



लोकहितार्थं सत्यनिष्ठा  
Dedicated to Truth and Public Interest



सत्यमेव जयते

# Accounts Dinhmun Thlirna

**kum 2020-21 atan**



**Accounts Dinhmun Thlirna**  
**Kum 2020-21 atan**

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

**MIZORAM SAWRKAR**



# Thuhmahruai


**A**ccounts dinhmun thlirna' 2020-21, Sawrkar sum dinhmun leh chetvel dan tarlanna bu chu tum sawmhnih leh pahnih atana kan tichhuak leh thei ta hi a lawmawm hle mai.

Finance Accounts ah hian Consolidated Fund, Contingency Fund leh Public Account hnuiaia 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 inthlauhna 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 hnuiaiah kumtinin State rorelna hmaa pharh theih turin kan office (Accounts Wing) chuan a buatsaih thin a ni.

He Accounts Dinhmun hian hma a sawn theih nan chhiartute thurawn leh rawtna kan dawng thei reng a ni

**Ahmun: Aizawl**  
**Ni: 25 February 2022**

  
**(L. Hangsing)**  
**Principal Accountant General,**  
**Mizoram**



# Kan Vision, Mission leh Core Value

## VISION

*(Comptroller and Auditor  
General of India vision  
kan tih chuan a hmahlir,  
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 atanga min  
sawntir zeltu a ni.)*

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



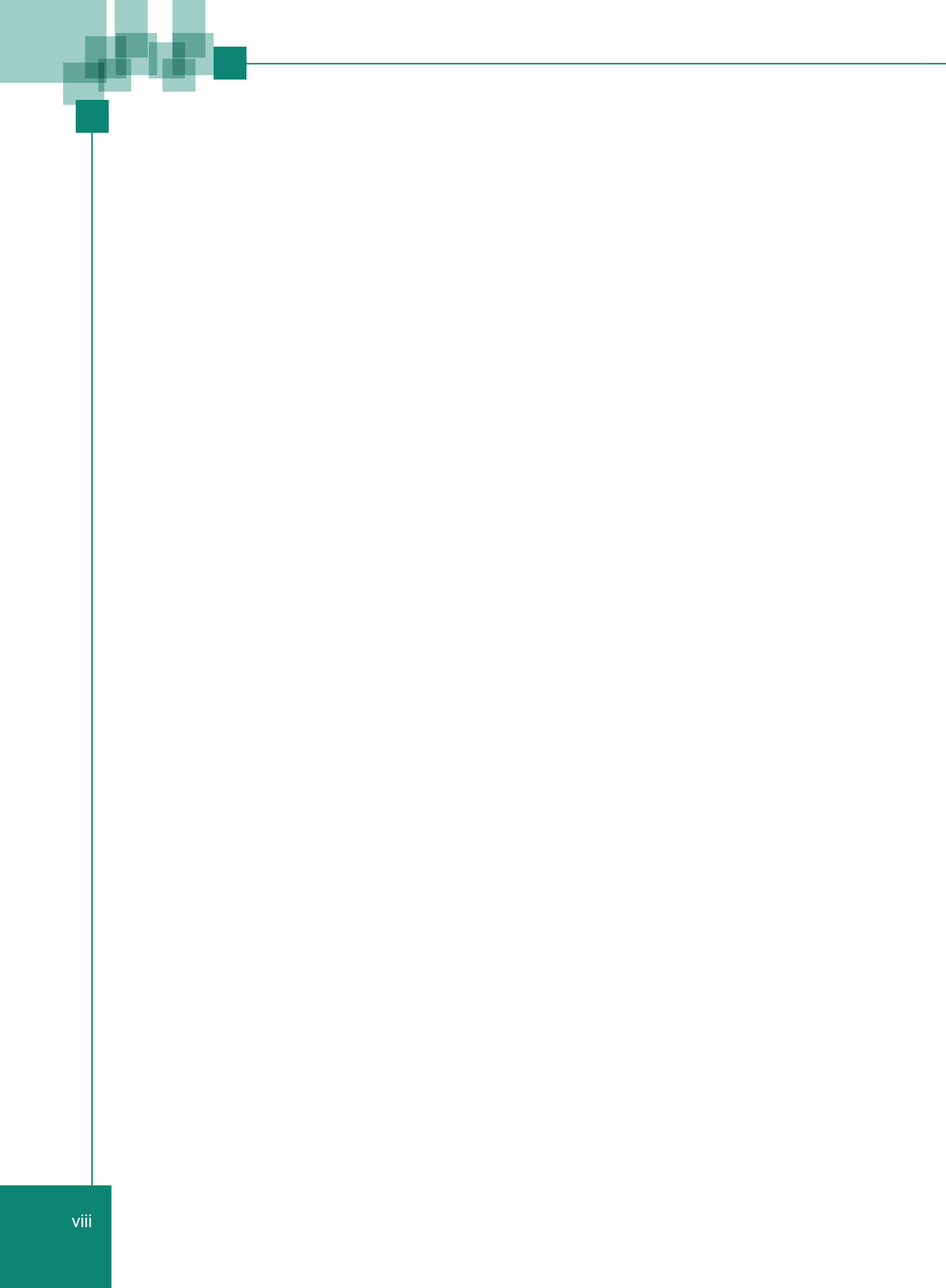
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# Bung I na A Tlangpui

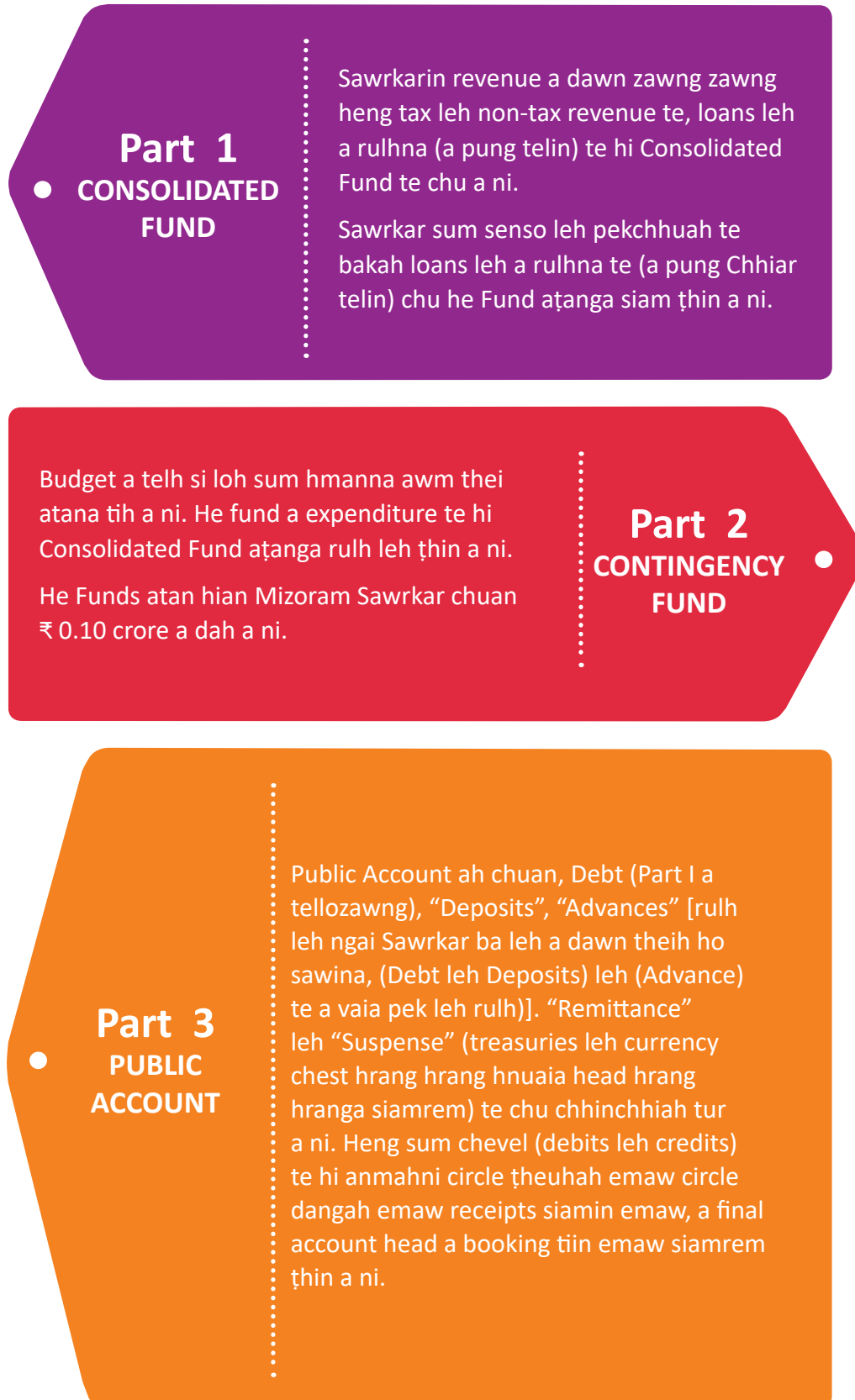
## 1.1 Thuhmahruai

Principal Accountant General (PAG), Mizorama (Accounts Wing) chuan Mizoram Sawrkar hnuai a sum dawn leh hman lakhawmin alo chhinchhiah a. District Treasuries sawm (10) te, Public Works Division sawmngapathum (53) te, Forest Divisions sawmthumpali (34) te, Irrigation Divisions pali (4) te, Public Health Engineering Divisions sawmpasarih (17) te. Mizoram House paruk (6) te leh Reserve Bank of India te Accounts rawn thehluh aṅangin State Accounts hi siam a ni. PAG (Accounts Wing) chuan thlatinin Civil Accounts bakah, thla thum dan zelah Appreciation Note a buatsaih ṭhin. Heng endikna zulzuia PAG (Accounts Wing) in 'Annual Finance and Appropriation Accounts' a buatsaih chu Principal Accountant General (Audit Wing), Mizoram in an audit zawhah Comptroller and Auditor General of India endikna leh pawmpuina hnuai a State rorelna hmaah pharh a ni.

## 1.2 Accounts Ruangam

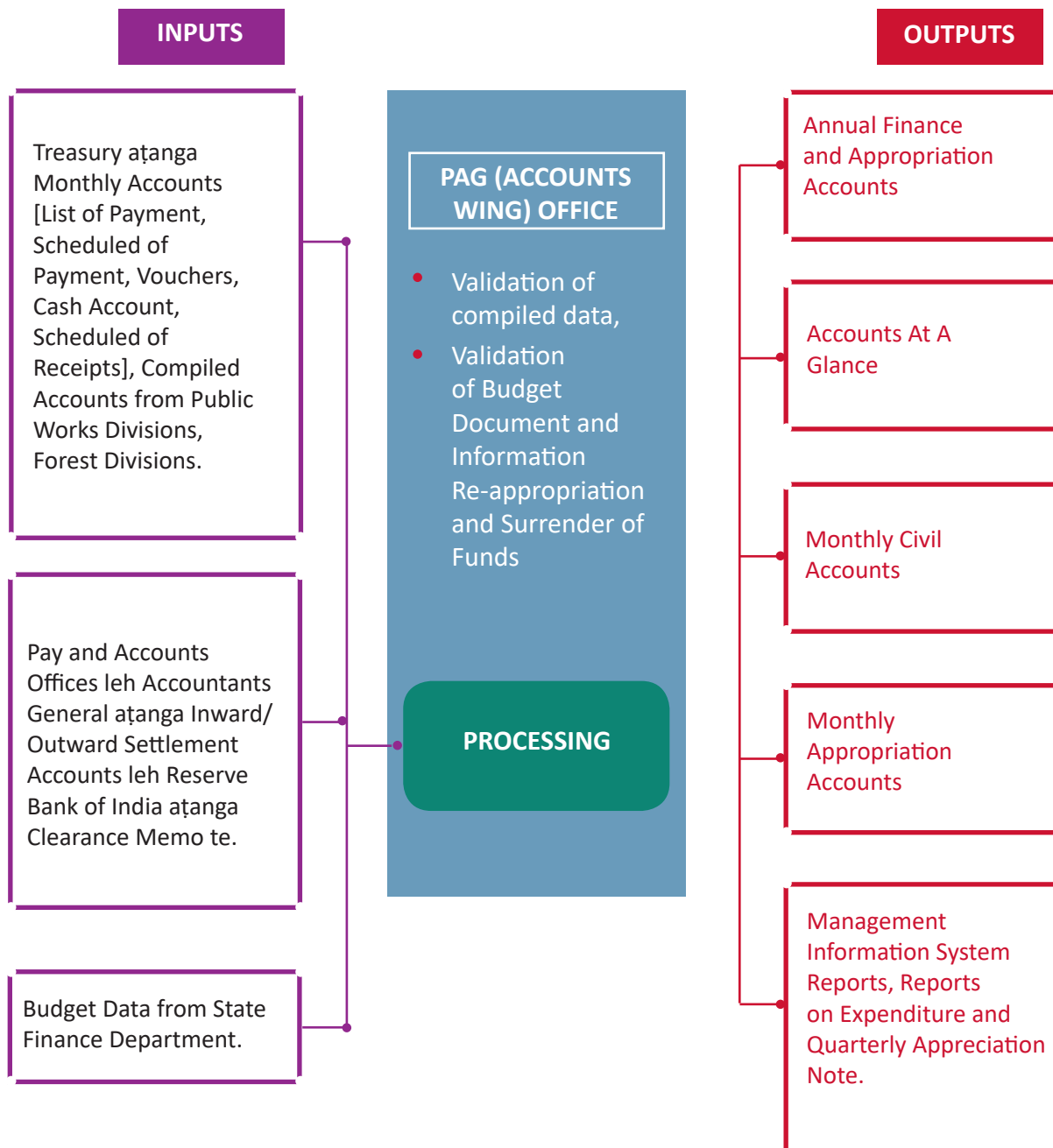
### 1.2.1 Sawrkar Accounts hi chi thum (3) ah then a nia:

Diagram 1: Accounts Ruangam



## 1.2.2 Accounts lakkhawm dan

**Diagram 2: 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 hrilhfi ah, 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 hian 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 huam a ni.

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 atan sum thahnem tak a pe a. PFMS Portal of the Controller General Accounts (CGA) a kan hmuh angin Government of India chuan ₹ 836.40 crore hi Mizoram a Implementing Agencies te hnenah a pe a. Heng Funds te hi State Budget kaltlang a nihloh avangin State Sawrkar Accounts bu-ah tihlan a nilo a, Finance Accounts Vol. II, Appendix VI ah tarlan a ni.

### 1.3.2 Accounts chungchang pawimawh zualte 2020-21

A hnuai table ah hian 2020-21 chhunga budget estimate leh chumi atanga sum hman dan chipchiar takin tarlan a ni:

**Table 1: Highlights of Accounts**

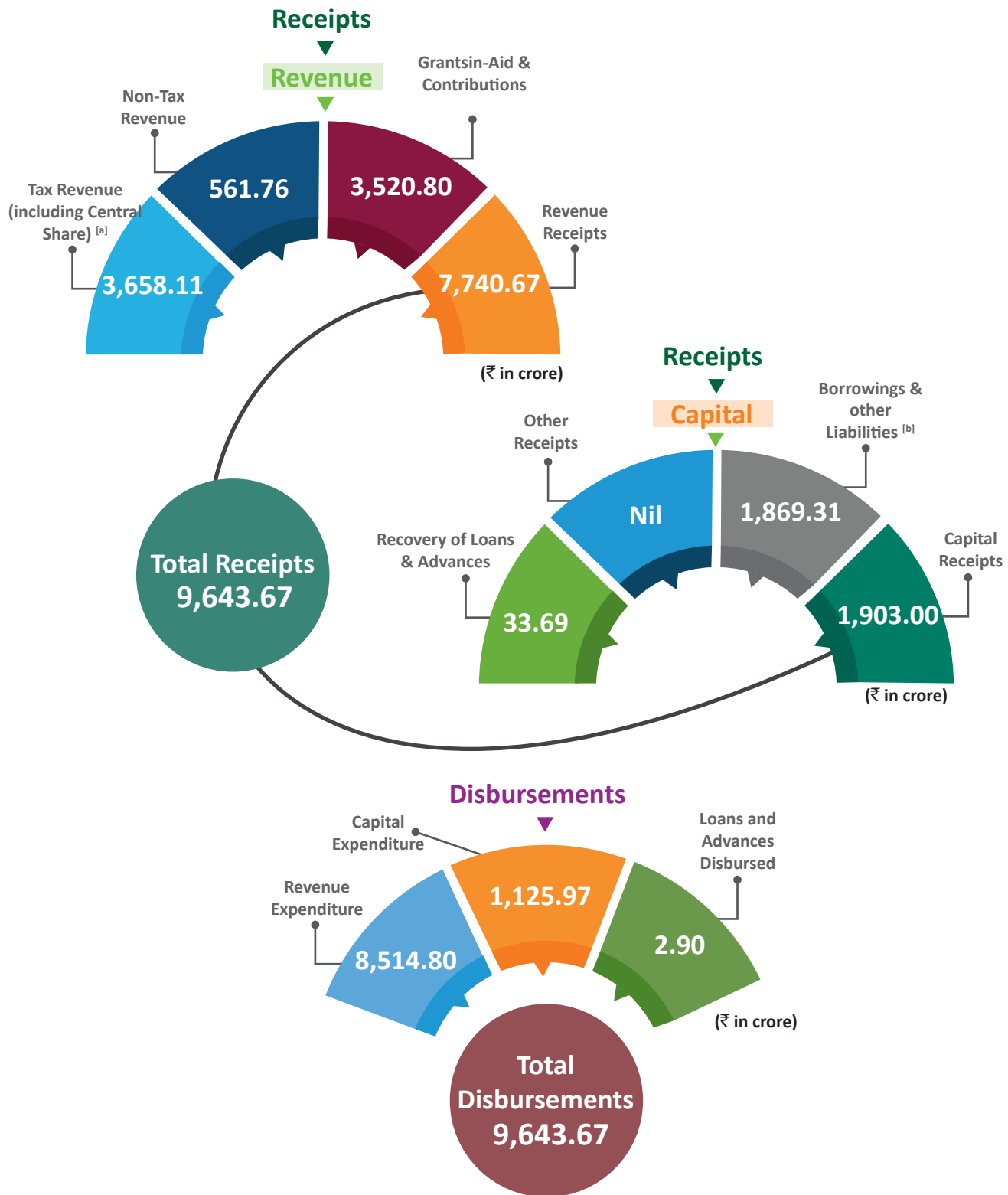
Sl. No.	Component	Budget Estimates (₹ in crore)	Actuals (₹ in crore)	Percentage of Actuals to B.E.	Percentage of Actuals to GSDP <sup>(5)</sup>
1.	Tax Revenue (including Central Share) <sup>(a)</sup>	3,444.75	3,658.11	106.19	12.58
2.	Non-Tax Revenue	772.63	561.76	72.71	1.93
3.	Grants-in-Aid and Contributions	5,237.93	3,520.80	67.22	12.11
4.	<b>Revenue Receipts (1+2+3)</b>	<b>9,455.31</b>	<b>7,740.67</b>	<b>81.87</b>	<b>26.62</b>
5.	Recovery of Loans and Advances	41.16	33.69	81.85	0.12
6.	Other Receipts	...	...	...	...
7.	Borrowings & Other Liabilities <sup>(b)</sup>	2,175.79	1,869.31	85.91	6.43
8.	<b>Capital Receipts (5+6+7)</b>	<b>2,216.95</b>	<b>1,903.00</b>	<b>85.84</b>	<b>6.54</b>
9.	<b>Total Receipts (4+8)</b>	<b>11,672.26</b>	<b>9,643.67</b>	<b>82.62</b>	<b>33.17</b>
10.	<b>Revenue Expenditure</b>	<b>10,253.93</b>	<b>8,514.80</b>	<b>83.04</b>	<b>29.28</b>
11.	Expenditure on Interest Payments (Out of Revenue Expenditure)	370.53	400.99	108.22	1.38
12.	<b>Capital Expenditure</b>	<b>1,415.23</b>	<b>1,125.97</b>	<b>79.56</b>	<b>3.87</b>
13.	<b>Loans and Advances Disbursed</b>	<b>3.10</b>	<b>2.90</b>	<b>93.55</b>	<b>0.01</b>
14.	<b>Total Expenditure (10+12+13)</b>	<b>11,672.26</b>	<b>9,643.67</b>	<b>82.62</b>	<b>33.17</b>
15.	<b>Revenue Surplus (+)/Deficit (-) (4-10)</b>	<b>(-)798.62</b>	<b>(-) 774.13</b>	<b>96.93</b>	<b>2.66</b>
16.	<b>Fiscal Deficit (-)/Surplus (+) (4+5+6-14)</b>	<b>(-)2,175.79</b>	<b>(-) 1,869.31</b>	<b>85.91</b>	<b>6.43</b>

<sup>(5)</sup> GSDP : Gross State Domestic Product for the year 2020-21 was ₹ 29,076.42 crore.

