



सत्यमेव जयते

FINANCE ACCOUNTS

2020-21

VOLUME I



लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

GOVERNMENT OF MIZORAM



सत्यमेव जयते

FINANCE ACCOUNTS 2020-21

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 2021 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 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 2020-21.

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 2021.

Date : 23 February 2022
Place: New Delhi



(GIRISH CHANDRA MURMU)
Comptroller and Auditor General of India

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 2020-21 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.

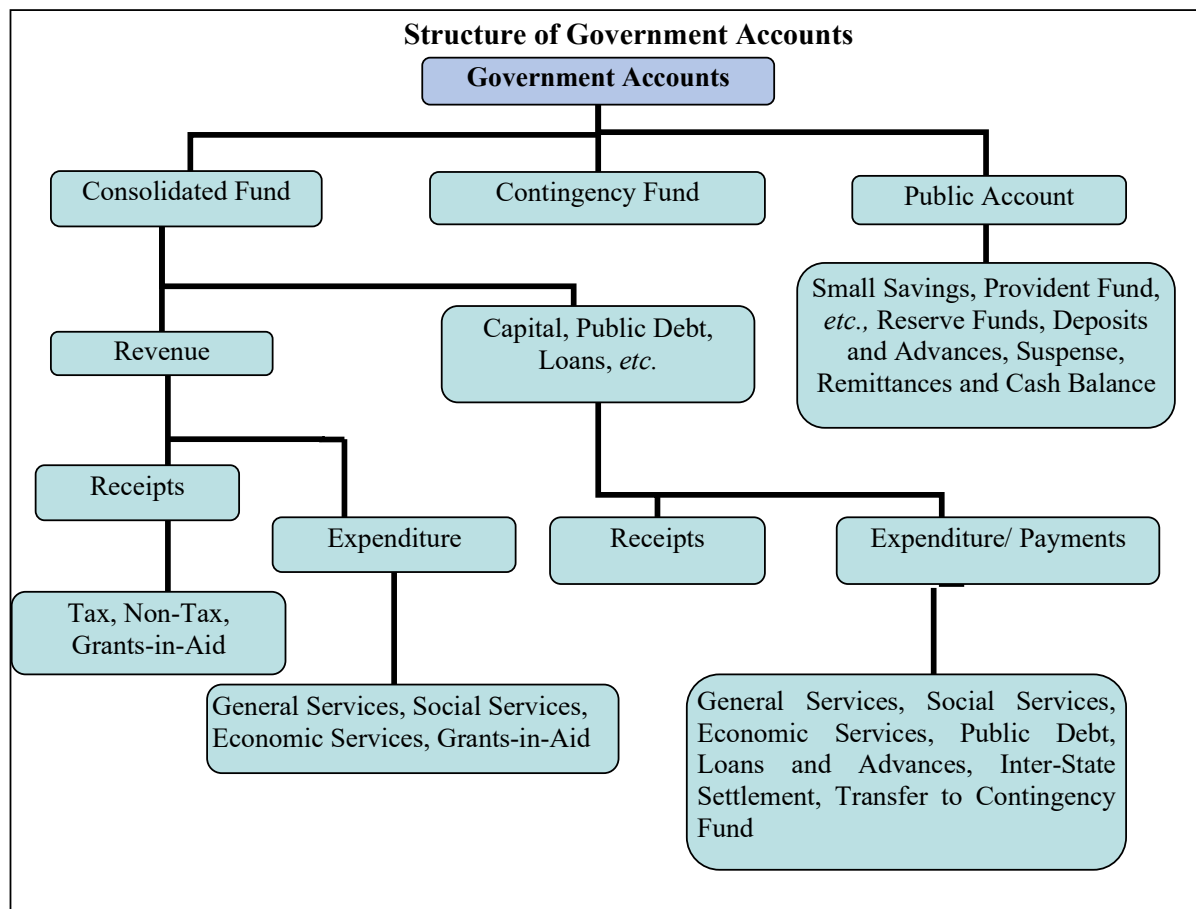
3. Government accounts are presented under a six tier classification, *viz.*, Major Heads (four digits), Sub-Major Heads (two digits), Minor Heads (three digits), Sub-Heads (two characters), Detailed Heads (two to three digits), and Object Heads (two or three digits). Major Heads represent functions 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 2021).

