tlahniam thung a, total revenue receipts chu 6.85 per cent ah a pung chho a ni. Other Fiscal Services (₹2.05 crore), Police (₹0.83 crore), Public Works (₹1.09 crore), Other Administrative Services (₹12.12 crore), Contributions and Recoveries towards Pensions and Other Retirement Benefits (₹5.16 crore), Power (₹373.61 crore) leh Grands-in-Aid and Contibution (₹5,387.13 crore) tehian a sang lam an kaw k vek a ni.

### Trend of Components of Revenue Receipts



## 2.3 Tax Revenue

(₹ in crore)

Sector-wise Tax Revenue					
	2015-16	2016-17	2017-18	2018-19	2019-20
a. Goods and Services Tax	NA <sup>(a)</sup>	NA <sup>(a)</sup>	526.72 (2.97)	1,388.36 (6.23)	1,388.58 (5.24)
b. Taxes on Income and Expenditure <sup>(b)</sup>	1,281.89 (9.59)	1,539.25 (10.12)	1,765.80 (9.95)	2,136.31 (9.59)	1,850.56 (6.98)
c. Taxes on Property, Capital and other Transaction	12.55 (0.09)	13.89 (0.09)	11.46 (0.07)	13.53 (0.06)	14.95 (0.06)
d. Taxes on Commodities and Services other than Goods and Services Tax	1,412.08 (10.56)	1,689.30 (11.11)	1,338.98 (7.55)	691.46 (3.11)	494.69 (1.87)
<b>Total Tax Revenue</b>	<b>2,706.52 (20.24)</b>	<b>3,242.44 (21.32)</b>	<b>3,642.96 (20.54)</b>	<b>4,229.66 (18.99)</b>	<b>3,748.78 (14.15)</b>
<b>GSDP</b>	<b>13,373.83</b>	<b>15,211.93</b>	<b>17,739.33</b>	<b>22,271.59</b>	<b>26,502.56</b>

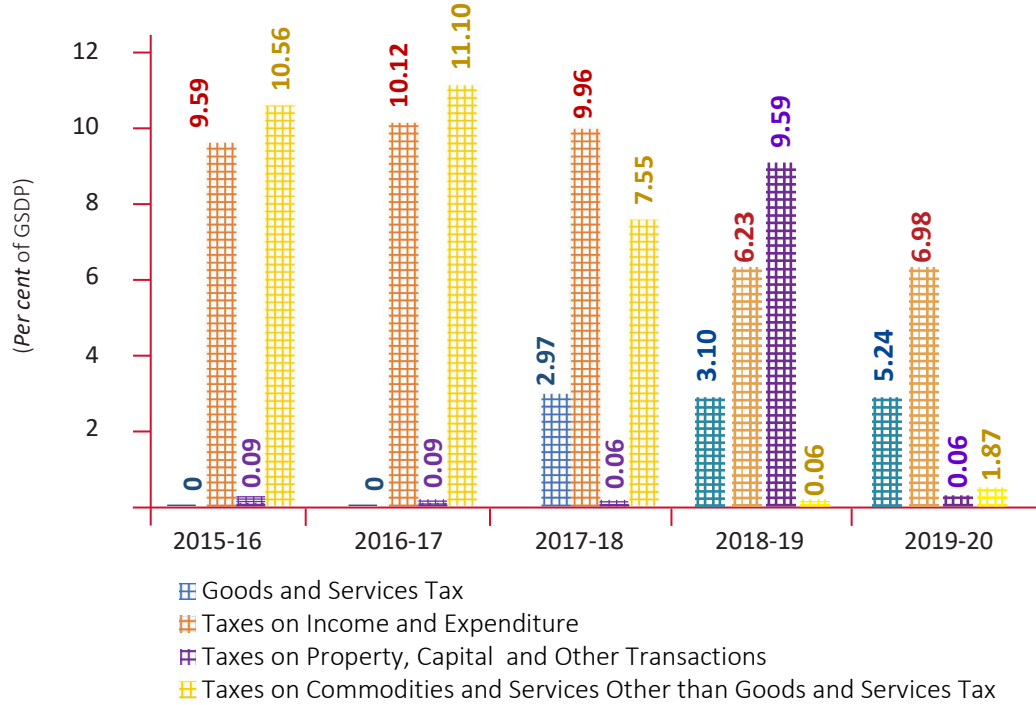
<sup>(a)</sup> Not Applicable

<sup>(b)</sup> Primarily Share of net proceeds assigned to State.

Figures in parentheses represent per centage to GSDP

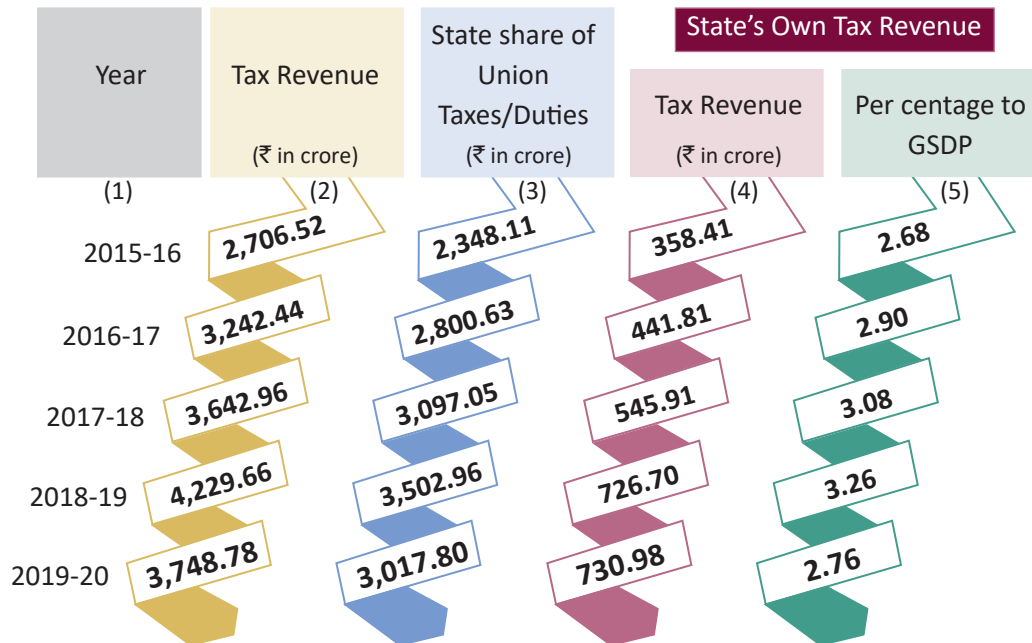
2019-20 chhunga Tax Revenue a tlakhnian chhan ber chu a hnuaia tarlan te ah hian receipts a tlem vang a ni;- Central Goods and Services Tax (₹856.36 crore), Corporation Tax (₹1,028.95 crore), Taxes on Income other than Corporation Tax (₹806.29 crore), Other Taxes on Income and Expenditure (₹15.33 crore), Taxes on Wealth (₹0.05 crore), Customs (₹191.29 crore), Union Excise Duties (₹133.00 crore), State Excise (₹2.73 crore) and Taxes on Sales, Trade, etc. (₹117.61 crore).

### Trend of Major Taxes in proportion to GDP



### 2.3.1 State chhunga Tax hmuh leh Union Tax aṅanga State chanpual

State Sawrkar in Tax revenue a hmuhna ṅhenkhat te chu State chhunga Tax leh Union Tax aṅanga a chanpual te an ni.



A hnuai table hian kum nga chungga Tax Revenue dawn dinhmun a tarlang:

(₹ in crore)

Description	2015-16	2016-17	2017-18	2018-19	2019-20
(1)	(2)	(3)	(4)	(5)	(6)
State's Own Tax Collection	358.41	441.81	545.91	726.70	730.98
Devolution of Union Taxes	2,348.11	2,800.63	3,097.05	3,502.96	3,017.80
<b>Total Tax Revenue</b>	<b>2,706.52</b>	<b>3,242.44</b>	<b>3,642.96</b>	<b>4,229.66</b>	<b>3,748.78</b>
Per centage of State's Own Tax to Total Tax Revenue	13.24	13.63	14.99	17.18	19.50

Tax revenue atana State in a lakkhawm hi 2015-16-a 13.24 *per cent* atangin 2019-20 ah chuan 19.50 *per cent* a pung a ni. Tax Revenue ah share 2015-16 nen khaikhinin a punna chu 38.51 *per cent* a ni.

### 2.3.2 Kum nga kalta chungga State in chhiah a khawndan

(₹ in crore)

Sl. No.	Taxes	2015-16	2016-17	2017-18	2018-19	2019-20
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.	Goods and Services Tax	NA <sup>[@]</sup>	NA <sup>[@]</sup>	169.76	454.73	532.22
2.	Other Taxes on Income and Expenditure	15.39	15.42	15.78	14.48	15.33
3.	Land Revenue	8.88	8.58	8.29	8.64	9.05
4.	Stamp and Registration Fees	3.57	3.26	3.20	4.43	5.85
5.	State Excise	60.60	72.26	65.83	65.34	2.73
6.	Taxes in Sales, Trades, etc.	247.04	307.81	242.85	135.93	117.61
7.	Taxes on Vehicles	19.44	25.75	31.58	38.36	40.66
8.	Taxes on Goods and Passengers	2.71	7.90	7.83	4.71	7.44
9.	Other Taxes	0.78	0.83	0.79	0.08	0.09
	<b>Total State's Own Tax</b>	<b>358.41</b>	<b>441.81</b>	<b>545.91</b>	<b>726.70</b>	<b>730.98</b>

[@] Not Applicable



## 2.4 Chhiah khawznat

(₹ in crore)

Taxes	2015-16	2016-17	2017-18	2018-19	2019-20
<b>1. Goods and Services Tax</b>					
Revenue Collection	NA <sup>[@]</sup>	NA <sup>[@]</sup>	526.72	1,388.36	1,388.58
Expenditure on Collection	NA <sup>[@]</sup>	NA <sup>[@]</sup>	0.94	Nil	Nil
Cost of Tax Collection (in per cent)	NA <sup>[@]</sup>	NA <sup>[@]</sup>	0.18	Nil	Nil
<b>2. Land Revenue</b>					
Revenue Collection	8.88	8.58	8.29	8.64	9.05
Expenditure on Collection <sup>[*]</sup>	18.75	18.54	21.32	22.05	24.87
Cost of Tax Collection (in per cent)	211.15	216.08	257.18	255.21	274.81
<b>3. Stamp and Registration Fees</b>					
Revenue Collection	3.57	3.26	3.20	4.43	5.85
Expenditure on Collection <sup>[*]</sup>	0.48	0.30	0.19	0.81	0.64
Cost of Tax Collection (in per cent)	13.45	90.20	5.94	18.28	10.94
<b>4. State Excise</b>					
Revenue Collection	60.60	72.26	65.83	65.34	2.73
Expenditure on Collection <sup>[*]</sup>	26.28	28.90	30.19	32.01	37.48
Cost of Tax Collection (in per cent)	43.37	39.99	45.86	48.99	1372.89
<b>5. Taxes on Sales, Trade, etc.</b>					
Revenue Collection	247.04	307.81	242.85	135.93	117.61
Expenditure on Collection <sup>[*]</sup>	13.44	15.27	16.83	17.42	0.61
Cost of Tax Collection (in per cent)	5.44	4.96	6.93	12.82	0.52
<b>6. Taxes on Vehicles</b>					
Revenue Collection	19.44	25.75	31.58	38.36	40.66
Expenditure on Collection <sup>[*]</sup>	8.84	8.70	10.22	10.40	13.21
Cost of Tax Collection (in per cent)	45.47	33.79	29.35	27.11	32.49

<sup>[@]</sup> Not Applicable

<sup>[\*]</sup> Cost of collection includes expenditure under Direction and Administration & Other Expenditure due to non-classification in the State Budget.

State Excise in a chhiah a khawn hi chhiah khawn dang te aiin a sang bik a ni.

## 2.5 Kum nga kalta chungga union Taxes atanga State-in Share a hmuhdan

(₹ in crore)

Major Head description	2015-16	2016-17	2017-18	2018-19	2019-20
Central Goods and Services Tax (CGST)	NA <sup>[@]</sup>	NA <sup>[@]</sup>	44.16	864.63	856.36
Integrated Goods and Services Tax (IGST)	NA <sup>[@]</sup>	NA <sup>[@]</sup>	312.80	69.00	..
Corporation Tax	744.21	899.01	948.82	1,218.27	1,028.94
Taxes on Income other than Corporation Tax	522.29	624.82	801.20	897.21	806.25
Other Taxes on Income and Expenditure	...	...	...	6.34	...
Taxes on Wealth	0.10	2.05	(-) 0.03	0.45	0.05
Customs	374.23	386.72	312.70	248.31	191.29
Union Excise Duties	306.57	441.60	326.90	165.03	133.00
Service Tax	399.66	446.42	350.50	31.92	...
Other Taxes and Duties on Commodities and Services	1.06	0.01	...	1.80	1.91
<b>State Share of Union Taxes</b>	<b>2,348.11</b>	<b>2,800.63</b>	<b>3,097.05</b>	<b>3,502.96</b>	<b>3,017.80</b>
<b>Total Tax Revenue</b>	<b>2,706.52</b>	<b>3,242.44</b>	<b>3,642.96</b>	<b>4,229.66</b>	<b>3,748.78</b>
Per centage of Union Taxes to Total Tax Revenue	86.76	86.37	85.01	82.82	80.50

<sup>[@]</sup> GST w.e.f. July 2017.

