



सत्यमेव जयते

**FINANCE ACCOUNTS
2019-20**

VOLUME I



लोकहितार्थं सत्यनिष्ठा
Dedicated to Truth in Public Interest

GOVERNMENT OF MIZORAM



सत्यमेव जयते

FINANCE ACCOUNTS 2019-20

Volume I

GOVERNMENT OF MIZORAM

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Certificate of the Comptroller and Auditor General of India

This Compilation containing the Finance Accounts of the Government of Mizoram for the year ending 31 March 2020 presents the financial position along with accounts of the receipts and disbursements of the Government for the year. These accounts are presented in two volumes, Volume I contains the consolidated position of the state of Finances and Volume II depicts the Accounts in detail. The Appropriation Accounts of the Government for the year for Grants and Charged Appropriations are presented in a separate compilation.

The Finance Accounts have been prepared under my supervision in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 and have been compiled from the vouchers, challans and initial and subsidiary accounts rendered by the treasuries, offices and departments responsible for keeping of such accounts functioning under the control of the Government of Mizoram, and the statements received from the Reserve Bank of India. Statements (8 and 9 of Volume I and 19 and 20 of Volume II), explanatory notes (under Statements (14 and 15), Annexure to Statement No. 17 b (i), (ii), c (i)) and appendices (III, IV, IX, XI and XII) in this compilation have been prepared directly from the information received from the Government of Mizoram/ Corporations/ Companies/ Societies, which are responsible to ensure the correctness of such information.

The treasuries, offices and/or departments functioning under the control of the Government of Mizoram are primarily responsible for preparation and correctness of the initial and subsidiary accounts as well as ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations relating to such accounts and transactions. I am responsible for preparation and submission of Annual Accounts to the State Legislature. My responsibility for the preparation of accounts is discharged through the Accounts Wing of the office of the Principal Accountant General. The audit of these accounts is independently conducted through the Audit Wing of the office of the Principal Accountant General, in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, for expressing an opinion on these accounts based on the results of such audit.

The audit was conducted in accordance with the Auditing Standards generally accepted in India. These Standards require that we plan and perform the audit to obtain reasonable assurance that the accounts are free from material misstatements. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

On the basis of the information and explanations that my officers required and have obtained, and according to the best of my information as a result of test audit of the accounts and on consideration of explanations given, I certify that, to the best of my knowledge and belief, the Finance Accounts read with the explanatory 'Notes to Accounts' give a true and fair view of the financial position, and the receipts and disbursements of the Government of Mizoram for the year 2019-20.

Points of interest arising from study of these accounts as well as test audit conducted during the year or earlier years are contained in my Financial, Compliance and Performance Audit Reports on the Government of Mizoram being presented separately for the year ended 31 March 2020.



(GIRISH CHANDRA MURMU))
Comptroller and Auditor General of India

Date: 18 June 2021

Place: New Delhi

Guide to the Finance Accounts

A. Broad overview of the structure of Government accounts

1. The Finance Accounts of the State of Mizoram present the accounts of receipts and outgoings of the Government for the year, together with the financial results disclosed by the Revenue and Capital accounts, the accounts of the Public Debt and the liabilities and assets of the State Government as worked out from the balances recorded in the accounts.

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

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

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

Part II: Contingency Fund: This Fund is in the nature of an imprest which is established by the State Legislature by law, and is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature. The fund is recouped by debiting the expenditure to the concerned functional major head relating to the Consolidated Fund of the State. The Contingency Fund of the Government of Mizoram for 2019-20 is ₹ 0.10 crore.

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

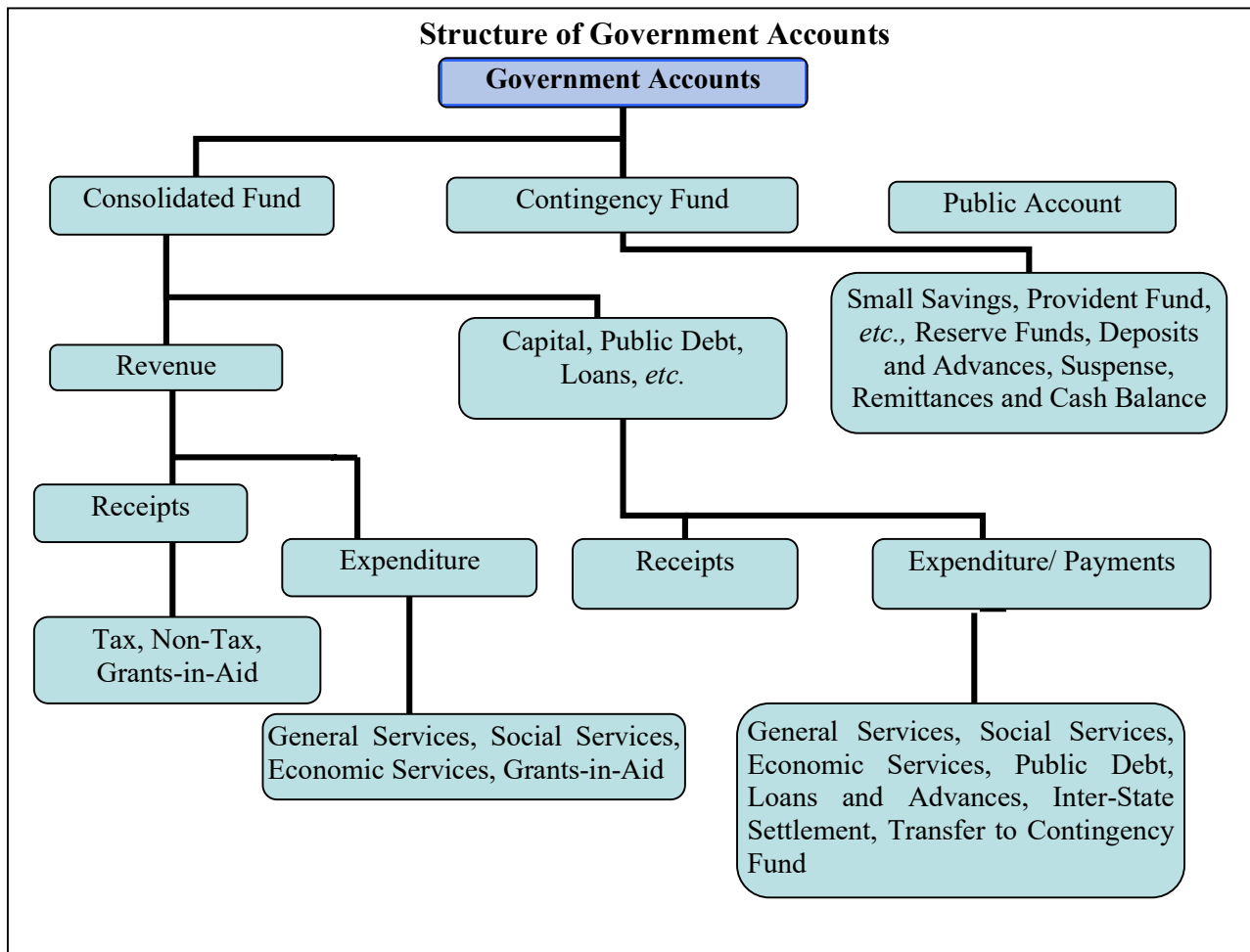
3. Government accounts are presented under a six tier classification, viz., Major Heads (four digits), Sub-Major Heads (two digits), Minor Heads (three digits), Sub-Heads (two characters), Detailed Heads (two to three digits), and Object Heads (two or three digits). Major Heads represent functions of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

4. The main unit of classification in accounts is the Major Head which contains the following coding pattern (according to the List of Major and Minor Heads corrected upto March 2020).

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

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

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



B. What the Finance Accounts contain

The Finance Accounts are presented in two volumes.

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

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

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

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

Part I of Volume II

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

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

Part II of Volume II

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

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

C. Ready Reckoner

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

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

D. Periodical adjustments and Book adjustments:

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

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

Examples of periodical adjustments and book adjustments are given below:

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

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

1 STATEMENT OF FINANCIAL POSITION

(₹ in crore)				
Assets ^[1]	Reference (Sl. No.)		As at 31 March 2020	As at 31 March 2019
	Notes to Accounts	Statement		
(i) Cash in Treasuries and Local Remittances		...	...	...
(ii) Departmental Balances	...	21 & Annx to St.2	(-)4.48	(-)4.68
(iii) Permanent Imprest	...	21 & Annx to St.2	...	...
(iv) Cash Balance Investment		21 & Annx to St.2	2,02.87	71.01
(v) Deposits with Reserve Bank of India	...	Annx to St.2	(-)30.50	(-)1,66.50
(vi) Investments out of Earmarked Funds ^[2]		21 & Annx to St.2	3,41.54	3,34.54
Capital Expenditure				
(i) Investments in shares of Companies, Corporations, etc.	3. (iv)	5,8 & 19	42.77	42.77
(ii) Other Capital Expenditure		5,12 & 16	1,53,42.18	1,39,69.51
Contingency Fund (un-recouped)				
Loans and Advances	3(iii)	7 & 18	3,03.42	2,47.48
Advances with departmental officers			...	...
Suspense and Miscellaneous Balances^[3]		21	...	...
Remittance Balances		21	51.86	1,72.62
Cumulative excess of expenditure over receipts			...	...
Grand Total	...		1,62,49.66	1,46,66.75

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

^[2] Investments out of earmarked funds in shares of companies, etc. are excluded under capital expenditure and included under 'Investments from Earmarked Funds' at Sl. No. (vi) of the table.

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

1 STATEMENT OF FINANCIAL POSITION

(₹ in crore)

Liabilities ^[1]	Reference (Sl. No.)		As at 31 March 2020	As at 31 March 2019
	Notes to Accounts	Statement		
Borrowings (Public Debt)				
(i) Internal Debt		6 & 17	37,58.92	29,58.10
(ii) Loans and Advances from Central Government				
Non-Plan Loans		6 & 17	41.05	41.05
Loans for State / Union Territory Plan Schemes		6 & 17	1,51.45	1,73.40
Loans for Central Plan Schemes		6 & 17	0.02	0.02
Loans for Centrally Sponsored Plan Schemes		6 & 17	16.78	16.78
Loans for Special Schemes		6 & 17	15.69	15.69
Other Loans for States/Union Territory with Legislative Schemes		6 & 17	34.11	19.23
Contingency Fund (corpus)		21	0.10	0.10
Liabilities on Public Account				
(i) Small Savings, Provident Fund, etc.		21	21,87.45	23,81.02
(ii) Deposits		21	22,47.03	17,04.74
(iii) Reserve Funds	3(v)	21	5,68.24	3,40.94
(iv) Remittance Balances		21	...	...
(v) Suspense and Miscellaneous Balances		21	8,71.59	8,62.75
Cumulative excess of receipts over Expenditure ^[4]		12	63,57.23	61,52.93
Total			1,62,49.66	1,46,66.75

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

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

STATEMENT 2 STATEMENT OF RECEIPTS AND DISBURSEMENTS

(₹ in crore)

Receipts			Disbursements		
	2019-20	2018-19		2019-20	2018-19
Part I Consolidated Fund					
Section A: Revenue					
Revenue Receipts (Ref. Statement 3 &14)	96,58.26	90,39.50	Revenue Expenditure (Ref. Statement 4-A, 4-B &15)	94,53.96	75,05.59
Tax Revenue (raised by the State) (Ref. Statement 3 &14)	7,30.98	7,26.70	Salaries ^[1] (Ref. Statement 4-B & Appendix-I)	32,11.44	27,39.45
Non-Tax Revenue (Ref. Statement 3 &14)	...	...	Subsidies (Ref. Appendix-II)	21.76	12.43
	...	...	Grants-in-Aid ^[2] (Ref. Statement 4-B , 10 & Appendix-III)	25,09.69 ^[a]	16,18.36
Interest Receipts (Ref. Statement 3 &14)	32.84	57.68	General Services (Ref. Statement 4 &15)		
Others (Ref. Statement 3)	4,89.51	3,92.28	Interest Payment and service of debt (Ref. Statement 4-A, 4-B & 15)	3,50.12	4,11.68
Total (Ref. Statement 3 & 14)	5,22.35	4,49.96	Pension (Ref. Statement 4-A, 4-B & 15)	14,32.50	9,70.37
Share of Union Taxes/ Duties (Ref. Statement 3 &14)	30,17.80	35,02.96	Others (Ref. Statement 4-B)	3,56.05	3,45.99
			Total (Ref. Statement 4-A & 15)	21,38.67	17,28.04
			Social Services (Ref. Statement 4-A & 15)	5,77.42	5,13.21
			Economic Services (Ref. Statement 4-A & 15)	9,67.96	8,51.85
Grants from Central Government (Ref. Statement 3 &14)	53,87.13	43,59.88	Compensation and assignment to Local Bodies (Ref. Statement 4-A & 15)	27.02	42.25
Revenue Deficit	...	...	Revenue Surplus	2,04.30	15,33.91

^[1] Salary, Subsidy and Grants-in-Aid figures have been summed up across all sectors to present a consolidated figure. The expenditure in this statement under the sectors 'Social', 'General' and 'Economic' Services does not include expenditure on salaries, subsidies and Grants-in-Aid (explained in footnote 2) under Revenue Expenditure and salaries under Capital Expenditure. Salaries, sometimes, also figure under Capital Expenditure.

^[2] Grants-in-Aid are given to statutory corporations, companies, autonomous bodies, local bodies, etc. by the Government which is included as a line item above. These grants are distinct from compensation and assignment of taxes, duties to the Local Bodies which is depicted as a separate line item 'Compensation and assignment to Local Bodies'.

^[a] Excludes ₹ 27.02 crore compensation and assignment to Local Bodies.

STATEMENT 2 STATEMENT OF RECEIPTS AND DISBURSEMENTS

(₹ in crore)

Receipts			Disbursements		
	2019-20	2018-19		2019-20	2018-19
Part - I Consolidated Fund					
Section - B : Capital					
Capital Receipts (Ref. Statement 3 & 14)	...	...	Capital Expenditure (Ref. Statement 4A, 4-B & 16)	13,72.67	18,68.47
			General Services (Ref. Statement 4-A & 16)	95.22	99.31
			Social Services (Ref. Statement 4 -A & 16)	6,01.37	7,62.20
			Economic Services (Ref. Statement 4 -A & 16)	6,76.08	10,06.96
Recoveries of Loans and Advances (Ref. Statement 3,7 & 18)	26.70	22.16	Loans and Advances disbursed (Ref. Statement 4-A, 7 & 18)	82.64	40.52
			General Services (Ref. Statement 4 -A, 7 & 18)	...	...
			Social Services (Ref. Statement 4 -A, 7 & 18)	0.01	...
			Economic Services (Ref. Statement 4 -A, 7 & 18)	0.68	...
			Others (Ref. Statement 7)	81.95	40.52
Public Debt Receipts (Ref. Statement 3,6 & 17)	11,47.68	1,34.22	Repayment of Public Debt (Ref. Statement 4 -A, 6 & 17)	3,53.93	2,44.23
Internal Debt ^[&] (Market loans, NSSF etc) (Ref. Statement 3,6 & 17)	11,32.80	1,22.86	Internal Debt (Market loans, NSSF etc) (Ref. Statement 4 -A, 6 & 17)	3,31.98	2,22.00
Loans from GOI (Ref. Statement 3,6 & 17)	14.88	11.36	Loans from GOI (Ref. Statement 4 -A, 6 & 17)	21.95	22.23
Inter-State Settlement Account (Net)	...	...	Inter-State Settlement Account (Net)	...	...
Total Receipts Consolidated Fund (Ref. Statement 3)	1,08,32.64	91,95.88	Total Expenditure Consolidated Fund (Ref. Statement 4)	1,12,63.20	96,58.81
Deficit in Consolidated Fund	4,30.56	4,62.93	Surplus in Consolidated Fund	...	...
Part II Contingency Fund					
Contingency Fund (Ref. Statement 21)	...	...	Contingency Fund (Ref. Statement 21)	...	...

[&] Internal Debt includes NSSF transactions.

STATEMENT 2 STATEMENT OF RECEIPTS AND DISBURSEMENTS

(₹ in crore)

Receipts			Disbursements		
	2019-20	2018-19		2019-20	2018-19
Part III Public Account^[3]					
Small Savings (Ref. Statement 21)	7,20.92	7,46.88	Small savings (Ref. Statement 21)	9,14.49	11,08.06
Reserves and Sinking Funds (Ref. Statement 21)	2,48.98	88.97	Reserves and Sinking Funds (Ref. Statement 21)	28.68	91.73
Deposits (Ref. Statement 21)	21,59.59	15,46.98	Deposits (Ref. Statement 21)	16,17.35	10,57.79
Advances (Ref. Statement 21)	8.45	7.41	Advances (Ref. Statement 21)	8.40	6.97
Suspense and Misc. (Ref. Statement 21)	1,13,79.52	2,07,40.17	Suspense and Misc. ^[4] (Ref. Statement 21)	1,15,02.74	2,04,21.02
Remittances (Ref. Statement 21)	30,75.80	29,17.47	Remittances (Ref. Statement 21)	29,55.04	30,04.00
Total Receipts Public Account (Ref. Statement 21)	1,75,93.26	2,60,47.88	Total Disbursements Public Account (Ref. Statement 21)	1,70,26.70	2,56,89.57
Deficit in Public Account		...	Surplus in Public Account	5,66.56	3,58.31
Opening Cash Balance	(-)1,66.50	(-)61.87	Closing Cash Balance	(-)30.50	(-)1,66.50
Increase in Cash Balance	1,36.00	...	Decrease in cash balance	...	1,04.63

^[3] For details please refer to statement No. 21 in Volume II.

^[4] 'Suspense and Miscellaneous' includes 'other accounts' such as Cash Balance Investment account (Major head 8673), etc. The figures may appear huge on account of these other accounts. Details may please be seen in Statement No. 21 of Vol. II.

ANNEXURE A
CASH BALANCES AND INVESTMENTS OF CASH BALANCES

	On 31 March 2020	On 1 April 2019
(₹ in crore)		
(a) General Cash Balance		
1. Cash in Treasuries	...	...
2. Remittance in transit (local)	...	...
3. Deposits with Reserve Bank ^[*]	(-)30.50	(-)1,66.50
Total	(-)30.50	(-)1,66.50
4. Investment held in the “Cash Balance Investment Account	2,02.87	71.01
Total (a)	1,72.37	(-)95.49
(b) Other Cash Balance and Investments		
1. Cash with Departmental Officers <i>Viz, Forest and Public Works Officers</i>	(-)4.48	(-)4.68
2. Permanent Advance for Contingent Expenditure with Departmental Officers	...	...
3. Investment of Earmarked Funds	3,41.54	3,34.54
Total (b)	3,37.06	3,29.86
Total (a) and (b)	5,09.43	2,34.37

EXPLANATORY NOTES

There was a difference of ₹ 27.61 crores (Cr) between the figures reflected in the accounts of the Govt. of Mizoram ₹ 30.50 crores (Cr) and that intimated by the Reserve Bank of India ₹ 2.89 crores (Dr). The difference is under reconciliation. Difference is due to the following factors:

	(₹ in crore)
1. Misclassification by Bank /Treasury	Cr 27.61 ^[a]
Total	Cr 27.61

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

^[*] The cash balance ‘Deposits with RBI’ above is the closing cash balance of the year as on 31 March 2020.

^[a] The difference decrease to ₹ 26.38 Crore (Cr) on closure of Monthly Civil Account for September 2020 (following subsequent reconciliation and adjustment thereof).

ANNEXURE A
CASH BALANCES AND INVESTMENTS OF CASH BALANCES
EXPLANATORY NOTES

II. Daily Cash Balance: Under an agreement with the Reserve Bank of India, the State Government has to maintain a minimum cash balance of ₹ 0.20 crore with the Bank. If the balance falls below the agreed minimum on any day, the deficiency is made good by taking ordinary and special ways and means advances/overdrafts from time to time.