<sup>(a)</sup> Includes share of net (tax) proceeds assigned to the State amounting to ₹ 3,010.55 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.

**Diagram 3: Receipts and Disbursements during 2020-21**



<sup>[a]</sup> Includes share of net (tax) proceeds assigned to the State amounting to ₹ 3,010.55 crore (State Government Own Tax receipts were ₹ 647.56 crore which was 2.23 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 pahnih (2), Charged Appropriation as well as Grants pali (4) leh Voted Grants sawmlipakhat (41) 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 Budget buatsaih that dan

Kum kalta chhunga Legislature pawmpui budget kan neih atang hian sum hman ral zawng zawng bakah saving ₹ 2,556.79 crore (estimate atanga 18.35 per cent) leh over-estimation ₹ 66.73 crore (estimate atanga 37.02 per cent) senso puhruk nan a la awm thei a ni. Heng Grants/Appropriation hrang hrang, Legislative Assembly, Council of Ministers, Law and Judicial, Vigilance, Land Revenue and Settlement, Excise and Narcotics, Taxation, Finance, Secretariat Administration, Personnel and Administrative Reforms, Planning and Programme Implementation, General Administration Department, Home, Food, Civil Supplies and Consumer Affairs, Local Administration, School Education, Higher and Technical Education, Sports and Youth Services, Art and Culture, 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, Animal Husbandry and Veterinary, Fisheries, Environment, Forest and Climate Change, Co-operation, Rural Development, Power, Commerce and Industries, Sericulture, Transport, Public Works, Urban Development and Poverty Alleviation, Irrigation and Water Resources and Information and Communication Technology te hian substantial saving lian tham tak an nei.

## 1.4 Pawisa hmuhna leh hmanna te

### 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 2020-21 chhung hian Mizoram Sawrkar chuan Reserve Bank of India atangin Ways and Means Advance atan ₹ 1,220.14 crore a hmang tih leh hemi kum vek hian rulh that leh ani tih hriat a ni a. 2020-21 chhunga Ways and Means Advances a a pung an pek zawng zawng chu ₹ 0.42 crore a ni.

### 1.4.2 Overdraft from 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. 2020-21 chhung hian Mizoram Sawrkar chuan Overdraft a neilo a ni.

### 1.4.3 Fund Flow Statement

2020-21 chhungin State hian Revenue Deficit ₹ 774.13 crore leh Fiscal Deficit ₹ 1,869.31 crore a nei a, chu chu Gross State Domestic Product (GSDP) atanga 2.66 per cent leh 6.43 per cent ve ve lak a ni. Fiscal Deficit hian senso zawng zawnga 19.38 per cent a awh a. State Sawrkar Revenue Receipts (₹ 7,740.67 crore) atangin 67.24 per cent chu State Sawrkar chuan committed expenditure heng Salaries (₹ 3,118.39 crore), Interest Payments (₹ 400.99 crore), Pensions (₹ 1,482.72 crore), Subsidies (₹ 0.22 crore) leh Wages (₹ 202.12 crore) ah te hman a ni.

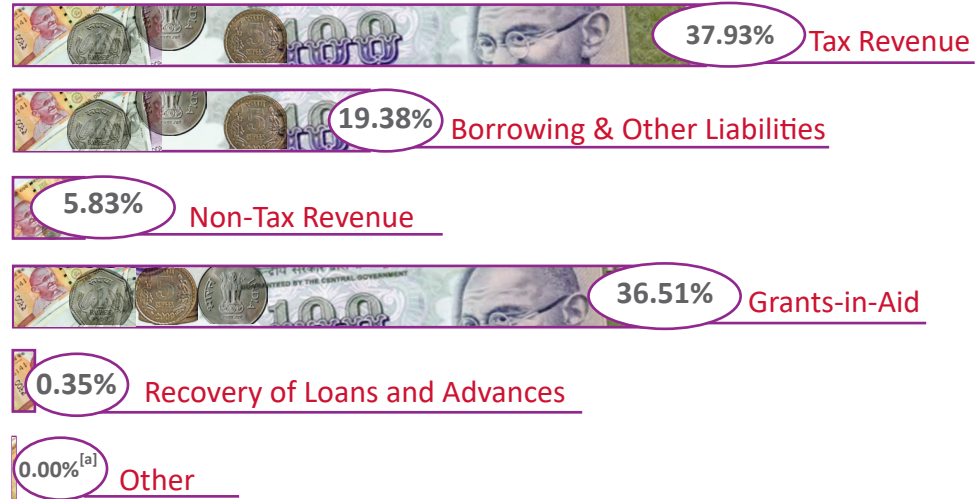
**Table 2: Sum Hmuhna leh Hmanna**

(₹ in crore)

	PARTICULARS	AMOUNT
SOURCES	Opening Cash Balance as on 01-04-2020	(-)30.50
	Revenue Receipts	7,740.67
	Capital Receipts	...
	Recovery of Loans and Advances	33.69
	Public Debt	2,611.32
	Small Savings Provident Funds, etc.	717.61
	Reserves and Sinking Funds	94.54
	Deposits Received	1,540.32
	Civil Advances Repaid	5.13
	Suspense Account	9,268.15
	Remittances	2,957.10
	Contingency Fund	...
	<b>Total</b>	<b>24,938.03</b>
APPLICATION	Revenue Expenditure	8,514.80
	Capital Expenditure	1,125.97
	Loans Given	2.90
	Repayment of Public Debt	1,617.89
	Transfer to Contingency Fund	...
	Small Savings Provident Funds, etc.	501.72
	Reserves and Sinking Funds	87.61
	Deposits Repaid	1,553.74
	Civil Advances Given	15.06
	Suspense Account	8,820.81
	Remittances	2,820.88
	Closing Cash Balance as on 31-03-2021	(-) 123.35
	<b>Total</b>	<b>24,938.03</b>

#### 1.4.4 Sum hmuhna?

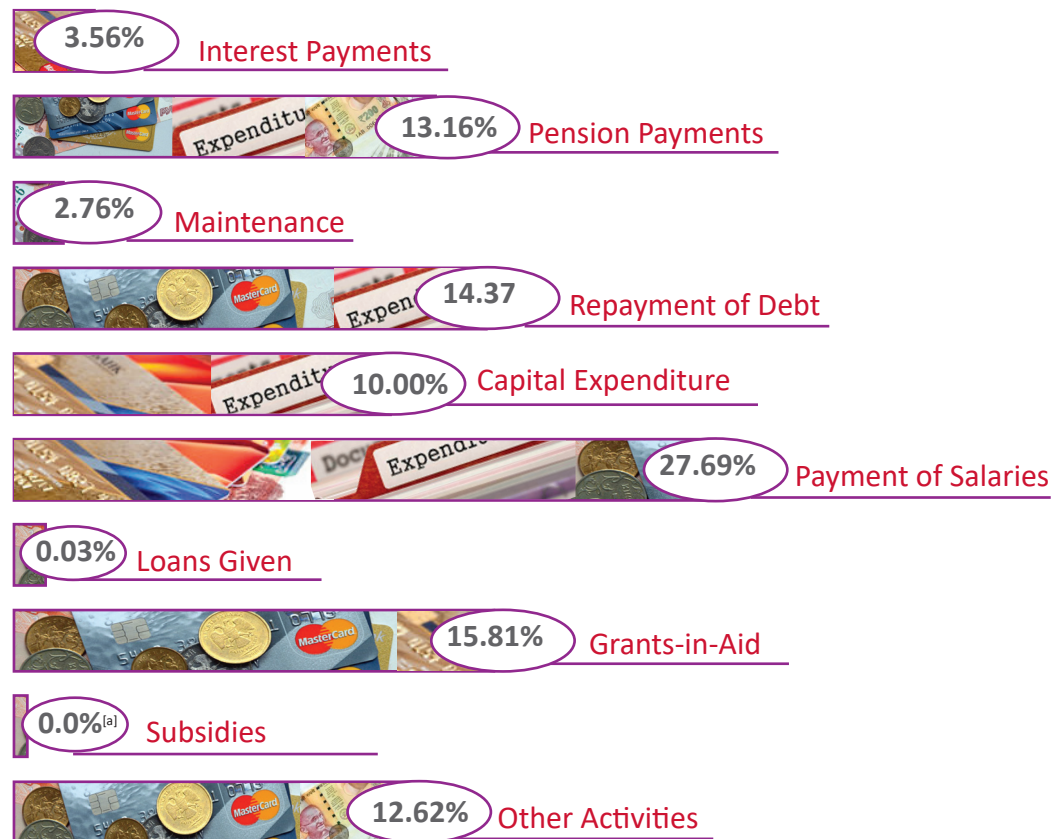
**Diagram 4: Sum hmuhna**



<sup>[a]</sup> Nil

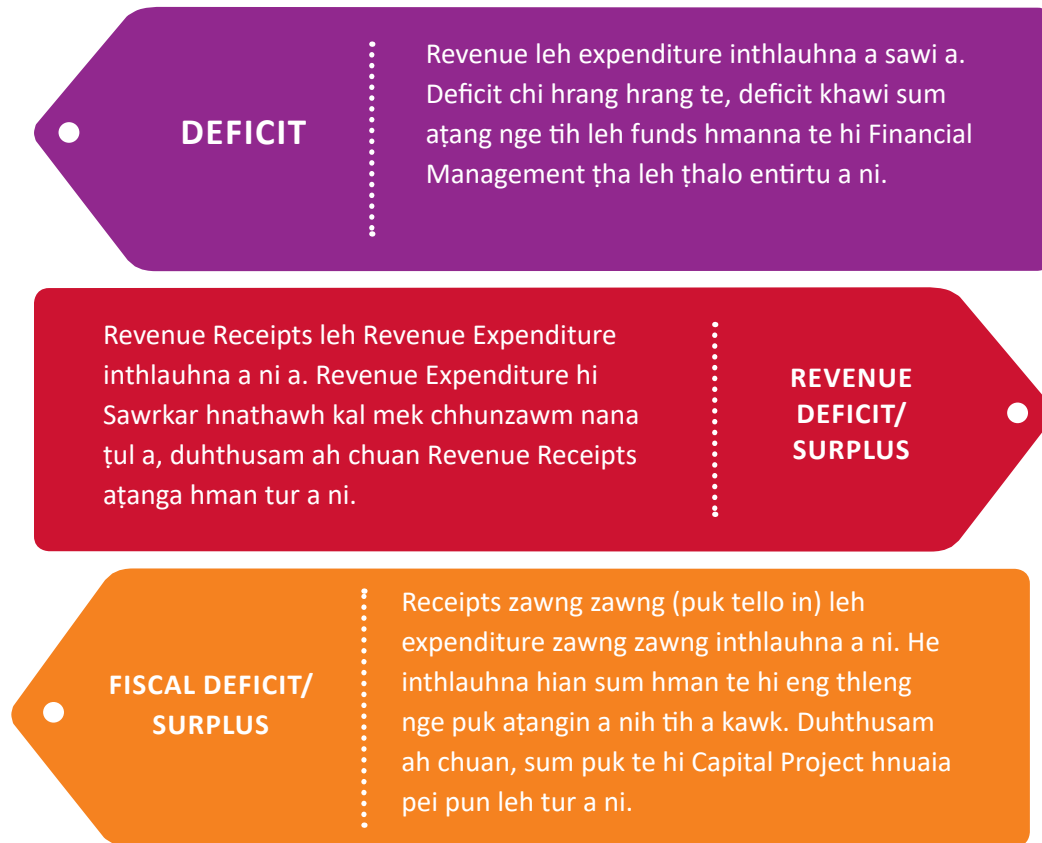
#### 1.4.5 Sum hmanralna?

**Diagram 5: Sum hmanralna**



<sup>[a]</sup> ₹0.002 crore only.

**Diagram 6: Deficit leh Surplus Awmzia chu enge?**



### **1.5 FBRM Act pho chhuahna**

Mizoram Fiscal Responsibility and Budget Management (MZFRBM) Act 2006 pho chhuahna : Mizoram FRBM Act 2006 a Section 5(1) in a tarlan angin State Sawrkar chuan financial year apiangin House of Legislature ah fiscal statements leh annual budget te an pharh chhuak ṭhin tur a ni heliang hian:

- a) Medium Term Fiscal Policy Statement, leh
- b) Fiscal Policy Strategy Statement.

2020-21 atana Medium Term Fiscal Policy Statement leh Fiscal Policy Strategy Statement te hi 8<sup>th</sup> Mizoram Legislative Assembly ah ni 19<sup>th</sup> February, 2020 khan pharh chhuah a ni.

2020-21 chhunga he Act hnuai thil ṭum (target) te leh hlawhtlinna (Achievements) te chu table a hnuai table ah hian tarlan a ni :

**Table 3: Target and Achievements as per the Accounts**

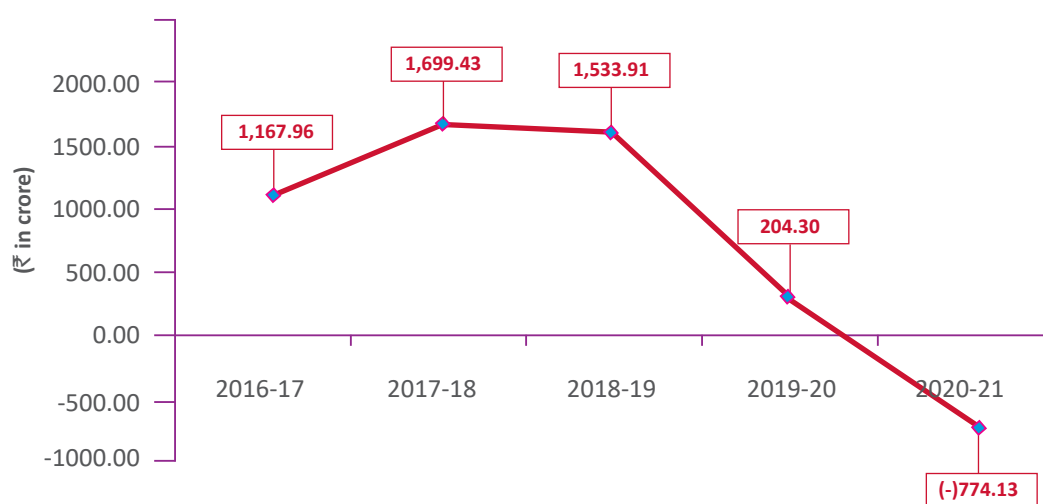
Sl. No.	Targets	Achievements during the year as per the Accounts and GSDP <sup>[*]</sup>
1.	State Government had fixed a target of 2.44 per cent for Revenue Surplus of GSDP during the period 2020-21.	The Government of Mizoram had a Revenue Deficit of ₹ 774.13 crore in 2020-21 (2.66 per cent of GSDP).
2.	Fiscal Deficit shall not exceed 6.40 per cent of GSDP during the period 2020-21.	The Fiscal Deficit of ₹ 1,869.31 crore as per the Accounts was 6.43 per cent of GSDP for 2020-21.
3.	Outstanding Debt expressed as percentage of GSDP shall be less than 27.85 per cent of GSDP during 2020-21.	The Outstanding Debt for 2020-21 (₹ 9,881.09 crore) was 33.98 per cent of GSDP

[\*] State Government vide No. B.14015/6/12013-DES (T) dated 27 August 2021, atanga kan hmuh angin, 2020-21 atan khan GSDP (Gross State Domestic Product) atana an ruahman zat chu ₹ 29,076.42 crore a ni.

Fiscal Deficit ₹ 1,869.31 crore chu hmuh a ni a, hetiang hian sem darh a ni; (i) Internal Debt (Market Borrowing, Loans from Financial Institution, etc.) ₹ 768.17 crore, (ii) Loans and Advances from the Cental Government ₹ 225.26 crore, (iii) Small Savings, Provident Funds, etc. ₹ 215.89 crore, (iv) Sinking Funds and Reserve Funds ₹ 6.93 crore, (v) Suspense and Miscellaneous ₹ 447.34 crore, (vi) Remittances ₹ 136.22 crore, (vii) Deposits and Advances (-) ₹ 23.35 crore and (viii) Decrease in Cash Balance ₹ 92.85 crore.