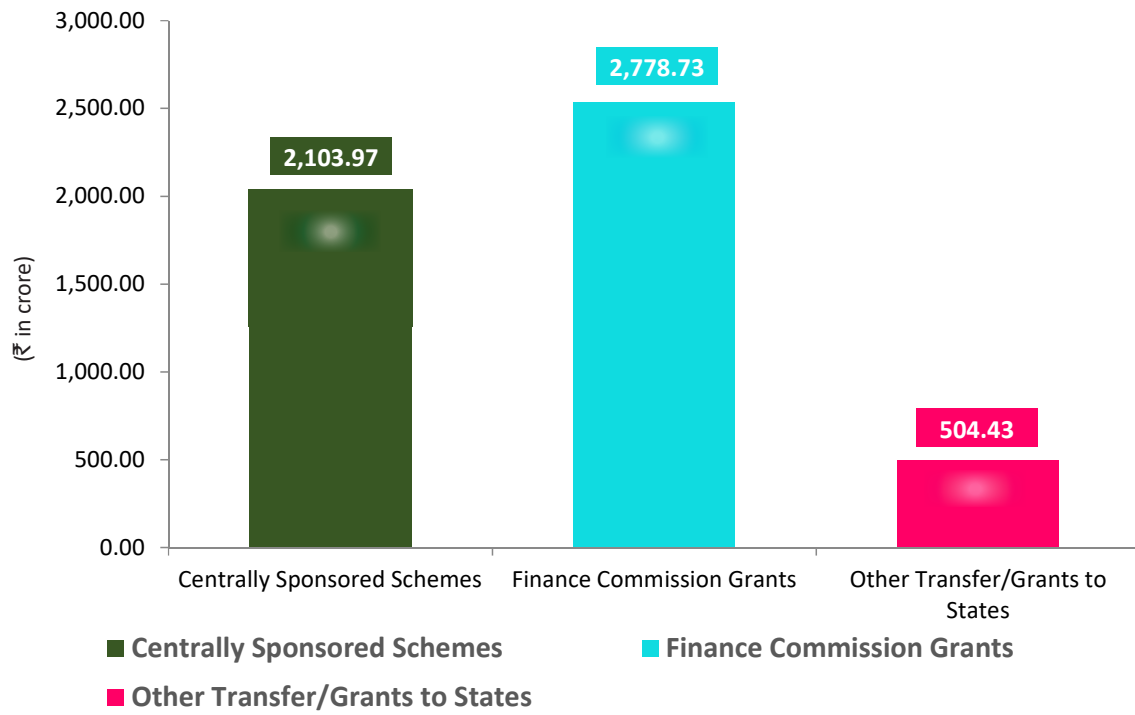
Kum 2015-16 atanga 2019-20 chungga Union Tax atanga State in chanpual (share) a neihdan chu 86.76 per cent atanga 80.50 per cent vel a ni.

## 2.6 Grants-in-Aid

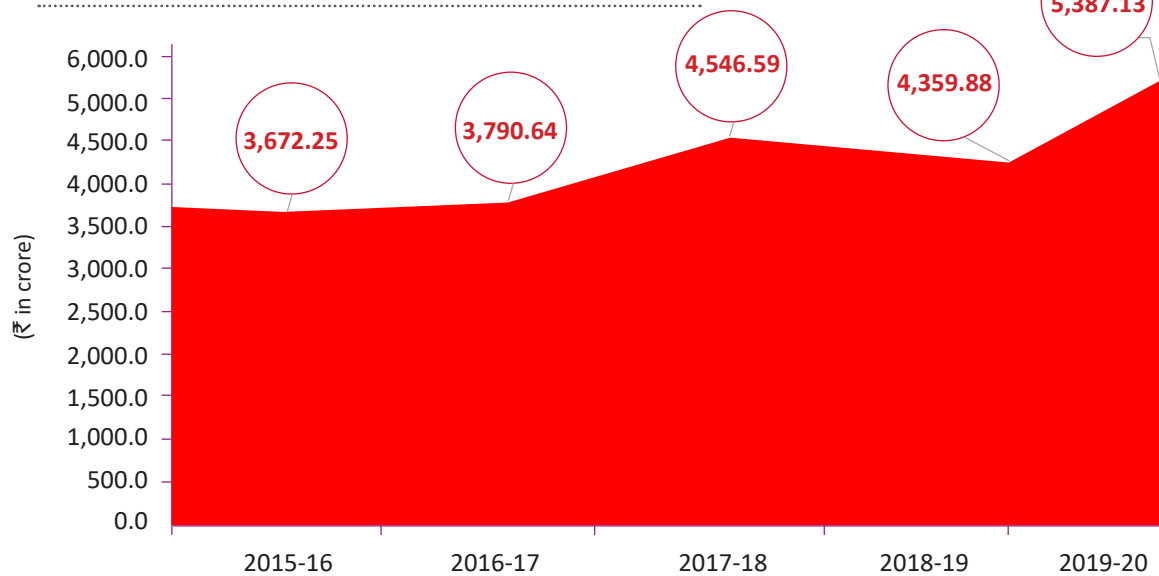
Grants-in-Aid chu India sawrkar atanga tanpuina emaw chhawmdawlna dawn ho heng, Centrally Sponsored Scheme, Finance Commission Grant leh Transfer/Grants dangte hi ani.

Kum 2019-20 chhunga Grants-in-Aid hnuai total receipts chu ₹ 5,387.13 crore ani, a hnuai tarlan ang hian:

### Grants-in-Aid

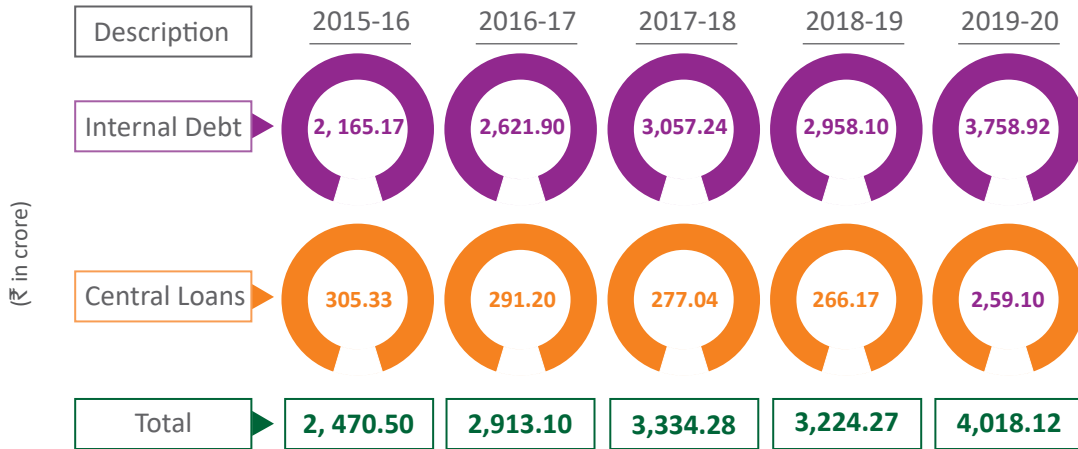


### Trend of Grants-in-Aid



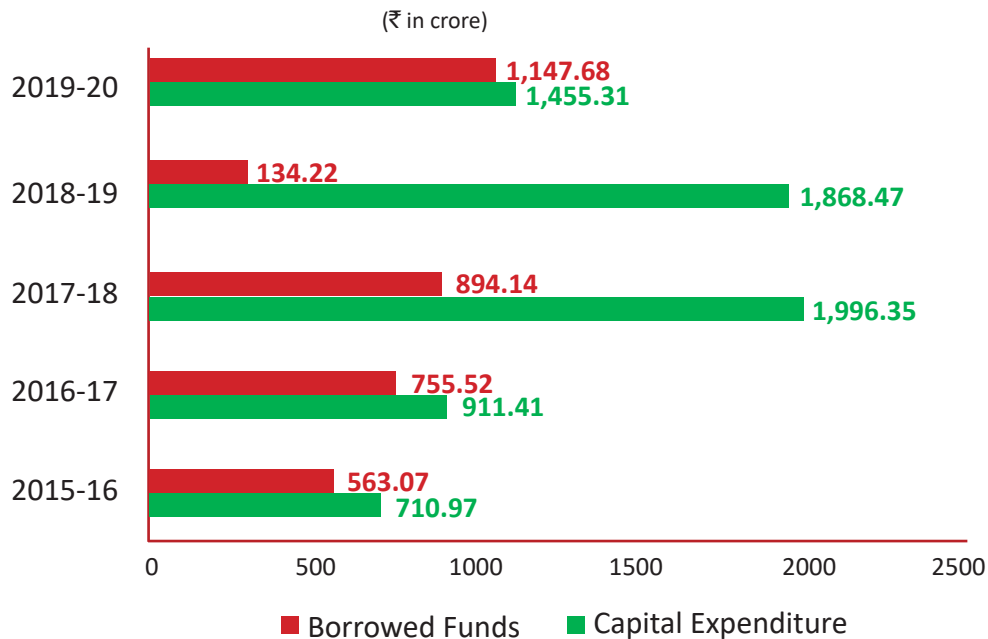
## 2.7 Public Debt

Kum nga kalta chungga Public Debt dinhmun



Kum 2019-20 chung khan market aṭangin Loan pasarih ₹1,132.80 crore zat pek ani a. State sawrkar chuan Loans and Advances atan ₹ 14.88 crore sawrkar laipui aṭangin a dawng.

### Borrowed funds leh Capital expenditure khaikhinna



# Bung III na Expenditure

## 3.1 Thuhmahruai

Expenditure hi chi hnih a ðhen ani a, chungte chu Revenue Expenditure leh Capital Expenditure te anni. Revenue Expenditure chu sawrkar kal zelnana nitina sum hmanna ang chi ani a. Capital expenditure chu Capital Assets siamnan/siamthat nan hman ðhin a nia, tin, ba tih kiam nana hman ðhin ani baw. Expenditure hi State hnuai ami leh Central Assistance (Centrally Sponsored Scheme/Central Scheme huam telin) hnuaiami ah te ðhenhran leh ani.

Government Accounts ah chuan Expenditure hi sector pathum heng General Services, Social Services leh Economic Services ah te ðhen ñnia. Heng sector hnuaiami sum hmanna tlangpui te chu a hnuaiami ah hian tarlan a ni:

### GENERAL SERVICES

Justice, Police, Jail, Pension etc. te a huam tel.

Education, Health and Family Welfare, Water Supply, Welfare of SC/ST etc. te a huam tel.

### SOCIAL SERVICES

### ECONOMIC SERVICES

Agriculture, Rural Development, Irrigation, Co-operation, Energy, Industries, Transport, etc. te a huam tel.

## 3.2 Revenue Expenditure

Revenue Section hnuaiami kum nga kalta chhunga Budget Estimate aia sum hman tlakhniam dan a hnuaiami ah hian tarlan ani:

(₹ in crore)

Year	2015-16	2016-17	2017-18	2018-19	2019-20
Budget Estimates	6,740.35	7,540.84	7,642.38	8,898.37	10,405.39
Actuals	5,570.86	6,230.34	6,880.77	7,505.59	9,453.96
Gap	1,169.49	1,310.50	761.61	1,392.78	951.43
Per centage of gap over Budget Estimates	17.35	17.38	9.97	15.65	9.14

Revenue sector hnuiaia sum hman zawng zawng 55.10 *per cent* hi Salaries leh Wages (₹3,211.44 crore leh ₹200.43 crore) ah te, Interest Payments (₹343.12 crore) te, Pensions (₹ 1,432.50 crore) te leh Subsidies (₹ 21.76 crore) atan hman ani.