For arriving at the daily cash balance for the purpose of grant of Ways and Means Advances/Overdraft, the RBI evaluates the holdings of the 14 days treasury bills along with the transactions reported (at RBI counters, Inter-Government transactions and Treasury transactions reported by the agency banks) for the day. To the cash balance so arrived, the maturity of 14 days Treasury Bills if any, is added and excess balance, if any, after maintaining the minimum cash balance is reinvested in Treasury Bills. **If the net cash balance arrived at results in less than the minimum cash balance** or a credit balance and if there are no 14 days treasury bills maturing on that day, RBI rediscounts the holdings of the 14 days Treasury Bills and makes good the shortfall. If there is no holding of 14 days Treasury Bills on that day the State Government applies for Ways and Means Advances/Special Ways and Means Advances/ Over Draft.

III. The limit for ordinary ways and means advances to the State Government was ₹ 55.00 crore with effect from 1-04-2006. The Bank has also agreed to give special ways and means advances against the pledge of Government Securities. The limit of special ways and means advances revised by the Bank from time to time. The extent to which the Government maintained the minimum cash balance with the Reserve Bank during 2019-20 is given below:

(i) Number of days on which the minimum balance was maintained without taking any advance	363 days
(ii) Number of days on which the minimum balance was maintained by taking ordinary ways and means advance	NIL
(iii) Number of days on which the minimum balance was maintained by taking special ways and means advances	02
(iv) Number of days on which there was shortfall in minimum balance even after taking the above advances, but no overdraft was taken	NIL
(v) Number of days on which overdrafts were taken	NIL
Total	<u>365 days</u>

ANNEXURE A
CASH BALANCES AND INVESTMENTS OF CASH BALANCES
EXPLANATORY NOTES

- IV. (a) A detailed account of transactions relating to ways and means advances obtained from the Reserve Bank of India is given below :

Particulars	Balance on 1 April 2019	Amount obtained during 2019-20	Amount Repaid during 2019-20	Balance 31 March 2020	Interest realised during the year
(₹ in crore)					
Ordinary Ways and Means Advances	Nil	Nil	Nil	Nil	Nil
Special Ways and Means Advances	Nil	72.29	72.29	Nil	Nil
Overdrafts/Shortfalls	Nil	Nil	Nil	Nil	Nil
Total	Nil	72.29	72.29	Nil	Nil

- (b) All the investments out of the cash balances are in Government of India securities. Interest realised during the year on such investment was ₹ 10.29 crore.

	Opening Balance on 1 April 2019	Purchase during 2019-20	Sales during 2019-20	Closing Balance 31 March 2020	Interest realised during the year
(₹ in crore)					
Short Term investments					
Government of India Treasury Bills	71.01	1,14,34.24	1,13,02.38	2,02.87	10.29
Long Term Investments					
Government of India Stock / Securities	...	...	...	...	...
Total	71.01	1,14,34.24	1,13,02.38	2,02.87	10.29

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

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

(₹ in crore)

	Description	2019-20	2018-19
I. TAX REVENUE AND NON-TAX REVENUE			
A.	Tax Revenue		
A.1	Own Tax Revenue	7,30.98	7,26.70
	State Goods and Services Tax	5,32.22	4,54.73
	Land Revenue	9.05	8.64
	Stamps and Registration Fees	5.85	4.43
	State Excise	2.73	65.34
	Taxes on Vehicles	40.66	38.37
	Taxes on Sales, Trades, etc.	1,17.61	1,35.93
	Taxes on Goods and Passengers	7.44	4.71
	Others	15.42	14.55
A. 2	Share of net proceeds of Taxes	30,17.80	35,02.96
	Goods and Services Tax	8,56.36	9,33.63
	Corporation Tax	10,28.94	12,18.27
	Taxes on Income other than Corporation Tax	8,06.25	8,97.21
	Other Taxes on Income and Expenditure	...	6.34
	Taxes on Wealth	0.05	0.45
	Customs	1,91.29	2,48.31
	Union Excise Duties	1,33.00	1,65.03
	Service Tax	...	31.92
	Other Taxes and Duties on Commodities and Services	1.91	1.80
	Others	...	...
	Total A. Tax Revenue	37,48.78	42,29.66
B.	Non-Tax Revenue		
	Interest Receipts	32.84	57.68
	Miscellaneous General Services	6.82	5.72
	Forestry and Wild Life	4.93	3.30
	Other Administrative Services	12.12	9.74
	Non-ferrous Mining and Metallurgical Industries	5.23	5.61
	Animal Husbandry	0.48	0.58
	Crop Husbandry	0.29	0.69
	Police	0.83	0.61

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

(₹ in crore)

	Description		2019-20	2018-19
I. TAX REVENUE AND NON-TAX REVENUE - conclud.				
B.	Non-Tax Revenue - conclud.			
	Public Works		1.09	0.20
	Others		4,57.72	3,65.83
	Total B. Non-Tax Revenue		5,22.35	4,49.96
II. GRANTS FROM GOVERNMENT OF INDIA				
C.	Grants			
	Grants-in-Aid from Central Government			
C.1	Non-Plan Grants			
		Grants under the proviso to Article 275 (1) of the Constitution	...	...
		Grants towards contribution to Calamity Relief Fund	...	...
		Grants under National Calamity Contingency Fund	...	...
		Other Grants	...	...
C.2	Grants for State /Union Territory Plan Schemes			
		Block Grants (of which EAP)	...	...
		Grants under the proviso to Article 275 (1) of the Constitution	...	...
		Grants for Central Road Fund	...	...
		Other Grants	...	...
C.3	Grants for Central Plan Schemes	Other Grants	...	...
C.4	Grants for Centrally Sponsored Plan Schemes	Other Grants	...	...
C.5	Grants for Special Plan Schemes	Scheme of North Eastern Council	...	...
C.6	Centrally Sponsored Schemes (CSS)	Central Assistance/Share	20,12.62	11,47.42
		EAP Grants for Centrally Sponsored Schemes	91.35	1,02.26

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

(₹ in crore)

	Description		2019-20	2018-19
II . GRANTS FROM GOVERNMENT OF INDIA - conclud.				
C.	Grants - conclud.			
	Grants-in-Aid from Central Government - conclud.			
C.7	Finance Commission Grants	Post Devolution Revenue Deficit Grants	27,15.86	25,88.00
		Grants for Panchayati Raj Institution	44.86	10.68
		Grants for State Disaster Response Fund	18.00	18.00
C.8	Other Transfer / Grants to States	Grants under Article 275 (1) of the Constitution	43.22	35.07
		Central Pool of Resources for NE Region	1,13.35	1,62.40
		Schemes of North Eastern Council	1,77.12	2,13.00
		Grants towards National Disaster Response Fund	...	...
		Grants for Central Road Fund	34.55	23.40
		Goods Transport Vehicles	0.37	0.36
		Grants to cover gap Resources under Article 275 (1) of the Constitution	1.12	0.36
		Grants to meet Revenue Deficit	...	0.23
		Special Assistance	1,34.71	58.70
	Total C. Grants		53,87.13	43,59.88
	Total Revenue Receipts (A+B+C)		96,58.26	90,39.50

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

		(₹ in crore)	
	Description	2019-20	2018-19
III CAPITAL , PUBLIC DEBT AND OTHER RECEIPTS			
D.	Capital		
	Disinvestment proceeds	...	...
	Others	...	...
	Total D. Capital	...	...
E.	Public Debt Receipts		
E.1	Internal Debt		
	Market Loans	9,00.64	...
	WMA ^[1] from RBI	72.29	...
	Bonds	...	...
	Loans from Financial Institutions	1,59.87	1,22.86
	Special Securities issued to National Small Savings Fund	...	...
	Other Loans	...	...
E.2	Loans and Advances from Central Government		
	Non-Plan Loans	...	...
	Loans for State Plan Schemes	...	...
	Loans for Central Plan Schemes	...	...
	Loans for Centrally Sponsored Plan Schemes	...	...
	Other Loans for States/Union Territory with Legislative Schemes	14.88	11.36
	Other	...	...
	Total E. Public Debt Receipts	11,47.68	1,34.22
F.	Loans and Advances by State Government (Recoveries)^[2]	26.70	22.16
G.	Inter-State Settlements	...	...
	Total Receipts in Consolidated Fund (A+B+C+D+E+F+G)	1,08,32.64	91,95.88

^[1] WMA: Ways and Means Advances.

^[2] Details are in Statement No. 7 in Volume I and Statement No. 18 in Volume II.

4 STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

A. EXPENDITURE BY FUNCTION (₹ in crore)

Description		Revenue	Capital	Loans and Advances	Total
A.	GENERAL SERVICES				
A.1	Organs of State	1,16.57	...	...	1,16.57
	Parliament/State/Union Territory Legislatures	28.49	...	...	28.49
	President, Vice President/Governor, Administrator of Union Territories	8.84	...	...	8.84
	Council of Ministers	4.28	...	...	4.28
	Administration of Justice	43.35	...	...	43.35
	Elections	31.61	...	...	31.61
A.2	Fiscal Services	98.63	...	...	98.63
	Land Revenue	24.87	...	...	24.87
	Stamps and Registration	0.64	...	...	0.64
	State Excise	37.48	...	...	37.48
	Taxes on Sales, Trade, etc.	20.62	...	...	20.62
	Taxes on Vehicles	13.21	...	...	13.21
	Collection Charges under SGST	...	...	...	...
	Other Fiscal Services	1.81	...	...	1.81
A.3	Interest Payment and Servicing Debt	3,50.12	...	...	3,50.12
	Appropriation for Reduction or Avoidance of Debt	7.00	...	...	7.00
	Interest Payments	3,43.12	...	...	3,43.12
A.4	Administrative Services	11,60.40	95.22	...	12,55.62
	Public Service Commission	8.45	...	...	8.45
	Secretariat-General Services	1,89.73	...	...	1,89.73
	District Administration	57.06	...	...	57.06
	Treasury and Accounts Administration	34.81	...	...	34.81
	Police	6,42.07	5.64	...	6,47.71
	Jails	30.58	...	...	30.58
	Supplies and Disposals	0.44	...	...	0.44
	Stationery and Printing	14.71	...	...	14.71
	Public Works	67.72	87.31	...	1,55.03
	Vigilance	8.30	...	...	8.30
	Other Administrative Services	1,06.53	2.27	...	1,08.80
A.5	Pensions and Miscellaneous General Services	14,35.70	...	...	14,35.70
	Pensions and other Retirement Benefits	14,32.50	...	...	14,32.50
	Miscellaneous General Services	3.20	...	...	3.20
	Total A. General Services	31,61.42	95.22	...	32,56.64

4 STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

A. EXPENDITURE BY FUNCTION - contd.

(₹ in crore)

Description		Revenue	Capital	Loans and Advances	Total
B.	Social Services				
B.1	Education, Sports, Art and Culture	16,18.89	27.31	...	16,46.20
	General Education	15,58.24	27.31	...	15,85.55
	Technical Education	14.94	...	...	14.94
	Sports and Youth Services	32.32	...	...	32.32
	Art and Culture	13.39	...	...	13.39
B.2	Health and Family Welfare	5,51.91	31.29	...	5,83.20
	Medical and Public Health	5,08.13	31.29	...	5,39.42
	Family Welfare	43.78	...	...	43.78
B.3	Water Supply, Sanitation, Housing and Urban Development	4,82.47	4,72.60	0.01	9,55.08
	Water Supply and Sanitation	2,35.84	1,51.34	...	3,87.18
	Housing	43.71	1.41	0.01	45.13
	Urban Development	2,02.92	3,19.85	...	5,22.77
B.4	Information and Broadcasting	14.18	2.89	...	17.07
	Information and Publicity	14.18	2.89	...	17.07
B.5	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	4,66.07	...	...	4,66.07
	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	4,66.07	...	...	4,66.07
B.6	Labour and Labour Welfare	36.98	...	...	36.98
	Labour, Employment and Skill Development	36.98	...	...	36.98
B.7	Social Welfare and Nutrition	2,19.40	58.28	...	2,77.68
	Social Security and Welfare	1,73.85	58.28	...	2,32.13
	Nutrition	10.65	...	...	10.65
	Relief on account of Natural Calamities	34.90	...	...	34.90
B.8	Others	2.83	9.00	...	11.83
	Other Social Services	...	9.00	...	9.00
	Secretariat-Social Services	2.83	...	...	2.83
	Total B. Social Services	33,92.73	6,01.37	0.01	39,94.11

4 STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

A. EXPENDITURE BY FUNCTION - contd.

(₹ in crore)

Description		Revenue	Capital	Loans and Advances	Total
C.	Economic Services				
C.1	Agriculture and Allied Activities	5,91.90	1,27.22	0.68	7,19.80
	Crop Husbandry	2,43.90	19.10	...	2,63.00
	Soil and Water Conservation	21.77	0.89	...	22.66
	Animal Husbandry	96.90	7.14	...	1,04.04
	Dairy Development	1.31	...	...	1.31
	Fisheries	23.88	...	...	23.88
	Forestry and Wild Life	1,10.24	...	...	1,10.24
	Food, Storage and Warehousing	56.86	92.20	...	1,49.06
	Agricultural Research and Education	15.42	...	...	15.42
	Co-operation	14.32	2.02	0.68	17.02
	Other Agricultural Programmes	7.30	5.87	...	13.17
C.2	Rural Development	2,58.47	9.79	...	2,68.26
	Special Programmes for Rural Development	1,03.37	...	...	1,03.37
	Rural Employment	98.28	...	...	98.28
	Land Reforms	4.45	...	...	4.45
	Other Rural Development Programmes	52.37	9.79	...	62.16
C.3	Special Areas Programmes	94.24	...	...	94.24
	Other Special Areas Programmes	94.24	...	...	94.24
C.4	Irrigation and Flood Control	13.26	16.35	...	29.61
	Minor Irrigation	13.26	16.35	...	29.61
	Command Area Development	...	...	...	...
	Flood Control Project	...	...	...	...
C.5	Energy	7,38.64	1,28.82	...	8,67.46
	Power	7,38.64	1,28.82	...	8,67.46
	New and Renewable Energy	...	...	...	...
C.6	Industry and Minerals	79.22	0.31	...	79.53
	Village and Small Industries	69.94	0.31	...	70.25
	Industries	1.94	...	...	1.94

4 STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

A. EXPENDITURE BY FUNCTION - conclud.

(₹ in crore)

Description		Revenue	Capital	Loans and Advances	Total
C.	Economic Services - conclud.				
C.6	Industry and Minerals - conclud.				
	Non-ferrous Mining and Metallurgical Industries	7.34	...	...	7.34
	Cement and Non-Metallic Mineral Industries	...	...	...	...
	Other Outlays on Industries and Minerals	...	...	...	...
C.7	Transport	10,28.22	3,91.38	...	14,19.60
	Civil Aviation	13.41	8.00	...	21.41
	Roads and Bridges	9,83.75	3,76.48	...	13,60.23
	Road Transport	30.26	6.90	...	37.16
	Inland Water Transport	0.80	...	...	0.80
C.8	Communications	9.76	...	...	9.76
	Other Communications Services	9.76	...	...	9.76
C.9	Science Technology and Environment	8.54	...	...	8.54
	Other Scientific Research	7.21	...	...	7.21
	Ecology and Environment	1.33	...	...	1.33
	General Economic Services	77.56	2.21	...	79.77
	Secretariat-Economic Services	21.94	...	...	21.94
	Tourism	12.58	0.35	...	12.93
	Census Survey and Statistics	15.19	...	...	15.19
	Civil Supplies	23.27	...	...	23.27
	Other General Economic Services	4.58	1.86	...	6.44
	Total C. Economic Services	28,99.81	6,76.08	0.68	35,76.57
E.	Public Debt				
	Internal Debt of the State Government	...	...	3,31.98	3,31.98
	Loans and Advances from the Central Government	...	...	21.95	21.95
	Total E. Public Debt			3,53.93	3,53.93
F.	Loans and Advances				
	Loans to Government Servants	...	...	81.95	81.95
	Miscellaneous Loans				
	Total F. Loans and Advances			82.64	82.64
	Total Consolidated Fund of Mizoram Expenditure	94,53.96	13,72.67	4,36.57	1,12,63.20

4 STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

B. EXPENDITURE BY NATURE									
(₹ in crore)									
Head of Expenditure	2019-20			2018-19			2017-18		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
Salary	32,11.44	...	32,11.44	27,39.45	...	27,39.45	24,00.82	...	24,00.82
Wages	2,00.43	...	2,00.43	1,57.69	...	1,57.69	...	...	...
Pensionary Charge	14,32.50	...	14,32.50	9,70.37	...	9,70.37	8,37.78	...	8,37.78
Medical Treatment	81.71	...	81.71	80.37	...	80.37	...	...	...
Domestic Travel Expenses	36.28	...	36.28	34.70	...	34.70	...	...	...
Foreign Travel Expenses	0.41	...	0.41	0.34	...	0.34	...	...	...
Office Expenses	76.98	...	76.98	97.21	...	97.21	73.86	...	73.86
Rent , Rates and Taxes	3.28	...	3.28	3.00	...	3.00	3.28	...	3.28
Publications	1.93	...	1.93	2.26	...	2.26	...	...	...
Other Administrative Expenses	4.96	...	4.96	3.73	...	3.73	...	...	...
Supplies and Materials	33.34	80.68	1,14.02	34.09	90.79	1,24.88	28.25	1,41.60	1,69.85
POL	1.42	...	1.42	1.54	...	1.54	...	...	...
Advertising and Publicity	1.69	...	1.69	1.93	...	1.93	...	...	...
Minor Works	5,47.55	...	5,47.55	4,25.45	...	4,25.45	4,84.43	...	4,84.43
Pofessional Services	5.53	...	5.53	5.28	...	5.28	...	...	...
Grants-in-Aid (Salaries)	7,30.17	...	7,30.17	6,35.23	...	6,35.23	5,06.31	...	5,06.31
Grants-in-Aid (Non-Salary)	10,41.95	...	10,41.95	8,18.15	...	8,18.15	9,05.40	...	9,05.40
Subsidies	21.76	...	21.76	12.43	...	12.43	13.00	...	13.00
Scholarship and Stipends	59.45	...	59.45	80.09	...	80.09	50.72	...	50.72

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

Head of Expenditure	2019-20			2018-19			2017-18		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
Grants for Creation of Capital Assets	7,64.59	...	7,64.59	2,07.24	...	2,07.24	2,66.90	...	2,66.90
Secret Services	1.03	...	1.03	0.98	...	0.98	...	...	...
Suspense	0.59	...	0.59	0.51	...	0.51	...	...	...
Interest	3,43.12	...	3,43.12	3,68.68	...	3,68.68	3,39.20	...	3,39.20
Other Charges	7,94.33	...	7,94.33	7,02.35	...	7,02.35	...	...	...
Motor Vehicles	21.71	...	21.71	46.48	...	46.48	...	...	...
Machinery and Equipment	28.80	5.95	34.75	33.04	15.86	48.90	...	...	...
Major Works	...	12,86.04	12,86.04	...	17,57.72	17,57.72	...	18,20.21	18,20.21
Write Off/ Losses	0.01	...	0.01	...	...	...	...	...	...
Others	7.00	...	7.00	43.00	2,88.85	3,31.85	9,70.82	5,52.45	15,23.27
Total	94,53.96	13,72.67	1,08,26.63	75,05.59	21,53.22	96,58.81	68,80.77	25,14.26	93,95.03

5 STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2018-19	Progressive Expenditure upto 2018-19	Expenditure during 2019-20	Progressive Expenditure upto 2019-20	Increase (+)/ Decrease (-) in Percentage
1	2	3	4	5	6	7
(₹ in crore)						
A. Capital Account of General Services						
4047	Capital Outlay on Other Fiscal Services	10.22	30.02	...	30.02	...
4055	Capital Outlay on Police	8.79	2,07.66	5.64	2,13.30	(-36)
4058	Capital Outlay on Stationery and Printing	...	8.20	...	8.20	...
4059	Capital Outlay on Public Works	55.72	4,39.70	87.31	5,27.01	57
4070	Capital Outlay on Other Administrative Services	24.58	64.15	2.27	66.42	(-91)
	Total A. Capital Accounts of General Services	99.31	7,49.73	95.22	8,44.95	(-14)
B. Capital Account of Social Services						
(a) Capital Account of Education, Sports, Art and Culture						
4202	Capital Outlay on Education, Sports, Art and Culture	70.67	4,53.21	27.31	4,80.52	(-61)
	Total (a) Capital Account of Education, Sports, Art and Culture	70.67	4,53.21	27.31	4,80.52	(-61)
(b) Capital Account of Health and Family Welfare						
4210	Capital Outlay on Medical and Public Health	91.28	3,21.92	31.29	3,53.21	(-66)
4211	Capital Outlay on Family Welfare	...	0.52	...	0.52	...
	Total (b) Capital Account of Health and Family Welfare	91.28	3,22.44	31.29	3,53.73	(-66)
(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development						
4215	Capital Outlay on Water Supply and Sanitation	1,50.64	12,74.03	1,51.34	14,25.37	...