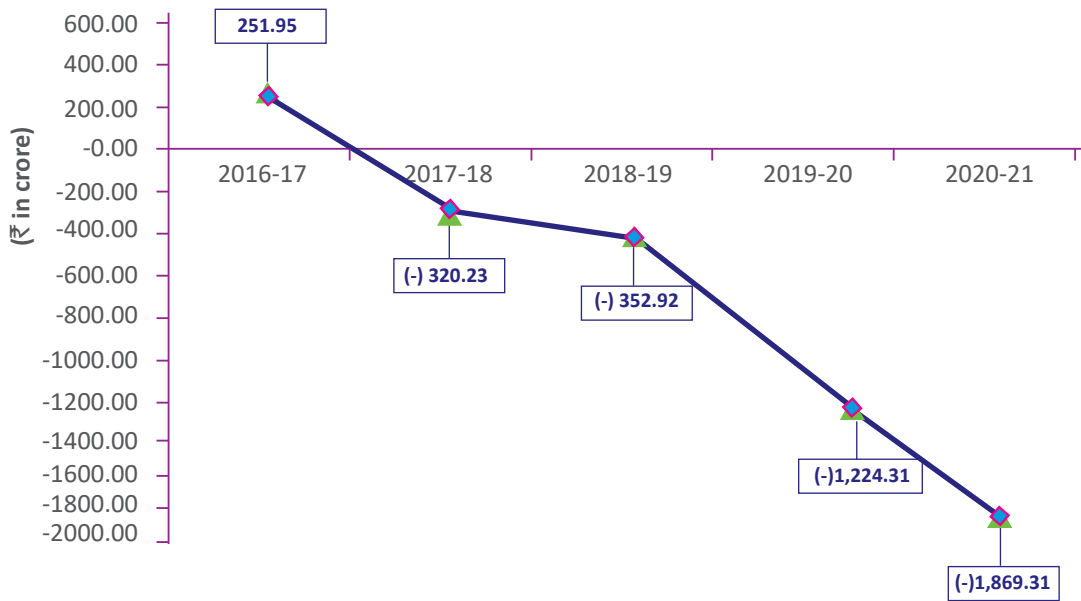
### 1.5.1 Deficit/Surplus chhukchhoh dan

**Graph 1: Deficit/Surplus chhukchhoh dan**



### 1.5.2 Fiscal Deficit Chhukchhoh dan

**Graph 2: Fiscal Deficit Chhukchhoh dan**



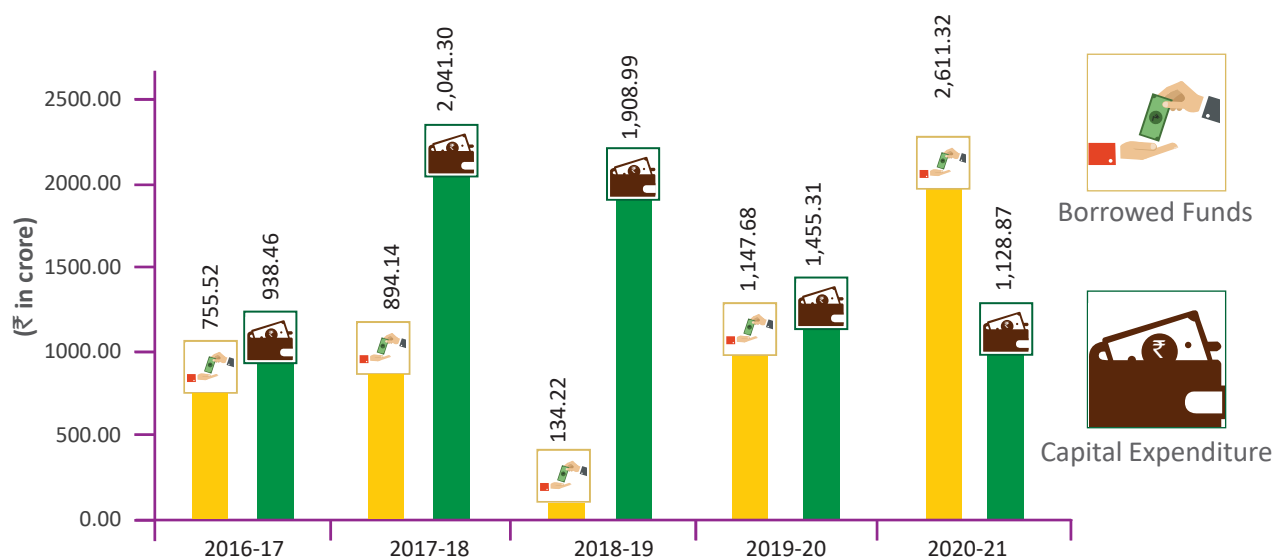
### 1.5.3 Capital expenditure-a sum puk hman zat

**Table 4: Borrowed Funds and Capital Expenditure**

(₹ in crore)

Year	Borrowed Funds	Capital Expenditure
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
2020-21	2,611.32	1,128.87

**Graph 3: Borrowed Funds and Capital Expenditure**



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 aṅga assets kan siam te chuan hlawkna/ pung chhete a siam ve te aṅgin 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. State Sawrkar in pawisa a puk ₹ 2,611.32 crore aṅg hian Loans leh Advance pek chhuah (₹ 1,125.97 crore plus ₹ 2.90 crore) chhiar telin ₹ 1,128.87 crore chu Capital Expenditure a hman a ni.

# Bung II na Receipts

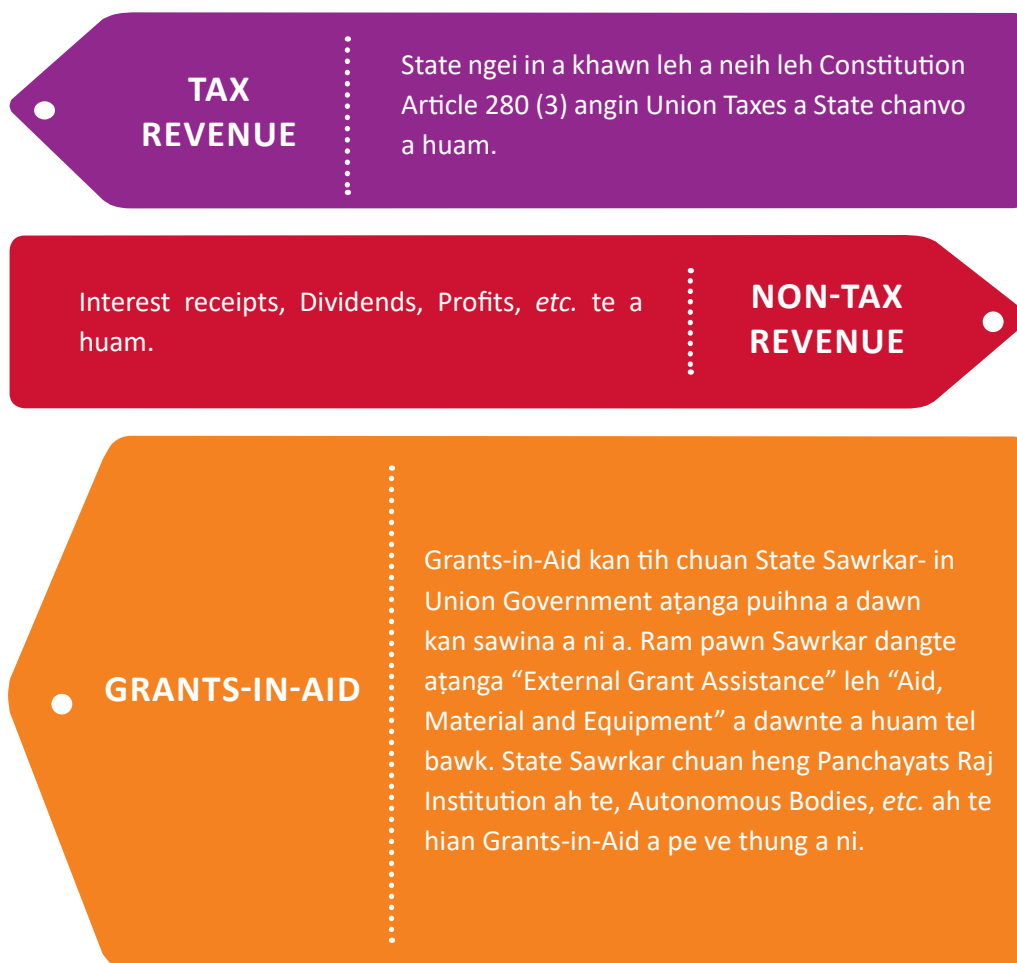
## 2.1 Thuhmahruai

Sawrkar Receipts chu Revenue Receipts leh Capital Receipts ah ÷hen hran leh a ni a. 2020-21 chhunga Revenue Receipts zawng zawng chu ₹ 7,740.67 crore a ni.

## 2.2 Revenue Receipts

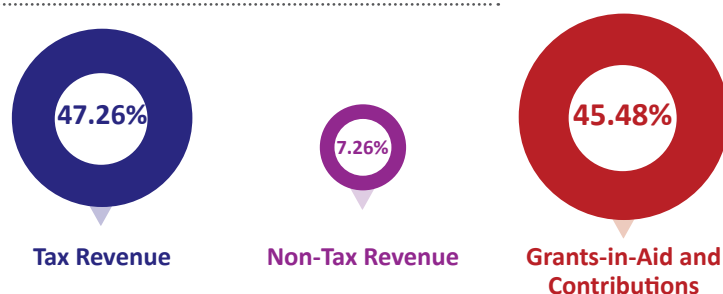
Sawrkar Revenue Receipts kan tih hian thil pathum a huam a, chungte chu Tax Revenue, Non-Tax Revenue leh Grants-in-Aid Central Sawrkar aṅanga kan dawnte a ni.

**Diagram 7: Revenue Receipts**





**Chart 1 : Revenue Receipts**



### 2.2.1 Revenue Receipts Components (2020-21)

**Table 5: Revenue Receipts Components (2020-21)**

(₹ in crore)		
Components	Actuals	Per cent to Revenue Receipts
<b>A. Tax Revenue<sup>[*]</sup></b>	<b>3,658.11</b>	<b>47.26</b>
Goods and Services Tax	1,355.82	17.52
Taxes on Income and Expenditure	1,850.20	23.90
Taxes on Property, Capital and Other Transactions	25.47	0.33
Taxes on Commodities and Services other than Goods and Services Tax	426.62	5.51
<b>B. Non-Tax Revenue</b>	<b>561.76</b>	<b>7.26</b>
Fiscal Services	12.05	0.15
Interest Receipts, Dividends and Profits	19.12	0.25
General Services	34.55	0.45
Social Services	65.16	0.84
Economic Services	430.88	5.57
<b>C. Grants-in-Aid and Contributions</b>	<b>3,520.80</b>	<b>45.48</b>
<b>Total Revenue Receipts</b>	<b>7,740.67</b>	<b>100.00</b>

\* Includes share of net proceeds assigned to State (received from the Government of India).

### 2.2.2 Revenue Receipts chhukchhoh dan

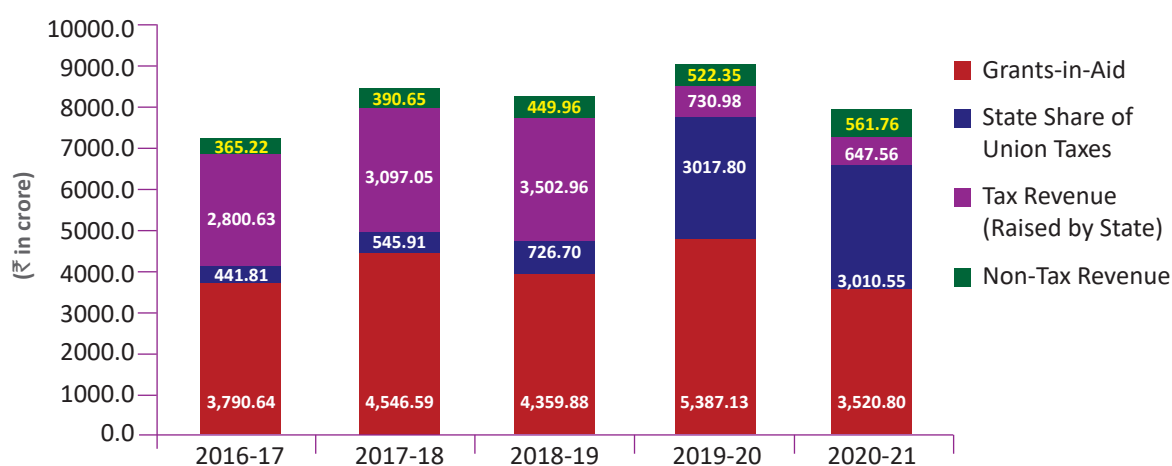
**Table 6: Revenue Receipts chhukchhoh dan**

(₹ in crore)					
	2016-17	2017-18	2018-19	2019-20	2020-21
Tax Revenues (Raised by the State)	441.81 (2.91)	545.91 (3.08)	726.70 (3.26)	730.98 (2.76)	647.56 (2.23)
State Share of Union Taxes/Duties	2,800.63 (18.41)	3,097.05 (17.46)	3,502.96 (15.73)	3,017.80 (11.38)	3,010.55 (10.35)
Non-Tax Revenue	365.22 (2.40)	390.65 (2.20)	449.96 (2.02)	522.35 (1.97)	561.76 (1.93)
Grants-in-Aid and Contributions	3,790.64 (24.92)	4,546.59 (25.63)	4,359.88 (19.58)	5,387.13 (20.33)	3,520.80 (12.11)
<b>Total Revenue Receipts</b>	<b>7,398.30 (48.63)</b>	<b>8,580.20 (48.37)</b>	<b>9,039.50 (40.59)</b>	<b>9,658.26 (36.44)</b>	<b>7,740.67 (26.62)</b>
<b>GSDP</b>	<b>15,211.93</b>	<b>17,739.33</b>	<b>22,271.59</b>	<b>26,502.56</b>	<b>29,076.42</b>

Figures in parentheses represent percentage to GDP.

Kum 2020-21 hian kum dang nena khai khin in GSDP chu 9.71 *per cent* in a pung a, Total Revenue Receipts chu 19.85 *per cent* in a tlahniam a hei hian a nghawng chu Tax Revenue 2.42 *per cent* a tlakhniamna leh Grants-in-Aid a 34.64 *per cent* a tlakhniamna a ni baw k a, Non-Tax Revenue chu 7.54 *per cent* in a pung ta thung a ni.

**Graph 4: Trend of Components of Revenue Receipts**



## 2.3 Tax Revenue

**Table 7: Tax Revenue**

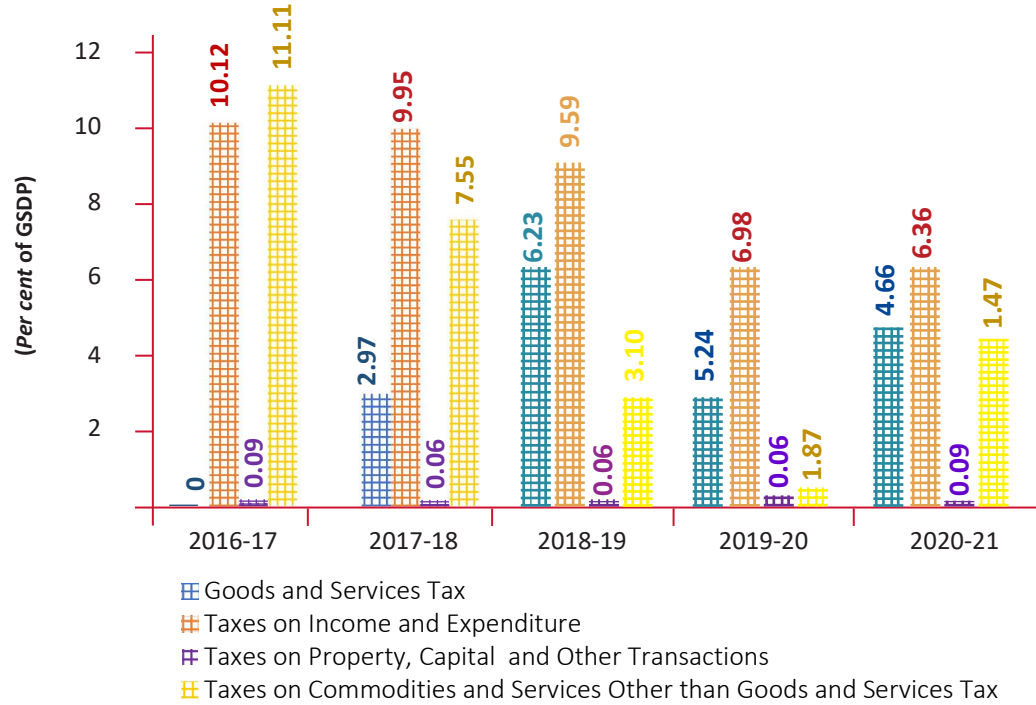
Sector-wise Tax Revenue					
	2016-17	2017-18	2018-19	2019-20	2020-21
a. Goods and Services Tax	NA <sup>(*)</sup>	526.72 (2.97)	1,388.36 (6.23)	1,388.58 (5.24)	1,355.82 (4.66)
b. Taxes on Income and Expenditure <sup>(*)</sup>	1,539.25 (10.12)	1,765.80 (9.95)	2,136.31 (9.59)	1,850.56 (6.98)	1,850.20 (6.36)
c. Taxes on Property, Capital and other Transaction	13.89 (0.09)	11.46 (0.06)	13.53 (0.06)	14.95 (0.06)	25.47 (0.09)
d. Taxes on Commodities and Services other than Goods and Services Tax	1,689.30 (11.11)	1,338.98 (7.55)	691.46 (3.10)	494.69 (1.87)	426.62 (1.47)
<b>Total Tax Revenue</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>3,658.11 (12.58)</b>
<b>GSDP</b>	<b>15,211.93</b>	<b>17,739.33</b>	<b>22,271.59</b>	<b>26,502.56</b>	<b>29,076.42</b>

<sup>(\*)</sup> Not Applicable.

<sup>(\*)</sup> Primarily Share of net proceeds assigned to State.  
Figures in parentheses represent percentage to GSDP.

Kum 2020-21 chhunga Non-Tax Revenue tlakhniam chhan ber chu heng tarlan te ah hian receipts dah tlem vang a ni; State Goods and Services Tax (₹ 457.91 crore), Corporation Tax (₹ 906.04 crore), Stamp and Registration Fees (₹ 4.73 crore), Customs (₹ 162.09 crore), Union Excise Duties (₹ 101.51 crore), State Excise (₹ 0.96 crore), Taxes on Sales, Trade, etc. (₹ 113.66 crore), Taxes on Vehicles (₹ 29.01 crore), Taxes on Goods and Passengers (₹ 4.85 crore).

**Graph 5: Trend of Major Taxes in proportion to GDP**



**2.3.1 State chungga Tax hmuh leh Union Tax aṅanga State chanpual**

State Sawrkarin Tax Revenue a hmuhna ṅhenkhat te chu State chungga Tax leh Union Tax aṅanga a chanpual te an ni.

**Table 8: State chungga Tax hmuh leh Union Tax aṅanga State chanpual**

Year	Tax Revenue (₹ in crore)	State share of Union Taxes/Duties (₹ in crore)	State's Own Tax Revenue	
			Tax Revenue (₹ in crore)	Percentage to GSDP
(1)	(2)	(3)	(4)	(5)
2016-17	3,242.44	2,800.63	441.81	2.90
2017-18	3,642.96	3,097.05	545.91	3.08
2018-19	4,229.66	3,502.96	726.70	3.26
2019-20	3,748.78	3,017.80	730.98	2.76
2020-21	3,658.11	3,010.55	647.56	2.23

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

**Table 9: Comparative Position amount of Tax Revenue**

(₹ in crore)					
Description	2016-17	2017-18	2018-19	2019-20	2020-21
(1)	(2)	(3)	(4)	(5)	(6)
State's Own Tax Collection	441.81	545.91	726.70	730.98	647.56
Devolution of Union Taxes	2,800.63	3,097.05	3,502.96	3,017.80	3,010.55
<b>Total Tax Revenue</b>	<b>3,242.44</b>	<b>3,642.96</b>	<b>4,229.66</b>	<b>3,748.78</b>	<b>3,658.11</b>
Percentage of State's Own Tax to Total Tax Revenue	13.63	14.99	17.18	19.50	17.70

Tax revenue atana State in a lakkhawm hi 2016-17-a 13.63 *per cent* aṅangin 2020-21 ah chuan 17.70 *per cent* a pung a ni. Tax Revenue ah share 2016-17 nen khaikhinin a punna chu 12.82 *per cent* a ni.