Kum nga kalta chhunga Committed Revenue Expenditure leh Uncommitted Revenue Expenditure dinhmun chu a hnuiaia tarlan ang hian a ni:

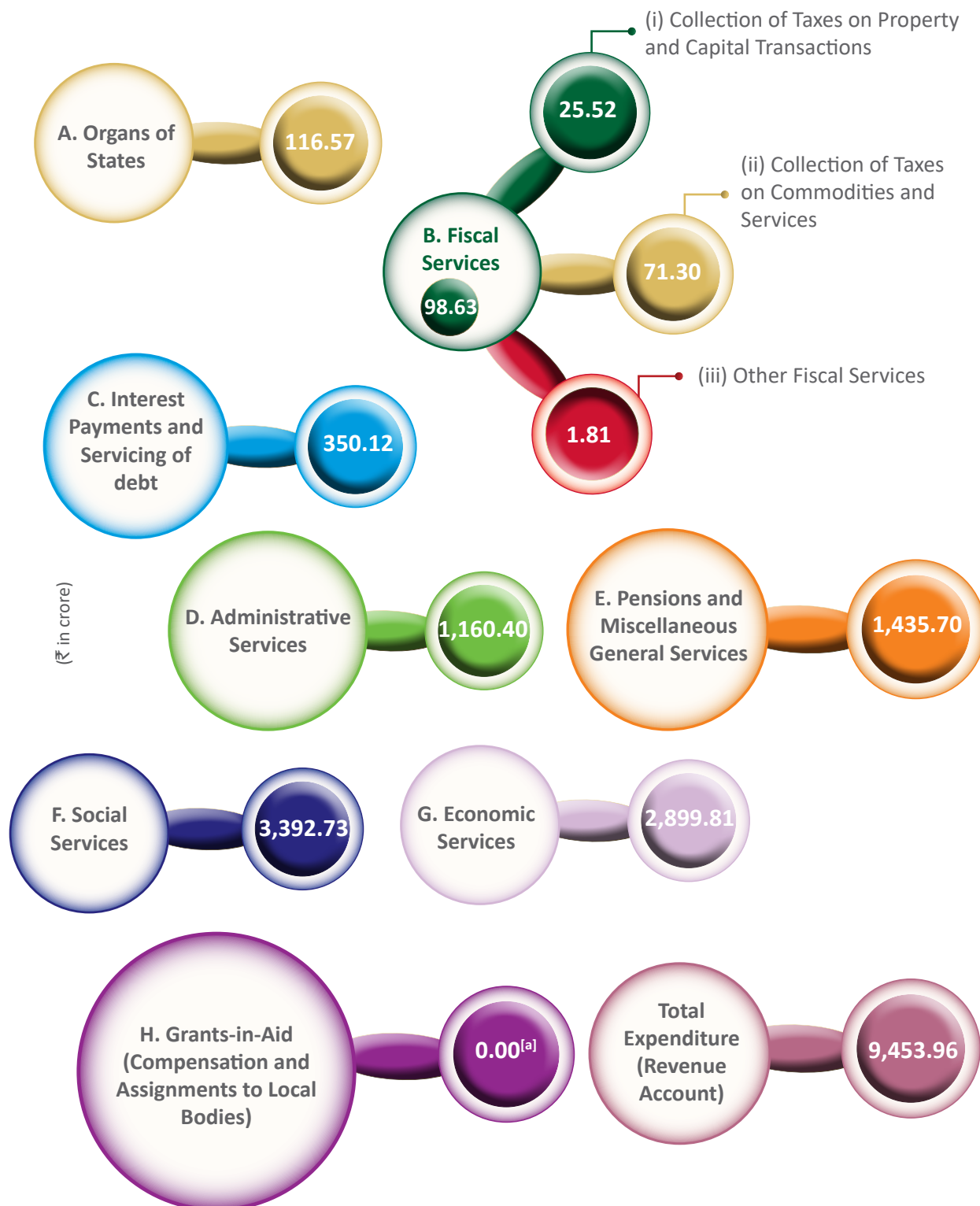
(₹ in crore)

Component	2015-16	2016-17	2017-18	2018-19	2019-20
Total Revenue Expenditure	5,570.86	6,230.34	6,880.77	7,505.59	9,453.96
Committed Revenue Expenditure <sup>(#)</sup>	3,272.36	3,515.10	3,722.27	4,248.62	5,209.25
Per centage of Committed Revenue Expenditure to Total Revenue Expenditure	58.74	56.42	54.10	56.61	55.10
Uncommitted Revenue Expenditure	2,298.50	2,715.24	3,158.50	3,256.97	4,244.71

<sup>(#)</sup> Committed Revenue Expenditure hian Salaries and Wages, Interest Payments, Pensions leh Subsidies a sumhman te a huam

Scheme hrang hrang te tihchangtlun nana Uncommitted Revenue hnuiaia sum hman hi 2015-16 ah chuan ₹2,298.50 crore niin 2019-20 ah chuan ₹4,244.71 crore ani a, kum nga chhunga a punna hi 84.67 *per cent* a ni. Revenue hnuiaia sum hman zawng zawng pawh hi 69.70 *per cent* in 2015-16 a sum hman ₹5,570.86 crore atangin 2019-20 a sum hman chu ₹ 9,453.96 crore ah a pungchho. Kum nga chung vek hian Committed Revenue hnuiaia sumhman pawh 59.19 *per cent* in a pung ve bawk.

### 3.2.1 Sectoral distribution of Revenue expenditure(2019-20)



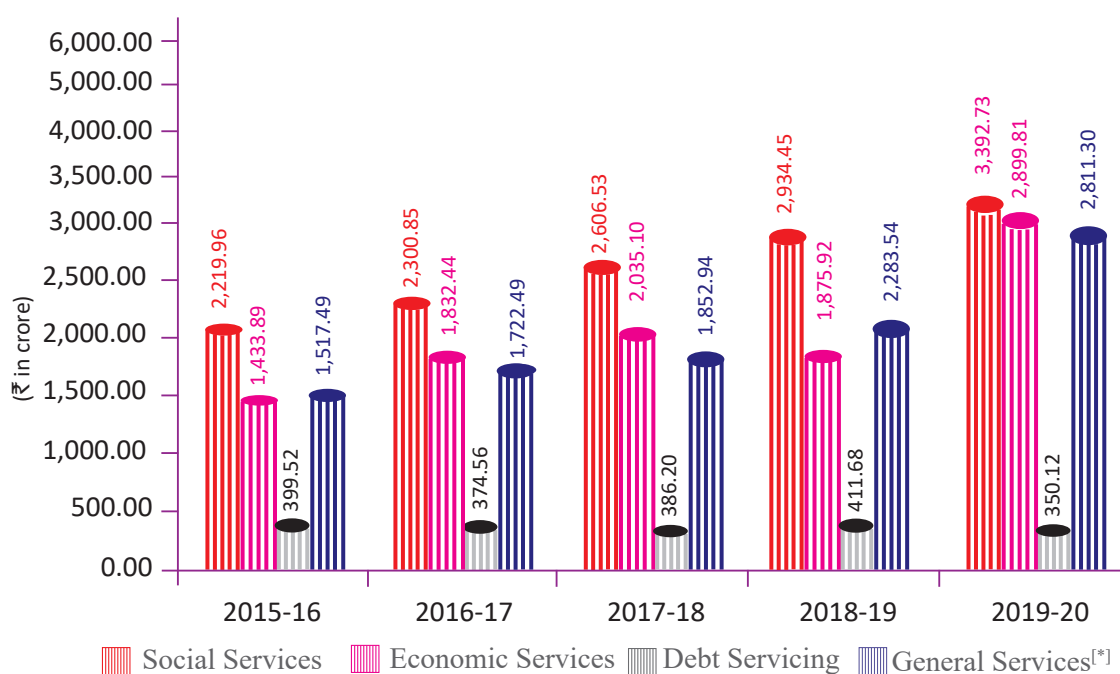
<sup>[a]</sup> Figures are included in Administrative Services and Social Services

### 3.2.2 Sum hmanna lian tham bik te 2015-16 to 2019-20

(₹ in crore)

Components	2015-16	2016-17	2017-18	2018-19	2019-20
Social Services	2,219.96	2,300.85	2,606.53	2,934.45	3,392.73
Economic Services	1,433.89	1,832.44	2,035.10	1,875.92	2,899.81
Debt Servicing	399.52	374.56	386.20	411.68	350.12
General Services (excluding expenditure on debt servicing)	1,517.49	1,722.49	1,852.94	2,283.54	2,811.30

### Revenue hnuai sum hmanna lian tham bik te



[\*] General Services excludes MH 2048 (Appropriation for reduction or avoidance of debt) and MH 2049 (Interest payments).

### 3.3 Capital Expenditure

Capital Expenditure hi hmasawna atana thil ñangkai tak a ni. Kum 2019-20 chhunga Capital Disbursement ₹1,455.31 crore (GSDP añanga 5.49 per cent) hi Budget Estimates aiin ₹204.07 crore in a tlem a. (Capital hnuai disbursement tlemna hi ₹199.48 crore ani a, loans and advances hnuai hian ₹ 4.59 crore in a chuang thung). Kum 2018-19 leh 2019-20 tihloh ah chuan 2015-16 añang khan capital expenditure hi GSDP rualin a ñang chho ve zel ani.

A hnuai table tarlanah hian hmuh theih ani:

(₹ in crore)

Sl. No.	Components	2015-16	2016-17	2017-18	2018-19	2019-20
1.	Budget Estimates (B.E.)	1,450.00	1,827.42	2,991.07	3,238.59	1,659.38
2.	Actual Expenditure <sup>[#]</sup>	718.10	938.46	2,041.30	1,908.99	1,455.31
3.	Per centage of Actual Exp. to B.E.	49.52	51.35	68.25	58.95	87.70
4.	Yearly growth in Capital Expenditure (in <i>per cent</i> )	22.78	30.69	117.52	(-)6.48	(-) 23.77
5.	GSDP	13,373.83	15,211.93	17,739.33	22,271.59	26,502.56
6.	Yearly growth in GSDP (in <i>per cent</i> )	28.42	13.74	16.61	25.55	19.00

<sup>[#]</sup> Loans and Advances hnuai sum senral a huam

### 3.3.1 Sector-a Capital expenditure then dan

Kum 2019-20 chungin sawrkarin hna lian tham hrang hrang thawh nan ₹ 1,286.04 crore a hmanga, chutih rualin, Co-operative Institutions ah sum engmah 2019-20 chung hian chhunluh a nilo a ni.

### 3.3.2 Kum nga kalta chung a sector hrang hrang a Capital Expenditure then hran dan

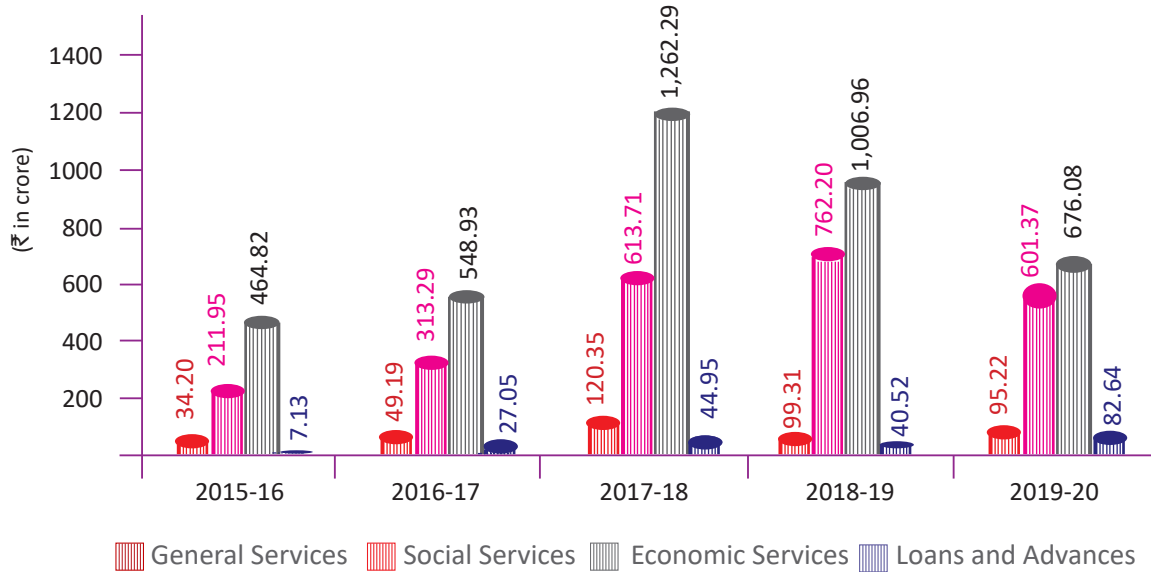
(₹ in crore)

Sector	2015-16	2016-17	2017-18	2018-19	2019-20
General Services	34.20 (4.76)	49.19 (5.24)	120.35 (5.90)	99.31 (5.20)	95.22 (6.54)
Social Services	211.95 (29.52)	313.29 (33.39)	613.71 (30.06)	762.20 (39.93)	601.37 (41.32)
Economic Services	464.82 (64.73)	548.93 (58.49)	1,262.29 (61.84)	1,006.96 (52.75)	676.08 (46.46)
Loans and Advances	7.13 (0.99)	27.05 (2.88)	44.95 (2.20)	40.52 (2.12)	82.64 (5.68)
<b>Total</b>	<b>718.10</b>	<b>938.46</b>	<b>2,041.30</b>	<b>1,908.99</b>	<b>1,455.31</b>

Figures in parenthesis represents per centage to Total Capital Expenditure



## Trend of Sectoral Distribution of Capital Expenditure



### 3.3.3 Sector-a Capital Revenue expenditure then dan

Kum nga (5) kal ta chungna capital leh revenue expenditure, khaihinna chu a hnuaih hian hrilhfhah a ni:

		(₹ in crore)					
Sl. No.	Sector		2015-16	2016-17	2017-18	2018-19	2019-20
(A)	General Services	Capital	34.20	49.19	120.35	99.31	95.22
		Revenue	1,917.01	2,097.05	2,239.14	2,695.22	3,161.42
(B)	Social Services	Capital	211.95	313.29	613.71	762.20	601.37
		Revenue	2,219.96	2,300.85	2,606.53	2,934.45	3,392.73
(C)	Economic Services	Capital	464.82	548.93	1,262.29	1,006.96	676.08
		Revenue	1,433.89	1,832.41	2,035.10	1,875.92	2,899.81
(D)	Grants-in-Aid and Contributions	Capital	NA <sup>[#]</sup>	NA <sup>[#]</sup>	NA <sup>[#]</sup>	NA <sup>[#]</sup>	[*]
		Revenue	1,338.24	1,445.31	1,678.61	1,660.61	2,536.71 <sup>[*]</sup>