5 STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2018-19	Progressive Expenditure upto 2018-19	Expenditure during 2019-20	Progressive Expenditure upto 2019-20	Increase (+)/ Decrease (-) in Percentage	
1	2	3	4	5	6	7	
	(₹ in crore)						
	B. Capital Account of Social Services - contd.						
	(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development - Concl'd.						
4216	Capital Outlay on Housing	59.49	2,84.04	1.41	2,85.45	(-).98	
4217	Capital Outlay on Urban Development	3,49.23	15,63.34	3,19.85	18,83.19	(-).8	
	Total (c) Capital Account of Water Supply, Sanitation, Housing and Urban Development	5,59.36	31,21.41	4,72.60	35,94.01	(-).16	
	(d) Capital Account of Information and Broadcasting						
4220	Capital Outlay on Information and Publicity	1.91	8.85	2.89	11.74	51	
	Total (d) Capital Account of Information and Broadcasting	1.91	8.85	2.89	11.74	51	
	(e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes						
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	1.32	2.72	...	2.72	...	
	Total (e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	1.32	2.72	...	2.72	...	
	(g) Capital Account of Social Welfare and Nutrition						
4235	Capital Outlay on Social Security and Welfare	37.66	2,91.46	58.28	3,49.74	55	
	Total (g) Capital Account of Social Welfare and Nutrition	37.66	2,91.46	58.28	3,49.74	55	

5 STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2018-19	Progressive Expenditure upto 2018-19	Expenditure during 2019-20	Progressive Expenditure upto 2019-20	Increase (+)/ Decrease (-) in Percentage	
1	2	3	4	5	6	7	
	(₹ in crore)						
	B. Capital Account of Social Services - conclud.						
	(h) Others						
	4250 Capital Outlay on other Social Services	...	...	9.00	9.00	...
	Total (h) Others	...	...	9.00	9.00	...
	Total B. Capital Account of Social Services	7,62.20	42,00.09	6,01.37	48,01.46	(-21)	
	C. Capital Account of Economic Services						
	(a) Capital Account of Agriculture and Allied Activities						
	4401 Capital Outlay on Crop Husbandry	14.95	1,40.24	19.10	1,59.34	28	
	4402 Capital Outlay on Soil and Water Conservation	7.93	56.62	0.89	57.51	(-89)	
	4403 Capital Outlay on Animal Husbandry	14.76	84.92	7.14	92.06	(-52)	
	4404 Capital Outlay on Dairy Development	...	0.49	...	0.49	...	
	4405 Capital Outlay on Fisheries	...	7.56	...	7.56	...	
	4406 Capital Outlay on Forestry and Wild Life	...	30.52	...	30.52	...	
	4408 Capital Outlay on Food Storage and Warehousing	88.33	12,46.42	92.20	13,38.62	4	
	4416 Investments in Agricultural Financial Institutions	...	0.04	...	0.04	...	
	4425 Capital Outlay on Co-operation	5.60	42.11	2.02	44.13	(-64)	
	4435 Capital Outlay on other Agricultural Programmes	50.32	94.71	5.87	1,00.58	(-88)	
	Total (a) Capital Account of Agriculture and Allied Activities	1,81.89	17,03.63	1,27.22	18,30.85	(-30)	
	(b) Capital Account of Rural Development						
	4515 Capital Outlay on other Rural Development Programmes	9.84	1,04.02	9.79	1,13.81	...	
	Total (b) Capital Account of Rural Development	9.84	1,04.02	9.79	1,13.81	...	

5 STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2018-19	Progressive Expenditure upto 2018-19	Expenditure during 2019-20	Progressive Expenditure upto 2019-20	Increase (+)/ Decrease (-) in Percentage	
1	2	3	4	5	6	7	
	(₹ in crore)						
	C. Capital Account of Economic Services - contd.						
	(c) Capital Account of Special Areas Programme						
4552	Capital Outlay on North Eastern Areas	...	3,41.45	...	3,41.45	...	
4575	Capital Outlay on other Special Areas Programmes	41.71	5,17.51	...	5,17.51	...	
	Total (c) Capital Account of Special Areas Programmes	41.71	8,58.96	...	8,58.96	...	
	(d) Capital Account of Irrigation and Flood Control						
4701	Capital Outlay on Major and Medium Irrigation	...	0.96	...	0.96	...	
4702	Capital Outlay on Minor Irrigation	10.07	3,76.69	16.35	3,93.04	62	
4705	Capital Outlay on Command Area Development	...	0.03	...	0.03	...	
4711	Capital Outlay on Flood Control Projects	...	21.03	...	21.03	...	
	Total (d) Capital Account of Irrigation and Flood Control	10.07	3,98.71	16.35	4,15.06	62	
	(e) Capital Account of Energy						
4801	Capital Outlay on Power Projects	1,09.50	18,31.02	1,28.82	19,59.84	18	
4810	Capital Outlay on New and Renewable Energy	...	1.96	...	1.96	...	
	Total (e) Capital Account of Energy	1,09.50	18,32.98	1,28.82	19,61.80	18	
	(f) Capital Account of Industry and Minerals						
4851	Capital Outlay on Village and Small Industries	0.54	68.35	0.31	68.66	(-43)	
4852	Capital Outlay on Iron and Steel Industries	...	0.02	...	0.02	...	
4853	Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	...	0.37	...	0.37	...	
4885	Other Capital Outlay on Industries and Minerals	...	0.77	...	0.77	...	
	Total (f) Capital Account of Industry and Minerals	0.54	69.51	0.31	69.82	(-43)	

5 STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2018-19	Progressive Expenditure upto 2018-19	Expenditure during 2019-20	Progressive Expenditure upto 2019-20	Increase (+)/ Decrease (-) in Percentage
1	2	3	4	5	6	7
		(₹ in crore)				
	C. Capital Account of Economic Services - conclud.					
	(g) Capital Account of Transport					
5053	Capital Outlay on Civil Aviation	11.40	1,49.59	8.00	1,57.59	(-30)
5054	Capital Outlay on Roads and Bridges	6,10.58	36,43.03	3,76.48	40,19.51	(-38)
5055	Capital Outlay on Road Transport	7.00	53.01	6.90	59.91	(-1)
5056	Capital Outlay on Inland and Water Transport	...	5.28	...	5.28	...
	Total (g) Capital Account of Transport	6,28.98	38,50.91	3,91.38	42,42.29	(-38)
	(j) Capital Account of General Economic Services					
5452	Capital Outlay on Tourism	22.83	2,41.02	0.35	2,41.37	(-98)
5475	Capital outlay on Other General Economic Services	1.60	2.72	1.86	4.58	16
	Total (j) Capital Account of General Economic Services	24.43	2,43.74	2.21	2,45.95	(-91)
	Total C. Capital Account of Economic Services	10,06.96	90,62.46	6,76.08	97,38.54	(-33)
	Total Expenditure Heads (Capital Account)	18,68.47	1,40,12.28	13,72.67	1,53,84.95	(-27)

EXPLANATORY NOTE

“Investments: During 2019-20, no amount was invested by the Government of Mizoram in Government Companies, Co-operative, Banks Societies, etc. Total investment of the Government in different concerns at the end of 2018-19 and 2019-20 were ₹ 42.77 crore and ₹ 42.77 crore respectively. No dividend received during 2018-19 and 2019-20. Further details are given in Statement No.19 Vol II.”

6 STATEMENT OF BORROWINGS AND OTHER LIABILITIES

(i) Statement of Public Debt and Other Liabilities ^[1]

Nature of Borrowings	(₹ in crore)						
	Balance as on 1 April 2019	Receipt during the year	Repayments during the year	Balance as on 31 March 2020	Net Increase (+) / Decrease (-)		As a percentage of total liabilities
					Amount	Per cent	
1	2	3	4	5	6	7	8
A Public Debt							
6003 Internal Debt of the State Government							
Market Loans	22,25.25	9,00.64	1,55.29	29,70.60	7,45.35	33	34
WMA ^[2] from the RBI	...	72.29	72.29	...	...	...	...
Bonds	2.28	...	...	2.28	...	...	...
Loans from Financial Institutions	4,61.01	1,59.87	87.38	5,33.50	72.49	16	6
Special Securities issued to National Small Savings Fund	1,87.59	...	17.02	1,70.57	(-17.02)	(-9)	2
Other Loans	81.97	...	...	81.97	...	...	...
Total 6003	29,58.10	11,32.80	3,31.98	37,58.92	8,00.82	27	43
6004 Loans and Advances from the Central Government							
Non-Plan	41.05	...	...	41.05	...	...	...
Loans for State/Union Territory Plan Schemes	1,73.40	...	21.95	1,51.45	(-21.95)	(-13)	2
Loans for Central Plan Schemes	0.02	...	...	0.02	...	...	...
Loans for Centrally Sponsored Plan Schemes	16.78	...	...	16.78	...	...	...
Loans for Special Schemes	15.69	...	...	15.69	...	...	...
Ways and Means Advances	...	...	...	...	...	...	...
Other Loans for States/Union Territory with Legislative Schemes	19.23	14.88	...	34.11	14.88	77	...
Total 6004	2,66.17	14.88	21.95	2,59.10	(- 7.07)	(-3)	3
Total Public Debt	32,24.27	11,47.68	3,53.93	40,18.02	7,93.75	25	46

^[1] Detailed Account is at Statement No. 17 and 21 in Vol. II. ^[2] WMA: Ways and Means Advances.

6 STATEMENT OF BORROWINGS AND OTHER LIABILITIES

(i) Statement of Public Debt and Other Liabilities ^[1]

Nature of Borrowings	Balance as on 1 April 2019	Receipt during the year	Repayments during the year	Balance as on 31 March 2020	Net Increase (+) / Decrease (-)		As a percentage of total liabilities
					Amount	Per cent	
					6	7	
1	2	3	4	5	6	7	8
B. Other Liabilities							
Public Accounts							
Small Savings, Provident Funds, etc.	23,81.02	7,20.92	9,14.49	21,87.45	(-)1,93.57	(-)	25
Reserve Funds Bearing Interest	(-)0.12	2,41.98	21.68	2,20.18	2,20.30	183583	3
Reserve Funds not Bearing Interest	6.52	7.00	7.00	6.52	...	...	...
Deposits Bearing Interest	2.55	2,12.98	2,12.98	2.55	...	...	...
Deposits not Bearing Interest	17,01.31	19,46.60	14,04.37	22,43.54	5,42.23	32	26
Total Other Liabilities	40,91.28	31,29.48	25,60.52	46,60.24	5,68.96	14	54
Total Public Debt and other Liabilities	73,15.55	42,77.16	29,14.45	86,78.26	13,62.71	19	...

^[1] Detailed Account is at Statement No. 17 and 21 in Vol. II.

Explanatory Notes

1. Internal Debt : 1 The Internal Debt of State Government comprises (i) Long Term Loans raised from open market, (ii) Ways and Means Advances from the Reserve Bank of India, (iii) Loans from the National Agricultural and Rural Development and (iv) Loans from Autonomous Bodies such as Life Insurance Corporation of India, etc. During 2019-20, ₹ 72.29 crore was obtained as Ways and Means Advances from Reserve Bank of India which was repaid during the year. Further details are given in Statement No.17 and Annexure to Statement No.17.

6 STATEMENT OF BORROWINGS AND OTHER LIABILITIES

Explanatory Notes - contd.

2. Market Loans Bearing Interest: These comprise long term loans (which have a currency of more than 12 months) raised in open market. In 2019-2020, seven loans of ₹ 1,00.00 crore, ₹ 1,00.00 crore, ₹ 1,58.22 crore, ₹ 90.00 crore, ₹ 92.00 crore, ₹ 2,71.39 crore and ₹ 89.03 crore were raised from the market which bear interest at 7.22 per cent, 7.17 per cent, 8.22 per cent, 7.11 per cent, 7.20 per cent, 7.20 per cent and 7.50 per cent respectively redeemable at par in 2029, 2029, 2029, 2030, 2029, 2030 and 2030. ₹ 1,55.29 crore was re-paid during 2019-20 leaving balance of ₹ 29,70.60 crore to the end of 31 March 2020.

Amortisation arrangements

(a) Sinking Fund : The Balance in the fund at the commencement and at the end of the year 2019-20 are given below:

Description	Balance on 1 April 2019	Addition during the year	Interest on investment	Withdrawals during the year	Balance as on 31 March 2020
Sinking Fund	3,09.04	...	...	...	3,09.04
Total	3,09.04	...	...	...	3,09.04
(₹ in crore)					

3. Special Securities Issued to National Small Savings Fund (NSSF): During 2019-20, ₹ 17.01 crore has been repaid. The balance outstanding at the end of the year was ₹ 1,70.57 crore which was 4 per cent of total Public Debt of the State Government as on 31 March 2020.

4. Loans from Small Saving Fund: Loans out of the collection in the 'Small Savings Schemes' and 'Public Provident Fund' in the Post offices are being shared between the State Government and the Central Government in the ratio of 3:1. A separate fund viz. 'National Small Savings Fund' was created in 1999-2000 for the purpose of release of loans out of Small Savings collections. The loans received during 2019-20 amounted to ₹ 7,20.92 crore and ₹ 9,14.49 crore was repaid during the year. The balance outstanding at the end of the year was ₹ 21,87.45 crore which was 54 per cent of the total Public Debt of the State Government as on 31 March 2020 .

5. Loans and Advances from Government of India: During 2019-20, the State Government received loans, amounting to ₹ 14.88 crore come under Block Loans of Other Loans for States/Union Territory with Legislature Schemes and repaid ₹ 21.95 crore during the year under Block Loans of the Loans for State/Union Territory Plan Scheme. Details of the loans from the Government of India are given in Annexure of Statement No.17 in Vol. II.

6 STATEMENT OF BORROWINGS AND OTHER LIABILITIES

Explanatory Notes - conclud.

Nature of Obligation	Balance on 1 April 2019	Receipt during the year	Repayment during the year	Balance on 31 March 2020	Net Increase (+) or Decrease (-) during the year
Deposits bearing interest such as deposits of local Funds, etc.	2.55	2,12.98	2,12.98	2.55	...
Non- Interest bearing obligations such as Deposit of Local Funds, Civil Deposits, Other Earmarked Funds, etc.	17,07.83	19,46.60	14,04.37	22,50.06	5,42.23
Total	17,10.38	21,59.58	16,17.35	22,52.61	5,42.23

Service of debt

Interest on Debt and other obligations: The outstanding gross debt and other obligations and the total net amount of interest charges met from revenue during 2018-19 and 2019-20 were as shown below:-

	2019-20	2018-19	Net increase(+) or decrease(-) during the year
i) Gross Debt and Other obligation outstanding at the end of the year			
(a) Public Debt and Small Savings, Provident Funds, etc.	86,78.26	73,15.55	13,62.71
ii) Interest paid by Government			
(a) Public Debt and Small Savings, Provident Funds, etc.	3,43.12	3,68.68	(-)25.56
(b) Other obligations	...	...	...
Total (i) & (ii)	90,21.38	76,84.23	13,37.15
iii) Deduct			
(a) Interest received on loans and advances given by Government	22.55	27.85	(-)5.30
(b) Interest realised on investment of cash balance	10.29	29.83	(-)19.54
Total (iii)	32.84	57.68	(-)24.84
iv) Net interest charges	3,10.28	3,11.00	(-)0.72
v) Percentage of Gross Interest to Total Revenue Receipts [item (ii)]	4	4	...
vi) Percentage of Net Interest to Total Revenue Receipts [item (iv)]	3	4	...
6. Appropriation for reduction or avoidance of Debt:			

During 2019-20 an amount of ₹ 7.00 crore was transferred to Gurrantee Redemption Fund from Revenue for Investment.

7 STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Section : 1 Summary of Loans and Advances : Loanee Group-wise

Loanee Groups ¹⁾	1	2	3	4	5	6	7	8
	Balance on 1 April 2019	Disbursements during the year	Repayments during the year	Written-off irrecoverable Loans and Advances	Balance on 31 March 2020	Net increase / decrease during the year (2-6)	Interest Payment in arrears	
1	2	3	4	5	6	7	8	
(₹ in crore)								
01 Social Services								
Loans for Housing	90.40	0.01	1.71	...	88.70	(-)2		
Loans for Urban Development	1.14	...	...	...	1.14	...	
Loans for Social Security and Welfare	1.13	...	...	...	1.13	...	
Total 01 Social Services	92.67	0.01	1.71	...	90.97	(-)2		
02 Economic Services								
Loans for Co-operation	18.15	0.68	2.31	...	16.52	(-)9		
Loans for Animal Husbandry	0.20	...	...	...	0.20	...	
Loans for Other Agricultural Programmes	9.08	...	...	...	9.08	...	
Loans for Road Transport	0.02	...	...	...	0.02	...	
Loans for North Eastern Areas	0.13	...	0.02	...	0.11	(-)15		
Loans for Power Projects	1.61	...	...	...	1.61	...	
Loans for Village and Small Industries	13.92	...	...	...	13.92	...	
Loans for other Industries	2.25	...	...	...	2.25	...	
Total 02 Economic Services	45.36	0.68	2.33	...	43.71	(-)4		

¹⁾ For details please refer to Statement No. 18 in Vol. II.

7 STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Section : 1 Summary of Loans and Advances : Loanee Group-wise

Loanee Groups ^[1]	Balance on 1 April 2019	Disbursements during the year	Repayments during the year	Written-off irrecoverable Loans and Advances	Balance on 31 March 2020	Net increase / decrease during the year (2-6)	Interest Payment in arrears
1	2	3	4	5	6	7	8
(₹ in crore)							
03 Loans to Government Servants							
Loans to Government Servants, etc.	1,05.76	81.95	22.66	...	1,65.05	56	
Total 03 Loans to Government Servant	1,05.76	81.95	22.66	...	1,65.05	56	
04 Miscellaneous Loans							
Miscellaneous Loans	3.69	...	...	...	3.69	...	
Total 04 Miscellaneous Loans	3.69	...	...	...	3.69	...	
Total Loans and Advances	2,47.48	82.64	26.70	...	3,03.42	23	

^[1] For details please refer to Statement No. 18 in volume II.

Following are the cases of Loan having been sanctioned as 'Loan Perpetuity':

S.No.	Loanee Entity	Year of Sanction	Sanction Order No.	Amount (₹ in crore)	Rate of Interest
1	2	3	4	5	6

[a]

^[a] Information not received from the State Government.

7 STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Section : 2 Summary of Loans and Advances : Sector-wise

Sector ^[1]	Balance on	Disbursements	Repayments	Written-off	Balance	Net	Interest
	1 April 2019	during the year	during the year	irrecoverable Loans and Advances	on 31 March 2020	increase / decrease during the year (2-6)	Payment in arrears
	2	3	4	5	6	7	8
(₹ in crore)							
General Sector	...	...	...	...	...	...	...
Social Services	92.67	0.01	1.71	...	90.97	(-)1.70	...
Economic Services	45.36	0.68	2.33	...	43.71	(-) 1.65	...
Government Servants	1,05.76	81.95	22.66	...	1,65.05	(+) 59.29	...
Miscellaneous Loans	3.69	...	...	...	3.69	...	...
Total	2,47.48	82.64	26.70	...	3,03.42	(+) 55.94	...