### 2.3.2 Kum nga kalta chungga State in chhiah a khawn dan

**Table 10: Kum nga kalta chungga State in chhiah a khawn dan**

(₹ in crore)						
Sl. No.	Taxes	2016-17	2017-18	2018-19	2019-20	2020-21
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.	Goods and Services Tax	NA <sup>(a)</sup>	169.76	454.73	532.22	457.91
2.	Other Taxes on Income and Expenditure	15.42	15.78	14.48	15.33	15.61
3.	Land Revenue	8.58	8.29	8.64	9.05	20.74
4.	Stamp and Registration Fees	3.26	3.20	4.43	5.85	4.73
5.	State Excise	72.26	65.83	65.34	2.73	0.96
6.	Taxes on Sales, Trade, etc.	307.81	242.85	135.93	117.61	113.66
7.	Taxes on Vehicles	25.75	31.58	38.36	40.66	29.01
8.	Taxes on Goods and Passengers	7.90	7.83	4.71	7.44	4.85
9.	Other Taxes	0.83	0.79	0.08	0.09	0.09
<b>Total State's Own Tax</b>		<b>441.81</b>	<b>545.91</b>	<b>726.70</b>	<b>730.98</b>	<b>647.56</b>

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

## 2.4 Chhiah khawnzat

**Table 11: Chhiah khawnzat**

	(₹ in crore)				
Taxes	2016-17	2017-18	2018-19	2019-20	2020-21
<b>1. Goods and Services Tax</b>					
Revenue Collection	NA <sup>[@]</sup>	526.72	1,388.36	1,388.58	1,355.82
Expenditure on Collection	NA <sup>[@]</sup>	0.94	Nil	Nil	Nil
Cost of Tax Collection (in per cent)	NA <sup>[@]</sup>	0.18	Nil	Nil	Nil
<b>2. Land Revenue</b>					
Revenue Collection	8.58	8.29	8.64	9.05	20.74
Expenditure on Collection <sup>[*]</sup>	18.54	21.32	22.05	24.87	23.69
Cost of Tax Collection (in per cent)	216.08	257.18	255.21	274.81	114.22
<b>3. Stamp and Registration Fees</b>					
Revenue Collection	3.26	3.20	4.43	5.85	4.73
Expenditure on Collection <sup>[*]</sup>	0.30	0.19	0.81	0.64	0.64
Cost of Tax Collection (in per cent)	90.20	5.94	18.28	10.94	13.53
<b>4. State Excise</b>					
Revenue Collection	72.26	65.83	65.34	2.73	0.96
Expenditure on Collection <sup>[*]</sup>	28.90	30.19	32.01	37.48	35.89
Cost of Tax Collection (in per cent)	39.99	45.86	48.99	1372.89	3738.54
<b>5. Taxes on Sales, Trade, etc.</b>					
Revenue Collection	307.81	242.85	135.93	117.61	113.66
Expenditure on Collection	15.27	16.83	17.42	0.61	0.29
Cost of Tax Collection (in per cent)	4.96	6.93	12.82	0.52	0.26
<b>6. Taxes on Vehicles</b>					
Revenue Collection	25.75	31.58	38.36	40.66	29.01
Expenditure on Collection <sup>[*]</sup>	8.70	10.22	10.40	13.21	13.41
Cost of Tax Collection (in per cent)	33.79	29.35	27.11	32.49	46.23

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

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

State Excise a chhiah lak zat chu chhiah khawn dang te nena khaikhinin a tam zawk a ni.

## 2.5 Kum nga kalta chungga Union Taxes aṅanga State-in chanpual a hmuhdan

**Table 12: Kum nga kalta chungga Union Taxes aṅanga State-in chanpual a hmuhdan**

	(₹ in crore)				
Major Head description	2016-17	2017-18	2018-19	2019-20	2020-21
Central Goods and Services Tax (CGST)	NA <sup>[@]</sup>	44.16	864.63	856.36	897.91
Integrated Goods and Services Tax (IGST)	NA <sup>[@]</sup>	312.80	69.00	..	...
Corporation Tax	899.01	948.82	1,218.27	1,028.94	906.03
Taxes on Income other than Corporation Tax	624.82	801.20	897.21	806.25	928.54
Other Taxes on Income and Expenditure	...	...	6.34	...	...
Taxes on Wealth	2.05	(-) 0.03	0.45	0.05	...
Customs	386.72	312.70	248.31	191.29	162.09
Union Excise Duties	441.60	326.90	165.03	133.00	101.51
Service Tax	446.42	350.50	31.92	...	12.42
Other Taxes and Duties on Commodities and Services	0.01	...	1.80	1.91	2.05
<b>State Share of Union Taxes</b>	<b>2,800.63</b>	<b>3,097.05</b>	<b>3,502.96</b>	<b>3,017.80</b>	<b>3,010.55</b>
<b>Total Tax Revenue</b>	<b>3,242.44</b>	<b>3,642.96</b>	<b>4,229.66</b>	<b>3,748.78</b>	<b>3,658.11</b>
Percentage of Union Taxes to Total Tax Revenue	86.37	85.01	82.82	80.50	82.30

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

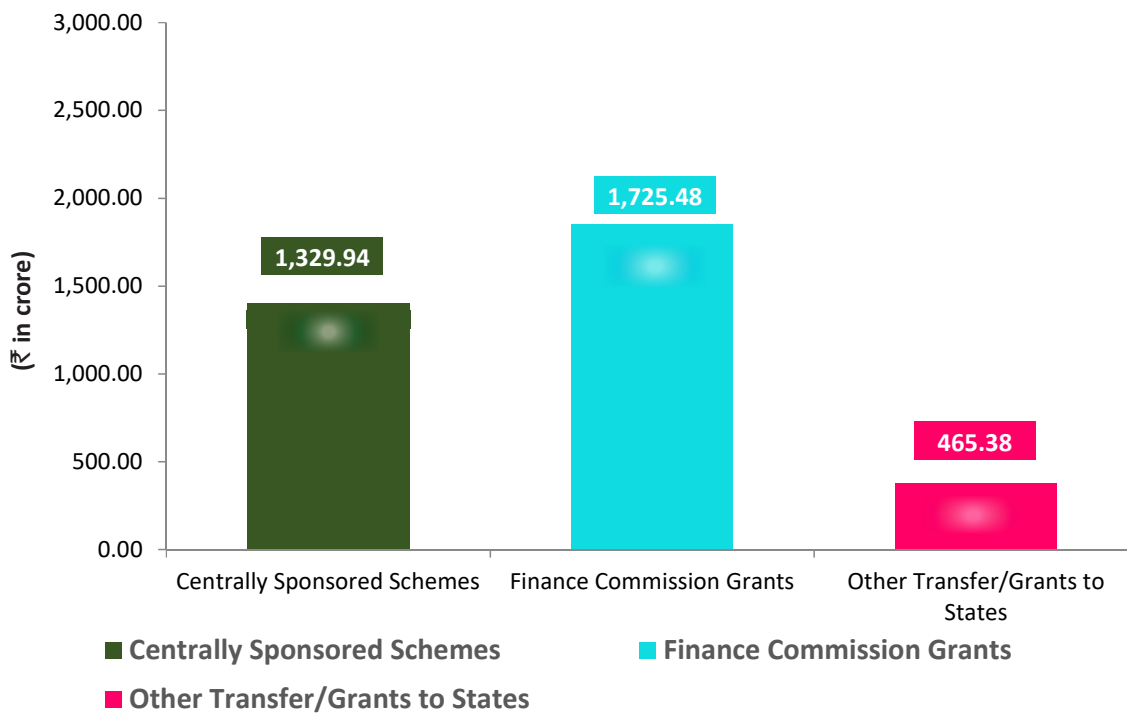
Mizoram Sawrkar in Union Taxes aṅanga Total Tax Revenue a dawn chu 86.37 per cent aṅangin 82.30 per cent ah 2020-21 chungghan a tla hniam a ni.

## 2.6 Grants-in-Aid

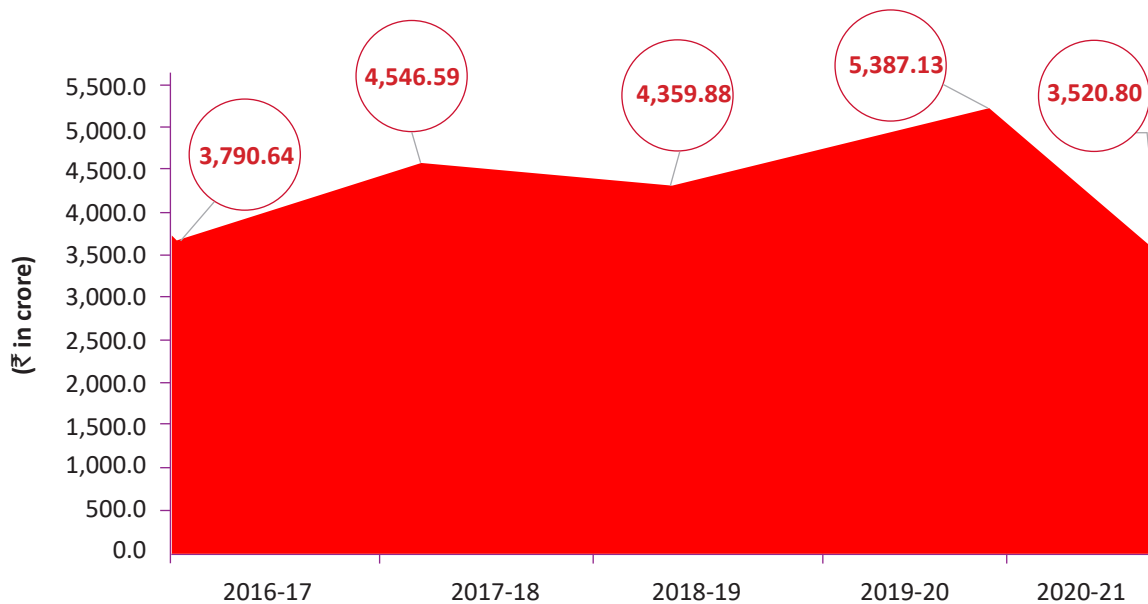
Grants-in-Aid chu India Sawrkar aṅga ṅpuina emaw chhawmdawlna dawn ho heng, Grants for Centrally Sponsored Scheme, Finance Commission Grants leh Transfer/Grants dangte hi a ni.

Kum 2020-21 chungna Grants-in-Aid hnuai total receipts chu ₹ 3,520.80 crore a ni, a hnuai tarlan ang hian:

Graph 6: Grants-in-Aid

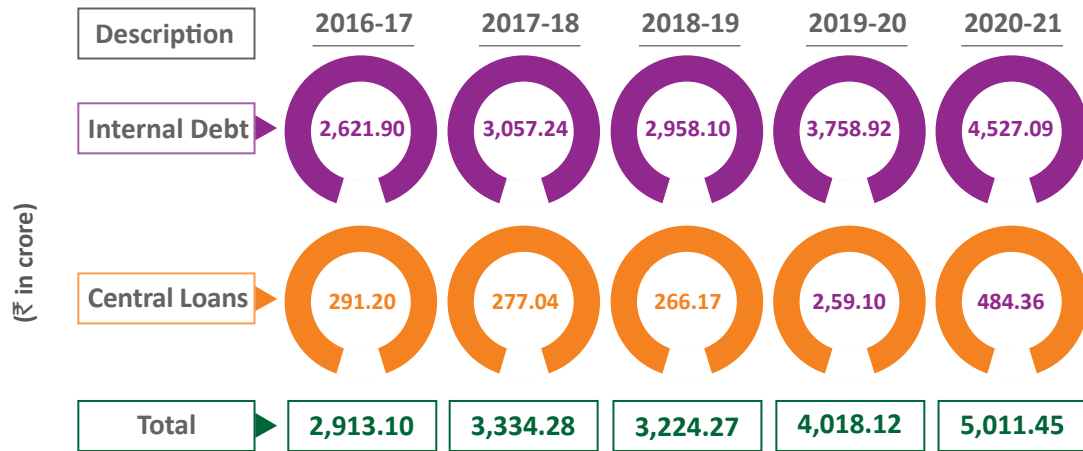


Graph 7: Trend of Grants-in-Aid



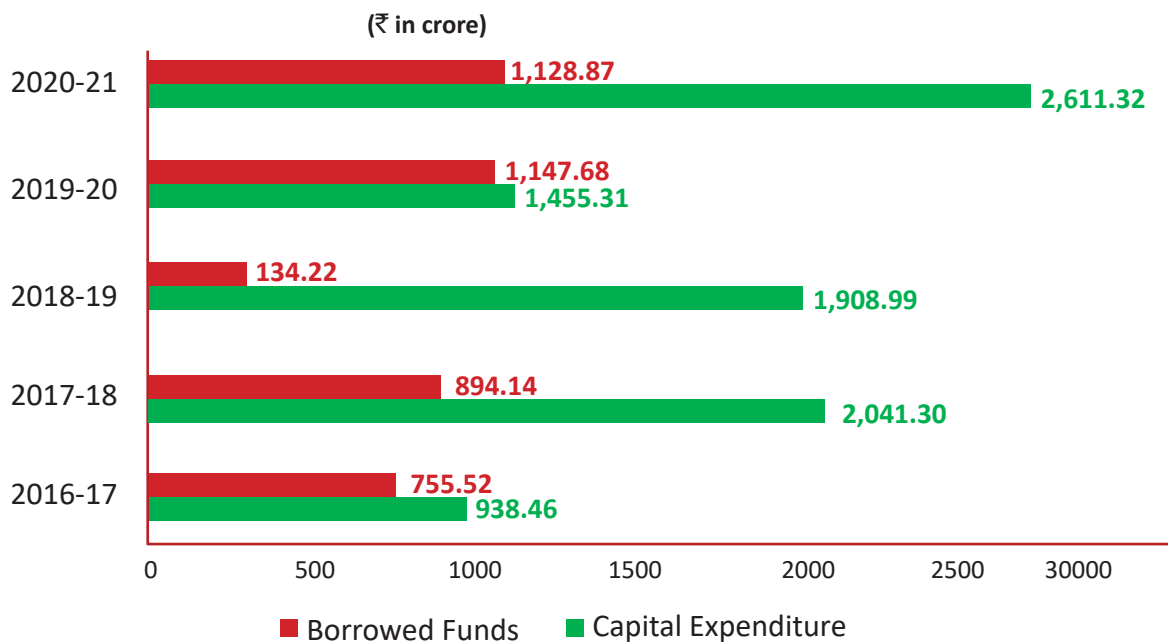
## 2.7 Public Debt

Table 13: Kum nga kalta chhunga Public Debt dinhmun



Kum 2020-21 chhung khan market aṅging Loans sawm (10) ₹ 945.21 crore zat pek ani a. State Sawrkar chuan Loans and Advances atan ₹ 247.62 crore Sawrkar laipui aṅging a dawng.

Graph 8: Borrowed funds viz-a-viz Capital Expenditure



# Bung III na Expenditure

## 3.1 Thuhmahruai

Expenditure hi Revenue Expenditure leh Capital Expenditure ah te then an ni a. Revenue Expenditure chu Sawrkar kal zelnana nitina sum hmanna ang chi a ni a. Capital Expenditure chu Capital Assets siamnan/siamthat nan hman thin a ni a, tin, ba tih kiam nana hman thin a ni bawk. Expenditure hi State hnuai ami leh Central Assistance (Centrally Sponsored Scheme/Central Scheme huam telin) hnuai mi ah te thenhran leh a ni.

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

**Table 14: Three Sectors of Government Accounts**



## 3.2 Revenue Expenditure

Appropriation Accounts a kan hmuh angin Revenue Expenditure hnuai kum nga kalta chhunga Budget Estimate atanga sum hman tlakhniam dan a hnuai hian tarlan a ni:



**Table 15: Revenue Expenditure**

(₹ in crore)					
Year	2016-17	2017-18	2018-19	2019-20	2020-21
Budget Estimates	7,540.84	7,642.38	8,898.37	10,405.39	10,253.93
Actuals	6,230.34	6,880.77	7,505.59	9,453.96	8,514.80
Gap	1,310.50	761.61	1,392.78	951.43	1,739.13
Percentage of gap over Budget Estimates	17.38	9.97	15.65	9.14	16.96

Revenue Expenditure hnuiaia sum hman zawng zawng 61.12 *per cent* hi Salaries leh Wages (₹ 3,118.39 crore leh ₹ 202.12 crore) ah te, Interest Payments (₹ 400.99 crore) te, Pensions (₹ 1,482.72 crore) te leh Subsidies (₹ 0.22 crore) atan hman a ni.

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

**Table 16: Committed and Uncommitted Revenue Expenditure**

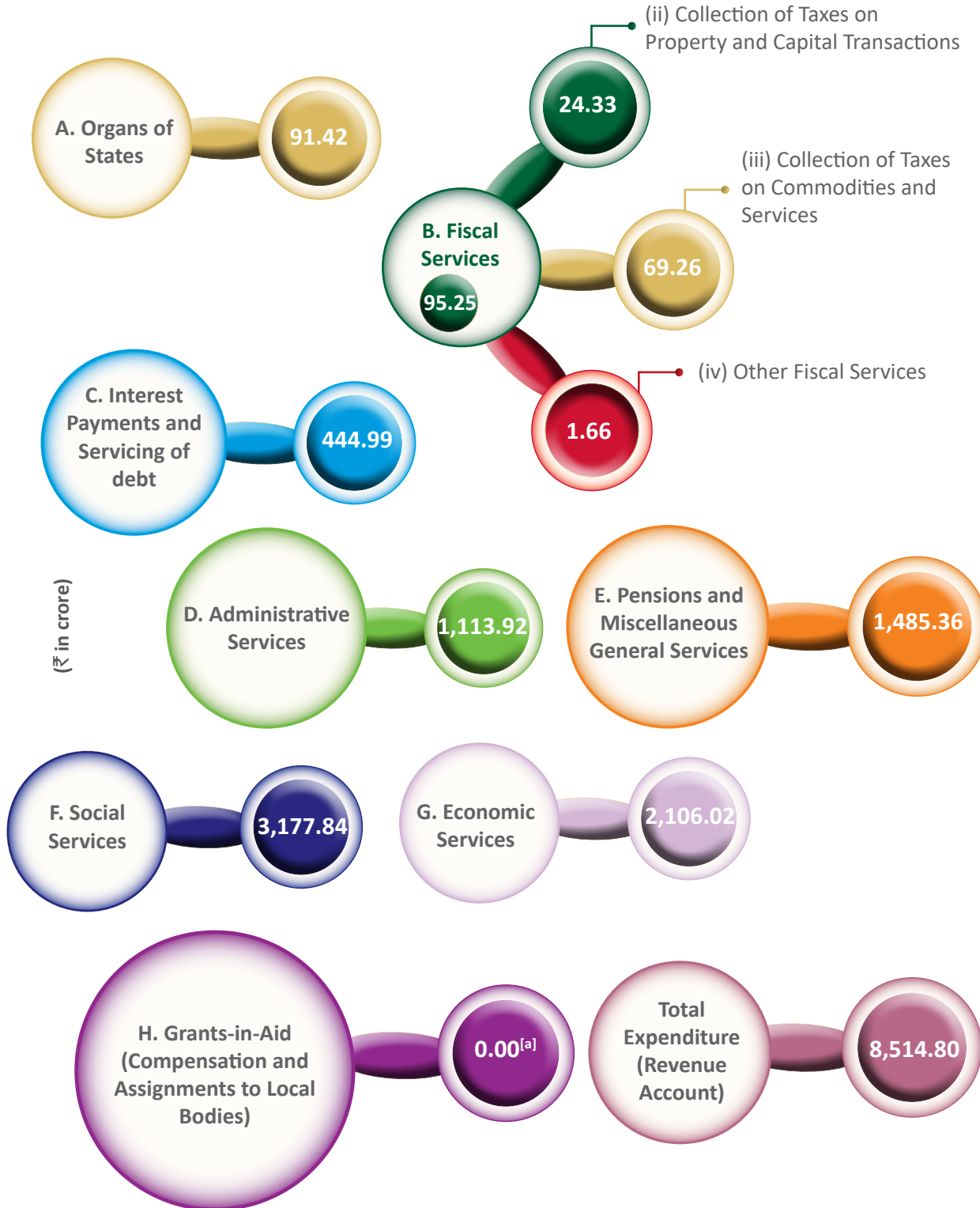
(₹ in crore)					
Component	2016-17	2017-18	2018-19	2019-20	2020-21
Total Revenue Expenditure	6,230.34	6,880.77	7,505.59	9,453.96	8,514.80
Committed Revenue Expenditure <sup>[#]</sup>	3,515.10	3,722.27	4,248.62	5,209.25	5,204.44
Percentage of Committed Revenue Expenditure to Total Revenue Expenditure	56.42	54.10	56.61	55.10	61.12
Uncommitted Revenue Expenditure	2,715.24	3,158.50	3,256.97	4,244.71	3,310.36

<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 Expenditure hnuiaia sum hman hi 2016-17 ah chuan ₹ 2,715.24 crore niin 2020-21 ah chuan ₹ 3,310.36 crore a ni a, kum nga chhunga a punna hi 21.92 *per cent* a ni. Revenue hnuiaia sum hman zawng zawng pawh hi 36.67 *per cent* in 2016-17 a sum hman ₹ 6,230.34 crore atangin 2020-21 a sum hman chu ₹ 8,514.80 crore ah a pungchho a ni. Kum nga chung vek hian Committed Revenue Expenditure hnuiaia sumhman pawh 48.06 *per cent* in a pung bawk a ni.