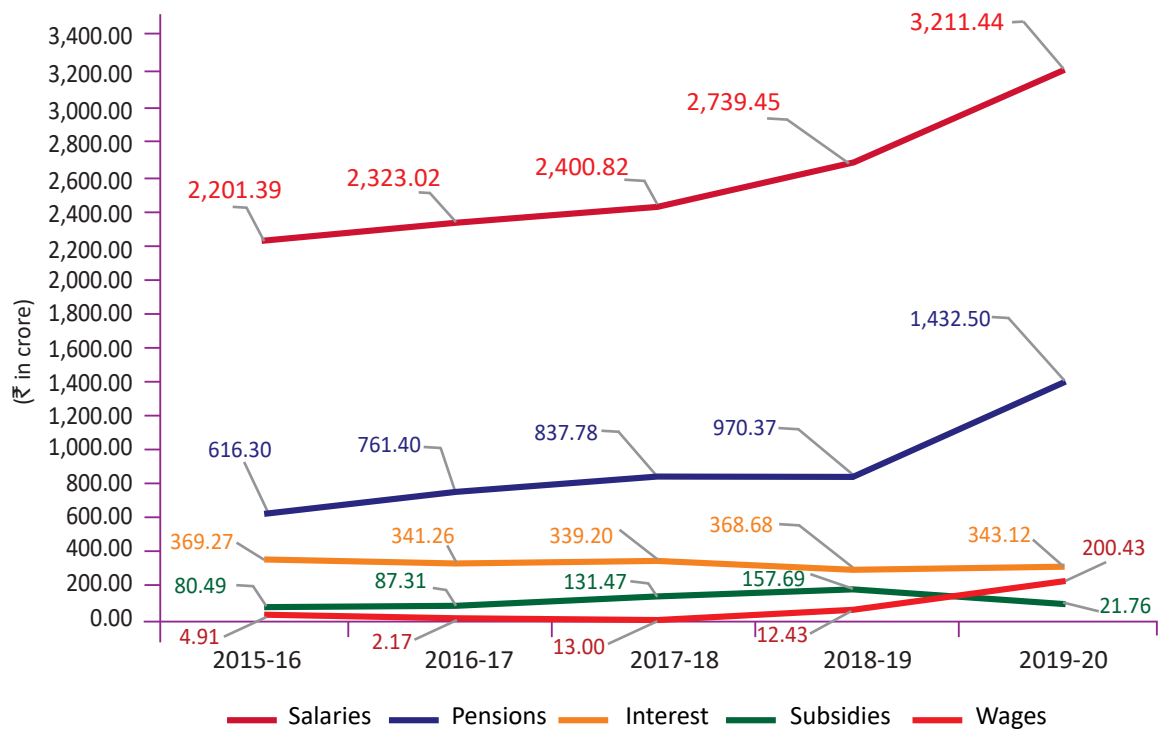
<sup>[#]</sup> Not Applicable

<sup>[\*]</sup> Revenue Expenditure under GS, SS and ES includes Expenditure of GIA.

### 3.4 Committed Expenditure

Heng Salaries, Pensions, Subsidies leh Wages hnuiaia sum hman te kum hmasa aia 2019-20 chhunga a punna chu a hnuiaiah hian tarlan a ni:

#### Trend of Committed Expenditure



Kum nga kalta chhunga Committed Expenditure dinhmunr Revenue Expenditure leh Revenue Receipts nen khaikhinna chu a hnuiaiah hian tarlan a ni :

	2015-16	2016-17	2017-18	2018-19	2019-20
Committed Expenditure	3,272.36	3,515.10	3,722.27	4,248.62	5,209.25
Revenue Expenditure	5,570.86	6,230.34	6,880.77	7,505.59	9,453.96
Revenue Receipts	6,676.40	7,398.30	8,580.20	9,039.50	9,658.26
Per centage of Committed Expenditure to Revenue Receipts	49.01	47.51	43.38	47.00	53.94
Per centage of Committed Expenditure to Revenue Expenditure	58.74	56.42	54.10	56.61	55.10

2015-16 leh 2019-20 chhunga Committed Expenditure punna hi 59.19 per cent niin revenue expenditure punna chu 69.70 per cent a ni thung, committed expenditure nasa taka a san chhoh zel avang hian sawrkar chuan hmasawn na lam atan sum hman tur a neih daihloh phah ani.

## Bung IV na Appropriation Accounts

### 4.1 2019-20 Chhunga Appropriation Accounts khaihawmna

(₹ in crore)

Sl. No.	Nature of Expenditure	Original grant	Supplementary grant	Re-appropriation	Total	Actual expenditure	Savings (-) Excesses(+)
1.	<b>Revenue</b>						
	Voted	7,973.84	2,307.50	...	10,281.34	9,098.96	(-)1,182.38
	Charged	431.68	3.76	...	435.44	380.08	(-)55.36
2.	<b>Capital</b>						
	Voted	2,093.13	1,010.67	...	3,103.80	1,451.77	(-)1,652.03
	Charged	...	...	...	...	...	...
3.	<b>Public Debt</b>						
	Charged	272.22	72.28	...	344.50	353.93	(+)9.43
4.	<b>Loans and Advances</b>						
	Voted	101.70	79.95	...	181.65	82.64	(-)99.01
	<b>Total</b>	<b>10,872.57</b>	<b>3,474.16</b>	...	<b>14,346.73</b>	<b>11,367.38</b>	<b>(-)2,979.35</b>

### 4.2 Kum nga kal ta chhunga Savings/excess dinhmun

(₹ in crore)

Year	Savings(-)/Excess(+)				Total
	Revenue	Capital	Public Debt	Loans and Advances	
2015-16	(-)1,161.37	(-)767.98	(+)34.96	(-)32.87	(-)1,927.26
2016-17	(-)1,305.43	(-)947.32	(-)4.59	(-)26.29	(-)2,283.63
2017-18	(-)736.67	(-)998.08	(-)22.17	(-)47.57	(-)1,804.49
2018-19	(-)1,339.77	(-)1,384.27	(-)39.75	(-)45.10	(-)2,808.89
2019-20	(-)1,237.74	(-)1,652.03	(+)9.43	(-)99.01	(-)2,979.35

### 4.3 Significant Savings

Grants hnuia Substantial Saving a wwm chuan schemes/ programme hnuia hnathawh tur te an la thawko emaw, hnathawh te a kal chaklo tihna ani. Sum hman zawhloh tam tham nei reng Grants thenkhat chu heng ho hi anni:

(₹ in crore)

Grant No.	Nomenclature	2015-16	2016-17	2017-18	2018-19	2019-20
1	Legislative Assembly	0.93	1.60	0.58	2.83	1.27
4	Law and Judicial	14.04	21.96	3.77	1.49	5.58
6	Land Revenue and Settlement	4.62	6.61	10.32	5.96	17.38
7	Excise and Narcotics	3.04	2.59	3.71	1.90	7.76
8	Taxation	1.53	0.89	0.19	0.70	6.24
9	Finance	375.12	420.11	797.93	1,331.69	1,588.08
11	Secretariat Administration	12.34	19.27	21.33	13.80	5.86
13	Personnel and Administrative Reforms	0.23	0.60	1.70	0.68	0.90
14	Planning and Programme Implementation	356.74	664.21	10.95	36.22	5.42
15	General Administration Department	19.76	15.80	20.63	67.28	22.71
16	Home	66.33	73.76	57.20	19.33	197.00
17	Food, Civil Supplies and Consumer Affairs	64.93	66.27	53.73	57.66	76.08
18	Printing and Stationery	2.85	2.66	1.50	0.69	2.63
19	Local Administration	...	3.19	0.40	7.03	0.98
20	School Education	123.93	46.24	53.33	148.23	96.68
21	Higher and Technical Education	53.39	60.32	44.38	47.99	74.87
22	Sports and Youth Services	8.79	4.49	1.99	0.98	3.98
23	Art and Culture	1.40	1.33	1.00	0.53	1.16
24	Medical and Public Health Services	178.47	173.69	185.58	177.49	166.60
25	Water Supply and Sanitation	55.51	54.10	50.95	16.65	6.42

(₹ in crore)

Grant No.	Nomenclature	2015-16	2016-17	2017-18	2018-19	2019-20
26	Information and Public Relations	2.04	3.82	1.66	0.97	0.81
27	District Councils and Minority Affairs	...	...	...	9.81	...
28	Labour, Employment, Skill Development and Entrepreneurship	5.03	16.24	17.83	3.80	7.07
29	Social Welfare	37.69	28.37	30.41	43.29	64.89
30	Disaster Management and Rehabilitation	...	8.39	0.03	9.99	...
31	Agriculture	151.20	51.40	80.43	54.46	39.97
32	Horticulture	32.73	10.13	7.37	7.31	14.66
33	Land Resources, Soil and Water Conservation	1.33	3.14	0.17	0.45	0.14
34	Animal Husbandry and Veterinary	9.97	32.43	8.67	9.30	11.60
36	Environment, Forests and Climate Change	11.90	9.61	8.89	7.39	58.08
37	Co-operation	...	5.80	1.76	1.31	1.09
38	Rural Development	70.51	118.02	90.42	225.54	227.46
39	Power	12.65	25.47	21.34	6.46	22.43
40	Commerce and Industries	5.58	18.84	60.68	20.65	28.01
41	Sericulture	0.01	1.31	3.42	3.12	2.32
42	Transport	14.38	17.89	4.03	3.34	7.43
45	Public Works	...	...	12.80	306.10	126.99
46	Urban Development and Poverty Alleviation	89.76	57.21	14.84	52.60	25.83
47	Irrigation and Water Resources	81.03	39.02	35.25	34.06	15.70
48	Information and Communication Technology	10.07	12.30	12.41	3.01	0.57
	Public Debt	45.93	213.32	65.83	65.16	43.47

Kum 2019-20 chhunga supplementary grants ₹ 3,474.16 crore (sum senso zawng zawng atanga 30.56 per cent) hi head thenkhatah chuan kum tawpah sum hman ban a tam avangin a tul lem lo ani. Chung zinga thenkhatte chu henge hi anni:

(₹ in crore)

Grant No.	Nomenclature	Section		Original	Supplementary	Actual Expenditure
		Revenue	Capital			
4	Law and Judicial	Revenue	Charged	12.57	1.48	12.02
5	Vigilance	Revenue	Voted	8.58	0.23	8.30
6	Land Revenue and Settlement	Revenue	Voted	40.85	6.08	29.54
7	Exercise and Narcotics	Revenue	Voted	43.78	1.46	37.48
8	Taxation	Capital	Voted	6.13	0.60	0.60
9	Finance	Capital	Voted	1,443.08	2.20	2.40
11	Secretariat Administration	Revenue	Voted	124.00	4.20	122.34
15	General Administrative Department	Capital	Voted	6.60	8.68	4.39
16	Home	Revenue	Voted	794.63	128.90	726.93
17	Food, Civil Supplies and Consumer Affairs	Revenue	Voted	90.37	2.20	84.70
		Capital	Voted	195.94	47.23	174.95
18	Printing and Stationary	Revenue	Voted	16.99	0.85	15.21
20	School Education	Revenue	Voted	1,323.42	60.58	1,287.32
24	Medical and Public Health Services	Revenue	Voted	561.46	120.54	549.66
28	Labour Employment Skill Development and Entrepreneurship	Revenue	Voted	38.59	5.47	36.98
31	Agriculture	Revenue	Voted	173.68	31.78	166.04
38	Rural Development	Revenue	Voted	357.32	142.75	314.66
40	Commerce and Industries	Revenue	Voted	82.57	8.15	67.01
41	Sericulture	Revenue	Voted	21.10	0.70	19.51
47	Irrigation and Water Resources	Revenue	Voted	14.68	0.62	13.26
		Capital	Voted	25.00	5.60	16.95

Supplementary grant pek hnu pawha expenditure la neihbelh zawk te chu a hnuai hian tihlan a ni:

(₹ in crore)

Grant No.	Nomenclature	Section		Original	Supplementary	Actual Expenditure
		Revenue	Capital			
3	<b>2013 Council of Ministers</b> 101 Salary of Ministers and Deputy Ministers 01 Salary of Ministers	Revenue	Voted	1.92	...	3.23
22	<b>2204 Sports and Youth Services</b> 800 Other Expenditure 01 Sports Council	Revenue	Voted	9.61	0.45	10.91
	<b>2235 Social Security and Welfare</b> 02 Social Welfare 800 Other Expenditure 08 Tribal Research Institute	Revenue	Voted	0.50	...	0.70

(₹ in crore)

Grant No.	Nomenclature	Section		Original	Supplementary	Actual Expenditure
27	<b>2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities</b> 80 General 800 Other Expenditure 02 Mara Autonomous District Council	Revenue	Voted	143.46	15.78	159.25
30	<b>2245 Relief on Account of Natural Calamities</b> 05 State Disaster Response Fund 101 Transfer to Reserve Funds and Deposits Accounts-State Disaster Response Fund 01 State Disaster Response Fund	Revenue	Voted	18.00	...	27.00
37	<b>2425 Co-operation</b> 001 Direction and Administration 01 Direction	Revenue	Voted	6.17	0.11	6.87
	<b>2425 Co-operation</b> 001 Direction and Administration 2 Administration	Revenue	Voted	4.05	...	4.41
Public Debt	<b>6003 Internal Debt of the State Government</b> 105 Loans from the National Bank for Agricultural and Rural Development 01 Loans from NABARD	Capital	Charged	38.00	...	55.14
	<b>6003 Internal Debt of the State Government</b> 111 Special Securities issued to National Small Saving Fund of the Central Government 01 National Small Saving Fund	Capital	Charged	11.68	...	17.01