^[1] For details please refer to Statement No. 18 in Vol. II.

Section: 3 Summary of re-payment in arrears from Loanee Entities:

Loanee Entity	Amount of arrears as on 1 April 2019			Earliest period to which arrears relate	Total loans outstanding against the entity on 31 March 2020
	Principal	Interest	Total		
1	2	3	4	5	6
Animal Husbandry and Veterinary	60.00	19.61	79.61	9.50	79.61
Total	60.00	19.61	79.61	9.50	79.61

^[a] As per Information received from the State Government.

8 STATEMENT OF INVESTMENTS OF THE GOVERNMENT

Comparative summary of Government Investment in the share capital and debentures of different concerns for 2018-19 and 2019-20 :

Name of Concern	2019-20			2018-19		
	Number of concerns	Investment at the end of the year	Dividend / interest received during the year	Number of concerns	Investment at the end of the year	Dividend / interest received during the year
1	2	3	4	5	6	7
Government Companies/ Statutory Corporatives	5	6.99	...	6	6.99	...
Co-operative Banks, Societies, etc.	423	35.78	...	423	35.78	...
Total	428	42.77	...	429	42.77	...

(₹ in crore)

9 STATEMENT OF GUARANTEES GIVEN BY THE GOVERNMENT

Guarantees given by the State Government for repayment of loans, etc., raised by Statutory Corporation, Government Companies, Local Bodies and Other Institutions during the year and sums guaranteed outstanding on 31 March 2020 in various sectors are shown below:

Sector-wise disclosure for Guarantees:																
Sector (No. of Guarantees within bracket)	2	3	4		5	6	7		8	9		10	11		12	13
			Maximum amount guaranteed (Principal only)	Outstanding at the beginning of the year 2019-20			Principal	Interest		Deletions (other than invoked) during the year	Invoked during the year		Discharged	Not Discharged			Outstanding at the end of the year 2019-20	Principal	Interest	Guarantee Commission or fee	Receivable	Received	Other material details
1. Co-operative Banks, Societies, etc.	34.28	13.20	36.93	1.00	0.90	...	...	...	...	13.30	43.21	...	...	...	...	...
2. Government Companies	59.67	15.93	14.45	...	...	...	...	...	...	15.93	15.16	...	...	...	...	...
3. Statutory Corporation	59.13	16.39	1.50	...	...	...	...	...	...	16.39	1.50	...	...	...	...	...
4. Other Institutions	47.50	39.60	1.46	...	4.18	...	...	...	...	35.42	1.38	...	...	...	...	...
Total	2,00.58	85.12	54.34	1.00	5.08	...	...	...	...	81.04	61.25	...	...	...	...	...

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

Name / Category of the Grantee	(i) Grants-in-Aid paid in cash				Funds Allocated for Creation of Capital Assets out of Total Funds Released shown in Column (No. 2)			
	2019-20		Total	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total	2018-19	
	State Fund Expenditure	Central Assistance (Including CSS/CS)						2	3	4	5	6	7	8
1	2	3	4	5	6	7	8	
	(₹ in crore)							
1. Panchayati Raj Institutions								
(i) Zilla Parishads	...	...	...	...	...	...	...
(ii) Panchayat Samities	...	...	...	...	...	...	...
(iii) Gram Panchayats	...	...	...	...	...	...	...
2. Urban Local Bodies								
(i) Municipal Corporations	...	...	...	...	...	...	...
(ii) Municipalities/ Municipal Councils (Aizawl Municipal Council Authorities - Urban Local Bodies and PA)	63.44	...	63.44	31.70	...	31.70	13.97	
(iii) Others:	...	...	...	...	...	...	...
a) MPCB	...	...	...	...	...	...	...
3. Public Sector Undertakings								
(i) Government Companies:	...	...	...	...	...	...	...
a) Health Care	...	...	...	...	...	...	...
(ii) Statutory Corporations:								
a) National Service Scheme	...	...	...	...	...	...	...
b) Mizoram Youth Commission								
c) Mizoram State Sports Council	10.91	...	10.91	0.20	...	0.20	0.43	

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

(i) Grants-in-Aid paid in cash

Grantee Institutions	Total Funds Released as Grants-in-Aid		Funds Allocated for Creation of Capital Assets out of Total Funds Released shown in Column (No. 2)				
	2019-20		2019-20		2018-19		
	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total	State Fund Expenditure	Central Assistance Including (CSS/CS)	Total	
1	2	3	4	5	6	7	8
(₹ in crore)							
6. Others							
1. State Finance Commission	50.00	...	50.00	...	...	...	...
2. MLA Local Area Development Scheme	60.00	...	60.00	...	...	...	...
3. Science and Technology	0.16	...	0.16	...	...	...	...
4. Training on Scientific Research	0.03	...	0.03	...	...	...	...
5. MIRSAC	2.42	...	2.42	...	...	...	...
6. MISTIC	0.44	...	0.44	...	...	...	...
7. Mizoram Science Centre	1.34	...	1.34	...	...	...	...
8. Special Area Development	0.15	...	0.15	...	...	...	...
9. Infrastructure Development of Minorities Institute	...	0.82	0.82	...	0.82	0.82	0.05
10. Nirbhaya Fund Scheme	...	1.46	1.46	...	0.35	0.35	...
11. Direction S.S. and A Board	1.22	...	1.22	...	...	...	...
12. State Consumer Welfare Fund	0.20	0.03	0.23	...	...	...	...
13. Grants to Village Council (MFC)	20.73	...	20.73	...	...	...	...
14. Non-Govt. Middle Schools	0.25	...	0.25	...	...	...	...
15. Non-Govt. Middle Schools	37.16	...	37.16	...	...	...	...
16. Government Elementary, MDM	4.29	20.13	24.42	...	...	...	...

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

Grantee Institutions	(i) Grants-in-Aid paid in cash							
	Total Funds Released as Grants-in-Aid				Funds Allocated for Creation of Capital Assets out of Total Funds Released shown in Column (No. 2)			
	2019-20		2019-20		2019-20		2018-19	
	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total		
1	2	3	4	5	6	7	8	
(₹ in crore)								
6. Others - contd.								
17. Elementary Education under Samgra	13.14	1,44.22	1,57.36	...	...	...	...
18. Non-Govt. High Schools	57.34	...	57.34	...	...	...	...
19. Non-Govt. Higher Sec. Schools	58.16	...	58.16	...	...	...	...
20. Secondary Education under Samagra	1.99	...	1.99	...	...	...	...
21. Grants for Secondary Education under Samagra	...	44.31	44.31	...	...	...	...
22. Mizoram Hindi Prachar Sabha	0.35	...	0.35	...	...	...	0.25
23. Mizoram Board of School Education	7.18	...	7.18	...	...	...	...
24. Sainik School, Chhingchhip	1.85	...	1.85	...	...	...	...
25. RUSA	2.59	4.41	7.00	...	...	...	...
26. Non-Govt. College and Institute	0.31	..	0.31	...	...	...	...
27. Mizoram Olympic Association	0.07	...	0.07	...	...	...	...
29. Publication Board	0.10	...	0.10	...	...	...	...
30. Tribal Research Institute	...	3.35	3.35	...	...	...	...
31. Raja Ram Mohan Roy Library Foundation	0.15	...	0.15	...	...	...	...

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

(i) Grants-in-Aid paid in cash

Grantee Institutions	Total Funds Released as Grants-in-Aid			Funds Allocated for Creation of Capital Assets out of Total Funds Released shown in Column (No. 2)		
	2019-20			2019-20		
	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total
1	2	3	4	5	6	7
						8
(₹ in crore)						
6.	Others - contd.					
32.	Hospital and Dispensaries	0.08	...	0.08	...	...
33.	Pharmacy and Nursing Council	0.23	...	0.23	...	...
34.	AYUSH	0.26	...	0.26	...	...
35.	Medicinal Plants	...	2.76	2.76	0.56	0.56
36.	ANM School, Lawngtlai	...	1.08	1.08	...	...
37.	ANM School, Mamit	...	0.14	0.14	...	...
38.	ANM School, Aizawl	...	0.14	0.14	...	...
39.	AIDs Control	0.02	...	0.02	...	...
40.	Tobacco Control	0.01	...	0.01	...	...
41.	National Health Mission (NMH)	12.41	81.89	94.30	...	...
42.	State Drug Regulatory System	0.67	0.45	1.12	...	...
43.	Family Welfare	4.50	...	4.50	...	...
44.	Swachh Bharat Mission	1.35	16.08	17.43	3.97	3.97
45.	Production of Vizual Arts	0.50	...	0.50	...	...

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

(i) Grants-in-Aid paid in cash

Grantee Institutions	Total Funds Released as Grants-in-Aid		Funds Allocated for Creation of Capital Assets out of Total Funds Released shown in Column (No. 2)				
	2019-20		2019-20		2018-19		
	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total	
1	2	3	4	5	6	7	8
(₹ in crore)							
6. Others - contd.							
46. Mizoram Journalist Welfare Society	0.20	...	0.20	...	...	...	...
47. VC Renueration under ADC	6.28	...	6.28	...	...	...	...
48. Youth Commission	6.27	...	6.27	...	...	...	...
49. MCVT	0.20	...	0.20	...	...	...	...
50. Mizoram State Social Welfare Board	0.64	...	0.64	...	...	...	...
51. Education and Welfare of Handicaped	0.14	...	0.14	...	...	...	...
52. Pre-School for Children	0.03	...	0.03	...	...	...	...
53. Creche/Day Care Centre	0.84	6.02	6.86	...	...	...	...
54. Home for Destitute Children	0.01	...	0.01	...	...	...	...
55. Social Security and Welfare	1.85	28.18	30.03	...	...	...	...
56. Protection of Child Rights	0.56	...	0.56	...	...	...	...
57. Mizoram State Council for Child Welfare	0.05	...	0.05	...	...	...	...
58. Juvenile Justice	0.15	...	0.15	...	...	...	...

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

(i) Grants-in-Aid paid in cash

Grantee Institutions	Total Funds Released as Grants-in-Aid			Funds Allocated for Creation of Capital Assets out of Total Funds Released shown in Column (No. 2)			
	2019-20		Total	2019-20		Total	
	State Fund Expenditure	Central Assistance (Including CSS/CS)		State Fund Expenditure	Central Assistance (Including CSS/CS)		
1	2	3	4	5	6	7	8
(₹ in crore)							
6. Others - contd.							
59. State Resource Centre for Empowerment of Women	0.02	0.90	0.92	...	...	...	...
60. Swadhar Greh	0.15	1.23	1.38	...	...	...	...
61. Ujjawal Scheme	0.01	0.08	0.09	...	...	...	...
62. Indira Gandhi National Old Age Pension Scheme	1.53	8.35	9.88	...	...	...	...
63. Indira Gandhi National Widow Pension Scheme	0.14	0.97	1.11	...	...	...	...
64. Indira Gandhi National Disable Pension Scheme	0.04	0.31	0.35	...	...	...	...
65. Welfare of Senior Citizen	...	0.31	0.31	...	...	...	...
66. MSD and R Board	1.01	0.22	1.23	...	...	...	...
67. Est. of Ekalayva Model School, Lunglei	...	2.14	2.14	...	...	...	...
68. Estt. of Ekalayva Model School, Serchhip	...	2.19	2.19	...	...	...	...
69. National Family Benefit Scheme	...	0.39	0.39	...	...	...	...
70. National Nutrition Mission	...	1.76	1.76	...	...	...	...

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

(i) Grants-in-Aid paid in cash

Grantee Institutions	Total Funds Released as Grants-in-Aid		Funds Allocated for Creation of Capital Assets out of Total Funds Released shown in Column (No. 2)				
	2019-20		2019-20		2018-19		
	State Fund Expenditure	Central Assistance (Including CSS/CS)	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total		
1	2	3	4	5	6	7	8
(₹ in crore)							
6. Others - contd.							
71. National Mission for Sustainable Agriculture	0.02	8.11	8.13	...	...	...	...
72. National Food Security Mission	...	2.39	2.39	...	...	...	...
73. Fostering Climate Resilient upland Farming System	57.85	...	57.85	...	...	...	...
74. National Oil Seed and Oil Palm Mission	0.41	5.64	6.05	...	...	...	...
75. National Mission on Agriculture Extension Technology	...	12.91	12.91	...	...	...	...
76. Tribal Sub-Scheme	...	0.15	0.15	...	...	...	...
77. Sub Mission on Oil Seed on Planting Material	0.06	0.53	0.59	...	...	...	...
78. Mission for Integrated Development of Horticulture	3.29	22.58	25.87	...	...	...	...
79. Pradhan Mantri Krishi Sinchay Yojana (PMKSY)	2.23	19.50	21.73	...	...	...	...
80. Establishment of Rootstock Bank for Grapes	0.20	...	0.20	...	...	...	...
81. Development of Bamboo	1.91	3.50	5.41	...	...	...	...

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

(i) Grants-in-Aid paid in cash

Grantee Institutions	Total Funds Released as Grants-in-Aid		Funds Allocated for Creation of Capital Assets out of Total Funds Released shown in Column (No. 2)				
	2019-20		2019-20		2018-19		
	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total	
1	2	3	4	5	6	7	8
(₹ in crore)							
6. Others - contd.							
82. State Vety Council	0.42	...	0.42	...	...	...	...
83. Livestock Health and Disease Control	0.45	3.83	4.28	...	...	...	...
84. Piggery Development	0.30	0.27	0.57	...	...	...	...
85. Fooder and Feeder Development	...	3.58	3.58	...	...	...	...
86. Fresh Water Aquaculture	0.77	8.26	9.03	...	...	...	...
87. Assistance to State Pollution control Board	1.33	...	1.33	...	...	...	...
88. State Co-operative Union, Aizawl	2.15	...	2.15	...	...	...	...
89. State Co-operative Union, Lunglei	0.49	...	0.49	...	...	...	...
90. Education and Training	0.05	...	0.05	...	...	...	...
91. Pradhan Mantri Awas Yojana (PMAY)	3.25	29.24	32.49	...	...	...	...
92. Integrated Watershed Management	2.57	31.00	33.57	...	...	...	...

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

(i) Grants-in-Aid paid in cash

Grantee Institutions	Total Funds Released as Grants-in-Aid			Funds Allocated for Creation of Capital Assets out of Total Funds Released shown in Column (No. 2)			
	2019-20			2019-20			
	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total	
1	2	3	4	5	6	7	8
(₹ in crore)							
6. Others - contd.							
93. National Rural Livelihood Mission	7.03	62.77	69.80	...	...	...	...
94. MG-NREGA	36.58	60.03	96.61	...	...	...	...
95. Social Audit	...	1.67	1.67	...	...	...	...
96. State Institute of RD	2.10	...	2.10	...	...	...	...
97. Shyama Prasad Mukherjee Rurban Mission (SPMRM)	0.45	4.05	4.50	...	...	...	...
98. Administration of DRDA	4.66	1.93	6.59	...	...	...	...
99. BADP under RD	3.44	30.57	34.01	3.44	30.57	34.01	...
100. Supervision of SSI	5.89	...	5.89	...	...	...	...
101. Promotion and Development of KVI	13.67	...	13.67	...	...	...	...
102. Pradhan Mantri Gram Sadak Yojana (PMGSY)	64.02	5,76.06	6,40.08	64.02	5,76.06	6,40.08	57.02
103. PAHOSS	51.37	...	51.37	51.37	...	51.37	...
104. Housing for All	0.12	25.51	25.63	...	...	...	4.15
105. National Urban Livelihood Mission	...	5.82	5.82	...	0.40	0.40	0.91

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

(i) Grants-in-Aid paid in cash

	Total Funds Released as Grants-in-Aid		Funds Allocated for Creation of Capital Assets out of Total Funds Released shown in Column (No. 2)				
	2019-20		2019-20		2018-19		
	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total	
1	2	3	4	5	6	7	8
(₹ in crore)							
6. Others - conclud.							
106. AMRUT	...	1.00	1.00	...	...	...	...
107. Smart City Mission	5.89	5.00	10.89	...	...	...	50.00
108. Promotion and Development of Society	1.13	...	1.13	...	...	...	...
109. Capacity Building under e-governance (Me-GAP)(IT)	1.38	...	1.38	...	...	...	...
110. Rashtryia Krishi Vikash Yojana	0.21	5.32	5.53	0.05	0.45	0.50	0.39
111. Socio-Economic Development Policy	48.38	...	48.38	...	...	...	...
112. Direction	4.65	1.42	6.07	0.03	...	0.03	0.77
113. Administration	0.04	...	0.04	...	...	...	...
114. North Eastern Areas	0.37	5.35	5.72	0.21	...	0.21	2.38
115. Scheme under Article 275(I)	...	1.56	1.56	...	...	...	...
Total	6,90.90	13,13.87	20,04.77	1,19.12	6,13.18	7,32.30	1,15.92
Grand Total	12,22.84	13,13.87	25,36.71	1,51.41	6,13.18	7,64.59	1,15.92

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

(ii) Grants-in-Aid given in kind ^[*]

Grantee Institutions	Total value (₹ in crore)						
	2019-20			2018-19			
	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total	
1	2	3	4	5	6	7	
1. Panchayati Raj Institutions							
(i) Zilla Parishads	...	...	...	...	...	...	...
(ii) Panchayat Samities	...	...	...	...	...	...	...
(iii) Gram Panchayats	...	...	...	...	...	...	...
2. Urban Local Bodies							
(i) Municipal Corporations	...	...	...	...	...	...	...
(ii) Municipalities/ Municipal Councils	...	...	...	...	...	...	...
(iii) Others	...	...	...	...	...	...	...
3. Public Sector Undertakings							
(i) Government companies	...	...	...	...	...	...	...
(ii) Statutory Corporations	...	...	...	...	...	...	...
4. Autonomous Bodies							
(i) Universities	...	...	...	...	...	...	...
(ii) Development Authorities	...	...	...	...	...	...	...
(iii) Co-operative Institutions	...	...	...	...	...	...	...
(iv) Others	...	...	...	...	...	...	...
5. Non-Government Organisations	...	...	...	...	...	...	...
Total	...	...	...	...	...	...	...

[*] Information has not been furnished by the State Government (October 2020).

II STATEMENT OF VOTED AND CHARGED EXPENDITURE

Particulars	Actuals					
	2019-20			2018-19		
	Charged	Voted	Total	Charged	Voted	Total
	(₹ in crore)					
Expenditure Heads (Revenue Account)	3,80.08	90,73.88	94,53.96	4,42.70	70,62.89	75,05.59
Expenditure Heads (Capital Account)	...	13,72.67	13,72.67	...	18,68.47	18,68.47
Disbursement under						
Public Debt	3,53.93	...	3,53.93	2,44.23	...	2,44.23
Loan and Advances	...	82.64	82.64	...	40.52	40.52
Inter-State Settlement Account	...	...	...	...	...	...
Transfer to Contingency Fund	...	...	...	...	...	...
Total	7,34.01	1,05,29.19	1,12,63.20	6,86.93	89,71.88	96,58.81
(A) The Figures have been arrived at as follows :						
E. Public Debt ^[*]						
Internal Debt of the State Government	3,31.98	...	3,31.98	2,22.00	...	2,22.00
Loans and Advances from the Central Government	21.95	...	21.95	22.23	...	22.23
F. Loans and Advances ^[*]	...	82.64	82.64		40.52	40.52
G. Inter -State Settlement						
Inter-State Settlement	...	...	...	...	...	...
H. Transfer to the Contingency Fund Appropriation to the Contingency Fund	...	...	...	...	...	...
Total	3,53.93	82.64	4,36.57	2,44.23	40.52	2,84.75

^[*] More detailed account are given in Statement No.17 and 18 respectively in Vol. II.