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, <i>etc.</i>	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.

STATEMENT 1: STATEMENT OF FINANCIAL POSITION

(₹ in crore)

Assets ^[1]	Reference (Sl. No.)		As at	As at
	Notes to Accounts	Statement	31 March 2021	31 March 2020
(i) Cash in Treasuries and Local Remittances		...	...	...
(ii) Departmental Balances	...	21 & Annx to St.2	1.49	(-)4.48
(iii) Permanent Imprest	...	21 & Annx to St.2	...	...
(iv) Cash Balance Investment		21 & Annx to St.2	1,30.94	2,02.87
(v) Deposits with Reserve Bank of India	...	Annx to St.2	(-)1,23.35	(-)30.50
(vi) Investments out of Earmarked Funds ^[2]		21 & Annx to St.2	3,85.54	3,41.54
Capital Expenditure				
(i) Investments in shares of Companies, Corporations, etc.		5, 8, 16 & 19	42.77	42.77
(ii) Other Capital Expenditure		5,12 & 16	1,64,68.15	1,53,42.18
Contingency Fund (un-recouped)				
Loans and Advances	5(c)	7 & 18	2,72.63	3,03.42
Advances with departmental officers			...	...
Suspense and Miscellaneous Balances^[3]		21	...	...
Remittance Balances		21	...	51.86
Cumulative excess of expenditure over receipts			...	...
Grand Total			1,71,78.17	1,62,49.66

^[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.

STATEMENT 1: STATEMENT OF FINANCIAL POSITION

(₹ in crore)

Liabilities ^[1]	Reference (Sl. No.)		As at	As at
	Notes to Accounts	Statement	31 March 2021	31 March 2020
Borrowings (Public Debt)				
(i) Internal Debt		6 & 17	45,27.09	37,58.92
(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	1,29.09	1,51.45
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	2,81.73	34.11
Contingency Fund (corpus)		21	0.10	0.10
Liabilities on Public Account				
(i) Small Savings, Provident Fund, etc.		21	24,03.34	21,87.45
(ii) Deposits		21	22,23.68	22,47.03
(iii) Reserve Funds	4 (ii)	21	6,19.17	5,68.24
(iv) Remittance Balances		21	84.36	...
(v) Suspense and Miscellaneous Balances		21	12,52.97	8,71.59
Cumulative excess of receipts over Expenditure ^[4]		12	55,83.10	63,57.23
Total			1,71,78.17	1,62,49.66

^[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		
	2020-21	2019-20		2020-21	2019-20
Part I Consolidated Fund					
Section A: Revenue					
Revenue Receipts (Ref. Statement 3 &14)	77,40.67	96,58.26	Revenue Expenditure (Ref. Statement 4-A, 4-B & 15)	85,14.80	94,53.96
Tax Revenue (raised by the State) (Ref. Statement 3 &14)	6,47.56	7,30.98	Salaries ^[1] (Ref. Statement 4-B & Appendix-I)	31,18.39	32,11.44
Non-Tax Revenue (Ref. Statement 3 &14)	...	...	Subsidies (Ref. Appendix-II)	0.22	21.76
	...	...	Grants-in-Aid ^[2] (Ref. Statement 4-B , 10 & Appendix-III)	17,72.89 ^[*]	25,09.6
Interest Receipts (Ref. Statement 3 &14)	19.12	32.84	General Services (Ref. Statement 4 &15)		
Others (Ref. Statement 3)	5,42.64	4,89.51	Interest Payment and Servicing of Debt (Ref. Statement 4-A, 4-B & 15)	4,44.99	3,50.12
Total (Ref. Statement 3 & 14)	5,61.76	5,22.35	Pension (Ref. Statement 4-A, 4-B & 15)	14,82.90	14,32.50
Share of Union Taxes/ Duties (Ref. Statement 3 &14)	30,10.55	30,17.80	Others (Ref. Statement 4-B)	2,81.71	3,56.05
			Total (Ref. Statement 4-A & 15)	22,09.60	21,38.67
			Social Services (Ref. Statement 4-A & 15)	4,09.96	5,77.42
			Economic Services (Ref. Statement 4-A & 15)	9,95.80	9,67.96
Grants from Central Government (Ref. Statement 3 &14)	35,20.80	53,87.13	Compensation and assignment to Local Bodies and PRIs (Ref. Statement 4-A & 15)	7.94	27.02
Revenue Deficit	7,74.13	...	Revenue Surplus	...	2,04.30

^[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.