### 3.2.1 Revenue Expenditure sector-a then dan (2020-21)

**Diagram 8: Revenue Expenditure sector-a then dan**



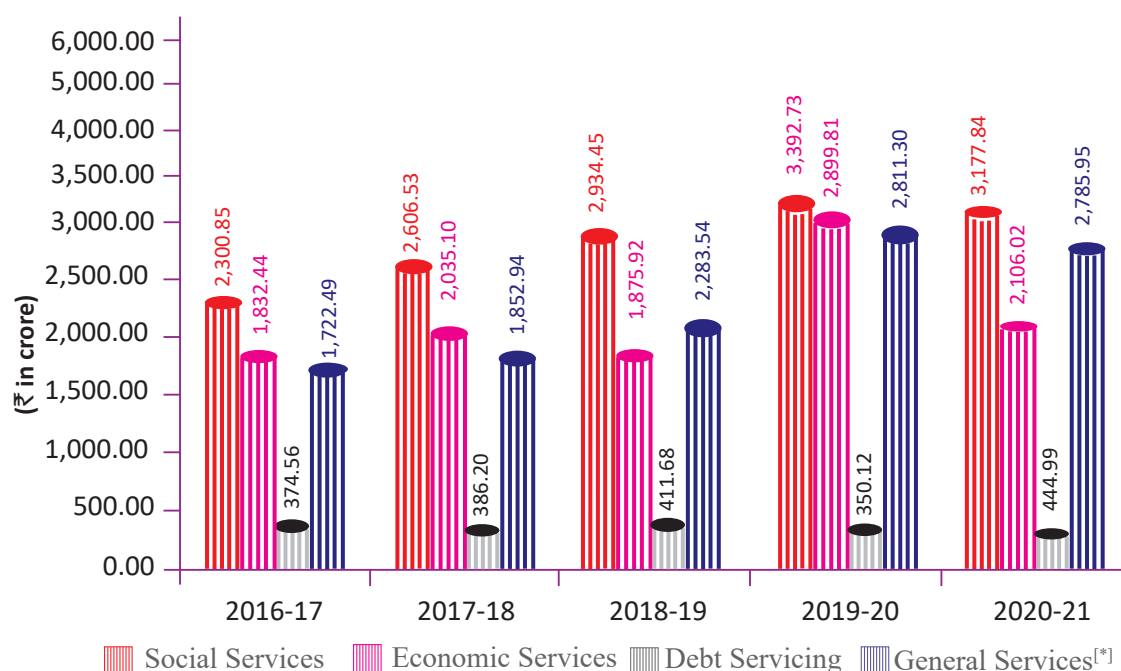
<sup>[a]</sup> Figures are included in Administrative Services, Social Services and Economic Services.

### 3.2.2 Sum hmanna lian tham bik te 2016-17 to 2020-21

**Table 17: Revenue Expenditure hnuai Sum hmanna te**

Components	2016-17	2017-18	2018-19	2019-20	2020-21
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
Debt Servicing	374.56	386.20	411.68	350.12	444.99
General Services (excluding expenditure on debt servicing)	1,722.49	1,852.94	2,283.54	2,811.30	2,785.95

**Graph 9: Revenue Expenditure hnuai sum hmanna lian tham bik te**



<sup>[\*]</sup> 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 ɽangkai tak a ni. Kum 2020-21 chhunga Capital Disbursement ₹ 1,128.87 crore (GSDP aɽanga 3.88 per cent) hi Budget Estimates aiin ₹ 289.46 crore in a tlem a. (Capital hnuai disbursement tlemna hi ₹ 289.46 crore a ni a, Loans and Advances hnuai hian ₹ 0.20 crore in a chuang thung). Kum 2019-20 leh 2020-21 tihloh ah chuan 2016-17 leh 2017-2018 aɽang khan Capital Expenditure hi GSDP rualin a ɽhang chho ve zel a ni.

A hnuai table tarlanah hian hmuh theih a ni:

**Table 18: Capital Expenditure**

		(₹ in crore)				
Sl. No.	Components	2016-17	2017-18	2018-19	2019-20	2020-21
1.	Budget Estimates (B.E.)	1,827.42	2,991.07	3,238.59	1,659.38	1,418.33
2.	Actual Expenditure <sup>[#]</sup>	938.46	2,041.30	1,908.99	1,455.31	1,128.87
3.	Percentage of Actual Expenditure to B.E.	51.35	68.25	58.95	87.70	79.59
4.	Yearly growth in Capital Expenditure (in per cent)	30.69	117.52	(-)6.48	(-) 23.77	(-)22.43
5.	GSDP	15,211.93	17,739.33	22,271.59	26,502.56	29,076.42
6.	Yearly growth in GSDP (in per cent)	13.74	16.61	25.55	19.00	9.71

<sup>[#]</sup> Includes expenditure on Loans and Advances.

### 3.3.1 Sector-a Capital Expenditure then hran dan

Kum 2020-21 chhungin sawrkarin hna lian tham hrang hrang thawh nan ₹ 1,119.63 crore a hmanh a, chutih rualin, Co-operative Institutions ah sum engmah 2020-21 chhung hian chhunluh a nilo a ni.

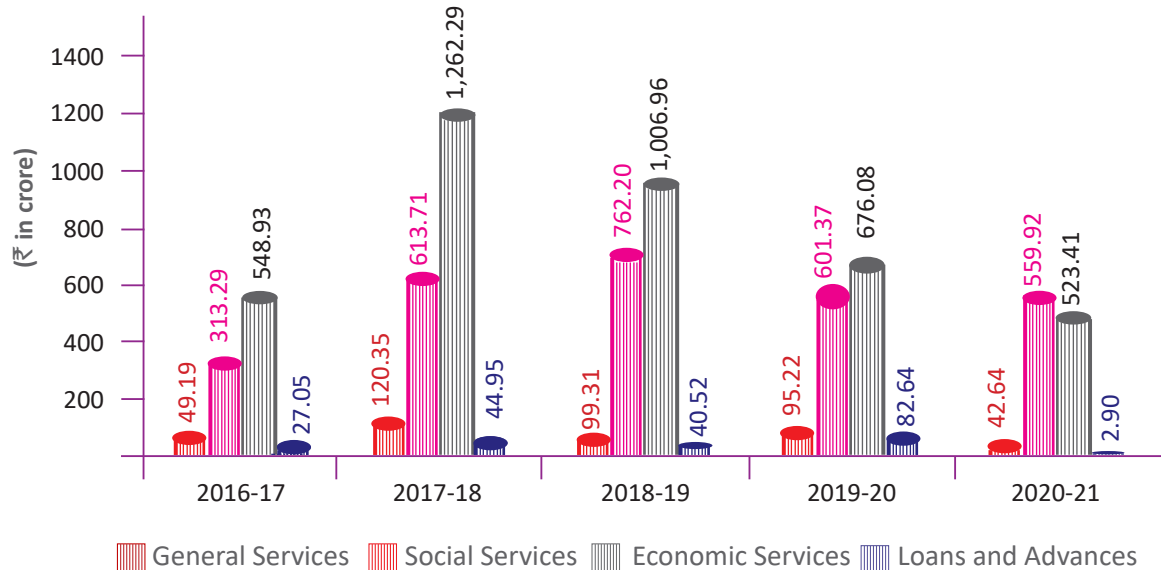
### 3.3.2 Kum nga kal ta chhunga Sector-a Capital Expenditure then hran dan

**Table 19: Sector-a Capital Expenditure then hran dan**

		(₹ in crore)				
Sector		2016-17	2017-18	2018-19	2019-20	2020-21
General Services		49.19 (5.24)	120.35 (5.90)	99.31 (5.20)	95.22 (6.54)	42.64 (3.78)
Social Services		313.29 (33.39)	613.71 (30.06)	762.20 (39.93)	601.37 (41.32)	559.92 (49.60)
Economic Services		548.93 (58.49)	1,262.29 (61.84)	1,006.96 (52.75)	676.08 (46.46)	523.41 (46.37)
Loans and Advances		27.05 (2.88)	44.95 (2.20)	40.52 (2.12)	82.64 (5.68)	2.90 (0.25)
<b>Total</b>		<b>938.46</b>	<b>2,041.30</b>	<b>1,908.99</b>	<b>1,455.31</b>	<b>1,128.87</b>

Figures in parenthesis represents percentage to Total Capital Expenditure.

**Graph 10: Trend of Sectoral Distribution of Capital Expenditure**



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

Kum nga (5) kal ta chung a capital leh revenue expenditure, khaihinna chu a hnuai hian hrilh fiah a ni:

**Table 20: Sector-a Capital leh Revenue expenditure then hran dan**

			(₹ in crore)				
Sl. No.	Sector		2016-17	2017-18	2018-19	2019-20	2020-21
(A)	General Services (GS)	Capital	49.19	120.35	99.31	95.22	42.64
		Revenue	2,097.05	2,239.14	2,695.22	3,161.42	3,230.94
(B)	Social Services (SS)	Capital	313.29	613.71	762.20	601.37	559.92
		Revenue	2,300.85	2,606.53	2,934.45	3,392.73	3,177.84
(C)	Economic Services (ES)	Capital	548.93	1,262.29	1,006.96	676.08	523.41
		Revenue	1,832.41	2,035.10	1,875.92	2,899.81	2,106.02
(D)	Grants-in-Aid and Contributions (GIA)	Capital	NA <sup>[#]</sup>	NA <sup>[#]</sup>	NA <sup>[#]</sup>	[*]	[*]
		Revenue	1,445.31	1,678.61	1,660.61	2,536.71 <sup>[*]</sup>	1,780.83

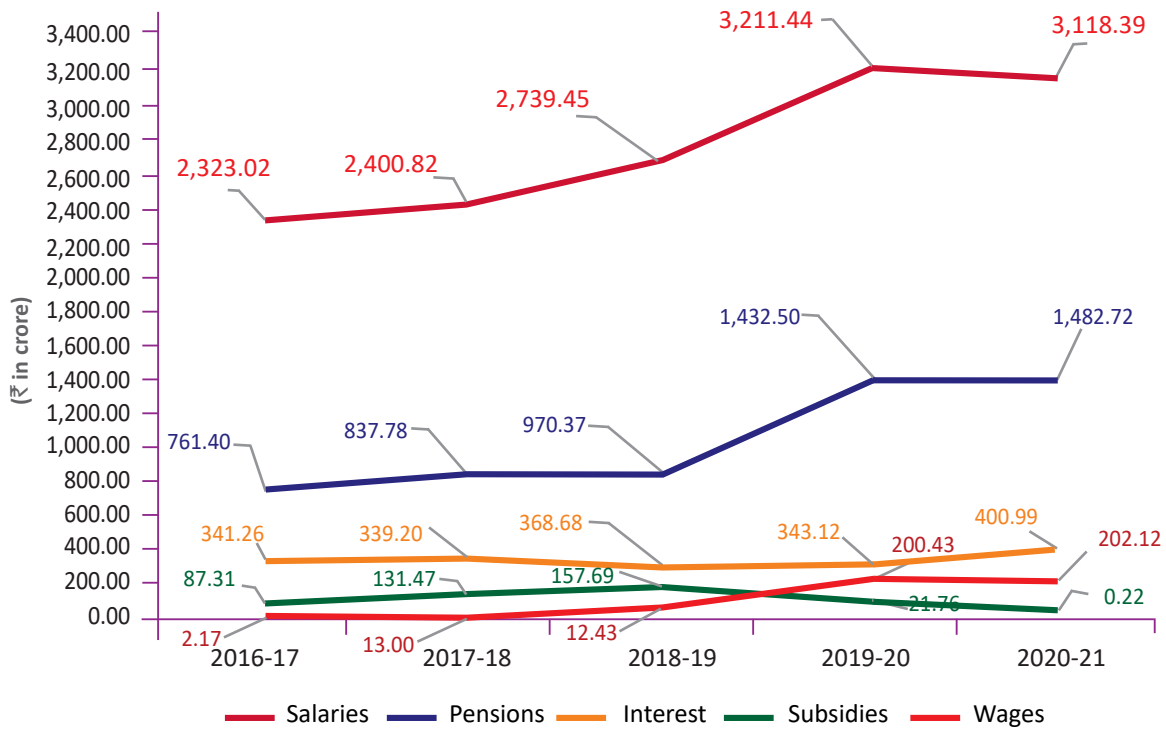
[#] Not Applicable.

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

### 3.4 Committed Expenditure

Heng Salaries, Pensions, Subsidies leh Wages hnuaiia sum hman te kum hmasa aia 2020-21 chhunga a punna chu a hnuaiiah hian tarlan a ni:

**Graph 11: Trend of Committed Expenditure**



Kum nga kalta chhunga Committed Expenditure dinhmun, Revenue Expenditure leh Revenue Receipts nen khaihinna chu a hnuaiiah hian tarlan a ni :

**Table 21: Committed Expenditure dinhmun, Revenue Expenditure leh Revenue Receipts nen khaihinna**

	(₹ in crore)				
	2016-17	2017-18	2018-19	2019-20	2020-21
Committed Expenditure	3,515.10	3,722.27	4,248.62	5,209.25	5,204.44
Revenue Expenditure	6,230.34	6,880.77	7,505.59	9,453.96	8,514.80
Revenue Receipts	7,398.30	8,580.20	9,039.50	9,658.26	7,740.67
Percentage of Committed Expenditure to Revenue Receipts	47.51	43.38	47.00	53.94	67.24
Percentage of Committed Expenditure to Revenue Expenditure	56.42	54.10	56.61	55.10	61.12

2016-17 leh 2020-21 chhunga Committed Expenditure punna hi 48.06 per cent niin Revenue Expenditure punna chu 36.67 per cent a ni thung, Committed Expenditure nasa taka a san chhoh zel avang hian Sawrkar chuan hmasawna lam atan sum hman tur a neih daihloh phah a ni.

# Bung IV na Appropriation Accounts

## 4.1 2020-21 Chhunga Appropriation Accounts khaihawmna

Table 22: 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	8,757.05	1,246.98	...	10,004.03	8,155.36	(-)1,848.67
	Charged	445.06	2.10	...	447.16	472.98	(+)25.82
2.	<b>Capital</b>						
	Voted	1,320.86	1,052.37	...	2,373.23	1,125.97	(-)1,247.26
	Charged	...	...	...	...	...	...
3.	<b>Public Debt</b>						
	Charged	369.19	735.18	...	1,104.37	1,617.89	(+)513.52
4.	<b>Loans and Advances</b>						
	Voted	3.10	...	...	3.10	2.90	(-)0.20
	<b>Total</b>	<b>10,895.26</b>	<b>3,036.63</b>	<b>...</b>	<b>13,931.89</b>	<b>11,375.10</b>	<b>(-)2,556.79</b>

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

Table 23: Trend of Savings/Excess

(₹ in crore)

Year	Savings(-)/Excess(+)				Total
	Revenue	Capital	Public Debt	Loans and Advances	
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
2020-21	(-)1,822.85	(-)1,247.26	(+)513.52	(-)0.20	(-)2,556.79

### 4.3 Significant Savings

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

**Table 24: Substantial Savings**

(₹ in crore)						
Grant No.	Nomenclature	2016-17	2017-18	2018-19	2019-20	2020-21
1	Legislative Assembly	1.60	0.58	2.83	1.27	3.43
3	Council of Minister	0.82	1.15	0.46	...	2.08
4	Law and Judicial	21.96	3.77	1.49	5.58	4.84
5	Vigilance	0.18	...	0.08	0.51	3.12
6	Land Revenue and Settlement	6.61	10.32	5.96	17.38	12.98
7	Excise and Narcotics	2.59	3.71	1.90	7.76	10.39
8	Taxation	0.89	0.19	0.70	6.24	2.14
9	Finance	420.11	797.93	1,331.69	1,588.08	697.24
11	Secretariat Administration	19.27	21.33	13.80	5.86	19.55
13	Personnel and Administrative Reforms	0.60	1.70	0.68	0.90	1.00
14	Planning and Programme Implementation	664.21	10.95	36.22	5.42	14.01
15	General Administration Department	15.80	20.63	67.28	22.71	22.65
16	Home	73.76	57.20	19.33	197.00	113.32
17	Food, Civil Supplies and Consumer Affairs	66.27	53.73	57.66	76.08	74.42
18	Printing and Stationery	2.66	1.50	0.69	2.63	3.04
19	Local Administration	3.19	0.40	7.03	0.98	154.73
20	School Education	46.24	53.33	148.23	96.68	390.52
21	Higher and Technical Education	60.32	44.38	47.99	74.87	89.13
22	Sports and Youth Services	4.49	1.99	0.98	3.98	4.40
23	Art and Culture	1.33	1.00	0.53	1.16	3.84



**Table 24: Substantial Savings- Concl.**

(₹ in crore)

Grant No.	Nomenclature	2016-17	2017-18	2018-19	2019-20	2020-21
24	Medical and Public Health Services	173.69	185.58	177.49	166.60	206.04
25	Water Supply and Sanitation	54.10	50.95	16.65	6.42	30.26
26	Information and Public Relations	3.82	1.66	0.97	0.81	7.59
27	District Councils and Minority Affairs	...	...	9.81	...	3.39
28	Labour, Employment, Skill Development and Entrepreneurship	16.24	17.83	3.80	7.07	9.84
29	Social Welfare	28.37	30.41	43.29	64.89	78.05
30	Disaster Management and Rehabilitation	8.39	0.03	9.99	...	7.71
31	Agriculture	51.40	80.43	54.46	39.97	67.73
32	Horticulture	10.13	7.37	7.31	14.66	18.32
33	Land Resources, Soil and Water Conservation	3.14	0.17	0.45	0.14	3.91
34	Animal Husbandry and Veterinary	32.43	8.67	9.30	11.60	19.02
35	Fisheries	1.15	0.36	0.19	0.91	1.78
36	Environment, Forests and Climate Change	9.61	8.89	7.39	58.08	139.14
37	Co-operation	5.80	1.76	1.31	1.09	1.70
38	Rural Development	118.02	90.42	225.54	227.46	228.87
39	Power	25.47	21.34	6.46	22.43	38.96
40	Commerce and Industries	18.84	60.68	20.65	28.01	37.47
41	Sericulture	1.31	3.42	3.12	2.32	3.93
42	Transport	17.89	4.03	3.34	7.43	8.07
45	Public Works	...	12.80	306.10	126.99	521.48
46	Urban Development and Poverty Alleviation	57.21	14.84	52.60	25.83	25.65
47	Irrigation and Water Resources	39.02	35.25	34.06	15.70	12.38
48	Information and Communication Technology	12.30	12.41	3.01	0.57	0.53
	Public Debt	213.32	65.83	65.16	43.47	...