11 STATEMENT OF VOTED AND CHARGED EXPENDITURE

i) The percentage of Charged Expenditure and Voted Expenditure to Total Expenditures during 2018-19 and 2019-20 was as under:

Year	Percentage of total expenditure	
	Charged	Voted
2018-19	7.11	92.89
2019-20	6.52	93.48

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

	1	2	3	4
		On 1 April 2019	During the year 2019-20	On 31 March 2020
			(₹ in crore)	
Capital and Other Expenditure				
Capital Expenditure (Sub-Sector wise)				
General Services				
Fiscal Services		30.02	...	30.02
Police		2,07.66	5.64	2,13.30
Public Works		4,39.70	87.31	5,27.01
Other Administrative Services		64.15	2.27	66.42
Stationery and Printing		8.20	...	8.20
Social Services				
Education, Sports, Art and Culture		4,53.21	27.31	4,80.52
Health and Family Welfare		3,22.44	31.29	3,53.73
Water Supply, Sanitation, Housing and Urban Development		31,21.41	4,72.60	35,94.01
Information and Broadcasting		8.85	2.89	11.74
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes		2.72	...	2.72
Social Welfare and Nutrition		2,91.46	58.28	3,49.74
Other Social Services		...	9.00	9.00
Economic Services				
Agriculture and Allied Activities		17,03.63	1,27.22	18,30.85
Rural Development		1,04.02	9.79	1,13.81
Special Areas Programme		8,58.96	...	8,58.96
Irrigation and Flood Control		3,98.71	16.35	4,15.06
Energy		18,32.98	1,28.82	19,61.80
Industry and Minerals		69.51	0.31	69.82
Transport		38,50.91	3,91.38	42,42.29
General Economic Services		2,43.74	2.21	2,45.95
Total Capital Expenditure		1,40,12.28	13,72.67	1,53,84.95

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

	On 1 April 2019	During the year 2019-20	On 31 March 2020
1	2	3	4
Capital and Other Expenditure		(₹ in crore)	
F. Loans and Advances			
Loans for Housing	90.40	(-)1.70	88.70
Loans for Urban Development	1.14	...	1.14
Loans for Social Security and Welfare	1.13	...	1.13
Loans for Animal Husbandry	0.20	...	0.20
Loans for Co-operation	18.15	(-)1.63	16.52
Loans for Other Agricultural Programmes	9.08	...	9.08
Loans for North Eastern Areas	0.13	(-)0.02	0.11
Loans for Power Projects	1.61	...	1.61
Loans for Village and Small Industries	13.92	...	13.92
Loans for other Industries	2.25	...	2.25
Loans for Road Transport	0.02	...	0.02
Loans to Government Servants, <i>etc.</i>	1,05.76	59.29	1,65.05
Miscellaneous Loans	3.69	...	3.69
Total F. Loans and Advances	2,47.48	55.94	3,03.42
Total Capital and Other Expenditure	1,42,59.76	14,28.61	1,56,88.37
Deduct			
Contribution from Contingency Fund	...	...	...
Contribution from Miscellaneous Capital Receipts	...	...	...
Contribution from Development Fund	...	...	...
Net Capital and Other Expenditure	1,42,59.76	14,28.61	1,56,88.37[X]

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

	On 1 April 2019 2	During the year 2019-20 3	On 31 March 2020 4
1			
	(₹ in crore)		
PRINCIPAL SOURCES OF FUNDS			
Revenue Surplus	...	2,04.30	...
Add: Adjustment on Account of retirement /Disinvestment	...	...	...
E. Public Debt			
Internal Debt of the State Government	29,58.10	8,00.82	37,58.92
Loans and Advances from the Central Government	2,66.17	(-)7.07	2,59.10
I. Small Savings, Provident Funds, etc.	23,81.02	(-)1,93.57	21,87.45
Total Debt	56,05.29	6,00.18	62,05.47
Other Obligations			
Contingency Fund	0.10	...	0.10
J. Reserve Fund	3,40.94	2,27.30	5,68.24
K. Deposit and Advances	17,04.74	5,42.29	22,47.03
L. Suspend and Miscellaneous	8,67.43	8.64	8,76.07
M. Remittances	(-)1,72.62	1,20.76	(-)51.86
Total Other Obligations	27,40.59	8,98.99	36,39.58
Total Debt and Other Obligations	83,45.88	14,99.17	98,45.05
Deduct : Cash Balance	(-)1,66.50	1,36.00	(-)30.50
Deduct: Investment	4,05.55	1,38.86	5,44.41
Net Provision of funds	81,06.83	12,24.31	93,31.14[Y]

Note : The net provision of Funds (Y) shown in the Statement differs from the Net Capital and other expenditure (X) upto the end of the year 2019-20 by ₹ 63,57.23 crore. This is explained below:

1. Accumulated Revenue Surplus Accounts. ₹ 63,58.08 crore
2. Items of difference explained at page 114-115 of Finance Accounts for the year 1993-94 ₹ (-)0.85 crore

Total ₹ 63,57.23 crore

**13 SUMMARY OF BALANCES UNDER CONSOLIDATED FUND,
CONTINGENCY FUND AND PUBLIC ACCOUNT**

A. The following is a summary of balances as on 31 March 2020

Debit Balance 1	Sector of the General Account 2	3	Credit Balance 4
(₹ in crore)			(₹ in crore)
93,69.26	A to D and Part of L		
...	E	Government Account	...
3,03.42	F	Public Debt	40,18.02
		Loans and Advances	...
		CONTINGENCY FUND	
		Contingency Fund	0.10
		PUBLIC ACCOUNT	
	I	Small Savings, Provident Funds, <i>Etc.</i>	21,87.45
	J	RESERVE FUNDS	
...		Reserve funds bearing Interest	2,20.18
		Gross Balance	
		Investment	
...		Reserve funds not bearing Interest	3,48.06
		Gross Balance	
		Investment	
	K	DEPOSIT AND ADVANCES	
		Deposits bearing Interest	2.55
		Deposits not bearing Interest	22,43.54
		Advances	0.94
	L	SUSPENSE AND MISCELLANEOUS	
2,02.87		Investments	
		Other Items (Net)	...
51.86	M	REMITTANCES	8,76.07
(-)30.50	N	CASH BALANCE (Closing)	...
98,96.91	Total		98,96.91

**13 SUMMARY OF BALANCES UNDER CONSOLIDATED FUND,
CONTINGENCY FUND AND PUBLIC ACCOUNT**

EXPLANATORY NOTES

(a) There was a difference between the figures reflected in the accounts and that intimated by the Reserve Bank of India regarding "Deposits with Reserve Bank" included in the Cash Balance. The discrepancy is under reconciliation. See also Foot note (a) on page 14.

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

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

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

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

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

Debit (₹ in crore)	Credit (₹ in crore)
82,00.89 ^(a)	
94,53.96	
13,72.67	
A. Amount at the Debit of the Government Account on 1 April 2019	
B. Receipt Heads (Revenue Account)	
C. Receipt Heads (Capital Account)	
D. Expenditure Heads (Revenue Account)	
E. Expenditure Heads (Capital Account)	
F. Suspense and Miscellaneous (Miscellaneous Government Accounts)	
H. Inter-State Settlements	
I. Transfer to Contingency Fund	
K. Amount at the debit of the Government Account as on 31 March 2020	
1,90,27.52	93,69.26
Total	1,90,27.52

^(a) Differs with last year's closing balance is due to rectification of printing errors.

**13 SUMMARY OF BALANCES UNDER CONSOLIDATED FUND,
CONTINGENCY FUND AND PUBLIC ACCOUNT**

EXPLANATORY NOTES - conclud.

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

Notes to Accounts

1. Summary of significant Accounting policies:

(i) Entity and Accounting Period:

These accounts present the transactions of the Government of Mizoram for the period from 1 April 2019 to 31 March 2020. The accounts of receipts and expenditure of the Government of Mizoram have been compiled from the initial accounts rendered by 10 Treasuries, five Joint Resident Commissioners, 73 Public Works, 35 Forest Divisions and Advices of the Reserve Bank of India. The delay in submission of the monthly accounts ranged between one to 11 days, two to 212 days and one to 31 days by Treasuries, Joint Resident Commissioners (Mizoram Houses) and Divisional Accounts respectively. Such delays have affected timely submission of the Monthly Civil Accounts to the State Government. However, no accounts were excluded at the end of the year.

(ii) Basis of Accounting:

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

Retirement benefits disbursed during the accounting period have been reflected in the accounts but the future pension liability of the Government, *i.e.* the liability towards payment of retirement benefits for the past and the present service of its employees is not included in the accounts.

(iii) Currency in which Accounts are kept:

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

(iv) Form of Accounts:

Under Article 150 of the Constitution of India, the accounts of the Union and of the States are kept in such form as the President may on the advice of the Comptroller and Auditor General of India, prescribe. The word “form” used in Article 150 has a comprehensive meaning so as to include the prescription not only of the broad form in which the accounts are to be kept but also the basis for selecting appropriate heads under which the transactions are to be classified.

(v) Classification between Revenue and Capital Expenditure:

Revenue Expenditure is recurring in nature and is intended to be met from revenue receipts. Capital Expenditure is defined as expenditure incurred with the object of increasing concrete assets of a material and is of permanent character or reducing permanent liabilities. Expenditure on Grants- in-Aid is recorded as Revenue Expenditure in the books of the grantor, and as Revenue Receipts in the books of the recipient.

2. Quality of Accounts:

(i) Goods and Services Tax (GST):

During 2019-20, the State’s Goods and Services Tax collection was ₹1,388.58 crore as compared to ₹1,388.36 crore in 2018- 19, registering an increase of ₹0.22 crore (0.02 *per cent*). This included Advance Apportionment of Integrated Goods and Services Tax (IGST) amounting to ₹6.37 crore. In addition, the State received ₹856.36 crore as its share of net proceeds assigned to the State under Central Goods and Services Tax as per the recommendations of the Fourteenth Finance Commission. During 2019-20, no

amount was received as share of net proceeds assigned to the State under Integrated Goods and Services Tax as against ₹69.00 crore in 2018-19. The State did not receive any amount as compensation on account of loss of revenue arising out of implementation of GST during 2019-20.

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

Minor Head 800 ‘Other Receipts’ and ‘Other Expenditure’ are intended to be operated only when the appropriate Minor head under the Major Head has not been provided in the accounts. Routine operation of Minor Head 800 is to be discouraged, since it renders the accounts opaque. During the year 2019-20, ₹427.76 crore was booked under Minor Head 800 ‘Other Receipts’ under 44 Revenue Major Heads of accounts on the Receipt side constituting 4.43 *per cent* of the total Revenue Receipts of ₹9,658.26 crore. Similarly, ₹1,909.11 crore was booked under Minor Head 800 ‘Other Expenditure’ under 65 Revenue and Capital Major Heads of accounts constituting 17.63 *per cent* of the total expenditure of ₹10,826.63 crore. Instances of substantial proportion (10 *per cent* and above) of bookings made under Minor Head 800 ‘Other Receipts’ and ‘Other Expenditure’ are given in **Annexure B and C** respectively.

(iii) Unadjusted Abstract Contingent (AC) Bills:

Drawing and Disbursing Officers are authorised to draw sums of money by preparing Abstract Contingent (AC) Bills by debiting service heads. They are required to present Detailed Countersigned Contingency (DCC) Bills containing vouchers in support of final expenditure within one month of the drawal of AC Bills. Prolonged non-submission of DC Bills renders the accounts opaque. Details of AC Bills outstanding as on 31 March 2020 are as given below:

Table 1: Unadjusted AC Bills

Year	No. of	Amount	No. of Bills	Amount	No. of AC Bills	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	...	...
Total	1959	1,898.29	1930	1,812.37	29	85.92

During 2019-20, DCC bills for the AC Bill was submitted. Hence, there was no pending Bills. Cumulating outstanding of 29 pending adjustment of AC Bills amounting to ₹85.92 crore was related to 2018-19.

Major defaulting Department is Health and Family Welfare Department with seven pending AC Bills amounting to ₹35.48 crore (40.19 *per cent* of outstanding bills). Out of the total outstanding AC Bills, the major defaulting department which has not submitted DC bills is Health and Family Welfare (41.30 *per cent*).

No AC Bill was drawn in March 2020. It is observed that drawal of AC Bills in March 2020 decreased as compared to previous year.

(iv) Outstanding Utilisation Certificates (UCs):

Institutions receiving Grants-in-Aid from the Government of Mizoram are required to furnish Utilisation Certificates (UCs) within 12 months of the closure of the financial year, countersigned by the

Controlling Authority after verification. To the extent of non-receipt of UCs, the expenditure shown in the accounts cannot be treated as final nor can it be confirmed that the amount has been expended/ utilised for the intended purposes of sanction. At the close of March 2020 accounts, 141 UCs amounting to ₹228.76 crore, remained outstanding. Details are given below:

Table 2: Outstanding UCs

						(₹in crore)
Year	No. of GIA Sanction	Amount sanctioned during the year	No. of UCs submitted up to the current year	Clearance up to the current year	No. of Outstanding UCs up to the current year	Outstanding Amount
2011-12	35	176.29	34	172.66	1	3.63
2012-13	46	219.58	46	219.58	...	...
2013-14	40	234.51	40	234.51	...	...
2014-15	47	278.66	47	278.66	...	...
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	19	23.20	43	77.66
2018-19	76	179.66	12	58.84	64	120.82
Grand Total	398	1,390.20	257	1,161.44	141	228.76

The entire outstanding 141 UCs amounting to ₹228.76 crore upto 2019-20 related to three Autonomous District Councils viz. Mara, Chakma and Lai.

(v) Reconciliation of Receipts and Expenditure figures between Chief Controlling Officers (CCOs) /Controlling Officers (COs)/Drawing and Disbursing Officers (DDOs) and Accountant General, Mizoram:

In order to exercise effective control over expenditure, to keep it within the budget grants and to ensure accuracy of their accounts, all Chief Controlling Officers (CCOs)/Controlling Officers (COs) are required to reconcile the Receipts and Expenditure recorded in their books every month with the figures accounted for by the Accountant General, Mizoram.

During 2019-20, out of 137 (61: Receipts plus 76: Expenditure), 111 (39: Receipts plus 72: Expenditure) number of Controlling Officers have reconciled their books of accounts and their percentage of reconciliation of Receipts and Expenditure were 70 per cent and 98 per cent respectively. The details are shown at **Annexure D and E**.

(vi) Cash Balance of the State Government:

The Cash Balance of the year 2019-20 as per Accounts of the Accountant General, Mizoram was ₹30.50 crore (Cr) and ₹2.89 crore (Dr) as per the Reserve Bank of India. As such, there was an unreconciled difference of ₹27.61 crore (Cr) up to the year 2019-20. The difference was being reconciled.

This is mainly due to wrong reporting of figures by the Treasuries to the Banks, and Banks to the Reserve Bank of India which arose due to incomplete reconciliation of figures between Treasuries and Banks. Details of the bifurcation of differential Cash Balance for the last five years and differential figure/ amount prior to the years before these last five years are given in **Annexure F**.

3. Other items:

(i) New Pension Scheme (NPS):

The expenditure during the year on pension and other retirement benefits of State Government employees recruited on or before 31 August 2010 was ₹1,399.64 crore (15 per cent of the total Revenue

Expenditure of ₹9,453.96 crore). State Government employees recruited on or after 1 September 2010 are covered under the 'New Pension Scheme' (NPS), which is a Defined Contributory Pension Scheme. In terms of the Scheme, employees contribute 10 *per cent* of basic pay and dearness allowance, which is matched by the State Government and the entire amount is transferred to the designated Fund Manager through the National Securities Depository Limited (NSDL)/Trustee Bank.

As per the procedure adopted by the Government of Mizoram, the employees' contribution is initially credited to '**MH 0071 Contribution Recoveries towards Pension and Other Retirement Benefits**' and thereafter transferred along with the employer's contribution to a Current Account opened for this purpose, for eventual transfer to NSDL.

During 2019-20, the Government of Mizoram collected ₹32.79 crore being employees' contribution and ₹32.86 crore employers' contribution (₹32.79 crore being Government matching share for 2019-20 plus ₹0.07 crore previous years' Government matching share). Total amount of ₹65.72 crore was transferred to NSDL thereby leaving zero balance outstanding for the year 2019-20, details of which are given in **Annexure G**.

(ii) Guarantees given by the State Government:

In terms of Mizoram Ceiling on Government Guarantees Act, 2011, the total outstanding Government Guarantees as on the first day of April shall not exceed 25 *per cent* of the Gross State Domestic Product (GSDP) estimated for the year and total fresh guarantees given in a year shall not exceed three *per cent* of GSDP estimated for the year.

As per the Act, the State Government should charge a minimum of 0.75 *per cent* of the guaranteed amount as guarantee commission which shall form the corpus of Guarantee Redemption Fund. Guarantee commission shall not be waived under any circumstances.

The State Government extends guarantees on loans taken from financial institutions by State Government entities like Public Sector undertaking, State Government Companies *etc.* Guarantees reported in Statement Nos. 9 and 20 are based on information received from the Finance Department, which is the authority for issuing such guarantees.. The total outstanding guarantees of ₹200.58 crore as on 1 April 2019 worked out to 0.76 *per cent* of the GSDP estimated at ₹26,502.56 crore for the year 2019-20. During the year, an amount of ₹1.00 crore was given as fresh guarantees by the State Government.

Information on collection of guarantee commission/fee by the State Government during 2019-20 has not been furnished.

(iii) Loans and Advances of the State Government:

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

(iv) Investments of the State Government:

Information on Government investments appearing in Statement Nos. 8 and 19 of the Finance Accounts are based on the accounts and sanctions received by the Accountant General, Mizoram. As on 31 March 2020, the total investment of the State Government in Government Companies, Co-operatives Banks, *etc.* was ₹42.77 crore.

(v) Reserve Funds:

As on 31 March 2020, the total accumulated balance of five Reserve Funds maintained by the Government of Mizoram was ₹568.24 crore (₹561.72 crore in active funds and ₹6.52 crore in inactive funds), out of which, up to the end of 31 March 2020, ₹341.54 crore (₹ seven crore for 2019-20) (60 *per cent*) was invested. Details of Reserve Funds of the Government of Mizoram are as follows:

a) Reserve Funds Bearing Interest:**(i) State Disaster Response Fund (SDRF):**

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

As on 1 April 2019, the Fund had a debit balance of ₹0.12 crore. During 2019-20, the Government of India released ₹18.00 crore towards SDRF to the State of Mizoram and the Government of Mizoram transferred ₹29.00 crore (₹18.00 crore *plus* ₹2.00 crore State's share for the year 2019-20 *plus* ₹9.00 crore previous year's un-transferred amount) to the Fund. During 2019-20, Government of Mizoram had withdrawn ₹21.68 crore from the Fund which was kept in the Saving Bank account (State Bank of India) operated jointly by the Additional Secretary, Finance Department (Economic Affairs) and Director, Disaster Management and Rehabilitation Department. As per the guidelines for operation of SDRF, expenditure on Natural Calamities are initially to be booked under MH 2245 **Relief on Account of Natural Calamities** which are finally to be met from the SDRF balance. As no expenditure towards natural calamities was booked under MH 2245, except those relating to transfer to fund and withdrawal for current account, it was not possible to assess the extent to which the withdrawn amounts have actually been spent on natural calamities. As on 31 March 2020, the Fund had a closing balance of ₹7.19 crore. Non-transfer of ₹0.12 crore to the Fund during 2019-20 was due to non-production of relevant key documents by the State Government, which appeared as Central share under 2245-05-101 in Statement No. 15 (Vol. II).

As per the Ministry of Home Affairs guidelines dated 28 September 2010 (para 4), the State Government shall pay interest to the SDRF at the rate applicable to overdrafts under overdraft Regulation Guidelines of the RBI. The interest will be credited on a half yearly basis. The un-discharged interest liability as on 31 March 2020, worked out to ₹1.61 crore as detailed below:

Table 3: Details of un-discharged interest liability of SDRF

(₹in crore)					
Year	Opening Balance for the year	Investment made during the year	Total uninvested balance	Interest due ^[*]	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 ^[**]	0.17 ^[**]
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	...	...	...	...
Total				1.61	1.61

^[*] 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.