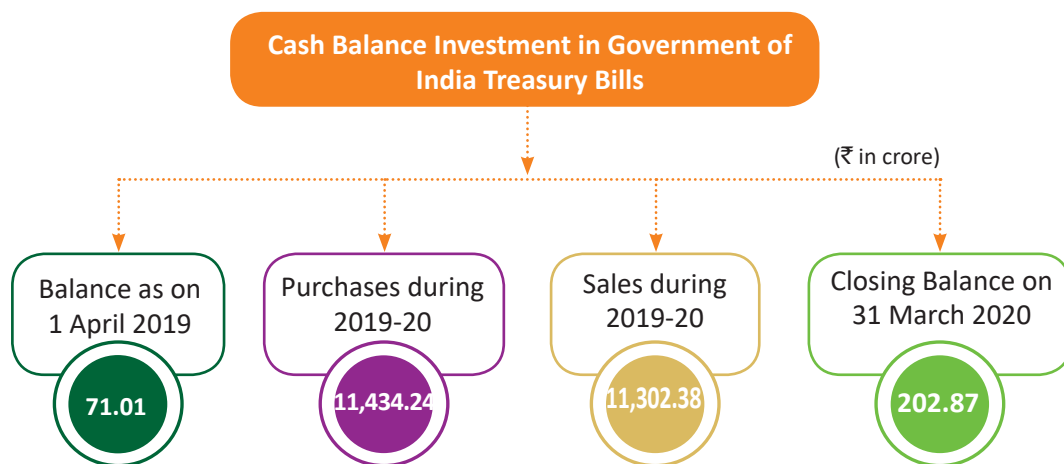
# Bung V na Assets and Liabilities

## 5.1 Assets

Tuna accounts kan vawn danah hian Sawrkar Assets heng Land, Buildings, etc. te hi an hlutdan awlsam taka hisap a har hle, a lei kum tih lohah chuan. Chutiang chiah chuan account hian kumin chhunga insiam liabilities nghawng te a tarlang a, tin, kum lo thar leh zel ah Interest Rate leh loan rulh chhung en in tlem azawng liabilities nghawng tur hril mahse, liabilities rawn nghawng tur tak tak erawh hriat a harsa hle.

Share Capital anga Non-Financial Public Sector Undertakings (PSUs) ah kum 2019-20 tawp thlenga investment zat chu ₹ 42.77 crore a ni. Hemi kumah hian sum engzatmah peipun ani lo.

1 April 2019 khan Reserve Bank of India-a Cash Balance chu (-) ₹ 166.50 crore a ni a, 31 March 2020 ah chuan (-) ₹ 30.50 crore ah a tlahniam a ni. Hei bakah hian sawrkar chuan 2019-20 chhung hian 14 days Treasury Bills ah tum 145 lai mai avaiin ₹11,434.24 crore, leh Rediscounted Treasury Bills ah tum 139 a vaiin ₹ 11,302.38 crore a invest hman. 2019-20 chhunga Investment dinhmun chu a hnuaiah hian kan hmu thei ang:





## 5.2 Debt and Liabilities

Indian Constitution article 293 chuan State sawrkar chu Legislative-in a phalsak chinah, State Consolidated Fund denchhanin sum puk a phalsak. State sawrkar chuan a puk theihzat a bithlihsak bawk thin.

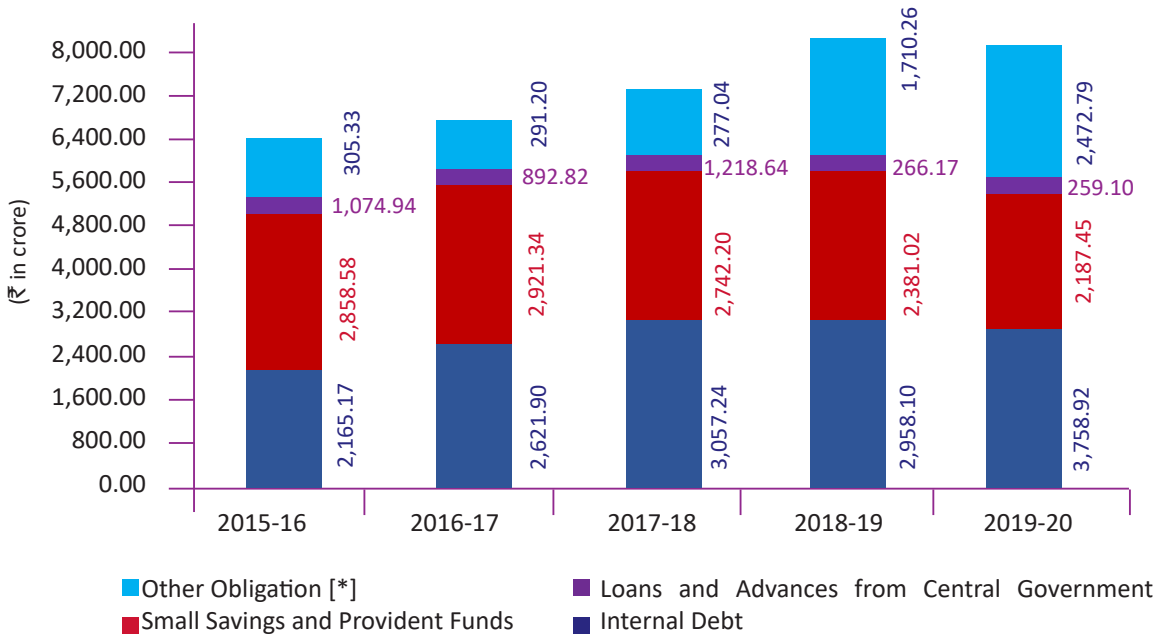
Kum nga kalta chhunga State Government-a Public Debt leh Total Liabilities kimchang chu a hnuaiah hian tarlan ani :

Year	Public Debt (₹ in crore)	Per centage to GSDP	Public Account <sup>(*)</sup> (₹ in crore)	Per centage to GSDP	Total Liabilities (₹ in crore)	Per centage to GSDP
2015-16	2,470.50	18.47	3,936.89	29.44	6,407.39	47.91
2016-17	2,913.10	19.15	3,811.92	25.06	6,725.02	44.21
2017-18	3,334.28	18.80	3,966.03	22.36	7,300.31	41.15
2018-19	3,224.27	14.48	4,091.28	18.37	7,315.55	32.85
2019-20	4,018.02	15.16	4,660.24	17.58	8,678.26	32.74

(\*) Suspende leh remittances balance a huam tello.  
Figures ho hi kum tawp progressive balance a ni.

Kum hmasa nena khaikhinin 2019-20 hian Public dept leh liabilities dangah te hian ₹ 1,362.71 crore (18.63 per cent) in a pung ani:

### Trend in Government Liabilities



(\*) Non-interest bearing obligations heng deposits of Local Funds, Other earmarked fund, etc. te.

### 5.3 Guarantees

Loan lak leh rulh chungchang ah, Statutory Corporations, Government Companies and Corporations, Co-operative Societies, etc. tena scheme leh programme hrang hrang an duan na tura market leh financial institutions te hnen a loan an pukah State Sawrkar chuan Guarantee a pe thei a ni. Heng guarantee te hi State chung Consolidated Fund hnuai a loan leh a capital leh a interest rulh nana contingent liability anga dah ani. State Sawrkar in heng Statutory Corporations, Government Companies and Corporations, Co-operative Societies, etc. ten loan an lak a, interest nen rulhna tura Guarantee a pek chu hetiang hi a ni :

(₹ in crore)

At the end of the year	Maximum Amount Guaranteed (Principal only)	Amount outstanding as the end of the year	
		Principal	Interest
2015-16	273.94	71.85	28.37
2016-17	293.94	82.90	41.10
2017-18	293.94	89.61	44.30
2018-19	277.58	74.15	23.84
2019-20	2,00.58	81.04	61.25

## Bung VI na Other Items

### 6.1 Internal Debt hnuiaia Adverse Balances

State sawrkar sum puk dan hi Indian Constitution Article 293 duan angin a ni. State sawrkar chuan budgetin a huam chin baka Schemes leh programmes hrang hrang kalpui nan Company leh Corporation aṅang tein loan a puk ve bawḱ ṅhin a. Heng loan te hi Accounts bu-ah tihlan a ni ngai lem lova, Administrative Department chanah dah a ni ṅhin. 31 March 2020 thleng hi chuan Internal debt hnuiaia Adverse Balance a awm lo a ni.

### 6.2 State Sawrkar Loans leh Advances

State sawrkar in 2019-20 tawp thleng a Loans and Advances a siam zawng zawng chu ₹ 303.42 crore ani a. Hemi aṅang hian ₹ 138.37 crore chu Government Departments, Corporation/ Companies, Non-Government Institutions leh Local Bodies te pek a ni. 31 March 2020 thlenga arrear (Principal leh interest) rulhna dinhmun chungchang hi a mawhphurtu Department hotu te hnen aṅanga dawn ala ni lo.

### 6.3 Local Bodies leh a dangte sumdawndan

Local bodies, autonomous bodies, etc. te hnena Grants-in-Aid pek ṅhin chu, 2015-16 a ₹1,338.24 crore ni ṅhin chu 2019-20 ah chuan ₹2,536.71 crore in a pung a ni.

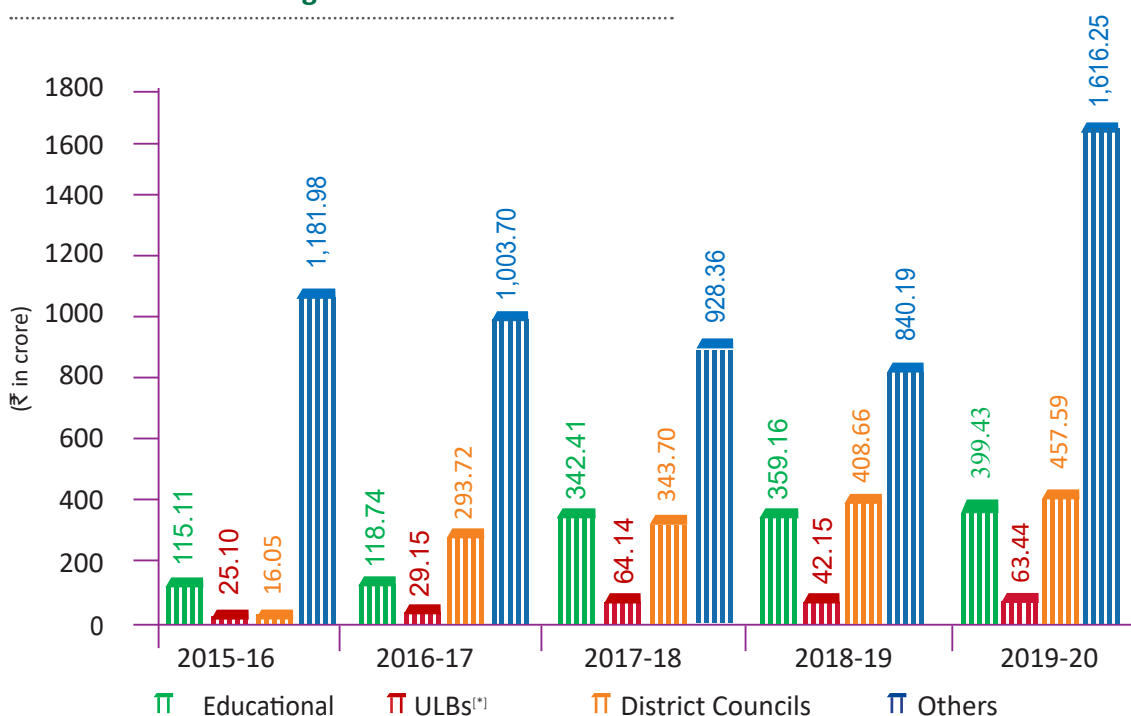
Kum nga kalta chhunga Local Bodies leh a dangte sum dawn dan:

(₹ in crore)

Sl. No.	Name of Institutions	2015-16	2016-17	2017-18	2018-19	2019-20
1.	Educational Institutions (Aided Schools, Aided Colleges, Universities, etc.)	115.11	118.74	342.41	348.40	399.43
2.	ULBs <sup>[*]</sup>	25.10	29.15	64.14	63.36	63.44
3.	District Councils	16.05	293.72	343.70	408.66	457.59
3.	Others	1,181.98	1,003.70	928.36	840.19	1,616.25
	<b>Total</b>	<b>1,338.24</b>	<b>1,445.31</b>	<b>1,678.61</b>	<b>1,660.61</b>	<b>2,536.71</b>

[\*] Kum hmasa nera a danglam nachhan chu a hranpa a District Councils tarlan anih vang ani.

### Local Bodies leh a dangte sum dawn dan



[\*] Kum hmasa nera a danglam nachhan chu a hranpa a District Councils tarlan anih vang ani.