Kum 2020-21 chhunga supplementary grants ₹ 3,036.63 crore (sum senso zawng zawng aṅanga 26.70 per cent) hi head thenkhatah chuan kum tawpah sum hman ban a tam avangin a ṅul lem lo a ni. Chung zinga thenkhatte chu hengte hi an ni:

**Table 25: Significant Savings**

(₹ in crore)

Grant No.	Nomenclature	Section		Original	Supplementary	Actual Expenditure
2	Governor	Revenue	Charged	8.21	0.48	8.16
3	Council of Ministers	Revenue	Voted	7.67	0.06	5.65
4	Law and Judicial	Revenue	Voted	27.40	3.00	26.68
		Revenue	Charged	10.61	0.12	9.61
5	Vigilance	Revenue	Voted	8.56	0.34	7.51
		Revenue	Charged	2.97	0.25	1.48
6	Land Revenue and Settlement	Revenue	Voted	39.94	1.06	28.02
7	Exercise and Narcotics	Revenue	Voted	46.17	0.12	35.89
8	Taxation	Revenue	Voted	21.62	0.48	19.96
10	Mizoram Public Service Commission	Revenue	Charged	8.34	0.40	7.85
11	Secretariat Administration	Revenue	Voted	132.23	1.43	114.11
14	Planning and Programme Implementation	Revenue	Voted	97.83	5.85	90.31
15	General Administrative Department	Revenue	Voted	102.44	19.41	99.22
16	Home	Revenue	Voted	801.82	22.08	710.58
17	Food, Civil Supplies and Consumer Affairs	Revenue	Voted	279.92	4.01	214.70
18	Printing and Stationary	Revenue	Voted	15.80	0.36	13.12
19	Local Administration	Revenue	Voted	125.18	119.13	89.57
20	School Education	Revenue	Voted	1,554.64	71.64	1,235.76
21	Higher and Technical Education	Revenue	Voted	274.93	49.31	235.11
22	Sports and Youth Services	Revenue	Voted	27.40	2.24	25.99
24	Medical and Public Health Services	Revenue	Voted	626.32	96.64	549.78
26	Information and Public Relations	Revenue	Voted	16.29	0.44	14.13
28	Labour Employment Skill Development and Entrepreneurship	Revenue	Voted	32.10	2.34	24.60
30	Disaster Management Rehabilitation	Revenue	Voted	59.24	5.76	57.29
31	Agriculture	Revenue	Voted	176.85	23.32	132.44
32	Horticulture	Revenue	Voted	91.33	13.90	86.91
33	Land Resources, Soil and Water Conservation	Revenue	Voted	22.31	1.99	20.39
34	Animal Husbandry and Veterinary	Revenue	Voted	81.21	12.27	74.46

**Table 25: Significant Savings- Conclcd.**

(₹ in crore)

Grant No.	Nomenclature	Section		Original	Supplementary	Actual Expenditure
36	Environment, Forests and Climate Change	Revenue	Voted	222.43	28.17	111.46
37	Co-operation	Revenue	Voted	15.94	0.39	14.62
38	Rural Development	Revenue	Voted	368.10	165.76	304.98
40	Commerce and Industries	Revenue	Voted	84.92	4.85	61.40
42	Transport	Revenue	Voted	49.12	0.03	41.08
45	Public Works	Revenue	Voted	543.56	53.23	251.19
47	Irrigation and Water Resources	Revenue	Voted	14.67	0.44	12.44
48	Information and Communication Technology	Revenue	Voted	4.69	0.08	4.24

Supplementary allocations siam tawh hnu a kum tawp lama expenditure chuangliam la awm theih nachhan chu a hnuai ah hian tarlan a ni:

**Table 26: Excess Expenditure**

(₹ in crore)

Grant No.	Nomenclature	Section		Original	Supplementary	Actual Expenditure
9	<b>2071 Pensions and Other Retirement Benefits</b> <i>01 Civil</i> 101 Superannuation and Retirement Allowances 01 Pension	Revenue	Voted	425.06	20.00	621.12
Public Debt	<b>2049 Interest Payments</b> <i>01 Interest on Internal Debt</i> 115 Interest on Ways and Means Advances from Reserve Bank of India 02 Interest Special Ways and Means Advances from Reserve Bank of India	Revenue	Charged	0.01	0.07	0.31
	<b>6003 Internal Debt of the State Government</b> 110 Interest on Ways and Means Advances from Reserve Bank of India 01 Ways and Means Advances from Reserve Bank of India	Capital	Charged	0.01	512.79	1,001.96

# Bung V na Assets and Liabilities

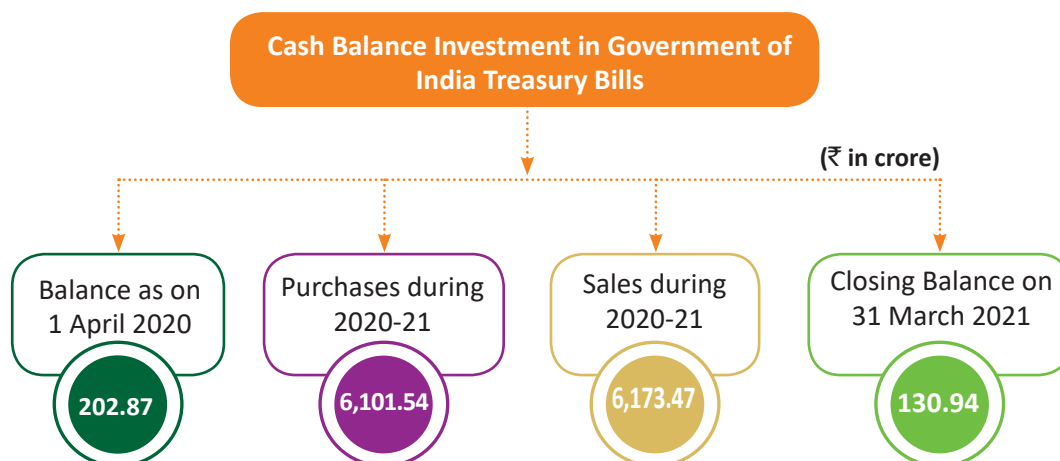
## 5.1 Assets

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 accounts hian kumin chhunga insiam liabilities nghawng te a tarlang a, tin, kum lo thar leh zel ah Interest Rate leh loans 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 2020-21 tawp thlenga Investment zat chu ₹ 42.77 crore a ni. Hemi kumah hian sum engzatmah peipun a ni lo.

1 April 2020 khan Reserve Bank of India-a Cash Balance chu (-)₹ 30.50 crore a ni a, 31 March 2021 ah chuan (-)₹ 123.35 crore ah a tlahniam a ni. Hei bakah hian Sawrkar chuan 2020-21 chhung hian 14 days Treasury Bills ah tum 90 lai mai avaiin ₹ 6,101.54 crore, leh Rediscounted Treasury Bills ah tum 168 a vaiin ₹ 6,173.47 crore a invest hman. 2020-21 chhunga Investment dinhmun chu a hnuaiah hian kan hmu thei ang:

**Table 27: Cash Balance Investment**



## 5.2 Debt and Liabilities

Indian Constitution Article 293 chuan State Sawrkar chu Legislative-in a phalsak chinah, State Consolidated Fund denchhenin sum puk a phalsak. State Sawrkar chuan a puk theihzat a bithlihsak bawk thin.

Kum nga kalta chungna State Government-a Public Debt leh Total Liabilities kimchang chu a hnuaih hian tarlan a ni :

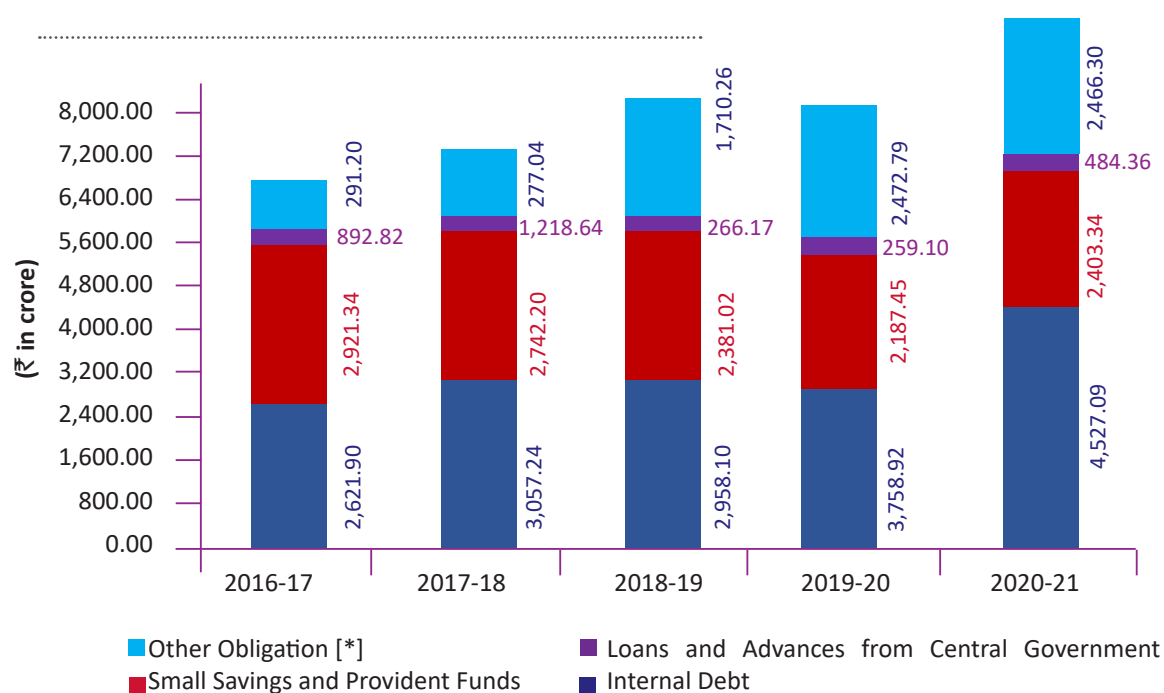
**Table 28: Public Debt and Total Liabilities**

Year	Public Debt (₹ in crore)	Percentage to GSDP	Public Account <sup>(*)</sup> (₹ in crore)	Percentage to GSDP	Total Liabilities (₹ in crore)	Percentage to GSDP
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
2020-21	5,011.45	17.24	4,869.64	16.75	9,881.09	33.98

(\*) Excludes suspense and remittances balances.  
Figures are progressive balance to end of the year.

Kum hmasa nena khaikhinin 2020-21 hian Public Debt leh Liabilities dangah te hian ₹ 1,202.83 crore (13.86 per cent) in a pung a ni:

**Graph 12: Trend in Government Liabilities**



(\*) Non-Interest bearing Obligations heng Deposits of Local Funds, Other earmarked Funds, etc. te.

### 5.3 Guarantees

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

**Table 29: Guarantees**

At the end of the year	Maximum Amount Guaranteed (Principal only)	Amount outstanding as the end of the year	
		Principal	Interest
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
2020-21	200.08	86.29	52.34

Mizoram Ceiling on Government Guarantees Act, 2011 in a tarlan dan chuan 1<sup>st</sup> April a Government Guarantees la tih fel loh hian Gross State Domestic Product (GSDP) a estimate lo siam aṅangin 25 per cent hi a pel lo tur a ni a. 1 April 2020 a guarantees la tih felloh chu ₹ 140.66 crore a ni a, hei hi GSDP 0.48 per cent 2020-21 chhunga ₹ 29,076.42 crore estimate aṅangin a ni a, 25 per cent limit kha a pel ta daih a ni.

2020-21 chhung khan State Sawrkar chuan Guarantee Fees ah ₹ 0.88 crore a dawng a (Finance Accounts a kan hmuh angin), 2020-21 chhunga hman zat chu 0.44 per cent (₹ 200.08 crore) a ni.

He dan (Act) in a tarlan angin, State Sawrkar chuan a tlem berah 0.75 *per cent* guaranteed loan aṅgin a la tur a ni a, hei hi ₹ 1.50 crore a ni. A kimchangin a hnuaia table ah hian tarlan a ni:

**Table 30: Guarantees given by the Government**

(₹ in crore)

Sl. No.	Sector	Maximum Amount guaranteed	Basis for Calculation of Guarantee Commission	Amount
1	2	3	4	5
1.	Co-operative Banks, Societies, etc.	34.28	0.75 <i>per cent</i> of Guaranteed Amount	0.26
2.	Government Companies	59.67	0.75 <i>per cent</i> of Guaranteed Amount	0.45
3.	Statutory Corporation	59.13	0.75 <i>per cent</i> of Guaranteed Amount	0.44
4.	Other Institutes	47.00	0.75 <i>per cent</i> of Guaranteed Amount	0.35
	<b>Total</b>	<b>200.08</b>		<b>1.50</b>

## Bung VI na Other Items

### **6.1 Internal Debt hnuia Adverse Balances**

State Sawrkar sum puk dan hi Indian Constitution Article 293 duan angin a ni. State Sawrkar chuan budget in a huam chin baka Schemes leh programmes hrang hrang kalpui nan Company leh Corporation aţang tein loans a puk ve bawk ũhin a. Heng loans tehi Accounts bu-ah tihlan a ni ngai lem lova, Administrative Department chanah dah a ni ũhin. Mahse Loans repayment hi Government account ah hmuh ani a, hei hian Government Accounts ah Adverse Balance leh liabilities te chin fel theihloh angin a lang ta a ni. 31 March 2021 thleng hi chuan Mizoram State ah hi chuan Adverse Balance a la awm lo a ni.

### **6.2 State Sawrkar Loans leh Advances**

State sawrkar in 2020-21 tawp thleng a Loans and Advances a siam zawng zawng chu ₹ 272.63 crore ani a. Hemi aţang hian ₹ 134.51 crore chu Government Departments, Corporation/ Companies, Non-Government Institutions leh Local Bodies te pek a ni. 31 March 2021 thlenga arrear (Principal leh interest) rulhna dinhmun chungchang hi a mawhphurtu Department hotu te hnen aţanga dawn ala nilo.

### **6.3 Local Bodies leh a dangte sum dawn dan**

Local Bodies, Autonomous Bodies, etc. te hnena Grants-in-Aid pek ũhin chu, 2016-17 a ₹ 1,445.31 crore ni ũhin chu 2020-21 ah chuan ₹ 1,780.83 crore in a pung a ni.

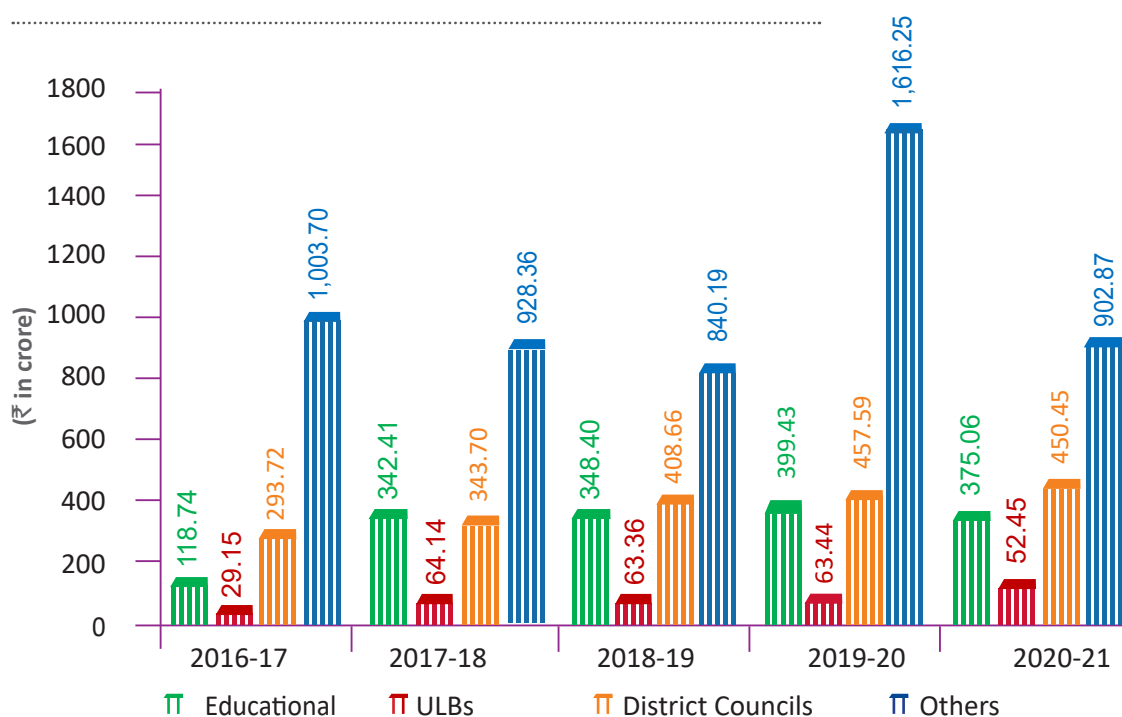


Kum nga kalta chhunga Local Bodies leh a dangte sum dawn dan:

**Table 31: Financial Assistance to Local Bodies and Others**

		(₹ in crore)				
Sl. No.	Name of Institutions	2016-17	2017-18	2018-19	2019-20	2020-21
1.	Educational Institutions (Aided Schools, Aided Colleges, Universities, etc.)	118.74	342.41	348.40	399.43	375.06
2.	ULBs	29.15	64.14	63.36	63.44	52.45
3.	District Councils	293.72	343.70	408.66	457.59	450.45
3.	Others	1,003.70	928.36	840.19	1,616.25	902.87
	<b>Total</b>	<b>1,445.31</b>	<b>1,678.61</b>	<b>1,660.61</b>	<b>2,536.71</b>	<b>1,780.83</b>

**Graph 13: Local Bodies leh a dangte sum dawn dan**



Kum nga kalta chhunga Assets siam nana Grants-in-Aid pek dan kim chang chu a hnuaiah hian tarlan a ni:

**Table 32: Grants-in-Aid Given for Creation of Assets**

		(₹ in crore)				
Sl. No.	Name of Institution	2016-17	2017-18	2018-19	2019-20	2020-21
1.	Educational Institutions (Aided Schools, Aided Colleges, Universities, etc.)	4.88	4.76	0.68	0.20	...
2.	ULBs	11.95	19.44	13.97	31.70	7.73
3.	Others	115.21	784.38	192.59	732.69	98.51
	<b>Total</b>	<b>132.04</b>	<b>808.58</b>	<b>207.24</b>	<b>764.59</b>	<b>106.24</b>

## 6.4 Cash Balance leh Cash Balance Investment

**Table 33: Cash Balance and Investment of Cash Balance**

(₹ in crore)

Component	As on 1 April 2020	As on 31 March 2021	Net increase (+) / decrease (-)
<b>Cash Balance</b>	<b>(-)30.50</b>	<b>(-)123.35</b>	<b>(-)92.85</b>
1. Cash in Treasuries	...	...	...
2. Remittance in transit (local)	...	...	...
3. Deposits with Reserve Bank	(-)30.50	(-)123.35	(-)92.85
4. Investment held in the "Cash Balance Investment Account"	202.87	130.94	(-)71.93
<b>Other Cash Balance and Investments</b>	<b>337.06</b>	<b>387.03</b>	<b>49.97</b>
1. Cash with Departmental Officers	(-)4.48	1.49	5.97
2. Permanent Advance for Contingent Expenditure with Departmental Officers	...	...	...
3. Investment of Earmarked Funds	341.54	385.54	44.00
<b>Interest realized</b>	<b>10.29</b>	<b>1.75</b>	<b>(-)8.54</b>

31 March 2021 thleng hian State Sawrkar chuan closing Cash Balance (-)₹123.35 a nei a. Cash Balance interest receipts hi ₹ 10.29 crore aṅging ₹ 1.75 crore, 82.99 per cent in a tlhnam a ni.

## 6.5 Accounts Reconciliation

Controlling Officers zawng zawng te chuan State Sawrkar Receipts leh Expenditure figure te chu Principal Accountant General (PAG) aṅging figure te nen a in mil em tih an en dik thin tur a ni. Kum 2020-21 chhung hian receipts ₹ 6,398.16 crore (Total Receipts aṅging 62 per cent) leh expenditure ₹ 11,256.55 crore (Total Expenditure aṅging 99 per cent) te hi State Sawrkar chuan an reconcile a ni.

## 6.6 Accounts Rendering Units ten Accounts an thehluk dan

Finance Accounts 2020-21 hian 1 April 2020 aṅging 31 March 2021 chhunga Mizoram Sawrkar sum che vel a tarlang a. Mizoram Sawrkar Accounts endik turte hi Treasuries 10 te, Public Works Divisions 53 te, Forest Divisions 34 te, Irrigation Division pali (4) te, Public Health Engineering 17 te, Mizoram House paruk (6) te leh Reserve Bank of India in advice an pek aṅging te a khaikhawm a ni a. Kum tawp thlengin accounts hmah engmah a awmlo a ni.