(ii) State Compensatory Afforestation Fund:

During 2019-20, the State Government received ₹212.98 crore for credit into **State Compensatory Afforestation Deposits**. As per the guidelines of the Fund, ₹212.98 crore has been transferred to the **State Compensatory Afforestation Fund** leaving a closing balance of ₹212.98 crore as on 31 March 2020.

b) Reserve Funds Not Bearing Interest:

A. **Active Reserve Funds:** Out of four Reserve Funds not bearing Interest, two are active, namely:

(i) Consolidated Sinking Fund:

In terms of the recommendations of Twelfth Finance Commission, the Government of Mizoram constituted a revised Consolidated Sinking Fund (CSF) Scheme in 2006-07 for redemption of outstanding liabilities.

As per the Scheme and in terms of the guidelines of the Reserve Bank of India, States are required to contribute into the Fund a minimum of 0.50 *per cent* of their outstanding liabilities (Internal Debt *plus* Public Account liabilities) as at the end of the previous year. The Fund is administered by the Reserve Bank of India subject to such directions/instructions as the Government may issue from time to time.

In the year 2019-20, against the minimum required contribution of ₹36.58 crore (0.50 *per cent* of outstanding liabilities of ₹7,315.55 crore as on 1 April 2019), the State Government contributed ₹Nil leaving an amount of ₹37.08 crore as total accumulated outstanding contribution (including ₹0.50 crore previous year's outstanding contribution). Total accumulations in the Fund as on 31 March 2020 was ₹309.04 crore which has been invested in Government of India Securities.

(ii) Guarantee Redemption Fund:

The State Government created a Guarantee Redemption Fund (GRF) in the year 2009-10. As per the guidelines of the Scheme, the Government is required to contribute an amount equivalent to at least one fifth of the outstanding invoked guarantees *plus* an amount of guarantees likely to be invoked as a result of the incremental guarantees issued during the year. It is open to the Government to increase the contributions to the Fund at its discretion. The fund is administered by Reserve Bank of India. There were no outstanding guarantees invoked in 2019-20. The State Government transferred ₹7.00 crore during the year to the Fund. As on 31 March 2020, total accumulated balance of ₹32.50 crore was invested in Government of India Securities.

B. Inactive Reserve Funds:

Out of the four Reserve Funds not bearing Interest, two are inactive, namely:

(i) General Reserve Funds: 8235 General and Other Reserve Funds 101 General Reserve Funds of Government Commercial Departments/Undertakings:

The Fund is inactive with closing balance of ₹2.83 crore since 2002-03

(ii) Other Funds: 8235 General and Other Reserve Funds 200 Other Funds:

The Fund is inactive with closing balance of ₹3.69 crore since 2010-11. Details are in **Annexure H**.

c) Adjustment of Interest against Reserve Funds and Deposits bearing interest:

The interest liabilities in respect of Reserve Funds Bearing Interest and Deposits Bearing Interest under sectors J and K respectively of the Public Account are annual liabilities that the State Government

is required to discharge. No Budget provision has been made by the State Government despite balances in such Reserve Funds and Deposits as on 1 April 2019 as detailed below:

Table 4: Interest liability of Reserve Funds and Deposits Bearing Interest

(₹ in crore)				
Sector	Sub-sector	Minimum rate of interest estimated	Balance at the beginning of 2019-20	Accumulated Interest Due
J. Reserve Funds	(a) Reserve Funds Bearing Interest (SDRF)	7.50 per cent (average of Ways and Means interest rate)	(-) 0.12	1.61[*]
K. Deposits and Advances	(a) Deposits Bearing Interest MH 8336 8000 Other Deposits, plus (b) MH 8342 120 Miscellaneous Deposits	7.50 per cent (average of Ways and Means interest rate)	2.55	0.19
		Total Interest		1.80

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

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

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

Government of India released ₹34.55 crore (₹11.57 crore: September 2019 plus ₹11.51 crore: January 2020 and ₹11.47 crore: March 2020) from Central Road Fund to the State Government in 2019-20. However, due to non- availability of budget provision under Major Head 3054-80-797- transfer to Deposit Accounts, no amount was transferred to the Public Account. As per extant accounting procedure under Central Road Fund, the Central grants received are to be booked under MH 1601. On the expenditure side of the budget, an equivalent amount is provided under MH 3054 Roads and Bridges-797- Transfer to Reserve Fund/Deposit Accounts. This amount is credited to the Public Account (MH 8449, Other Deposits-103 Subventions from CRF). Expenditure on the prescribed road work is accounted for, either in revenue or capital section under MH 3054 or 5054, as the case may be, as deduct refund and by debit to MH 8449-103.

It was observed that the State Government received GoI grant of ₹34.55 crore under CRF in 2019-20 and booked it under MH 1601-08-108 Grants from CRF. However, since no corresponding budget provision was made under 3054-797-Transfer to Reserve Fund/Deposit Account under Central Assistance, the amount was not transferred to Public Account under 8449-Other Deposits. This is in violation of the Fund accounting procedure. It is further observed that an expenditure of ₹33.99 crore was shown under 5054 Capital Outlay on Roads and Bridges, Minor Head 800-Schemes under CRF, during 2019-20. Further, the balance funds of ₹0.56 crore was not booked/shown under MH 8449-Other Deposits, 103-Subvention from Central Road Fund, which has resulted in overstatement of Revenue Surplus and understatement of Fiscal Deficit to that extent.

(vii) Cess levied by the State Government:

As per information furnished by the Government of Mizoram, during 2019-20, ₹17.55 crore was collected as Labour Cess by the Mizoram Building and Other Construction Workers Welfare Board. However, no separate Rule for accounting of Labour Cess has been framed till date. Further, as per Accounts, ₹0.19 crore was booked as “Receipts under Labour Laws” under Minor Head 101 of Major Head **0230 Labour and Employment** (Statement No. 14 of Finance Accounts Vol. II).

(viii) Suspense and Remittance Balance:

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

(ix) Contingency Fund:

The Contingency Fund of the Government of Mizoram is set up under Article 267(2) of the Constitution of India for meeting unforeseen expenditure and is recouped when the State Legislature authorizes the additional expenditure. The corpus of the Fund is ₹0.10 crore. No amount was drawn from the Contingency Fund during the year and there is no outstanding balance remaining un-recouped as on 31 March 2020.

(x) Grants received by the State from Government of India outside the State Budget, for various CSS/CA Schemes:

In spite of Government of India decision, dated 11 July 2013 to release all assistance to Centrally Sponsored Schemes (CSSs)/Additional Central Assistance (ACA) to the State Government and not directly to implementing agencies with effect from 1 April 2014, substantial funds were transferred directly to implementing agencies during 2019-20 also.

As per the PFMS portal of the Controller General of Accounts (CGA), Government of India released ₹690.35 crore directly to the implementing agencies in Mizoram during 2019-20. Details are at Appendix VI of Vol. II.

(xi) Fiscal Responsibility and Budget Management (FRBM)/ Medium Term Fiscal Policy (MTFP) Act:

As per the recommendations of the Fourteenth Finance Commission, the State Governments are required to amend their FRBM/MTFP Acts. Government of Mizoram has not amended its FRBM Act in accordance with the recommendations of Fourteenth Finance Commission. However, in the Fiscal Policy Strategy Statement laid before the Mizoram Legislative Assembly on 13 March 2019 as required under Section 6(6) of the Mizoram Fiscal Responsibility and Budget Management Act, 2006, the fiscal targets set by Fourteenth Finance Commission have been recognised. The Government of Mizoram has estimated Revenue Surplus of ₹1,443.47 crore and projected Outstanding Debt to GSDP at 32.66 *per cent* for 2019-20. The Fiscal Deficit for 2019-20 was projected at 2.06 *per cent* of the GSDP. The State Government’s performance as reflected in the accounts during the year 2019-20, are shown in **Table 5**.

Table 5: Targets and Achievements during 2019-20

(₹in crore)

Sl. No.	Targets	Achievements during 2019-20 as per the accounts
1.	Revenue Surplus for the 2019-20 has been estimated ₹1,443.47 crore	The Government of Mizoram had a Revenue Surplus of ₹204.30 crore in 2019-20.
2.	Gross Fiscal Deficit for 2019-20 was projected at 2.06 <i>per cent</i> of the GSDP.	The State had a Fiscal Deficit of ₹1,224.31 crore for 2019-20 as per the accounts, which was 4.62 <i>per cent</i> of GSDP ^[1] .
3.	Outstanding Debt to GSDP has been projected at 32.66 <i>per cent</i> for 2019-20.	The Outstanding Debt for 2019-20 (₹8,678.26 crore) was 32.74 <i>per cent</i> of GSDP ^[*] .

^[1] GSDP (Gross State Domestic Product) Projected for 2019-20 was ₹26,502.56 crore as per information received from the Directorate of Economic and Statistics, Government of Mizoram vide No. B.14015/6/2013-DES (T) dated 19 October 2020.

(xii) Expenditure on Ecology and Environment under MH-3435:

The National Environment Policy, 2006 is intended to mainstream environmental concerns in all developmental activities. The Budget and Expenditure data relating to nomenclature *viz.*, “Environment”, “Waste Management”, “Prevention and Control of Pollution”, “Environment Research and Education” and “Environmental Protection” *etc.* are available in VLC system and Budget documents of State Government.

As a step towards depicting Natural Resource Accounts (NRA)/Environment Protection Expenditure in the Finance Accounts of State Government, the budget allocation vis-a-vis expenditure under **Major Head 3435- Ecology and Environment** of Mizoram State for three years upto the object Head level have been compiled based on vouchers/information received from the State Government and shown in the **Annexure ‘J’**. The annexure depicts Revenue Expenditure under Major Head **3435- Ecology and Environment** upto the Object Head level along with Budget allocations. The expenditure incurred under Major Head **3435-Ecology and Environment** during 2019-20 was ₹1.33 crore as against the budget allocation of ₹1.33 crore. The expenditure was 0.01 *per cent*, 0.01 *per cent* and 0.02 *per cent* of the expenditure (total Revenue Expenditure) incurred during 2017-18, 2018-19 and 2019-20 respectively.

(xiii) Opening of Bank Accounts by the DDOs

The State Government’s receipts and disbursement are done through Consolidated Fund of the State for which the Reserve Bank of India acts as a banker. It has been observed that most of the Drawing and Disbursing Officer (DDOs) have opened Current/Saving Accounts in Commercial Banks. As per information provided by the State Government, ₹474.04 crore was lying in the bank accounts of 328 number of DDOs (out of 688 DDOs) as on 31 March 2020. Drawal of moneys from the Consolidated Fund and keeping in DDOs’ Bank Account for further utilisation may result in fictitious expenditure.

(xiv) Grants/Loans given to PSUs:

All the PSUs in Mizoram except one PSU *viz.* Zoram Industrial Development Corporation Limited (ZIDCO) are either non-functional, loss making or on the verge of closing down. As per the latest finalized accounts as of 30 September 2019, the overall loss incurred by the five loss-making PSUs were ₹2.87 crore. However, financial assistance in the form of loans and grants have been provided by the Government of Mizoram and other financial institutions as detailed in **Table 6**.

Table 6: Statement of year wise position of Outstanding Public Sector Borrowing as on 31 March 2020

		(₹ in crore)							
		2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
1.	Total Outstanding debt of PSEs/ PSUs								29.77
(i)	Loan from Central Government	...	...	...	...	...	...	...	...
(ii)	Loans from State Government	9.35	9.35	9.35	9.35	9.35	9.35	9.35	9.44
(iii)	Bonds/Debentures	...	...	...	...	...	...	...	...
(iv)	Foreign Parties	...	...	...	...	...	...	...	...
(v)	Banks	...	...	...	...	...	...	...	...
(vi)	Other Financial Institutions like LIC, NABARD, etc.	21.58	20.33	20.33	20.33	20.33	20.33	20.33	20.33
(vii)	Intra-PSU lending	...	...	...	...	...	...	...	...
(viii)	Others	...	...	...	...	...	...	...	...

(xv) Disclosure on number of Incomplete Projects aged five years and more:

Incomplete Capital Projects aged five years and above in respect of eight items with projected cost of ₹287.32 crore are listed in **Annexure K**.

(xvi) Impact on Revenue Surplus and Fiscal Deficit:

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

Table 7: Impact on Revenue Surplus and Fiscal Deficit

		(₹ 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	...
Net Impact		...	38.94	38.94	...

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

(₹ in crore)

Sl.	Book	Head of Account		Amount	Remarks
No.	Adjustment	From	To		
1.	Adjustment of GPF interest for the year 2019-20	2049 Interest payments <i>03 Interest on Small Saving and Provident Fund, etc.</i> 104 Interest on GPF	8009 State Provident Fund <i>01 Civil</i> 101 GPF	80.00	Annual adjustment of Interest on GPF
2.	Adjustment of Group Insurance Fund	108 Interest on Insurance and Pension Fund	8011 State Insurance Fund 105 State Government Insurance Fund	5.00	Annual adjustment of Interest on Group Insurance Fund
3.	Appropriation for reduction or avoidance of debt	2048 Appropriation for reduction or avoidance of debt 101 Sinking Funds	8222 Sinking Funds <i>01 Appropriation for reduction or avoidance of debt</i> 101 Sinking Funds	Nil	Investment made by RBI on behalf of the State Government
		200 Other Appropriation	8235 General and Other Reserve Funds 117 Guarantee Redemption Fund	7.00	Transfer of Fund to Guarantee Redemption Fund
4.	Adjustment on Account of transfer of Fund to Major Head 8121	2245 Relief on account of Natural Calamities <i>05 State Disaster Response Fund</i> 101 Transfer of Reserve Fund and Deposit Accounts- State Disaster Response Fund	8121 General and Other Reserve Funds 122 State Disaster Response Fund	29.00	Transfer of Fund to State Disaster Response Fund
5.	Adjustment of CAMPA	8336 Civil Deposits 103 State Compensatory Afforestation Deposits	8121 General and Other Reserve Funds 129 State Compensatory Afforestation Fund	212.98	Transfer of Fund to State Compensatory Afforestation Fund
	Total			333.98	

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

(₹ in crore)

	Major Head	Total Receipts	Receipts Under Minor Head 800	Percentage
0041	Taxes on Vehicles	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

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

(₹ in crore)

	Major Head	Total Expenditure	Expenditure under Minor Head 800	Percentage
2070	Other Administrative Services	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

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

(₹ in crore)

	Major Head	Total Expenditure	Expenditure under Minor Head 800	Percentage
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

Annexure D
Reconciliation of Receipts figures between Chief Controlling Officers
(CCOs)/ Controlling Officers (COs)/Drawing and Disbursing Officers (DDOs)
and Accountant General for the year 2019-20

(Refer para No. 2 (v) of Notes to Accounts)

(₹ in crore)

Sl. No.	CCOs/COs/DDOs	Heads	Status of Reconciliation		
			Amount due for reconciliation	Amount reconciled/ Not reconciled	Per cent
1	2	3	4	5	6
1.	Superintendent, Finance (EA)	0005	856.36	...	...
2.	Taxation	0006	532.22	532.22	100
1.	Superintendent, Finance (EA)	0020 (901)	1028.94	...	...
	Superintendent, Finance (EA)	0021 (901)	806.29	...	...
	Superintendent, Finance (EA)	0028	15.33	...	...
3.	Finance and Accounts Officer, Land Revenue	0029	9.05	9.05	100
4.	Chief Controller of Accounts, Accounts and Treasury	0030	5.85	...	...
1.	Superintendent, Finance (EA)	0032	0.01	...	...
	Superintendent, Finance (EA)	0037	191.29	...	...
	Superintendent, Finance (EA)	0038	133.00	...	...
5.	Commissioner of Excise and Narcotics	0039	2.73	2.73	100
2.	Commissioner of Taxation	0040	117.61	...	...
6.	Deputy Director of Accounts, Transport	0041	40.66	40.66	100
	Deputy Director of Accounts, Transport	0042	7.44	7.44	100
1.	Superintendent, Finance (EA)	0045	1.96	...	...
	Superintendent, Finance (EA)	0047	2.05	...	...
	Local Administration	0049	32.84	0.33	1
7.	Secretary, MPSC	0051	0.10	0.10	100
8.	Deputy Director of Accounts, Police	0055	0.83	...	...
9.	Inspector General of Police	0056	0.05	...	...
10.	Controller, Printing and Stationery	0058	1.44	1.44	100
11.	Engineer-in-Chief, PWD	0059	1.09	1.09	100
	Other Administrative Service	0070	6.62	...	...
	Local Administration	0070	0.28	0.28	100
12.	Engineer-in-Chief, PWD	0070	0.05	0.05	100
13.	Jt. Chief Electoral Officer, Election	0070 (02)	...	...	...
14.	Deputy Commissioner, Lunglei	0070 (60)	...	....	...

Annexure D - contd.
Reconciliation of Receipts figures between Chief Controlling Officers (CCOs)/ Controlling Officers (COs)/Drawing and Disbursing Officers (DDOs) and Accountant General for the year 2019-20
(Refer para No. 2 (v) of Notes to Accounts)

(₹ in crore)

Sl. No.	CCOs/COs/DDOs	Heads	Status of Reconciliation		
			Amount due for reconciliation	Amount reconciled/ Not reconciled	Per cent
1	2	3	4	5	6
15.	DC, Lawngtlai	0070(103)	0.04	0.04	100
	DC, Siaha	0070	0.06	0.06	100
	DC, Aizawl	0070	0.48	0.48	100
	Mizoram House, Silchar	0070	0.31	0.31	100
	Mizoram House, Shillong	0070	0.13	0.13	100
	Administrative Training Institute	0070	0.73	0.73	100
	Mizoram House, Guwahati	0070	0.58	0.58	100
17.	Director, Fire Protection Control	0070 (60) (109)	...	...	...
18.	Assistant, GAD	0070 (60) (115)	...	...	...
30.	Mizoram House, New Delhi	0070	1.15	1.15	100
4.	Chief Controller of Accounts, Accounts and Treasury	0071	5.16	5.16	100
	Chief Controller of Accounts, Accounts and Treasury	6552	0.02	...	....
	Chief Controller of Accounts, Accounts and Treasury	7610	22.66	...	...
19.	Deputy Director, Institutional Finance and State Lottery	0075	6.82	6.82	100
20.	Deputy Director (Accounts) Directorate of School Education	0202	1.55	0.17	10.97
21.	Sports and Youth Services	0202	0.06	0.06	100
	Art and culture	0202	0.16	...	....
	Higher & Technical Education	0202	2.57	1.95	75.88
22.	Principal Director, Health and Family Welfare	0210	0.34	0.34	100
23.	Engineer-in-Chief, PHE	0215	48.32	49.38	102.19
24.	Director Local Administration	0216	1.79	0.05	2.79
	Director Local Administration	6216	1.71	...	...

Annexure D - conclud.