^[*] Excludes ₹ 7.94 crore compensation and assignment to Local Bodies.

STATEMENT 2: STATEMENT OF RECEIPTS AND DISBURSEMENTS

(₹ in crore)

Receipts			Disbursements		
	2020-21	2019-20		2020-21	2019-20
Part - I Consolidated Fund					
Section - B : Capital					
Capital Receipts (Ref. Statement 3 & 14)	...	...	Capital Expenditure (Ref. Statement 4A, 4-B & 16)	11,25.97	13,72.67
			General Services (Ref. Statement 4-A & 16)	42.64	95.22
			Social Services (Ref. Statement 4 -A & 16)	5,59.92	6,01.37
			Economic Services (Ref. Statement 4 -A & 16)	5,23.41	6,76.08
Recoveries of Loans and Advances (Ref. Statement 3,7 & 18)	33.69	26.70	Loans and Advances disbursed (Ref. Statement 4-A, 7 & 18)	2.90	82.64
			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)	2.90	81.95
Public Debt Receipts (Ref. Statement 3,6 & 17)	26,11.32	11,47.68	Repayment of Public Debt (Ref. Statement 4 -A, 6 & 17)	16,17.89	3,53.93
Internal Debt ^[&] (Market Loans, NSSF, etc.) (Ref. Statement 3,6 & 17)	23,63.70	11,32.80	Internal Debt (Market Loans, NSSF, etc.) (Ref. Statement 4 -A, 6 & 17)	15,95.53	3,31.98
Loans from GOI (Ref. Statement 3, 6 & 17)	2,47.62	14.88	Loans from GOI (Ref. Statement 4 -A, 6 & 17)	22.36	21.95
Inter-State Settlement Account (Net)	...	...	Inter-State Settlement Account (Net)	...	...
Total Receipts Consolidated Fund (Ref. Statement 3)	1,03,85.68	1,08,32.64	Total Expenditure Consolidated Fund (Ref. Statement 4)	1,12,61.56	1,12,63.20
Deficit in Consolidated Fund	8,75.88	4,30.56	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		
	2020-21	2019-20		2020-21	2019-20
Part III Public Account^[3]					
Small Savings (Ref. Statement 21)	7,17.61	7,20.92	Small savings (Ref. Statement 21)	5,01.72	9,14.49
Reserves and Sinking Funds (Ref. Statement 21)	94.54	2,48.98	Reserves and Sinking Funds (Ref. Statement 21)	87.61	28.68
Deposits (Ref. Statement 21)	15,40.32	21,59.59	Deposits (Ref. Statement 21)	15,53.74	16,17.35
Advances (Ref. Statement 21)	5.13	8.45	Advances (Ref. Statement 21)	15.06	8.40
Suspense and Misc. (Ref. Statement 21)	92,68.15	1,13,79.52	Suspense and Misc. ^[4] (Ref. Statement 21)	88,20.81	1,15,02.74
Remittances (Ref. Statement 21)	29,57.10	30,75.80	Remittances (Ref. Statement 21)	28,20.88	29,55.04
Total Receipts Public Account (Ref. Statement 21)	1,45,82.85	1,75,93.26	Total Disbursements Public Account (Ref. Statement 21)	1,37,99.82	1,70,26.70
Deficit in Public Account	...	...	Surplus in Public Account	7,83.03	5,60.07
Opening Cash Balance (Ref. Statement 21)	(-)30.50	(-)1,66.50	Closing Cash Balance	(-)1,23.35	(-)30.50
Increase in Cash Balance	...	1,36.00	Decrease in Cash Balance	(-)92.85	...

^[3] For details please refer to statement 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 21 of Vol. II.