## 6.7 Abstract Contingent Bill siamrem loh

Financial Rules (Rule 290 of Central Treasury Rules) in a tarlan angin pawisa reng reng hi Government Treasury aṅging a tul tawp ah lo chuan lak chhuah tur a nilo. Drawing and Disbursing Officer (DDO) te chu Service bill aṅging AC bill hmanga lak chhuah phal an ni. Mizoram Treasury Rules, 2011 (Para 3.13.2) ah chuan DDO te chuan Detailed Countersigned Contingent (DCC) Bill vouchers kimchang (thla khat chhunga expenditure kimchang) leh chumi ni lova ni 30 piah lama advance an lak te an thehluk a ngai a, chumi lovah chuan Finance Department a Administrative Department in an phalsak a ngai a ni. DCC bill thehluk kimloh leh diklo a awm chuan Finance Accounts a dik theilo a, siamrem theih a ni lo a ni. DCC Bills thehluk har lutuk emaw thehluk loh rei lutuk hian AC Bills a expenditure a ti lang

tlang theilo a, Finance Accounts a expenditure kan hmuh chu dik anga chhal theih a ni lo a ni.

2020-21 chhunga AC Bill zawng zawng ₹ 17.46 crore chu chinfel a ni a. Amaherawhchu, AC bill 28 ami DCC Bills (2020-21 a lak chhuah) ₹ 85.49 crore chu 2020-21 chhungin hmuh a ni lo a ni. 31 March 2021 thlenga DCC bill la siam fel loh chu a hnuaihan hian tarlan a ni:

**Table 34: Unadjusted AC Bills**

(₹ in crore)		
Year	No. of unadjusted AC Bills	Amount
Up to 2018-19	28	85.49
2019-20	...	...
2020-21	...	...
<b>Total</b>	<b>28</b>	<b>85.49</b>

Department thenkhat DCC bill la thehlut lo te chu Medical and Public Health Department (₹ 68.99 crore) leh Rural Development (₹ 2.21 crore) te an ni.

### 6.8 Retirement Benefits laka mawhpurna

Sawrkhar hnathawk ni 31 August 2010 a lak leh a hma a lak te aṅanga sum “Pension and Other Retirement Benefits” aṅanga sen zat chu ₹ 1,439.22 crore a ni.

### 6.9 Suspense leh Remittances Balances dinhmun

Finance Accounts hian suspense leh Remittance head hnuaihan 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 Cash Remittances and adjustments between officers rendering accounts to the same Accounts officer** hnuaihan suspense items hriattur pawimawh te chu a hnuaihan hian tarlan a ni :

**Table 35: Suspense leh Remittances Balances**

Name of Minor Head	2016-17		2017-18		2018-19		2019-20		2020-21	
	Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr	Cr	Cr
<b>(a) 8658 Suspense Accounts</b>										
101 Pay and Accounts Office - Suspense	40.27	9.00	44.84	64.14	60.28	76.79	75.91	76.81	93.01	80.71
<b>Net</b>	<b>Dr 31.27</b>		<b>Cr 19.30</b>		<b>Cr 16.51</b>		<b>Cr 0.90</b>		<b>Dr 12.30</b>	
102 Suspense Accounts-Headquarters	98.87	74.72	80.10	72.40	73.85	72.40	71.42	72.40	72.90	72.40
<b>Net</b>	<b>Dr 24.15</b>		<b>Dr 7.70</b>		<b>Dr 1.45</b>		<b>Cr 0.98</b>		<b>Dr 0.50</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	1.93	(-)16.89	13.19	(-)65.60	16.72	(-)71.60	14.76	(-)68.99	17.54	(-)55.13
<b>Net</b>	<b>Dr 18.82</b>		<b>Dr 78.79</b>		<b>Dr 88.32</b>		<b>Dr 83.75</b>		<b>Dr 72.67</b>	

**Table 35: Suspense and Remittances Balances - conclud.**

(₹ in crore)

Name of Minor Head	2016-17		2017-18		2018-19		2019-20		2020-21	
	Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr	Cr	Cr
110 Reserve Suspense-Central Accounts Office	1,307.79	2,049.16	833.45	1,747.47	805.26	1,744.20	834.50	1,792.75	3,371.84	4,712.38
<b>Net</b>	<b>Cr 741.37</b>		<b>Cr 914.02</b>		<b>Cr 938.94</b>		<b>Cr 958.25</b>		<b>Cr 1,340.54</b>	
112 Tax Deducted at source (TDS) Suspense	0.01	0.61	0.01	0.37	0.01	2.79	0.28	1.22	0.40	3.29
<b>Net</b>	<b>Cr 0.60</b>		<b>Cr 0.36</b>		<b>Cr 2.78</b>		<b>Cr 0.94</b>		<b>Cr 2.89</b>	
<b>(b) 8782 Cash Remittances and adjustments between officers rendering accounts to the same Accounts officer</b>										
102 Public Works Remittances	16,880.44	16,570.28	19,380.32	19,000.29	22,134.38	21,639.58	24,853.10	24,480.59	27,494.68	27,259.28
<b>Net</b>	<b>Dr. 310.16</b>		<b>Dr. 380.03</b>		<b>Dr. 494.80</b>		<b>Cr 372.51</b>		<b>Dr 235.40</b>	
103 Forest Remittances	2,145.37	2,455.78	2,378.14	2,688.64	2,622.43	2,957.74	2,852.72	3,182.61	3,025.44	3,352.38
<b>Net</b>	<b>Cr. 310.41</b>		<b>Cr. 310.50</b>		<b>Cr. 355.31</b>		<b>Cr 329.89</b>		<b>Cr 326.94</b>	

**6.10 Utilization Certificates la tihfel loh dinhmun**

Mizoram Treasury Rules 2011, Rules 3.20.4 in a phut angin Grants-in-Aid dawng reng reng in a a sum pe chhuak tu te hnenah UCs chu sanction an hmuh aṅanga kum khat chungin an thehlut ngei ngei tur a ni. UCs an thehluh loh chuan Finance Accounts ah Expenditure a awm leh awmlah a hriat theihloh a ni.

2020-21 chung khan 2017-18 chhunga tih fellow ₹ 87.97 crore chu tih fel a ni. 30.03.2021 thlenga UCs la tih fellow erawh chu a hnuai ah hian tarlan a ni:

**Table 36: Outstanding Utilization Certificates (UCs)**

(₹ in crore)

Year <sup>[*]</sup>	Number of UCs Outstanding	Amount
Upto 2018-19	76	106.53
2019-20	35	34.26
2020-21	40 <sup>#</sup>	31.38
<b>Total</b>	<b>151</b>	<b>172.17</b>

[\*] The year mentioned above relates to "Due year" i.e. after one year of actual drawal.

Utilisation Certificates 151, 2020-21 thlenga la tih fellow ₹ 172.17 crore chu heng ADCs pathum aṅang te hian an ni i.e. Chakma Autonomous District Council, Lai Autonomous District Council leh Mara Autonomous District Council te an ni.

**6.11 Projects kum nga leh kum nga chuang a thawh zawh loh**

31 March 2021 a State Sawrkar aṅanga thu kan dawn angin, projects kum nga chung ni tawh la thawh zawh loh sawmpali (14) te, pahnih (2) te leh pali (4) te chu heng Irrigation, Power leh Social Welfare Department aṅangte hian a awm a ni. Projects thawh zawh loh chung chang kim chang bakah revised cost leh cost escalation te chu Annexure J, Notes to Accounts (Finance Accounts Vol. I) tarlan a ni.

## 6.12 National Pension System

Sawrkar hnathawk 31 August 2010 a lak luh leh a hnu lam ami te chu National Pension System (NPS) in a huam a ni, hei hi Defined Contribution Pension Scheme tia hriat a ni. He Scheme hnuaiiah hian, basic pay leh dearness allowance aṅanga 10 *per cent* chu hlawnh aṅanga 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 ṭha zel tawh dawn a ni.

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 ṭhin.

Kum 2020-21 chhung khan Defined Contribution Pension Scheme a thawh khwam zat chu ₹ 87.20 crore (Employees contribution ₹ 43.52 crore and Government contribution ₹ 43.68 crore including ₹ 0.16 crore of 14 *per cent* contribution for AIS Officers) a ni a. ₹ 87.20 crore chu National Securities Depository Limited (NSDL) ah dah ani bawk a ni.

## 6.13 Transfer of Funds to Personal Deposit Accounts

Personal Deposit Accounts ah chuan Drawing Officers ten scheme mil in a tul angin expenditure an siam thei a; State chhung Consolidated Fund a service head dah te leh Major Head 8443 Civil Deposits leh Minor Head 106 Personal Deposits a Personal Deposit dah luh te hi an thei a ni. Personal Deposit Accounts Administrator te chuan Sawrkar kum tawp ah accounts an khar a ngai a chu bakah sum hman loh la awm te chu Consolidated Fund ah an dah let tur a ni.

Government of Mizoram aṅanga thudawwna angin, Personal Deposit Accounts hi a awmlo a ni.

## 6.14 Investment

Sawrkar investment Finance Accounts Statement 8 leh 19 a kan hmuh te hi Principal Accountant General (Accounts Wing) in account leh sanction a dawnte aṅanga siam a ni a, Mahse heihi a department changtu (Finance telin) te leh investee te aṅanga hriat ala nilo a ni. Sawrkar hian 2020-21 chhungin Investment angmah an la siam lo a ni. 31 March 2021 leh a hma kum lama Sawrkar Investment chu a hnuaiiah hian tarlan a ni :

**Table 37: Investment**

Category	Number of entities	(₹ in crore)
		Investment at the end of the year 2021
Statutory Corporation	6	6.99
Government Companies	...	...
Other Joint Stock Companies and Partnership	...	...
Co-operative Banks and Societies	423	35.78
<b>Total</b>	<b>429</b>	<b>42.77</b>

## 6.15 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 2021 khan ₹ 2,205.02 crore leh ₹ 117.87 crore hi March 2021 last working day ah a lachhuak a ni (Treasury-wise details chu a hnuai ah hian tarlan a ni). Total expenditure ₹ 9,640.77 crore aṅanga 22.87 per cent and 1.22 per cent (Revenue and Capital) ani a, March 2021 a State Government in a Revenue Receipts a a tlukpui zawng zawng chu ₹ 1,250.85 crore a ni (16.16 per cent of total Revenue Receipts). March 2021 chhunga Department lian thenkhat (Major heads nen) sum hman ral leh sum lak chhuah dan te chu **4047 Capital Outlay on Other Fiscal Service (100 per cent), 4059 Capital Outlay on Public Works (97 per cent), 4225 Capital Outlay on Welfare of Scheduled Caste, Scheduled Tribes, Other Backward Classes and Minorities (100 per cent), 4235 Capital Outlay on Social Security and Welfare (100 per cent), 4401 Capital Outlay on Crop Husbandry (91 per cent), 4403 Capital Outlay on Animal Husbandry (100 per cent), 4702 Capital Outlay on Minor Irrigation (99 per cent), 5055 Capital Outlay on Road Transport (100 per cent) leh 2401 Crop Husbandry (59 per cent)** te an ni.

2020-21 chhunga total expenditure ₹ 3,601.77 crore (37.36 per cent) (₹ 7,740.67 crore). (Revenue leh Capital) (₹ 9,640.77 crore) chu last quarter ah dah a ni a, chutihruah chuan total receipts ₹ 4,411.91 crore (57.00 per cent) chu last quarter ah hmuh ani bawk a ni. Month-wise receipts leh last quarter (January 2021 - March 2021) khaikhinna chu a hnuai ah hian tarlan a ni :

**Table 38: Rush of Expenditure**

(₹ in crore)

Month	Expenditure	Receipts	Expenditure compared to Receipts Increase (+)/Decrease (-)
January 2021	695.85	1,456.91	(-)761.06
February 2021	700.90	1,704.15	(-)1,003.25
March 2021	2,205.02	1,250.85	954.17
<b>Total</b>	<b>3,601.77</b>	<b>4,411.91</b>	<b>(-)810.14</b>

March 2021 hnathawhni hnuhnung ber a Treasury tin aṅanga sum lakchhuah te chu :

**Table 39: Treasury-wise details**

(₹ in crore)

Sl. No.		Amount
1.	Liasion Officer, Mumbai	0.03
2.	Lunglei Treasury	0.65
3.	Aizawl South Treasury	18.76
4.	Aizawl North Treasury	98.33
5.	Resident Commissioner, New Delhi	0.08
6.	Kolasib Treasury	0.02
<b>Total</b>		<b>117.87</b>

## 6.16 Reserve Funds

Reserve Funds chungchang kimchang chu Fanance Accounts a Statements 21 leh 22 ah te hmuh theihin a awm a. Reserve Funds hi tunah paruk a awm a ni. 31 March 2021 thlenga balance la awm chu ₹ 619.17 crore a ni a, heta tang hian ₹ 227.11 crore chu interest bearing Reserve Fund ah leh ₹ 392.06 crore chu Non-Interest bearing Reserve fund ah awm bawk a ni.

### (A) Reserve Funds Bearing Interest:

#### (a) State Disaster Response Fund (SDRF):

State Disaster Response Fund inkaihhraina aṅanga kan hmuh angin (interest bearing section hnuaiia Major Head '8121 General and Other Reserve Funds' aṅangin), Central leh State Sawrkar te chuan 90:10 ang zelin Fund ah an thawh ve tur a ni a. 2020-21 chhung khan State Sawrkar chuan ₹ 47.00 crore chu Central Government's share angin a dawng a. Hemi kum a State Government's share chu ₹ 5.00 crore a ni. State Sawrkar chuan Major Head 8121-122 SDRF hnuaiia ₹ 50.50 crore chu fund ah a suan lut a (Heihi receipts aṅanga Central share ₹ 47.00 crore leh State share ₹ 3.50 crore te an ni). Heta Fund-a an thawh zat ₹ 1.50 crore hi a tlem deuh avangin Revenue Deficit leh Fiscal Deficit hi a nih dan tur ang a ni thei ta lo a ni. State chuan Central Government aṅangin National Disaster Response Fund (NDRF) hnuaiia Fund engmah a dawng lo a ni.

Fund-a pawisa hman zat, thawhzat leh hman bang la awm te chu a hnuaiia hian tarlan a ni:

**Table 40: State Disaster Response Fund**

(₹ in crore)						
Opening balance (01 April 2020)	Contribution by Centre	State Share	Total receipts during the year	Amount set off (MH 2245-05)	Balance in the fund	Invested by RBI/State Government during the year
7.19	47.00	3.50	50.55 <sup>[a]</sup>	17.61	40.13	Nil

<sup>[a]</sup> 2017-2021 chhunga Bank a pawisa na dah lo pung ₹ 0.05 crore chhiar telin.

Natural Calamities atana senso zawng zawng ₹ 17.61 crore hi Fund balance ₹ 57.74 crore laka siam rem a ni (MH 2245). Tichuan 31 March 2021 tawp a sum la bang chu ₹ 40.13 crore a ni.

#### (b) State Compensatory Afforestation Fund:

Ministry of Environment and Forests, Government of India in an letter No. 5-1/2009-FC dated 28 April 2009 leh Guidelines of 2 July 2009, a in kaihhraina a lo pek tawh angin, heng Compensatory Afforestation, assisted natural regeneration, conservation and protection of forest, infrastructure development, wildlife conservation and protection leh a dang te atana sum hmuh te chu State Government chuan State Compensatory Afforestation Fund ah a pharh chhuak tur a ni.

State Government in sum a hmuh te chu 'State Compensatory Afforestation Deposits' ah Major Head **8336 Civil Deposits** hnuaiia Minor Head Public Account of the State ah a dah tur a ni a. Compensatory Afforestation Fund Act, 2016, Section 3(4) a kan hmuh angin, Fund aṅanga 90 per cent chu Major Head **8121 General and Other Reserve Funds** kal tlangin Public Account of State ah a dah tur a ni a, heta la bang 10 per cent chu National Fund ah kum khat



dan zelin dah leh tur a ni, he Central share 10 *per cent* hi National Fund ah a lut em tih thla tin enfiah thin tur a ni.

**8336 Civil Deposits** hnuaiia ‘State Compensatory Afforestation Deposits’ leh **8121 General and Other Reserve Funds** hnuaiia ‘State Compensatory Afforestation Fund’ te sum pung aṅanga a la awm tur chu Central Government in kum khat dan zelin a ti fel thin a ni.

State Sawrkar chuan user agencies aṅanga sum a hmuh zat te, Major Head **8121 General and Other Reserve Funds** a pawisa dah zat te, National Fund a ngaihthiamna leh National Compensatory Afforestation Deposit aṅanga a sum te chu a pharh chhuak lova. Accounts a kan hmuh angin, 2020-21 chhung khan ₹ 26.00 crore chu Head of Account **2406 Forestry and Wild Life 04 Afforestation and Ecology Development** 103 State Compensatory Afforestation atan hman a ni a, hemi zat vek hi Head of Account **8121 General and Other reserve Funds**, Minor Head 129 State Compensatory Afforestation Fund ah contra debit a dah ani bawk a ni. 31 March 2021 thlenga State Compensatory Afforestation Fund a total balance la awm chu ₹ 186.99 crore a ni.

**(B) Reserve Funds not Bearing Interest:**

**(a) Consolidated Sinking Fund:**

Government of Mizoram chuan 2006-07 khan Consolidated Sinking Fund hi loans tih zangkhai nan a chhawp chhuak a. Fund in inkaihruaina a siam angin, State chuan 0.50 *per cent* chu an outstanding liabilities (Internal Debt *plus* Public Account) aṅangin Consolidated Fund ah a thawh ve a. A hnuaiia hian Fund chet vel dan chu tarlan a ni :

**Table 41: Transactions in the Consolidated Sinking Fund**

Opening balance as on 1 April 2020	Additions to the Fund (Contribution and interest)		Payments out of the Fund	Total balance in the Fund	Amount invested by RBI during the year	Closing balance as on 31 March 2021
	Required contribution 0.50 <i>per cent</i> of the outstanding liabilities as on 31 March 2020)	Contribution and interest added during the year				
309.04	43.39	37.00	...	346.04	37.00	346.04

Contribution tlem ₹ 6.39 crore avang hian Revenue Deficit leh Fiscal Deficit chu a felfai thei lo a ni.

**(b) Guarantee Redemption Fund:**

State Sawrkar chuan 2009-10 Notification No. G.16035/59/2006-FEA dated 15.05.2009 khan RBI in a phut angin Guarantee Redemption Fund hi a hmanng tan a. Het State Sawrkar thuchhuah hnuhung ber (a chunga tarlan angin) para (5)a a tarlan angin Government chuan ₹ 0.05 crore chu contribution angin fund ah a siam tur a ni a. Fund a balance la awm chu kum tin a contribution siam nen a pung tur a ni a, heihi kum 5 chhunga Sawrkar in atih tur chin zat (target) han phak nan a ni a, para (5) a kan hmuh angin Government chuan outstanding guarantees pung a zirin 1/5<sup>th</sup> tal outstanding invoked guarantees aṅangin a thawh ve tur a ni.