Kum nga kalta chhunga Assets siam nan a Grand-in-Aid pek dan kim chang chu a hnuaih hian tarlan ani:

(₹ in crore)

Sl. No.	Name of Institution	2015-16	2016-17	2017-18	2018-19	2019-20
1.	Educational Institutions (Aided Schools, Aided Colleges, Universities, etc.)	3.54	4.88	4.76	0.68	0.20
2.	ULBs	9.18	11.95	19.44	13.97	31.70
3.	Others	79.80	115.21	784.38	192.59	732.69
	<b>Total</b>	<b>92.52</b>	<b>132.04</b>	<b>808.58</b>	<b>207.24</b>	<b>764.59</b>

## 6.4 Cash Balance leh Cash Balance Investment

(₹ in crore)

Component	As on 1 April 2019	As on 31 March 2020	Net increase (+) / decrease (-)
<b>Cash Balance</b>	<b>(-)166.50</b>	<b>(-)30.50</b>	<b>(-)136.00</b>
1. Cash in Treasuries	...	...	...
2. Remittance in transit (local)	...	...	...
3. Deposits with Reserve Bank	(-)166.50	(-)30.50	(-)136.00
4. Investment held in the "Cash Balance Investment Account"	71.01	202.87	(-)131.86
<b>Other Cash Balance and Investments</b>	<b>329.86</b>	<b>337.06</b>	<b>7.20</b>
1. Cash with Departmental Officers	(-)4.68	(-)4.48	0.20
2. Permanent Advance for Contingent Expenditure with Departmental Officers	...	...	...
3. Investment of Earmarked Funds	334.54	341.54	7.00
<b>Interest realized</b>	<b>29.83</b>	<b>10.29</b>	<b>(-)19.54</b>

31 March 2020 thleng hian State sawrkar chuan closing cash balance (-)₹ 30.50 a nei a. Cash balance interest receipts hi ₹ 29.83 crore aṅging ₹ 10.29 crore, 65.50 per cent in a tlahniam a ni.

## 6.5 Accounts Reconciliation

Accounts dik leh rintlak tak a awm theih nan te, Government account ah thil dik tawk lo a awm em tih en fiah nan Reconciliation hi a pawimawh em em a. Chief Controlling Officers (CCOs)/ Controlling Officers (COs) te chu State sawrkar Receipt leh Expenditure figure te chu Principal Accountant General (PAG) atanga figure te nen a in mil em tih an en dik ṭhin tur a ni. He hna hi Head of Department leh Principal Accountant General (Accounts Wing) te nen thawk dunin thla tinin tih ṭhin tur ani.

Kum 2019-20 chung hian Controlling Officer te chuan 137 (61 Receipts leh 76 Expenditure) aṅging 111 (39 Receipts leh 72 Expenditure) an reconcile a, Receipt leh Expenditure an reconcile chu 70 per cent leh 98 per cent te an ni.

## 6.6 Accounts Rendering unit ten Accounts an thehluh dan

Finance Accounts 2019-20 hian 1 April 2019 atanga 31 March 2020 chhunga Mizoram Sawrkar sum che vel a tarlang a. Mizoram sawrkar Accounts endik turte hi Treasuries 10 te, Public Works Divisions 73 te, Forest Divisions 35 te leh Reserve Bank of India in advice an pek aṅging te a khaikhawm a ni a. State Sawrkar hnuai Accounts Rendering Unit hoin Monthly Accounts an siamṭhat chu a pawmtlak bakah Financial Year tawpah Accounts engmah hmaih a awmlo ani.

## 6.7 Abstract Contingent Bill siamremloh

Sum mamawh zat chiah chhut lawk theih siloh hman ṭulhun alo awmin DDO chuan document ṭul te tel kher lovin AC Bill hmangin sum a lakchhuah phal sak ani a, chung AC Bill te chu Detailed Countersigned Contingent Bills (DCC) thehlutin siamfel lehtur anni. State sawrkar chuan he system hi an hman veloh avangin Principal Accountant General (Accounts Wing) chuan advance a sum lakte siamrem leh a nih leh nihloh te, diklo a awm leh awm loh te a hrethei ṭhin lo a ni. Kum kalta lamah te pawh Principal Accountant General (Accounts Wing) chuan Sate sawrkar hnenah hian AC Billsiam hnuah DCC Bill (sum anna zat chiah documents telna) thehlut leh ṭhin turin, Central

sawrkar leh State dangte pawn an tih thin anga tive turin a hriattir tawh a ni. 31 March 2020 thlenga AC Bill siamrem loh dinhmun chu hetiang hi a ni:

(₹ in crore)

Year	No. of	Amount	No. of Bills	Amount	No. of AC	Outstanding
	Bills		Cleared	Cleared	Outstanding	Amount
Up to 2013-14	1615	1,264.42	1615	1,264.42	...	...
2014-15	61	114.74	61	114.74	...	...
2015-16	49	164.56	49	164.56	...	...
2016-17	45	159.91	45	159.91	...	...
2017-18	35	57.08	35	57.08	...	...
2018-19	153	137.57	124	51.65	29	85.92
2019-20	1	0.01	1	0.01	...	...
<b>Total</b>	<b>1959</b>	<b>1,898.29</b>	<b>1930</b>	<b>1,812.37</b>	<b>29</b>	<b>85.92</b>

2019-20 hian AC bill atana DCC bill chu thehluh ani a. Bill pending engmah a awm lo a ni. AC bill la chinfel loh 29 (₹ 85.92 crore) chu 2018-19 ami a ni.

Department la ti felfai lo chu Health and Family Welfare Department an ni a, AC bill la chinfel loh hi pasarih (7) ₹35.48 crore an nei a ni. AC Bill la chin fel loh zawng zawng atangin DCC bill la thehluh ve lo department chu Health and Family Welfare (41.30 per cent) te an ni.

March 2020 hian AC bill lak chhuah a nilo a. Kum dang nena khaikhin in kum hmasa aiin March 2020 hian AC bill lak chhuah hi a tlem tih hmuhchhuan a ni.

### 6.8 Suspense Balance leh Remittance Balance dinhmun

Finance Accounts hian suspense leh Remittance head hnuaiia sum dinhmun a tarlang a. Heng outstanding balance te hi head hrang hrang, outstanding debit leh credit balance ah te siamrem a ni. Kum nga kalta chhunga Major head 8658 Suspense Accounts leh 8782 Remittances hnuaiia suspense items hriattur pawimawh te chu a hnuaiia hian tarlan a ni :

(₹ in crore)

Name of Minor Head	2015-16		2016-17		2017-18		2018-19		2019-20	
	Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr	Cr	Cr
<b>(a) 8658 Suspense Accounts</b>										
101 Pay and Accounts Office - Suspense	44.05	9.00	40.27	9.00	44.84	64.14	60.28	76.79	75.91	76.81
<b>Net</b>	<b>Dr 35.05</b>		<b>Dr 31.27</b>		<b>Cr 19.30</b>		<b>Cr - 16.51</b>		<b>Cr 0.90</b>	
102 Suspense Accounts-Headquarters	98.20	74.73	98.87	74.72	80.10	72.40	73.85	72.40	71.42	72.40
<b>Net</b>	<b>Dr 23.47</b>		<b>Dr 24.15</b>		<b>Dr 7.70</b>		<b>Dr 1-45</b>		<b>Cr 0.98</b>	
107 Cash Settlement Suspense Account	7.32	1.99	7.32	1.99	7.32	1.99	7.32	1.99	7.32	1.99
<b>Net</b>	<b>Dr 5.33</b>		<b>Dr 5.33</b>		<b>Dr 5.33</b>		<b>Dr 5.33</b>		<b>Dr 5.33</b>	
109 Reserve Bank Suspense-Headquarters	2.44	(-)69.68	1.93	(-)16.89	13.19	(-)65.60	16.72	(-)71.60	14.76	(-)68.99
<b>Net</b>	<b>Dr 72.12</b>		<b>Dr 18.82</b>		<b>Dr 78.79</b>		<b>Dr 88.32</b>		<b>Dr 83.75</b>	

(₹ in crore)

Name of Minor Head	2015-16		2016-17		2017-18		2018-19		2019-20	
	Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr	Cr	Cr
110 Reserve Suspense-Central Accounts Office	1,372.32	2,675.98	1,307.79	2,049.16	833.45	1,747.47	805.26	1,744.20	834.50	1,792.75
<b>Net</b>	<b>Cr 1,303.66</b>		<b>Cr 741.37</b>		<b>Cr 914.02</b>		<b>Cr 938.94</b>		<b>Cr 958.25</b>	
112 Tax Deducted at source (TDS) Suspense	0.00	0.06	0.01	0.61	0.01	0.37	0.01	2.79	0.28	1.22
<b>Net</b>	<b>Cr 0.06</b>		<b>Cr 0.60</b>		<b>Cr 0.36</b>		<b>Cr 2.78</b>		<b>Cr 0.94</b>	
<b>(b) 8782 Cash Remittances and adjustments between officers rendering accounts to the same Accounts office</b>										
102 Public Works Remittances	15,231.73	14,826.17	16,880.44	16,570.28	19,380.32	19,000.29	22,134.38	21,639.58	24,853.10	24,480.59
<b>Net</b>	<b>Dr. 405.56</b>		<b>Dr. 310.16</b>		<b>Dr. 380.03</b>		<b>Dr. 494.80</b>		<b>Cr 372.51</b>	
103 Forest Remittances	1,919.43	2,224.26	2,145.37	2,455.78	2,378.14	2,688.64	2,622.43	2,957.74	2,852.72	3,182.61
<b>Net</b>	<b>Cr. 304.83</b>		<b>Cr. 310.41</b>		<b>Cr. 310.50</b>		<b>Cr. 355.31</b>		<b>Cr 329.89</b>	

## 6.9 Utilization Certificates la tihfel loh

Government of Mizoram aṅanga Grants-in-Aid dawng reng rengte chuan thla 12 chhungin engkim finfiah vek hnuah thuneitute hriatpuinain an thehlut ṅhin tur ani. Amaherawhchu, Utilisation Certificates (UCs) dawn loh avang hian, sum hmanralna accounts a tarlante hi a dik leh dik loh te, heng sumte hi a hmanna tur dik taka hman a ni reng em tihte a finfiah theih loh a ni. March 2020 thlenga accounts close a nihin, Utilisation Certificate 141, a hlut zawng ₹ 228.76 crore chu a hnuai kan hmuh ang hian tih fel lohin a la awm reng a ni:

(₹ in crore)

Year	No. of GIA sanctions	Amount sanctioned during the year	No. of UCs submitted	Clearance during the year	No of outstanding UCs	Outstanding Amount
2011-12	35	176.29	34	172.66	1	3.63
2012-13	46	219.58	46	219.58	0	0
2013-14	40	234.51	40	234.51	0	0
2014-15	47	278.66	47	278.66	0	0
2015-16	45	141.39	39	132.82	6	8.57
2016-17	47	59.25	20	41.17	27	18.08
2017-18	62	100.86	16	21.83	46	79.03
2018-19	76	179.66	12	58.84	64	120.82
<b>Grand total</b>	<b>398</b>	<b>1,390.20</b>	<b>257</b>	<b>1,161.44</b>	<b>141</b>	<b>228.76</b>

2019-20 thlenga UCs 141 la tihfelloh zawng zawng ₹ 228.76 crore chu heng Autonomous District Council pathum Mara, Chakna leh Lai te atang hian a ni.

## 6.10 Capital Works la thawh zawh loh dinhmun

Appendix IX of Finance Accounts Vol. II a kan hmuh angin Capital works atana senso tura ruahman chu ₹ 1,174.66 crore anih laiin 31 March 2020 thlenga Capital Works kallai meka senso chu ₹ 997.97 crore a ni.

Capital project thawh zawhloh kum nga tling tawh item pariat (8) atana sum ruahman chu ₹ 287.32 crore a ni.

Appendix IX of Finance Accounts Vol. II ah a kimchangin.

## 6.11 New Pension Scheme

Pension and Other Retirement Benefits huam chhunga State sawrkar hnathawk 31 August 2010 leh a hma lama lak luh ho tana sum hman chu ₹ 1,399.64 crore (₹ 9,453.96 crore total Revenue Expenditure atanga 15 *per cent*) a ni a. State sawrkar hnathawk 1 September 2010 hnu lama lut te chu 'New Pension Scheme' (NPS) hian a huam a. He Scheme hnuaiah hian, basic pay leh dearness allowance atanga 10 *per cent* chu hlawh atanga thawhin, chutiang zat bawk chuan State sawrkarin a lo belh ve bawk anga, a pahniha belhkhawm chu National Securities Depository Limited (NSDL)/Trustee Bank kaltlangin Fund Manager in a lo dah tha zel tawh dawn ani.

Mizoram sawrkar kaldan ah chuan, hnathawktu in a thawh chu 'MH 0071 Contribution Recoveries towards Pension and Other Retirement Benefits' ah a lut phawt a, chu chu Current Account hemi atana hman tur bikah kal lehin a tawpah NSDL ah a kal leh thin. Current Account hi Chief Controller of Accounts leh Joint Director, Accounts and Treasuries ten an buaipui a ni. Current Account chetvel dan (transaction detail) hi Principal Accountant General (Accounts Wing) ah thehluh anih ve loh avangin. NSDL ah a hun taka a luh leh luhloh hi chian theih a ni lo.

Kum 2019-20 chhunga sawrkar hnathawkte contribution zawng zawng hi ₹ 32.79 crore leh employee atanga contribution tlingkhawm hi ₹ 32.86 crore (₹ 32.79 crore heihi 2019-20 chhunga Government matching share leh kum hmasa lama matching share ₹ 0.07 crore). Total Amount ₹ 65.72 chu NSL ah chhunluh niin, 2019-20 atan Outstanding balance a awmlo ani.