Reconciliation of Receipts figures between Chief Controlling Officers (CCOs)/ Controlling Officers (COs)/Drawing and Disbursing Officers (DDOs) and Accountant General for the year 2019-20

(Refer para No. 2 (v) of Notes to Accounts)

(₹ in crore)

Sl. No.	CCOs/COs/DDOs	Heads	Status of Reconciliation		
			Amount due for reconciliation	Amount reconciled/ Not reconciled	Per cent
1	2	3	4	5	6
24.	Director Local Administration	0217	0.09	...	....
25.	Director, Information and Public Relation	0220	0.10	0.10	100
26.	Director, Labour Employment, Skill Development and Entrepreneurship	0230	0.73	0.73	100
27.	Deputy Director, Social Welfare	0235	0.97	...	...
28.	Director, Horticulture	0401	0.29	0.29	100
29.	Director, Animal Husbandry and Veterinary	0403	0.48	0.48	100
	Director, Animal Husbandry and Veterinary	0404	0.08	0.08	100
30.	Director, Fisheries	0405	1.13	1.13	100
31.	Deputy Director (Accounts), Environment Forest and Climate Change	0406	4.93	...	...
32.	Accounts Officer, Food and Civil Supplies and Consumer Affairs	0408	0.16	0.16	100
33.	Additional Registrar, Co-operative Societies	0425	0.24	0.24	100
	Additional Registrar, Co-operative Societies	6425	2.31	...	...
34.	Jt. Director (Accounts), Commerce and Industries	0435	2.88	2.87	99.65
35.	Finance and Accounts Officer, Land Revenue Settlement	0506	1.85	1.85	100
36.	Deputy Director (Accounts), Rural Development	0515	0.38	0.38	100
37.	Jt. Director of Accounts , Power	0801	373.61	373.61	100
38.	Jt. Director (Accounts), Commerce and Industries	0851	0.33	...	...
39.	Director, Geology and Mineral Resources	0853	5.23	5.23	100
40.	Pr. Consultant (Aviation), Mizoram	1053	2.77	...	...
41.	Jt. Director of Accounts, Engineer-in-Chief, PWD	1054	4.42	4.02	90.95
42.	Deputy Director of Accounts, Transport	1055	2.20	2.20	100
	Directorate of Science and Technology	1425	...	...	...
43.	Director, Directorate of Tourism	1452	3.07	...	...
44.	Jt. Controller, Legal Meteorology	1475	0.86	...	...
1.	Superintendent, Finance (EA)	1601	5,387.13	5,387.13	100
	Superintendent, Finance (EA)	6003	1,132.80	1,132.80	100
	Superintendent, Finance (EA)	6004	14.88	10.15	68.21
	Total		10,832.64	7,586.25	70.00

Annexure E
Reconciliation of Expenditure figures between Chief Controlling Officers (CCOs)/ Controlling Officers (COs)/Drawing and Disbursing Officers (DDOs) and Accountant General for the year 2019-20
(Refer para No. 2 (v) of Notes to Accounts)

Sl. No.	Grant No.	CCOs/ COs/DDOs	Head of Account	Status of Reconciliation						Per cent
				Revenue Expenditure			Capital Expenditure			
				Amount due for reconciliation	Amount reconciled/ Not reconciled	Per cent	Amount due for reconciliation	Amount reconciled/ Not reconciled	Per cent	
1	2	3	4	5	6	7	8	9	10	
1.	1	Secretary, Mizoram Legislative Assembly	2011	28.49	28.49	100				
		Secretary, Mizoram Legislative Assembly	7610(GS)				0.40	0.40	100	
		Secretary, Mizoram Legislative Assembly	7610 (MLA)				4.00	4.00	100	
2.	2	Deputy Secretary, Governor's Secretariat	2012	8.84	8.84	100				
3.	3	Under Secretary, Secretariat Administration	2013	4.28	4.28	100				
		Under Secretary, Secretariat Administration	2052	2.43	2.43	100				
4.	4	Registrar, Guwahati High Court, Aizawl Branch	2014	10.34	10.34	100				
		Registrar, Guwahati High Court, Aizawl Branch	7610				0.30	0.30	100	
5.	4	District and Sessions Judge	2014	15.23	15.23	100				
	4	Secretary, Law and Judicial	2014	6.20	6.20	100				
		District Session Judge, Lunglei	2014	11.58	11.58	100				
6.	5	Under Secretary, Vigilance	2062	0.25	0.25	100				
7.	5	Superintendent of Police, Anti-Corruption Bureau	2062	8.05	8.05	100				
		Superintendent of Police, Anti-Corruption Bureau	7610				0.30	0.30	100	

(₹ in crore)

Annexure E - contd.
Reconciliation of Expenditure figures between Chief Controlling Officers (CCOs)/ Controlling Officers (COs)/Drawing and Disbursing Officers (DDOs) and Accountant General for the year 2019-20
 (Refer para No. 2 (v) of Notes to Accounts)

Sl. No.	Grant No.	CCOs/ COs/DDOs	Head of Account	Status of Reconciliation						Per cent
				Revenue Expenditure			Capital Expenditure			
				Amount due for reconciliation	Amount reconciled/ Not reconciled	Per cent	Amount due for reconciliation	Amount reconciled/ Not reconciled	Per cent	
1	2	3	4	5	6	7	8	9	10	
8.	6	Finance and Accounts Officer, Land Revenue and Settlement	2029	24.87	24.87	100				
		Finance and Accounts Officer, Land Revenue and Settlement	2506	4.45	4.45	100				
		Finance and Accounts Officer, Land Revenue and Settlement	2030	0.22	0.22	100				
		Finance and Accounts Officer, Land Revenue and Settlement	7610				1.30	1.30	100	
9.	7	Commissioner of Excise and Narcotics	2039	37.48	37.48	100				
		Commissioner of Excise and Narcotics	7610				0.70	0.70	100	
10.	8	Commissioner, Taxation	2040	20.62	...	...		
		Commissioner, Taxation	7610				0.60	...	...
11.	9	Jt. Director (Admin), Accounts and Treasury	2071	1,432.50	1,432.50	100				
		Jt. Director (Admin), Accounts and Treasury	2030	0.42	0.42	100				
		Jt. Director (Admn) Account Accounts and Treasury	2054	34.81	34.81	100				
		Jt. Director (Admn) Account Accounts and Treasury	2235	2.85	2.85	100				
		Jt. Director (Admn) Account Accounts and Treasury	7610				2.40	2.40	100	
12.	9	Deputy Director, Institutional Finance and State Lottery	2047	1.81	1.81	100				
		Deputy Director, Institutional Finance and State Lottery	2075	3.20	3.20	100				

(₹ in crore)

Annexure E - contd.
Reconciliation of Expenditure figures between Chief Controlling Officers (CCOs)/ Controlling Officers (COs)/Drawing and Disbursing Officers (DDOs) and Accountant General for the year 2019-20
 (Refer para No. 2 (v) of Notes to Accounts)

Sl. No.	Grant No.	CCOs/ COs/DDOs	Head of Account	Status of Reconciliation						Per cent
				Revenue Expenditure			Capital Expenditure			
				Amount due for reconciliation	Amount reconciled/ Not reconciled	Per cent	Amount due for reconciliation	Amount reconciled/ Not reconciled	Per cent	
1	2	3	4	5	6	7	8	9	10	
13.	9	Deputy Secretary cum Deputy Programme	2052	60.80	60.80	100				
14.	10	Secretary, Mizoram Public Service Commission	2051	8.45	8.45	100				
		Secretary, Mizoram Public Service Commission	7610				0.30	0.30	100	
15.	11	Under Secretary, Secretariat Administration	2052	122.34	122.34	100				
	11	Under Secretary, Secretariat Administration	7610				7.57	7.57	100	
16.	12	Under Secretary Parliamentary Affairs	2052	1.23	1.23	100				
17.	13	Director, Administrative Training Institute	2070	4.02	4.02	100				
		Director, Administrative Training Institute	7610				0.30	0.30	100	
18.	14	Director, Economics and Statistics	3454	15.19	15.19	100				
		Director, Economics and Statistics	5475				0.21	0.21	100	
		Director, Economics and Statistics	7610				0.60	0.60	100	
19.	14	Chief Scientific Officer, Directorate of Science and Technology	3425	7.21	7.21	100				
		Chief Scientific Officer, Directorate of Science and Technology	7610				0.20	0.20	100	

(₹ in crore)

Annexure E - contd.
Reconciliation of Expenditure figures between Chief Controlling Officers (CCOs)/ Controlling Officers (COs)/Drawing and Disbursing Officers (DDOs) and Accountant General for the year 2019-20
 (Refer para No. 2 (v) of Notes to Accounts)

Sl. No.	Grant No.	CCOs/ COs/DDOs	Head of Account	Status of Reconciliation					
				Revenue Expenditure			Capital Expenditure		
				Amount due for reconciliation	Amount reconciled/ Not reconciled	Per cent	Amount due for reconciliation	Amount reconciled/ Not reconciled	Per cent
1	2	3	4	5	6	7	8	9	10
20.	14	Principal Advisor cum Additional Secretary, Planning	2575	60.00	...	...	
		Principal Advisor cum Additional Secretary, Planning	3451	21.94	...	...	
		Principal Advisor cum Additional Secretary, Planning	7610				0.60	...	...
21.	15	Jt. Electoral Officer, Aizawl	2015	26.48	...	...	
		Sub-Divisional Officer (S), Kolasib District	2053	4.68	4.68	100			
22.	15	Deputy Commissioner, Siah	2053	5.33	5.33	100			
		Deputy Commissioner, Siah	2070	0.42	0.42	100			
		Deputy Commissioner, Siah	7610				0.30	0.30	100
23.	15	Joint Resident Commissioner, Kolkatta	2070	4.71	4.71	100			
24.	15	Joint Resident Commissioner, Bangalore	2070	0.29	0.29	100			
	15	Deputy Commissioner Khawzawl	2053	1.40	1.40	100			
25.	15	Dy. Resident Commissioner, Silchar	2070	1.14	1.14	100			
	15	Deputy Commissioner, Saitual	2053	1.45	1.45	100			
26.	15	Sub-Divisional Officer (Sadar), Lawngtlai District	2053	3.70	3.70	100			
		Deputy Commissioner, Lawngtlai	2070	0.22	0.22	100			

(₹ in crore)

Annexure E - contd.
Reconciliation of Expenditure figures between Chief Controlling Officers (CCOs)/ Controlling Officers (COs)/Drawing and Disbursing Officers (DDOs) and Accountant General for the year 2019-20
(Refer para No. 2 (v) of Notes to Accounts)

Sl. No.	Grant No.	CCOs/ COs/DDOs	Head of Account	Status of Reconciliation						Per cent
				Revenue Expenditure			Capital Expenditure			
				Amount due for reconciliation	Amount reconciled/ Not reconciled	Per cent	Amount due for reconciliation	Amount reconciled/ Not reconciled	Per cent	
1	2	3	4	5	6	7	8	9	10	
27.	15	Deputy Commissioner, Champhai	2053	3.97	3.97	100				
		Deputy Commissioner, Champhai	7610				0.20	0.20	100	
28.	15	Deputy Commissioner, Mamit	7610				0.30	0.30	100	
		Deputy Commissioner, Mamit	2053	4.01	4.01	100				
29.	15	Development Officer, Sinlung Hills Council	2053	6.29	6.29	100				
	15	Special Area Development Project	2053	2.16	...	...		
30.	15	Assistant Manager (Jt. Resident Commissioner), Mizoram House, New Delhi	2070	6.36	6.36	100				
	15	Assistant Manager (Jt. Resident Commissioner), Mizoram House, New Delhi	7610				0.15	0.15	100	
31.	15	Assistant Manager (Jt. Resident Commissioner), Mizoram House, Mumbai	2070	0.64	...	...		
32.	15	Joint Resident Commissioner, Mizoram House, Guwahati	2070	1.86	1.86	100				
33.	15	Joint Resident Commissioner, Mizoram House, Shillong	2070	1.33	1.33	100				
34.	15	Principal Consultant (Aviation), Civil	3053	11.91	11.91	100				

(₹ in crore)

Annexure E - contd.
Reconciliation of Expenditure figures between Chief Controlling Officers (CCOs)/ Controlling Officers (COs)/Drawing and Disbursing Officers (DDOs) and Accountant General for the year 2019-20
 (Refer para No. 2 (v) of Notes to Accounts)

Sl. No.	Grant No.	CCOs/ COs/DDOs	Head of Account	Status of Reconciliation					
				Revenue Expenditure			Capital Expenditure		
				Amount due for reconciliation	Amount reconciled/ Not reconciled	Per cent	Amount due for reconciliation	Amount reconciled/ Not reconciled	Per cent
1	2	3	4	5	6	7	8	9	10
35.	15	Deputy Commissioner, Serchhip	2053	3.70	3.70	100			
36.	15	Assistant, General Administrative Department	2052	0.72	0.72	100			
37.	15	Deputy Commissioner, Lunglei	2053	8.82	...	...	
		Deputy Commissioner, Lunglei	7610				0.40	...	...
		Deputy Commissioner, Lunglei	2070	0.22	...	...	
37.	15	Deputy Commissioner, Aizawl	2053	11.31	11.31	100			
		Circuit and Guest House, Aizawl	2070	0.47	...	...	
		Tlabung	2070	0.13	...	...	
		Mizoram State Guest House, Aizawl	2070	1.89	...	...	
		GAD	2053	0.25	...	...	
38.	15	Jt. Chief Electoral Officer, Election	2015						
39.	15	State Protocol Officer and Dy. Secretary, Protocol and Hospitality Wing (GAD)	2052	2.21	...	...	
		State Protocol Officer and Dy. Secretary, Protocol and Hospitality Wing (GAD)	4070				0.58	...	...
		State Protocol Officer and Dy. Secretary, Protocol and Hospitality Wing (GAD)	5053				1.81	...	...
		State Protocol Officer and Dy. Secretary, Protocol and Hospitality Wing (GAD)	7610				0.15	...	...
		Secretary, General Administration Department	7610				0.50	...	...

(₹ in crore)

Annexure E - contd.
Reconciliation of Expenditure figures between Chief Controlling Officers (CCOs)/ Controlling Officers (COs)/Drawing and Disbursing Officers (DDOs) and Accountant General for the year 2019-20
 (Refer para No. 2 (v) of Notes to Accounts)

Sl. No.	Grant No.	CCOs/ COs/DDOs	Head of Account	Status of Reconciliation						Per cent reconciled/ Not reconciled
				Revenue Expenditure			Capital Expenditure			
				Amount due for reconciliation	Amount reconciled/ Not reconciled	Per cent	Amount due for reconciliation	Amount reconciled/ Not reconciled	Per cent	
1	2	3	4	5	6	7	8	9	10	
40.	16	Deputy Director of Accounts, Home	2055	642.07	642.07	100				
		Deputy Director of Accounts, Home	7610				7.00	7.00	100	
		Deputy Director of Accounts, Home	4055				5.64	5.64	100	
41.	16	Director, Fire and Emergency Services	2070	13.51	13.51	100				
42.	16	Director, Fire and Emergency Services	7610				0.30	0.30	100	
		Director, Sainik Welfare and Re-Settlement	2235	4.18	4.18	100				
43.	16	Commandant General Mizoram Home Guard and Civil Defence	2070	24.65	24.65	100				
		Commandant General cum-Addl Com. Mizoram Home Guard and Civil Defence	2070	3.53	3.53	100				
		Commandant General, Mizoram Home Guard and Civil Defence	7610				0.20	0.20	100	
44.	16	Commandant General Training Institute HomeGuard and Civil Defence	2070	8.40	8.40	100				
45.	16	Inspector General of Prison	2056	30.58	...	...		
		Inspector General of Prison	7610				0.30	...	...
46.	17	Director, Food and Civil Supplies and Consumer Affairs	2408	56.86	56.86	100				
		Director, Food and Civil Supplies and Consumer Affairs	3456	23.27	23.27	100				

(₹ in crore)

Annexure E - contd.
Reconciliation of Expenditure figures between Chief Controlling Officers (CCOs)/ Controlling Officers (COs)/Drawing and Disbursing Officers (DDOs) and Accountant General for the year 2019-20
 (Refer para No. 2 (v) of Notes to Accounts)

Sl. No.	Grant No.	CCOs/ COs/DDOs	Head of Account	Status of Reconciliation						(₹ in crore)
				Revenue Expenditure			Capital Expenditure			
				Amount due for reconciliation	Amount reconciled/ Not reconciled	Per cent	Amount due for reconciliation	Amount reconciled/ Not reconciled	Per cent	
1	2	3	4	5	6	7	8	9	10	
46.	17	Director, Food and Civil Supplies and Consumer Affairs	4408				92.20	92.20	100	
		Director, Food and Civil Supplies and Consumer Affairs	7610				2.00	2.00	100	
47.	17	Joint Controller, Legal Metrology	3475	4.58	4.58	100				
		Joint Controller Legal Metrology	5475				1.65	1.65	100	
48.	18	Controller, Printing and Stationery	2058	14.71	14.71	100				
49.	19	Director, Local Administration	2070	32.74	32.74	100				
		Director, Local Administration	2216	1.01	1.01	100				
		Director, Local Administration	2217	3.40	3.40	100				
		Director, Local Administration	2515	6.09	6.09	100				
		Director, Local Administration	4216				0.98	0.98	100	
		Director, Local Administration	7610				0.90	0.90	100	
		Director, Local Administration	6216				0.01	...	...
50.	20	Director, State Council of Education and Research Training	2202	36.27	36.27	100				

Annexure E - contd.
Reconciliation of Expenditure figures between Chief Controlling Officers (CCOs)/ Controlling Officers (COs)/Drawing and Disbursing Officers (DDOs) and Accountant General for the year 2019-20
 (Refer para No. 2 (v) of Notes to Accounts)

Sl. No.	Grant No.	CCOs/ COs/DDOs	Head of Account	Status of Reconciliation						Per cent	
				Revenue Expenditure		Capital Expenditure		Per cent	Amount due for reconciliation		Amount reconciled/ Not reconciled
				Amount due for reconciliation	Amount reconciled/ Not reconciled	Amount due for reconciliation	Amount reconciled/ Not reconciled				
1	2	3	4	5	6	7	8	9	10		
51.	20	Deputy Director (Accounts), Directorate of School Education	2202	1,251.05	1,251.05	100					
		Deputy Director (Accounts), Directorate of School Education	4202				13.42	13.42	100		
		Deputy Director (Accounts), Directorate of School Education	7610				8.00	8.00	100		
52.	21	Secretary, Mizoram Scholarship Board	2202	56.95	56.95	100					
53.	21	Director, Higher and Technical Education	2202	213.97	213.97	100					
		Director, Higher and Technical Education	2203	14.94	14.94	100					
		Director, Higher and Technical Education	7610				1.38	1.38	100		
54.	22	Director, Sports and Youth Services	2204	32.32	32.32	100					
		Director, Sports and Youth Services	2235	0.70	0.70	100					
		Director, Sports and Youth Services	4202			...	8.61	8.61	100		
55.	23	Deputy Director, Arts and Culture	2205	13.39	...	...			
		Deputy Director, Arts and Culture	2235	0.49	...	...			
		Deputy Director, Arts and Culture	4202			...	2.36	...	...