31 March 2021 thlenga fund tlingkhawm chu ₹ 39.50 crore a ni a. Hemi ₹ 39.50 crore zawng zawng hi RBI a dah that vek a ni. Chiang zawkin a hnuai hian :

**Table 42: Guarantee Redemption Fund**

(₹ in crore)

Opening balance (1 April 2020)	Additions to the Fund (contribution and interest)			Payments out of the Fund	Total balance in the Fund	Required balance in the Fund (20% of the Total outstanding Guarantees as on 31 March 2021)	Amount invested by RBI during the year 2021	Closing balance (31 March 2021)
	Required contribution (at least 1/5 <sup>th</sup> of the outstanding invoked guarantees plus an amount of guarantees likely to be invoked as a result of the incremental guarantees issued during the year)	Actuals during 2020-21						
		Contribution (... <sup>[a]</sup> per cent of Total outstanding Guarantees as on 31 March 2020)	Interest					
32.50	Nil <sup>[a]</sup>	7.00	Nil	Nil	39.50	Nil <sup>[b]</sup>	7.00	39.50

Statement 21 leh 22 ah Fund hman dan kimchang chu tarlan a ni.

<sup>[a]</sup> State Government in a hriattir angin, 2020-21 khan guarantee engmah hmuh a nilo.

<sup>[b]</sup> Limit siam a nilo.

### 6.16 (C) Reserve Funds mumal lo

Mizoram ah In-operative Reserve Funds hi chi hnih a awm a, a hnuai tarlan angin:

**Table 43: Reserve Funds mumal lo**

(₹ in crore)

Sl. No.	Major Head	Minor Head	Amount
1.	8235 General and Other Reserve Funds	101 General Reserve Funds of Government Commercial Dept/ Undertaking	2.83
2.	8235 General and Other Reserve Funds	200 Other Funds	3.69
	<b>Total</b>		<b>6.52</b>

### 6.17 Contingency Fund

Mizoram Contingency Fund Act, 1987, Section 1 in thuneihna a pek angin, State Government chuan State aṅanga sum pek leh lak chhuah chungchanga mumal taka kalpui anih theih nan The Mizoram Contingency Fund Rules, 1987 hi a siam a ni. Mizoram State in Contingency Fund aṅanga a lakkhawm chu ₹ 0.10 crore a ni. 31 March 2021 thleng hian siam remloh ala awmlo a ni.

## **6.18 Drawing and Disbursing Officers to Bank Accounts a pawisa bang la hmanloh**

Drawing and Disbursing Officers (DDOs) te chu Sawrkar aiawh a payment siam turin Government Account/Consolidated Fund aṅanga pawisa la chhuak tura phut an ni a. DDOs 285 (700 DDOs aṅangin) aṅanga hriattirna dawn angin ₹ 456.91 crore chu DDOs te Savings/Current Bank Account ah 31.03.2021 thleng khan ala awm a ni.

Principal Accountant General/AG (A&E) chuan Sawrkar chu DDOs te Savings/Current Bank Account te chu khar turin a tih bakah Government Accounts aṅanga pawisa lak chhuah nan Treasury Rules, Receipts and Payment Rules, etc. dan te zawm tur in a ti a ni. DDOs 285 tena Savings/Current Bank Accounts chungchang an siam chu Notes of Accounts (Finance Accounts Vol. I) Annexure I ah hmuh theihin a awm a ni.

Funds chu heng Heads chui hrang hrang; office expenses, committed liabilities, Central/ State Schemes te expenditure siam rem nana tih a ni a. Heng amount te hi Consolidated Fund of the State aṅanga expenditure anga ngaih ni tawh mahse Government Accounts pawn lamah hman loh in ala awm reng a ni. Hei vang hian Finance Accounts hi dik anga chhal theih ala nilo a ni. DDOs dangte hnen aṅangin chanchin la ngaihchan mek a ni (as on 31.03.2021).

## **6.19 Building and Other Construction Workers Welfare Cess**

Government of India chuan hnathawk tuten hlawkna an neih theih nana Cess a khawn theih nan Building and Other Construction Workers Welfare Cess Act, 1996 (Cess Act) chu a siam a. He Act hian 'Building and Construction Workers' Welfare Board te siam in, State Government zawng zawng ten an zawm tur dan a siam a. Hemi zulzui hian Government of Mizoram chuan Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Rules 2015 chu he Act hnuaiah hian a siam a, Building and Other Construction Workers Welfare Board pawh a din nghal bawk a ni. He Board hi Labour Cess Deposits a Sawrkar in pawisa a dah zat te lo enkawl leh lo endik tura mawhpurna pek an ni.

2020-21 chung khan Sawrkar chuan ₹ 14.09 crore chu Major Head Labour Cess angin a khawn a, ₹ 14.09 crore chu Building and Other Construction Workers Welfare Board ah a pe nghal bawk a ni.

## **6.20 Booking under Minor Head "800 Other Expenditure and 800 Other Receipts"**

Minor Head 800 Other Expenditure/800 Other Receipts te hi Minor Head mumal tak a awmlah chuan hman ṭhin a ni.

2020-21 chung khan ₹ 1,143.58 crore 61 major Heads of Account Receipts side ah dah a ni a, hei hian total Revenue and Capital Expenditure ₹ 9640.77 crore aṅanga 11.86 *per cent* a huam a ni. Substantial expenditure (50 *per cent* leh a chunglam) Minor Head 800 Other Expenditure hnuaia dah chu a hnuaiah hian tarlan a ni.

Hetiang deuh hian ₹ 455.42 crore 39 Major Heads of Accounts hnuaia ami chu head 800 'Other Receipts' ah dah a ni bawk a, hei hian total Revenue Receipts ₹ 7,740.67 crore aṅanga 5.88 *per cent* a huam a ni. Receipts kimchang (50 *per cent* leh a chunglam) Minor Head 800 Other Receipts hnuaia dah te chu a hnuaiah hian tarlan a ni:

**Table 44: Booking under Minor Head “800 Other Expenditure**

(₹ in crore)

	Major Head	Total Expenditure	Expenditure under Minor Head 800	Percentage
2225	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	459.72	459.72	100
2415	Agricultural Research and Education	13.90	9.02	64.89
3275	Other Communications Services	4.24	4.24	100
3435	Ecology and Environment	1.45	1.42	97.93
4047	Capital Outlay on Other Fiscal Services	6.13	6.13	100
4070	Capital Outlay on Other Administrative Services	0.34	0.34	100
4202	Capital Outlay on Education, Sports, Art and Culture	39.90	20.49	51.35
4210	Capital Outlay on Medical and Public Health	24.75	20.85	84.24
4225	Capital Outlay on Welfare of Schedule Castes, Schedule Tribes, Other Backward Classes and Minorities	104.14	104.14	100
4401	Capital Outlay on Crop Husbandry	19.13	11.81	61.74
4403	Capital Outlay on Animal Husbandry	8.08	5.74	71.04
4415	Capital Outlay on Agricultural Research and Education	8.32	8.32	100
4801	Capital Outlay on Power Projects	53.70	53.70	100

**Table 45: Booking under Minor Head “800 Other Receipts**

(₹ in crore)

	Major Head	Total Receipts	Receipts under Minor Head ‘800’	Percentage
0047	Other Fiscal Services	12.06	12.06	100
0059	Public Works	0.41	0.41	100
0217	Urban Development	0.16	0.16	100
0403	Animal Husbandry	1.44	0.88	61.11
0404	Dairy Development	0.18	0.18	100
0405	Fisheries	1.37	0.96	70.07
0435	Other Agricultural Programmes	1.13	1.12	99.12
0801	Power	398.01	398.01	100
0851	Village and Small Industries	0.13	0.13	100
1054	Roads and Bridges	0.92	0.82	89.13
1055	Road Transport	0.35	0.35	100
1452	Tourism	1.80	1.42	78.89

## 6.21 Goods and Services Tax (GST)

Goods and Service Tax chu 1 July 2017 khan hman tan a ni. 2020-21 chhunga State in Goods and Services Tax a lakkhawm chu ₹ 457.91 crore a ni a, heih 2019-20 chhunga ₹ 532.22 crore nen a khaikhin in ₹ 74.31 crore (13.96 per cent) in a tlahniam tihna a ni. Hei hian Advance Apportionment of Intergrated Goods and Sevices Tax (IGST) ₹ 17.93 crore chu a huam tel a ni. Hemi bakah hian Central Goods and Services Tax hnuaiiah State chanpual ₹ 897.91 crore a dawng bawk a ni. GST Hnuaiia total receipts chu ₹ 1,355.82 crore a ni. State chuan 2020-21 chhung khan GST duan anih hnuai a revenue a loss chungchang ah zangna dawmna engzatmah a dawng lo a ni.

## 6.22 Cash Balance

31 March 2021 thlenga Cash Balance Principal Accountan General (Accounts Wing) Mizoram in a tarlan ah chuan ₹ 123.35 crore (Credit) a ni a, RBI in a tarlan ah chuan ₹ 42.86 crore (Debit) a ni. Tah hian Net Difference ₹ 80.49 crore (Credit) a awm a, hei hi achhan chu Treasuries Agency leh Bank te inkarah Reconcile zawh loh a awm vang a ni. Hei hi Reconcile mek zel a ni.

**Table 46: Cash Balance**

Year	Cash Balance
Upto 2015-16	60.44 Cr
2016-17	66.59 Cr
2017-18	57.77 Cr
2018-19	12.89 Dr
2019-20	27.61 Cr
2020-21	80.49 Cr

## 6.23 Central Road Fund

Central Road Fund (CRF) chuchanga accounting kalphung ah chuan Government of India atanga grants an hmuh receipts chu Major Head “1601 Grants in Aid” hnuaiiah Revenue Receipt angin 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 Roads and Bridges” hmang 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.

2020-21 chhung khan State Government chuan CRF ah Grants ₹ 32.28 crore a dawng a. 3054-80-797-Transfer to/from Reserve Fund/Deposit Account atangin hian Budget Provision dang engmah siam ani lo a, 8449 Other Deposits hnuaiia Public Accounts ah engmah dah a ni lo bawk a ni. Hei hi Fund Accounting kalphung kal tlat a ni.

Finance Accounts 2020-21 a kan hmuh angin ₹ 43.75 crore chu Major Head 5054 Capital Outlay on Roads and Bridges hnuaiia Construction of Roads ah dah a ni.

## 6.24 Expenditure on Ecology and Environment

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 vouchers leh Budget Documents, etc. of State Government ah hmuh theihin a awm reng a ni.

State Government in Environment chungchanga an Expenditure chu Finance Accounts ah Head of Accounts hrang hrang hmangin a tarlang a ni. 2020-21 chhung khan Government of Mizoram chuan Budget allocation ₹ 1.59 crore aṅangin ₹ 1.45 crore a dah a ni, heihi Major Head 3435 chu chu Revenue Expenditure aṅanga 0.02 *per cent* a ni. Major Head hrang hrang a expenditure bakah budget te chu a hnuaiah hian tarlan a ni:

**Table 47: Expenditure on Ecology and Environment**

(₹ in crore)

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	7	8	9	10	11	12
3435	03 Environment Research and Ecological Regeneration	104 Climate Change Adaptation and Mitigation	01 Climate Change Adaptation and Mitigation	00	02 Wages 13 Office Expenses 27 Minor Works 50 Other Charges	...	...	0.01 0.01	0.01 0.01	0.01 0.01
	<b>Total 03</b>				...	...	...	...	<b>0.04</b>	<b>0.03</b>
3435	04 Prevention and Control of Pollution	800 Other Expenditure	01 Assistance to State Pollution Control Board	00	31 Grants-in-Aid (Salaries)	1.14	1.14	1.33	1.33	1.55
	04 Prevention and Control of Pollution	800 Other Expenditure	02 Setting up of Continuous Ambient Air Quality Monitoring Station in Aizawl City	00	27 Minor Works	...	...	...	...	...
	<b>Total 04</b>				1.14	1.14	1.33	1.33	1.55	1.42
	<b>Grand Total</b>				1.14	1.14	1.33	1.33	1.59	1.45

## 6.25 Opening of New Sub-Heads/Detailed Heads thar chungchang

2020-21 chhung khan State Government of Mizoram chuan Constitution of India Article 150 tlawhchhanin Principal Accountant General thurawn la kher lovin Sub-Heads thar 14 a siam a (Revenue section ah 12, Capital Section ah 2 leh Revenue leh Capital ah chuan nil). State Government chuan heng Heads hmanh hian Budget provisions te a siam a. 2020-21 chhunga Expenditure chu Revenue Section ah ₹ 81.54 crore leh Capital Section ah ₹ 113.17 crore te an ni.

## 6.26 Interest Adjustment

Government chuan J. Reserve Funds (a) Reserve Fund Bearing Interest leh K. Deposit and Advances (a) Deposits Bearing Interest huang chhunga Interest pek leh siamrem chu a ti thei a, hemi avang hian, Sub-Major Heads bik te te chu List of Major and Minor Heads of Accounts ah te dah a ni.

2020-21 chhunga Government in Funds Deposits leh Interest a pek te chu a hnuai hian tarlan a ni:

**Table 48: Interest Adjustment**

(₹ in crore)				
Funds/Deposits	Balance on 1 April 2020	Basis for calculation of interest	Interest due	Interest paid
State Disaster Response Fund (8121-122)	7.19	5.00 per cent (Average Ways and Means Interest rate) (Press Release of Reserve Bank of India, dated 23.04.2021)	0.36	Nil
State Compensatory Afforestation Fund (8121-129)	212.98	Interest calculated at the rate of 3.40 per cent (vide No. 4-58/2019-NAPt. 2 GOI, MF, F & CC (NA) dated 16.03.2021)	7.24	Nil
Miscellaneous Deposits (8342-120)	2.50	5.00 per cent (Average Ways and Means Interest rate) (Press Release of Reserve Bank of India, dated 23.04.2021)	0.13	Nil
<b>Total</b>			<b>7.73</b>	<b>...</b>

Interest pek loh ₹ 7.73 crore vang hian Revenue leh Fiscal Deficit chu ₹ 7.73 in a tlakhniam phah a ni.

## 6.27 Centrally Sponsored Schemes (CCCs)/Additional Central Assistance (ACA) siamthat, Black Grants tello in

Plan/Non-Plan kal kawp zulzuiin, Central Assistance an siam chu Centrally Sponsored Scheme hnuai Central Assistance/Share anga dah a ni. 2020-21 chhunga Centrally Sponsored Scheme hnuai Government of Mizoram in Central Assistance/Share atana Public

Financial Management System (PFMS) of Controller General of Accounts (CGA) in a dah chu ₹ 4,514.97 crore a ni a. RBI, CAS, Nagpur aṅga Clearance Memos te leh Sanction Order, Ministries te aṅga dawn chu ₹ 3,520.80 crore ani bawk a. Heng hi State Accounts hnuia Major Head **1601 Grants-in-Aid from the Central Government** ah chhut luh a ni.

Centrally Sponsored Scheme hnuia expenditure chhut luh zawng zawng chu ₹ 1,703.70 crore (Revenue Expenditure ₹ 1,111.72 crore leh Capital Expenditure ₹ 591.98 crore) an ni a, tah hian Central Assistance leh Centrally Sponsored Schemes atana State in chanpual a neih te a huam tel a ni.

## **6.28 Indian Government Accounting Standards (IGAS) puanchhuah na**

### **(a) IGAS 1-Government in Guarantees a pek:**

IGAS-1 chuan State Government in a sector-wise leh class-wise guarantees a phochhuah chu Finance Accounts ah telh turin a phut a. Statement 9 leh 20 chuan State Government in Guarantees a pek chungchang leh Guaranteed amount a pung awm dan te a tarlang a ni. Finance Accounts ah Sector-wise kimchang hi tihlan anih lain, class-wise erawh hi chu thlunzawm anilo a ni. IGAS 1 zulzua Guarantees kimchang Statement 9 leh 20 a siam chu State Government in information a pek that leh that loh ah a innghat a ni.

### **(b) IGAS 2- Accounting leh Grants-in-Aid then hran:**

IGAS-2 in a tarlan angin, Grants-in-Aid hi assets sia, pawh tel mahse Revenue expenditure anga then hran tur a ni a, mahse President in Comptroller and Auditor General of India thurawn a lak a, case danglam tak a awm anih loh chuan a ni. Accounting leh Grants-in-Aid then hran a thil ṭul te chu Statement 10 leh Appendix III ah te tarlan a ni a. Capital Heads hnuia 2020-21 chhung hian Grants-in-Aid chhut luh anilo a ni. Grants-in-Aid chungchang hi tun dinhmunah State Government aṅga hian thu engmah dawn ala nilo a ni.

### **(c) IGAS 3- Government in a Loans and Advances a siam**

IGAS-3 hian Union leh State Government tena Loans and Advances a neih te phochhuah a phut a.

Finance Accounts Vol I and II a Statement 7 leh 18 chu IGAS 3 nena inthlunzawm tura siam a ni a. Loans and Advances chungchang kimchang hi Principal Accountant General (Accounts Wing) aṅga information a zirin Finance accounts ah dah a ni. Heng Loans and Advances chungchang hi State Government in a chin fel vek an ni a, tun dinhmunah hemi chungchang thu hi State Government aṅga in dawn ala nilo a ni.

## **6.29 Implementing Agencies te hnena Direct Transfer hmanga Central Scheme Funds dah**

2020-21 chhung khan PFMS portal of CGA in a tarlan angin ₹ 836.40 crore chu State chhunga Implementing Agencies te chuan a dawng a. 2020-21 chhunga Central Government in State Government a a pek zat chu ₹ 4,514.97 crore a ni. Implementing Agencies a fund a direct transfer a an dah hi 21.16 *per cent* in a hma kum (2019-20) nen khaikhinin a sang zawk a ni. Appendix VI (Finance Accounts Vol. II) ah a kimchangin.

## **6.30 Committed Liabilities**

Twelve Finance Commission in a phut angin, Accounting mumal tak a awm theih nan Central Government chuan hma a la a. Buaina a awmluh nan Cash accounting chungchanga hriattur



pawimawh leh langtlang taka thu thlukna siam a nih theih nan Statements angreng deuh a siam a ngai a ni. State Government chuan committed Liabilities chungchang a pharh chhuak tur a ni a, hei hi Appendix XII (Finance Accounts Vol. II) ah hmuh theih a ni.

### **6.31 Transfer of Funds to various Implementing Agencies**

State Government chuan State/District Level Agencies/Autonomous Bodies and Authorities, Societies, Non-Governmental Organisation, *etc.* te ah Funds a pe a, heihi Central Sector Schemes, Centrally Sponsored Schemes te an siam theih nan Grants angin a kal a ni. 2020-21 chhung khan State Government chuan implementing Agencies te hnenah Government Scheme/works/ programmes siam nan ₹ 1,780.83 crore chu a pe a. Heta pawisa bang la awm chu chiang taka hriat ala nilo a ni. Accounts a Government expenditure awm chu hei vang hian zawh fel theih ala nilo a ni.

### **6.32 Impact on Revenue Deficit and Fiscal Deficit**

Mizoram Sawrkar Revenue Deficit leh Fiscal Deficit chungchang chu a hnuai hian tarlan a ni:

**Table 49: Impact on Revenue Deficit and Fiscal Deficit**

(₹ in crore)

Para Number of Notes to Accounts (Finance Accounts Vol. I)	Item (Illustrative)	Impact on Revenue Deficit		Impact on Fiscal Deficit	
		Overstatement (₹ in crore)	Understatement (₹ in crore)	Overstatement (₹ in crore)	Understatement (₹ in crore)
2 (ix)	Non-payment of Interest State Disaster Response Fund (8121-122)	Nil	0.36	Nil	0.36
2 (ix)	Non-adjustment of interest on balances in State Compensatory Afforestation Fund (8121-129)	Nil	7.24	Nil	7.24
2 (ix)	Non-payment of interest Miscellaneous Deposits (8342-120)	Nil	0.13	Nil	0.13
4 (ii)(A) (a)	State Disaster Response Fund (Non-transfer of State Share)	Nil	1.50	Nil	1.50
4(ii)(B) (a)	Short contribution under Consolidated Sinking Fund	Nil	6.39	Nil	6.39
<b>Total (Net) Impact</b>		<b>Understatement</b>	<b>15.62</b>	<b>Understatement</b>	<b>15.62</b>



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