## 6.12 Personal Deposit Accounts

General Financial Rules 2017, Rule 96 leh 97 a kan hmuh angin, Personal Deposit Account chu Designated Officers ten a tul anga account a receipts an dah leh lakchhuah theih tura duan ani. Personal Deposit Account a pawisa awm chufelfai taka enkawl leh Audit theih tura dah tur ani. Personal Deposit Account hawn tur reng reng chu Government Account huamchung ah tel ve in, Public Account ah dah tur ani. Amaherawhchu, Government of Mizoram in thuchhuah a siam angin, Personal Deposit Account hi a awm lo a ni.

## 6.13 Investment

Sawrkar investment Finance Accounts Statement No.8 leh 19 a kan hmuh te hi Principal Accountant General (Accounts Wing) in account leh sanction a dawnte atanga siam a ni a. 31 March 2020 thleng khan Government Companies, Co-operative Banks, etc. hnuaia State investment zawng zawng chu ₹ 42.77 crore a ni.

## 6.14 Rush of Expenditure

GFR 2017 Rules 62(3) chuan Rush of Expenditure kan tih mai, kum tawp dawna sum hmanhmawh taka hman hi fello ah ngaiin tih loh hram nise a ti. State Government chuan March 2020 khan



₹ 2,416.79 crore leh ₹ 1.73 crore hi March 2020 last working day ah a lachhuak a ni (Treasury-wise details chu a hnuai ah hian tarlan a ni). Total expenditure ₹ 10,826.63 crore atanga 22.32 per cent & 0.02 per cent (Revenue & Capital) ani a, March 2020 a State Government in a Revenue Receipts a a tlukpui zawng zawng chu ₹ 523.59 crore a ni (5.42 per cent of total Revenue Receipts). March 2020 chhunga Department lian thenkhat (Major heads nen) sum hman ral leh sum lak chhuah dan te chu **4055 Capital Outlay on Police** 100 per cent, **4216 Capital Outlay on Housing** 100 per cent, **4220 Capital Outlay on Information and Publicity** 100 per cent, **4250 Capital Outlay on Other Social Services** 100 per cent, **5055 Capital Outlay on Transport** 100 per cent, **2405 Fisheries** 58 per cent leh **3275 Other Communication Services** 66 per cent te an ni.

2019-20 chhunga total expenditure ₹ 10,826.63 crore atangin ₹ 4,194.47 crore (38.74 per cent) chu last quarter ah dah ani a, chutihruah chuan total receipts ₹ 9,658.26 crore atangin ₹ 2,606.77 crore (26.99 per cent) chu last quarter ah hmuh ani bawk a ni. Month-wise receipts leh last quarter (January 2020 – March 2020) khaihinna chu a hnuai ah hian tarlan a ni :

(₹ in crore)

Month	Expenditure	Receipts	Expenditure compared to Receipts Increase (+)/Decrease (-)
January 2020	628.79	1,393.29	(-)764.50
February 2020	1,148.89	689.89	459.00
March 2020	2,416.79	523.59	1,893.20
<b>Total</b>	<b>4,194.47</b>	<b>2,606.77</b>	<b>1,587.70</b>

Kum hmasa expenditure chu 26 per cent (₹ 2,818.09 crore), total expenditure (₹ 10,826.63 crore) atangin a ni. March 2020 hnathawhni hnuhngung ber a Treasury tin atanga sum lakchhuah te chu :

(₹ in crore)

Sl. No.		
1.	Lunglei Treasury	0.01
2.	Aizawl South Treasury	0.04
3.	Chawngte Treasury	1.68
<b>Total</b>		<b>1.73</b>

## 6.15 Status of Reserve Funds

Tul bika hman atan Reserve Fund panga (5) dahhran ani a, chung zinga pahnih chu kum 18 leh kum 10 veve hman tawhloh an ni. 31 March 2020 thlenga heng fund hnuai ah sum dah hi ₹ 568.24 crore (Active Fund ah ₹ 561.72 crore leh Inactive Fund ah ₹ 6.52 crore) a ni a, chung zinga ₹ 341.54 crore (60.00 per cent) chu 31 March 2020 tawp lam thlengin dah luh ani.

### 6.15.1 Reserve Funds bearing Interest

#### 6.15.1.(i) State Disaster Response Fund (SDRF)

13th Finance Commission in a phut angin India sawrkar chuan Calamity Relief Fund ti a a hman thin chu 2010-11 atang khan State Disaster Response Fund tiin a thlak a. He scheme hnuai ah hian Centre leh State thlan bik Mizoram ang te hian 90:10 ang zelin Fund an dah a ngai a ni.

1 April 2019 ah khan he Fund hnuai ah hian balance ₹0.12 crore a awm a. Kum 2019-20 chhungin Government of India chuan Mizoram Sawrkar hnenah SRDF

₹ 18.00 crore a pe a, Mizoram sawrkar chuan Fund ah hian ₹29.00 crore a chhunglut a (₹ 18.00 crore bakah ₹ 2.00 crore 2019-20 chhunga State's Share bakah ₹ 9.00 crore kum hmasa a un-transferred amount). Kum 2019-20 chhungin Mizoram sawrkar chuan ₹ 21.68 crore fund atanga lo kal chu Saving bank account (State Bank of India) ah Additional Secretary, Finance Department (Economic Affairs) leh Director, Disaster Management and Rehabilitation Department te nen in thlunzawm in an dahtha a. SDRF hman dan tur hriattirna ah chuan Natural Calamities a sum sent e hi MH 2245 Relief on Account of Natural Calamities hnuai chhut luh tur ani a. Fund a pawisa transfer leh current account atanga sum lak chhuah tih loh ah chuan MH 2245 hnuai ah hian Natural Calamities hnuai sum chhut luh (booked) pakhat mah a awm loh avangin natural calamities a pawisa lakchhuah chu a dik taka hman ani em tih hriat a harsa ta a ni. 31 March 2020-a a land an chuan Fund ah hian closing balance ₹ 7.19 crore a awm a ni. 2019-20 chhunga Fund ah non-transfer ₹0.12 crore a awm nachhan chu document felfai a awm loh vang a ni a, hei hi Central Share angin Statement No. 15 (Vol. II) a 2245-05-101 hnuai ah lang ta a ni.

Ministry of Home Affairs guidelines dated 28 September 2010 (para4) ah chuan State sawrkar chuan SDRF ah RBI in overdraft Regulation Guidelines a siam ang in Interest a petur ani. A punna (interest) chu kum chanve dan a pek ani ang. Table hnuai ah hian lo en ila:

(₹ in crore)

Year	Opening Balance for the year	Investment made during the year	Total uninvested balance	Interest due <sup>[*]</sup>	Un-discharged interest liability
2010-11	4.21	...	...	0.32	0.32
2011-12	(-)0.16	...	...	...	...
2012-13	(-)0.04	...	...	...	...
2013-14	5.53	...	...	0.41	0.41
2014-15	7.20	...	...	0.17 <sup>[**]</sup>	0.17 <sup>[**]</sup>
2015-16	6.03	...	...	0.45	0.45
2016-17	0.81	...	...	0.06	0.06
2017-18	(-)4.79	...	...	...	...
2018-19	2.64	...	...	0.20	0.20
2019-20	(-)0.12	...	...	...	...
<b>Total</b>				<b>1.61</b>	<b>1.61</b>

[\*] Calculated at the rate 7.50 per cent (average of Ways and Means interest rate)

[\*\*] Out of ₹ 0.54 crore, ₹ 0.37 crore was credited to the fund in 2014-15 and ₹ 0.17 crore was due as on 31 March 2020.

#### 6.15.1(ii) State Compensatory Afforestation Fund :

2019-20 chhung khan State Sawrkar chuan State Compansatory Afforestation Deposits a dah turin ₹212.98 crore a hmu/dawng a. He fund kaihraina zulzuiin ₹212.98 crore chu State Compensatory Afforestation Fund ah dah (transferred) a ni a, hei hian 31 March 2020 ah closing balance ₹212.98 crore a awm tir ta a ni.

#### 6.15.2 Reserve Funds not bearing Interest:

**6.15.2.A Active Reserve Funds:** Reserve funds not bearing interest pali zingah hian active pahnih an awm a chungte chu:

#### **6.15.2.A.(i) Consolidated Sinking Fund:**

12<sup>th</sup> Finance Commission in a phut angina Mizoram Sawrkar chuan Outstanding Liabilities tihhniam nan 2006-07 atangin revised Consolidated Sinking Fund (CSF) chu a duang a. He scheme leh Reserve Bank of India kaihhraina ah chuan, Financial year tawp zelah State tin te chu an Outstanding Liabilities (Internal Debt leh Public Account Liabilities) aṅanga 0.50 *per cent* tal a tlem berah an pek tlak a ngai a. He fund hi sawrkarin kaihhrui dan a siam angin Reserve Bank of India kuta dah a ni.

Kum 2019-20 chung hian State in a pek tlak theih tlem ber tura tuk ₹ 36.58 crore (1 April 2019 ah Outstanding liabilities ₹ 7,315.5 crore aṅanga 0.50 *per cent*) anih laiin State sawrkar chuan (₹ Nil) engmah a pe lo a, hei vang hian outstanding ₹37.08 crore a awm a ni (kum hmasa outsanding ₹0.50 chhiar telin a ni). 31 March 2020 a fund chhunluh zawng zawng ₹ 309.04 crore hi Government of India Securities ah chhunluh ani.

#### **6.15.2.A.(ii) Guarantee Redemption Fund:**

State sawrkar chuan Guarantee Redempton Fund hi 2009-10 ah khan a hmang tan a. th He scheme kalphungah chuan sawrkar chuan Outstanding Guarantees aṅanga 1/5 tal a pek tlak a ngai a. Hei hi sawrkar Fund dinhmun a zirin a aia tam pawh a pe thei bawk a ni. He fund hi Reserve Bank of India kutah dah a ni. 2019-20 chung hian Outstanding Guarantees hmuh anilo ani. State sawrkar chuan he Fund ah hian ₹ 7.00 crore a chung lut bawk. 31 March 2020 thlenga fund hman loh ₹32.50 crore chu Government of India Securities ah chhunluh a ni.

#### **6.15.2.B Inactive Reserve Funds:**

Reserve Funds not bearing interest pali (4) atang hian Inactive pahnih (2) an awm a chung te chu :

##### **6.15.2.B.(i) General Reserve Fund: 8235 General and Other Reserve Funds 101 General Reserve Funds of Government Commercial Departments/Undertakings:**

He Fund hian kum 2003-03 aṅang khan closing balance ₹ 2.83 crore an la nei char char a ni.

##### **6.15.2.B.(ii) Other Funds: 8235 General and Other Reserve Funds 200 Other Funds**

He Fund hian kum 2010-11 aṅang khan closing balance ₹ 3.69 an la nei char char a ni.

## 6.16 Impact on Revenue Surplus and Fiscal Deficit

State Sawrkar a Revenue Surplus leh Fiscal Deficit te dinhmun chu a hnuaiah hian tarlan a ni :

(₹ in crore)

Paragraph No.	Item	Impact on Revenue Surplus		Impact on Fiscal Deficit	
		Understatement	Overstatement	Understatement	Overstatement
3.(v) A. (i) of Notes to Accounts	Short credit of contribution of State Government to the Consolidated Sinking Fund	...	36.58	36.58	...
3.(v) c. of Notes to Accounts	Non-adjustment of interest payment on Interest bearing Reserve Funds	...	1.61	1.61	...
	Non-adjustment of interest payment on Interest bearing Deposits	...	0.19	0.19	...
3 (vi) of Notes to Accounts	Non-transfer of Central Road Fund to MH-8449	...	0.56	0.56	...
<b>Net Impact</b>		...	<b>38.94</b>	<b>38.94</b>	...

## 6.17 Contingency Fund:

Contingency Fund of the Government of Mizoram hi Constitution of India Article 267(2) atanga siam a ni a, Fund lakkhawm hi ₹ 0.10 crore a ni a. 31 March 2020 a kan hmuh danin engzat mah Contingency fund atanga lak chhuak a nilo a, outstanding balance siamrem loh engmah a awmlo bawk a ni.

## 6.18 Drawing and Disbursing Officers te Bank Account hawn

State sawrkar sum dawn leh hmanna te chu Consolidated Fund kaltlangin Reserve Bank of India chu sum vawna ber a ni a. Drawing and Disbursing Officers (DDOs) te hian Current/Saving Bank Accounts te hi Commercial Banks ah an hawng tlangpui tih hmuhchhuah ani a. Consolidated Fund atanga pawisa chhuak leh DDO te Bank Account vawn dan hian sum hmanna felhlel a siam thin. 31 March 2020 thleng hian DDO 328 te bank account ah ₹474.04 crore a awm mek tih State Government atanga thu dawn ani.

## 6.19 Cess Levied by the State Government

Mizoram Sawrkar in hriattirna a siam angin, 2019-20 chhung khan ₹17.55 crore chu Labour Cess atan lak anih bakah Mizoram Building and Other workers Welfare Board ah pek ani a. Vawiin ni thleng hian Rule for accounting of Labour Cess hi siam ala nilo a ni. Chubakah Accounts a kan hmuh ah chuan, ₹ 0.19 crore chu “Receipts under Labour Law” Minor head 101 of Major head 0230 Labour and Employment hnuaiah dah (booked) a ni (Statement No.14 of Finance Accounts Vol.II).