(₹ in crore)

Annexure E - contd.
Reconciliation of Expenditure figures between Chief Controlling Officers (CCOs)/ Controlling Officers (COs)/Drawing and Disbursing Officers (DDOs) and Accountant General for the year 2019-20
 (Refer para No. 2 (v) of Notes to Accounts)

Sl. No.	Grant No.	CCOs/ COs/DDOs	Head of Account	Status of Reconciliation						
				Revenue Expenditure			Capital Expenditure			
				Amount due for reconciliation	Amount reconciled/ Not reconciled	Per cent	Amount due for reconciliation	Amount reconciled/ Not reconciled	Per cent	
1	2	3	4	5	6	7	8	9	10	
56.	24	Principal Director, Health and Family Welfare	2210	505.87	505.87	100				
		Principal Director, Health and Family Welfare	2211	43.78	43.78	100				
		Principal Director, Health and Family Welfare	4210				28.95	28.95	100	
		Principal Director, Health and Family Welfare	7610				5.80	5.80	100	
57.	25	Engineer-in-Chief, PHE	2215	235.84	235.84	100				
		Engineer-in-Chief, PHE	4215				151.34	151.34	100	
		Engineer-in-Chief, PHE	4217				10.34	10.34	100	
		Engineer-in-Chief, PHE	7610				3.00	3.00	100	
58.	26	Secretary, Mizoram Information Commission	2251	2.83	2.83	100				
59.	26	Director, Information and Public Relation	2220	14.18	14.18	100				
		Director, Information and Public Relation	4220				2.89	2.89	100	

(₹ in crore)

Annexure E - contd.
Reconciliation of Expenditure figures between Chief Controlling Officers (CCOs)/ Controlling Officers (COs)/Drawing and Disbursing Officers (DDOs) and Accountant General for the year 2019-20
 (Refer para No. 2 (v) of Notes to Accounts)

Sl. No.	Grant No.	CCOs/ COs/DDOs	Head of Account	Status of Reconciliation						Per cent
				Revenue Expenditure		Capital Expenditure		Per cent	Amount reconciled/ Not reconciled	
				Amount due for reconciliation	Amount reconciled/ Not reconciled	Amount due for reconciliation	Amount reconciled/ Not reconciled			
5	6	7	8	9	10					
1	2	3	4	5	6	7	8	9	10	
60.	27	Finance & Accounts Officer, Lai Autonomous District Council, Lawngtlai	2225	190.03	190.03	100				
61.		Finance & Accounts Officer, Mara Autonomous District Council, Siaha	2225	161.78	161.78	100				
62.	27	Finance and Accounts Officer, Chakma Autonomous District Council, Kamalanagar	2225	114.26	114.26	100				
63.	28	Director , Labour Employment Skill Development and Entrepreneurship	2230	36.98	36.98	100				
		Director , Labour Employment Skill Development and Entrepreneurship	4250				9.00	9.00	100	
		Director , Labour Employment Skill Development and Entrepreneurship	7610				0.40	0.40	100	
64.	29	Deputy Director, Social Welfare	2235	161.73	161.73	100				
		Deputy Director, Social Welfare	2236	10.65	10.65	100				
		Deputy Director, Social Welfare	4235				58.28	58.28	100	
		Deputy Director, Social Welfare	7610				2.50	2.50	100	
65.	30	Director, Disaster Management and Rehabilitation	2235	3.90	3.90	100				
		Director, Disaster Management and Rehabilitation	2245	34.90	34.90	100				
		Director, Disaster Management and Rehabilitation	7610				0.30	0.30	100	

(₹ in crore)

Annexure E - contd.
Reconciliation of Expenditure figures between Chief Controlling Officers (CCOs)/ Controlling Officers (COs)/Drawing and Disbursing Officers (DDOs) and Accountant General for the year 2019-20
 (Refer para No. 2 (v) of Notes to Accounts)

Sl. No.	Grant No.	CCOs/ COs/DDOs	Head of Account	Status of Reconciliation						Per cent
				Revenue Expenditure			Capital Expenditure			
				Amount due for reconciliation	Amount reconciled/ Not reconciled	Per cent	Amount due for reconciliation	Amount reconciled/ Not reconciled	Per cent	
1	2	3	4	5	6	7	8	9	10	
66.	31	Director of Agriculture, Crop Husbandry	2401	150.62	150.62	100				
	31	Director of Agriculture, Crop Husbandry	7610				1.20	1.20	100	
67.	31	Director, Directorate of Agriculture Research and Extension (R and E)	2415	15.42	15.42	100				
		Director, Directorate of Agriculture Research and Extension (R and E)	7610				0.50	0.50	100	
68.	32	Director, Horticulture	2401	93.28	93.28	100				
		Director, Horticulture	4401				19.10	19.10	100	
		Director, Horticulture	7610				2.50	2.50	100	
69.	33	Jt. Director, Soil and Water Conservation	2402	21.77	21.77	100				
		Jt. Director, Soil and Water Conservation	4402				0.89	0.89	100	
		Jt. Director, Soil and Water Conservation	7610				2.50	2.50	100	
70.	34	Director, Animal Husbandry and Veterinary	2403	96.90	96.90	100				
		Director, Animal Husbandry and Veterinary	2404	1.31	1.31	100				
		Director, Animal Husbandry and Veterinary	4403				7.14	7.14	100	
		Director, Animal Husbandry and Veterinary	7610				2.50	2.50	100	
71.	35	Director, Fisheries	2405	23.88	23.88	100				
		Director, Fisheries	7610				0.50	0.50	100	

(₹ in crore)

Annexure E - contd.
Reconciliation of Expenditure figures between Chief Controlling Officers (CCOs)/ Controlling Officers (COs)/Drawing and Disbursing Officers (DDOs) and Accountant General for the year 2019-20
 (Refer para No. 2 (v) of Notes to Accounts)

Sl. No.	Grant No.	CCOs/ COs/DDOs	Head of Account	Status of Reconciliation					
				Revenue Expenditure			Capital Expenditure		
				Amount due for reconciliation	Amount reconciled/ Not reconciled	Per cent	Amount due for reconciliation	Amount reconciled/ Not reconciled	Per cent
1	2	3	4	5	6	7	8	9	10
72.	36	Deputy Director (Accounts), Environment Forest and Climate Change	2406	110.24	110.24	100			
		Deputy Director (Accounts), Environment Forest and Climate Change	3435	1.33	1.33	100			
		Deputy Director (Accounts), Environment Forest and Climate Change	7610				2.50	2.50	100
73.	37	Additional Register, Co-operative Societies	2425	14.32	14.32	100			
		Additional Register, Co-operative Societies	4425				2.00	2.00	100
		Additional Register, Co-operative Societies	7610				0.50	0.50	100
		Additional Register, Co-operative Societies	6425				0.68	0.68	100
74.	38	Deputy Director (Accounts), Rural	2216	32.49	32.49	100			
		Deputy Director (Accounts), Rural Development	2501	103.37	103.37	100			
		Deputy Director (Accounts), Rural Development	2505	98.28	98.28	100			
		Deputy Director (Accounts), Rural Development	2515	46.27	46.27	100			
		Deputy Director (Accounts), Rural Development	2575	34.24	34.24	100			
74.	38	Deputy Director (Accounts), Rural Development	4515				9.79	9.79	100
		Deputy Director (Accounts), Rural Development	7610				1.30	1.30	100

(₹ in crore)

Annexure E - contd.
Reconciliation of Expenditure figures between Chief Controlling Officers (CCOs)/ Controlling Officers (COs)/Drawing and Disbursing Officers (DDOs) and Accountant General for the year 2019-20
 (Refer para No. 2 (v) of Notes to Accounts)

Sl. No.	Grant No.	CCOs/ COs/DDOs	Head of Account	Status of Reconciliation					
				Revenue Expenditure			Capital Expenditure		
				Amount due for reconciliation	Amount reconciled/ Not reconciled	Per cent	Amount due for reconciliation	Amount reconciled/ Not reconciled	Per cent
1	2	3	4	5	6	7	8	9	10
75.	39	Jt. Director of Accounts, Power	2801	738.64	738.64	100			
		Jt. Director of Accounts, Power	4801				128.82	128.82	100
		Jt. Director of Accounts, Power	3053	1.49	1.49	100			
		Jt. Director of Accounts, Power	5452				0.35	0.35	100
		Jt. Director of Accounts, Power Department.	7610				3.00	3.00	100
76.	40	Director, Geology and Mineral Resource Department	2853	7.34	7.34	100			
		Director, Geology and Mineral Resource Department.	7610				0.40	0.40	100
77.	40	Jt. Director (Accounts), Commerce and Industries	2851	50.43	50.43	100			
		Jt. Director, Commerce and Industries	2852	1.94	1.94	100			
		Director, Commerce and Industries	7610				1.20	1.20	100
		Jt. Director, Commerce and Industries	4435				5.87	5.87	100
		Jt. Director, Commerce and Industries	2435	7.30	7.30	100			
		Jt Director, Commerce and Industries	7610				0.40	0.40	100
78.	41	Director, Sericulture	2851	19.51	19.51	100			
		Director, Sericulture	4851				0.31	0.31	100
		Director, Sericulture	7610				0.50	0.50	100
79.	42	Deputy Director of Accounts, Transport	2041	13.21	13.21	100			
		Deputy Director of Accounts, Transport	2057	0.44	0.44	100			
		Deputy Director of Accounts, Transport	3055	30.26	30.26	100			
		Deputy Director of Accounts, Transport	5055				6.90	6.90	100
		Deputy Director of Accounts, Transport	7610				0.60	0.60	100

(₹ in crore)

Annexure E - contd.
Reconciliation of Expenditure figures between Chief Controlling Officers (CCOs)/ Controlling Officers (COs)/Drawing and Disbursing Officers (DDOs) and Accountant General for the year 2019-20
 (Refer para No. 2 (v) of Notes to Accounts)

Sl. No.	Grant No.	CCOs/ COs/DDOs	Head of Account	Status of Reconciliation						Per cent
				Revenue Expenditure			Capital Expenditure			
				Amount due for reconciliation	Amount reconciled/ Not reconciled	Per cent	Amount due for reconciliation	Amount reconciled/ Not reconciled	Per cent	
1	2	3	4	5	6	7	8	9	10	
80.	43	Director, Directorate of Tourism	3452	12.58	12.58	100				
81.	45	Director, Directorate of Tourism	7610				0.60	0.60	100	
		Jt. Director of Accounts, Engineer-in-Chief's Office, Public Works	2059	67.72	67.72	100				
		Jt. Director of Accounts, Engineer-in-Chief's Office, Public Works	2210	2.26	2.26	100				
		Jt. Director of Accounts, Engineer-in-Chief's Office, Public Works	2216	10.22	10.22	100				
		Jt. Director of Accounts, Engineer-in-Chief's Office, Public Works	3054	983.75	983.75	100				
81.	45	Jt. Director of Accounts, Engineer-in-Chief's Office, Public Works	3056	0.80	0.80	100				
		Jt. Director of Accounts, Engineer-in-Chief's Office, Public Works	4059				87.31	87.31	100	
		Jt. Director of Accounts, Engineer-in-Chief's Office, Public Works	4070				1.69	1.69	100	

(₹ in crore)

Annexure E - contd.
Reconciliation of Expenditure figures between Chief Controlling Officers (CCOs)/ Controlling Officers (COs)/Drawing and Disbursing Officers (DDOs) and Accountant General for the year 2019-20
 (Refer para No. 2 (v) of Notes to Accounts)

Sl. No.	Grant No.	CCOs/ COs/DDOs	Head of Account	Status of Reconciliation						Per cent
				Revenue Expenditure			Capital Expenditure			
				Amount due for reconciliation	Amount reconciled/ Not reconciled	Per cent	Amount due for reconciliation	Amount reconciled/ Not reconciled		
1	2	3	4	5	6	7	8	9	10	
		Jt. Director of Accounts, Engineer-in-Chief's Office, Public Works	4202				2.92	2.92	100	
		Jt. Director of Accounts, Engineer-in-Chief's Office, Public Works	4210				2.34	2.34	100	
		Jt. Director of Accounts, Engineer-in-Chief's Office, Public Works	4425				0.02	0.02	100	
		Jt. Director of Accounts, Engineer-in-Chief's Office, Public Works	5053				6.19	6.19	100	
		Jt. Director of Accounts, Engineer-in-Chief's Office, Public Works	4216				0.43	0.43	100	
		Jt. Director of Accounts, Engineer-in-Chief's Office, Public Works	5054				376.48	376.48	100	
		Jt. Director of Accounts, Engineer-in-Chief's Office, Public Works	7610				4.50	4.50	100	
82.	46	Accounts Officer, Urban Development and Poverty Aviation	2217	194.80	194.80	100				
		Accounts Officer, Urban Development and Poverty Aviation	4217				101.72	101.72	100	
		Accounts Officer, Urban Development and Poverty Aviation	7610				1.20	1.20	100	

(₹ in crore)

Annexure E - conclud.
Reconciliation of Expenditure figures between Chief Controlling Officers (CCOs)/ Controlling Officers (COs)/Drawing and Disbursing Officers (DDOs) and Accountant General for the year 2019-20
(Refer para No. 2 (v) of Notes to Accounts)

Sl. No.	Grant No.	CCOs/ COs/DDOs	Head of Account	Status of Reconciliation					
				Revenue Expenditure		Capital Expenditure		Per cent	
				Amount due for reconciliation	Amount reconciled/ Not reconciled	Per cent	Amount due for reconciliation	Amount reconciled/ Not reconciled	Per cent
1	2	3	4	5	6	7	8	9	10
83.	46	Programme Director, SIPMUI (NERCCDIP)	2217	4.72	4.72	100			
		Programme Director, SIPMUI (NERCCDIP)	7610				0.40	0.40	100
		Programme Director, SIPMUI (NERCCDIP)	4217				207.79	207.79	100
84.	46	Deputy Secretary, State Election Commission	2015	5.13	5.13	100			
		Deputy Secretary, State Election Commission	7610				0.40	0.40	100
85.	47	Chief Engineer, Irrigation and Water Resources	2702	13.26	13.26	100			
		Chief Engineer, Irrigation and Water Resources	2705						
		Chief Engineer, Irrigation and Water Resources	4702				16.35	16.35	100
		Chief Engineer, Irrigation and Water Resources	7610				0.60	0.60	100
86.	48	Chief Informatics Officer, Information Communication and Technology	3275	9.76	9.76	100			
		Chief Informatics Officer, Information Communication and Technology	7610				0.50	0.50	100
87.	PD	Superintendent, Finance (EA)	2048	7.00	7.00	100			
		Superintendent, Finance (EA)	2049	343.12	343.12	100			
		Superintendent, Finance (EA)	6003				331.97	331.97	100
		Superintendent, Finance (EA)	6004				21.95	21.95	100
		TOTAL		9,453.96	9,266.66		1,809.24	1,811.92	

Annexure F**Bifurcation of differential Cash Balance**

(Refer para 2 (vi) of Notes to Accounts)

Bifurcation of differential Cash Balance for the last five years:

(₹ in crore)

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

Annexure G
Details of NPS Transaction for 2019-20
(Refer para 3 (i) of Notes to Accounts)

Details	Contribution	Transfer to Bank Account	Transfer to NSDL	Remarks (2-4)	
				2	3	4	5
Employees Contribution	32.79	32.79	32.86		(₹32.79 crore being employees' current year's contribution plus ₹0.07 crore previous years un-transferred amount)
Employers Contribution	32.86 ^[*]	32.86 ^[*]	32.86		(₹32.79 crore being current year's Government matching share plus ₹0.07 crore previous years Government's un-matched and un-transferred amount)
Total	65.65	65.65	65.72		0.07 (un-transferred amount of previous years employees contribution)

[*] Includes ₹0.07 crore previous years un-matched Government share.

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

Year	Employees		Contribution		Total contribution (2+4)	Funds transferred to NSDL			Less transferred (6-9)				
	1	2	Required	Actual		3	4	5		6	7	8	9	10
					3+4				Share						Share	Total (7+8)
2010-11	...	...	...	...	...	...	...	...	...	...	...	...	...
2011-12	0.46	0.46	0.46	0.20	0.66	0.20	0.26	0.20	0.40	0.20	0.40	0.26	0.26
2012-13	2.89	2.89	2.89	2.15	5.04	2.15	0.74	2.15	4.57	2.15	4.57	0.47	0.47
2013-14	4.73	4.73	4.73	5.30	10.03	5.30	(-0.57)	5.30	10.60	5.30	10.60	(-0.57)	(-0.57)
2014-15	8.22	8.22	8.22	7.95	16.17	7.95	0.27	7.95	15.90	7.95	15.90	0.27	0.27
2015-16	11.48	11.48	11.48	11.28	22.76	11.28	0.20	11.28	22.56	11.28	22.56	0.20	0.20
2016-17	14.58	14.58	14.58	13.88	28.46	13.88	0.70	13.88	27.76	13.88	27.76	0.70	0.70
2017-18	18.64	18.64	18.64	19.71	38.35	19.71	(-1.07)	17.95	35.90	17.95	35.90	2.45	2.45
2018-19	27.75	27.75	27.75	27.96	55.71	27.96	(-0.21)	29.72	59.44	29.72	59.44	(-3.73)	(-3.73)
2019-20	32.79	32.79	32.79	32.86	65.65	32.86	(-0.07)	32.86	65.72	32.86	65.72	(-0.07)	(-0.07)
Total	121.54	121.54	121.54	121.29	242.83	121.56	0.25	121.29	242.85	121.29	242.85	(-0.02)	(-0.02)

Annexure H
In-operative Reserve Funds
 (Refer para 3 (v) b) B. of Notes to Accounts)

(₹ in crore)

Sl. No.	Name of Reserve Fund	Balance as on 31 March 2020	Inoperative from	Period inoperative
1.	8235 General and other Reserve Funds			
	101 General Reserve Funds of Government Commercial Department/Undertakings	2.83	2002-03	18 years
	200 Other Funds	3.69	2010-11	10 years

Annexure I
Outstanding Suspense Balances
(Refer para 3 (viii) of Notes to Accounts)

Major Head 8658 Suspense Accounts:

(₹ in crore)

Name of Minor Head		2017-18		2018-19		2019-20	
		Dr	Cr	Dr	Cr	Dr	Cr
101	Pay and Accounts	44.84	64.14	60.28	76.79	75.91	76.81
	Office -Suspense						
Net		Cr 19.30		Cr 16.51		Cr 0.90	
102	Suspense Account (Civil)	80.10	72.40	73.85	72.40	71.42	72.40
Net		Dr 7.70		Dr 1.45		Cr 0.98	
107	Cash Settlement Suspense Account	7.32	1.99	7.32	1.99	7.32	1.99
Net		Dr 5.33		Dr 5.33		Dr 5.33	
109	Reserve Bank Suspense -Headquarters	13.19	(-)65.60	16.72	(-)71.60	14.76	(-)68.99
Net		Dr 78.79		Dr 88.32		Dr 83.75	
110	Reserve Bank Suspense -Central Accounts Office	833.45	1,747.47	805.26	1,744.20	834.50	1,792.75
Net		Cr 914.02		Cr 938.94		Cr 958.25	
112	Tax Deducted at source (TDS) Suspense	0.01	0.37	0.01	2.79	0.28	1.22
Net		Cr 0.36		Cr 2.78		Cr 0.94	

8782 Cash Remittances and adjustments between officers rendering accounts to the same Accounts Officer:

(₹ in crore)

Name of Minor Head		2017-18		2018-19		2019-20	
		Dr	Cr	Dr	Cr	Dr	Cr
102	Public Works Remittances	19,380.32	19,000.29	22,134.38	21,639.58	24,853.10	24,480.59
Net		Dr 380.03		Dr 494.80		Cr 372.51	
103	Forest Remittances	2,378.14	2,688.64	2,622.43	2,957.74	2,852.72	3,182.61
Net		Cr 310.50		Cr 355.31		Cr 329.89	

Annexure J
Disclosure on Expenditure under MH-3435
 Refer para 3 (xii) of Notes to Accounts)

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

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	1.14	1.14	1.33	1.33
	04 <i>Prevention and Control of Pollution</i>	800 Other Expenditure	02 Setting up of Continuous Ambient Air Quality Monitoring Station in Aizawl City	00	27 Minor Works	0.11	...	...	...	...
	Total					1.01	1.01	1.14	1.14	1.33

(₹ in crore)

Annexure K
Incomplete Projects aged five years and more as on 31 March 2020
(Refer para No. 3 (xv) of Notes to Accounts)

Sl. No.	Name of the projects/ works	Estimated cost of work	Year of commencement	Target year of completion	Physical progress of work (in per cent)	Expenditure during the year (2019-20)	Progressive expenditure to the end of the year	Pending payment	Revised cost if any/ date of revision	
									7	8	9	10
1.	Establishment of 3rd IR Bn. Headquarters at Thingkah, Lawngtlai District (NLCPR)	28.42	2014	2017	95	2.00	25.74	2.69	...	...
2.	Construction of 5 MW Tlawva SHP	57.49	2010	2018	98	...	73.40	...	₹73.40 dt. 05/06/2017	...
3.	Construction of 4 MW Kawlbem SHP	49.60	2013	2018	95	7.00	49.60	...	...	...
4.	Construction of 110 km, 132 K V S/C, Melriat S/S - Lunglei line including one bay at Melriat and one bay at Khawiva	41.76	2012	2018	99	3.22	44.98	...	₹44.98 dt. 03/01/2020	...
5.	Rehabilitation and Extension of Water Distribution Networks and Feeder Mains (P&SN/WS/AIZ/T2/ICB-2)	39.44	2013	2019	97	8.08	66.02	...	...	66.03
6.	Dedicated Power Supply (PS/WS/AIZ/T2/ICB-3)	16.42	2013	2020	93	7.64	23.83	24.63

(₹ in crore)

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