## 6.20 Booking under Minor Head “800 Other Receipts and Other Expenditure”

Minor Head 800 ‘Other Receipts’ leh ‘Other Expenditure’ te hi Major head hnuai Minor head mumal tak a awmlh chuan hman thin a ni. Kum 2019-20 chung khan ₹ 427.76 crore chu Minor head 800 ‘Other Receipts’ under 44 Revenue major Heads of account Receipt side ah dah ani a, hei hian total Revenue Receipts ₹ 9,658.26 crore atanga 4.43 *per cent* a huam a ni. Hetaing deuh hian ₹ 1,909.11 crore 65 Revenue and Capital Major Heads of accounts, expenditure side hnuai ami chu Minor head 800 ‘Other Expenditure’ ah dah a ni bawk a, hei hian Total expenditure ₹ 10,826.63 crore atanga 17.63 *per cent* a huam a ni. Minor Head 800 ‘Other Receipts’ leh ‘Other Expenditure’ hnuai booking tih ho chu a hnuai hian tarlan a ni:

(₹ in crore)

	Major Head	Total Receipts	Receipts Under Minor Head 800	Per centage
0041	Taxes on Vehicles	40.66	6.51	16.01
0047	Other Fiscal Services	2.05	2.05	100
0049	Interest Receipts	32.84	19.79	62.26
0055	Police	0.83	0.38	45.78
0056	Jail	0.05	0.04	80.00
0059	Public Works	1.09	1.09	100
0070	Other Administrative Services	12.12	4.40	36.30
0071	Contribution and Recoveries towards Pension and other Retirement	5.16	3.85	74.61
0216	Housing	1.79	0.70	39.11
0217	Urban Development	0.09	0.09	100
0230	Labour and Employment	0.73	0.45	61.64
0235	Social Security and Welfare	0.97	0.97	100
0401	Crop Husbandry	0.29	0.07	24.14
0403	Animal Husbandry	0.48	0.13	27.08
0404	Dairy Development	0.08	0.08	100
0405	Fisheries	1.13	0.91	80.53
0408	Food Storage and Warehousing	0.16	0.16	100
0435	Other Agricultural Programmes	2.88	2.87	99.65
0515	Other Rural Development Programmes	0.38	0.37	97.37
0801	Power	373.61	373.61	100
0851	Village and Small Industries	0.33	0.33	100
1054	Roads and Bridges	4.41	4.41	100
1055	Road Transport	2.20	2.20	100

(₹ in crore)

	Major Head	Total Expenditure	Expenditure under Minor Head 800	Per centage
2070	Other Administrative Services	106.53	33.29	31.25
2204	Sports and Youth Services	32.32	17.21	53.25
2216	Housing	43.71	10.22	23.38
2217	Urban Development	202.92	58.49	28.82
2225	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	466.07	466.07	100
2230	Labour, Employment and Skill Development	36.98	19.51	52.76
2235	Social Security and Welfare	173.85	25.16	14.47
2245	Relief on account of Natural Calamities	34.90	14.83	42.49
2401	Crop Husbandry	243.90	35.98	14.75
2403	Animal Husbandry	96.90	21.98	22.68
2405	Fisheries	23.89	4.82	20.18
2408	Food, Storage and Warehousing	56.86	12.00	21.10
2415	Agricultural Research and Education	15.42	9.89	64.14
2435	Other Agricultural Programmes	7.30	1.79	24.52
2501	Special Programmes for Rural Development	103.37	62.77	60.72
2801	Power	738.64	95.47	12.93
3054	Roads and Bridges	983.75	228.51	23.23
3055	Road Transport	30.27	4.45	14.70
3275	Other Communications Services	9.76	9.76	100
3435	Ecology and Environment	1.33	1.33	100
3451	Secretariat-Economic Services	21.94	6.92	31.54
3452	Tourism	12.58	4.54	36.09
4055	Capital Outlay on Police	5.64	5.45	96.63
4059	Capital Outlay on Public Works	87.31	49.78	57.02
4070	Capital Outlay on other Administrative Services	2.27	2.27	100

(₹ in crore)

	Major Head	Total Expenditure	Expenditure under Minor Head 800	Per centage
4202	Capital Outlay on Education, Sports, Art and Culture	27.31	23.37	85.57
4210	Capital Outlay on Medical and Public Health	31.29	9.97	31.86
4216	Capital Outlay on Housing	1.41	0.98	69.50
4217	Capital Outlay on Urban Development	319.85	76.25	23.84
4235	Capital Outlay on Social Security and Welfare	58.28	58.28	100
4250	Capital Outlay on other Social Services	9.00	9.00	100
4401	Capital Outlay on Crop Husbandry	19.10	19.10	100
4403	Capital Outlay on Animal Husbandry	7.14	7.14	100
4408	Capital Outlay on Food Storage and Warehousing	92.19	11.49	12.46
4425	Capital Outlay on Co-operation	2.02	2.00	99.01
4515	Capital Outlay on other Rural Development Programmes	9.79	4.78	48.83
4801	Capital Outlay on Power Projects	128.82	128.82	100
5053	Capital Outlay on Civil Aviation	8.00	1.47	18.38
5054	Capital Outlay on Roads and Bridges	376.48	291.87	77.53
5055	Capital Outlay on Road Transport	6.90	6.90	100
5475	Capital Outlay on other General Economic Services	1.85	1.65	89.19

### 6.21 Goods and Services Tax (GST)

2019-20 chhunga State in Goods and Services Tax a lakkhawm chu ₹ 1,388.58 crore a ni a, hei hi 2018-19 chhunga ₹ 1,388.36 crore nen a khaikh in in ₹ 0.22 crore (0.02 *per cent*) in a pung tihna a ni. Hei hian Advance Apportionment of Intergrated Goods and Sevices Tax (IGST) ₹ 6.37 crore chu a huam tel a ni. State chuan Fourteenth Finance Commission in a pawmsak zul zuiin Central Goods and Services Tax hnuaiah State chanpual ₹ 856.36 crore a dawng bawk a ni. State chuan Integrated Goods and Services Tax hnuaia 2018-19 a ₹ 69.00 crore a hmuh ang kha kum 2019-20 hian engzat mah a dawng lo a ni.

### 6.22 State Sawrkar Cash Balance

Kum 2019-20 chhunga cash balance chu Principal Accountant General (Accounts Wing) Mizoram ah chuan ₹ 30.50 crore a ni a, RBI in a tarlan ah chuan ₹ 2.89 crore a ni. T ah hian reconciled loh ₹ 27.61 crore 2019-20 thleng a la awm a ni.

Hei hi Treasuries in Bank a report an thehluh sual vang te, Bank in RBI a report a thehluh sual vang te a ni a, hei hian reconcile zawh loh Treasuries leh Bank inkarah tam tak a siam a ni. Kum nga kal ta chhun ga Cash balance in an lohna leh kum nga kalta chungga a amount in an lohna chu a hnuaih hian tarlan ani :

**Bifurcation of differential Cash Balance for the last five years:**

(₹ in crore)

Year	PAG figure		RBI figure	Difference	Balance as on closure of Monthly Civil Account September 2020
2018-19	166.50	(Cr)	179.39 (Dr)	12.89 (Dr)	4.64 (Dr)
2017-18	61.87	(Cr)	4.10 (Dr)	57.77 (Cr)	...
2016-17	212.92	(Cr)	146.33 (Dr)	66.59 (Cr)	5.88 (Cr)
2015-16	83.08	(Cr)	22.64 (Dr)	60.44 (Cr)	3.10 (Cr)
2014-15	233.45	(Cr)	175.85 (Dr)	57.60 (Cr)	0.21 (Cr)

**Year and differential figure/amount prior to the last five years:**

(₹ in crore)

Year	PAG figure		RBI figure	Difference	Balance as on closure of MCA September 2020.
2013-14	143.73	(Cr)	86.30 (Dr)	57.43 (Cr)	44.27 (Dr)
2012-13	101.64	(Cr)	42.76 (Dr)	58.88 (Cr)	39.64 (Cr)
2011-12	17.15	(Cr)	17.22 (Cr)	34.37 (Cr)	27.34 (Cr)
2010-11	106.94	(Cr)	99.70 (Dr)	7.24 (Cr)	1.45 (Dr)
2009-10	130.87	(Cr)	125.24 (Dr)	5.63 (Cr)	15.68 (Dr)

**Reconciliation of Cash Balance of the accounting year 2019-20 with the RBI:**

(₹ in crore)

Year	PAG figure	RBI figure	Different	Balance as on closure of MCA September 2020.
2019-20	30.50 (Cr)	2.89 (Dr)	27.61 (Cr)	26.38(Cr)

**6.23 Central Road Fund chungchanga accounting mumal lo :**

Central Road Fund (CRF) chungchanga accounting kalphung ah chuan Government of India atanga grant an hmuh receipt chu Revenue Receipt Major Head 1601 hnuaih dah hmasak phawt tur a ni a, chumi hnuah Fund (Public Account Major Head 8449-Other Deposits-013 subvention from Central Road Fund)ah Revenue Expenditure Major Head 3054 hman chungin dah luh leh tur a ni. Tichuan Road work atana senso tur chu Revenue or Capital Expenditure section ah dah phawt a ni a, chumi zawhah chuan Deduct expenditure angin Fund atang chuan Revenue emaw Capital Major Head (3054 emaw 5054 a case a zirin) ah emaw reimburse leh tur a ni.

2019-20 ah Government of India chuan Central Road Fund atangin State Government tan ₹34.55 crore chu a thehchhuak a. (₹11.51 crore: January 2020 leh ₹11.47 crore: March 2020). Amaherawhchu, Major Head 3054-80-797-Transfer to Deposit Accounts hnuaih budget provision a awm loh avangin Public Account ah engzatmah dah a nilo a ni. Central Road fund



hnuai accounting procedure ah chuan Central grants hmuh te chu MH 1601 hnuai dahluh (book) tur a ni a. Budget a expenditure lampangah chuan amount engemawzat chu MH 3054 Roads and Bridges-797-Transfer to Reserve Fund/Deposit Accounts ah pek a ni a. He amount hi Public Account (MH 8449, Other Deposits-103 subventions from CRF) ah dah luh (credit) a ni a. Road work atana senso (expenditure) chu revenue ah emaw capital section ah a dinhmun (case) a zirin Deduct refund aleh Debit to 8449-103 ah dah a ni.

2019-20 chhungin State Government chuan Gol grant ₹34.55 crore chu CRF hnuai a dawng tih hriat a ni a, heihi MH 1601-08-108 hnuai dah (book) a ni tih hriat a ni bawk a ni. Amaherawhchu, 3054-797-Transfer to Reserve Fund/Deposit Account under Central Assistance hnuai budget provision engmah siam anin loh avangin engzatmah chu 8449-Other Deposits hnuai Public Account ah chuan dah a nilo a ni. Hei hi Accounting procedure dan kalh a ni. 2019-20 chhungin 5054 Capital outlay on Roads and Bridges head leh CRF hnuai Minor Head 800-Scheme hnuai ₹33.99 crore chu hmuh a ni tih hriatchhuah ani leh a. Fund atanga a bang (balance) ₹ 0.56 crore chu MH'8449-Other Deposits, 103-Subvention from Central Road Fund ah dah luh (book) anih loh avangin Revenue Surplus ah overstatement a awm phah a, Fiscal Deficit ah understatement a awm phah bawk a ni.

#### **6.24 Expenditure on Ecology and Environment under MH-3435:**

National Environment Policy, 2006 chu kan chhehvela hmasawna tur hmalakna hrang hrang thlurbing tura tih a ni a. Heng "Environment", "Waste Management", "Prevention and Control of Pollution", "Environment Research and Education" leh "Environment Protection" etc. te budget leh expenditure data zawng zawng hi VLC system ah leh Budget Documents of State Government ah hmuh theihin a awm reng a ni.

Natural Resource Accounts (NRA)/ Environment Protection Expenditure chungchang State sawrkar Finance Accounts a kan hmuh ang in, Major Head 3435-Ecology and Environment hnuai Mizoram State budget allocation/expenditure kum thum chhung atanga object Head level thleng chu vouchers leh State sawrkar atanga information atangin a hnuai tarlan ang hian compile a ni : A hnuai table hian Major Head 3435-Ecology and Environment hnuai Revenue expenditure, Object Head level thleng bakah budget allocation a rawn ti lang a. Kum 2019-20 chhunga 3435-Ecology and Environment hnuai expenditure chu ₹1.33 crore budget allocation nen ₹1.33 crore a ni. Expenditure hi 0.01 per cent, 0.01 per cent leh 0.02 per cent kum 2017-18, 2018-19 leh 2019-20 te a expenditure (Total Revenue Expenditure) te an ni.

**Expenditure under MH-3435 Ecology and Environment complied based on vouchers/information received from the State Government**  
(₹ in crore)

Major Head	Sub-Major Head	Minor Head	Sub-Head	Detailed Head	2017-18		2018-19		2019-20		
					Budget (Original + Supplementary)	Expenditure	Budget (Original + Supplementary)	Expenditure	Budget (Original + Supplementary)	Expenditure	
3435	04 <i>Prevention and Control of Pollution</i>	800 Other Expenditure	01 Assistance to State Pollution Control Board	00	31 Grants-in-Aid (Salaries)	0.90	0.90	1.14	1.14	1.33	1.33
			02 Setting up of Continuous Ambient Air Quality Monitoring Station in Aizawl City	00	27 Minor Works	0.11	0.11	...	...	...	...
	<b>Total</b>					<b>1.01</b>	<b>1.01</b>	<b>1.14</b>	<b>1.14</b>	<b>1.33</b>	<b>1.33</b>