ANNEXURE A
CASH BALANCES AND INVESTMENTS OF CASH BALANCES

	On 31 March 2021	On 1 April 2020
	(₹ in crore)	
(a) General Cash Balance		
1. Cash in Treasuries	...	...
2. Remittance in transit (local)	...	...
3. Deposits with Reserve Bank ^[*]	(-)1,23.35	(-)30.50
Total	(-)1,23.35	(-)30.50
4. Investment held in the “Cash Balance Investment Account”	1,30.94	2,02.87
Total (a)	7.59	1,72.37
(b) Other Cash Balance and Investments		
1. Cash with Departmental Officers <i>Viz</i> , Forest and Public Works Officers	1.49	(-)4.48
2. Permanent Advance for Contingent Expenditure with Departmental Officers	...	...
3. Investment of Earmarked Funds	3,85.54	3,41.54
Total (b)	3,87.03	3,37.06
Total (a) and (b)	3,94.62	5,09.43

EXPLANATORY NOTES

There was a difference of ₹ 80.49 crores (Cr) between the figures reflected in the accounts of the Govt. of Mizoram ₹ 1,23.35 crores (Cr) and that intimated by the Reserve Bank of India ₹ 42.86 crores (Dr). The difference is under reconciliation. Difference is due to the following factors:

	(₹ in crore)	
1. Misclassification by Bank /Treasury	Cr	80.49 ^[a]
Total	Cr	80.49

- 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 2021.

^[a] The difference of ₹ 80.49 crore was due to incomplete reconciliation between Treasuries and Agency Banks.

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 2020-21 is given below:

(i)	Number of days on which the minimum balance was maintained without taking any advance	283 days
(ii)	Number of days on which the minimum balance was maintained by taking ordinary ways and means advance	59 days
(iii)	Number of days on which the minimum balance was maintained by taking special ways and means advances	23 days
(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	365 days

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 2020	Amount obtained during 2020-21	Amount Repaid during 2020-21	Balance 31 March 2021	Interest realised during the year
(₹ in crore)					
Ordinary Ways and Means Advaces	Nil	10,01.96	10,01.96	...	0.31
Special Ways and Means Advances	Nil	2,18.18	2,18.18	...	0.11
Overdrafts/Shortfalls	Nil	Nil	...	...	...
Total	Nil	12,20.14	12,20.14	...	0.42

- (b) All the investments out of the cash balances are in Government of India securities. Interest realised during the year on such investment was ₹ 1.75 crore.

	Opening Balance on 1 April 2020	Purchase during 2020-21	Sales during 2020-21	Closing Balance 31 March 2021	Interest realised during the year
(₹ in crore)					
Short Term investments					
Government of India Treasury Bills	2,02.87	61,01.54	61,73.47	1,30.94	1.75
Long Term Investments					
Government of India Stock /Securities	...	...	...	...	...
Total	2,02.87	61,01.54	61,73.47	1,30.94	1.75

- V. Details of investments in Shares of Statutory Corporations, Government Companies, Co-operative Banks and Societies are given in Statement 19 of Vol. II.
- VI. Details of investments made out of earmarked funds are given in Statement 22 of Vol. II.

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

(₹ in crore)

	Description	2020-21	2019-20
I. TAX REVENUE AND NON-TAX REVENUE			
A.	Tax Revenue		
A.1	Own Tax Revenue	6,47.56	7,30.98
	State Goods and Services Tax	4,57.91	5,32.22
	Land Revenue	20.74	9.05
	Stamps and Registration Fees	4.73	5.85
	State Excise	0.96	2.73
	Taxes on Sales, Trades, etc.	1,13.66	1,17.61
	Taxes on Vehicles	29.01	40.66
	Taxes on Goods and Passengers	4.85	7.44
	Others	15.70	15.42
A. 2	Share of net proceeds of Taxes	30,10.55	30,17.80
	Goods and Services Tax	8,97.91	8,56.36
	Corporation Tax	9,06.03	10,28.94
	Taxes on Income other than Corporation Tax	9,28.54	8,06.25
	Other Taxes on Income and Expenditure	...	...
	Taxes on Wealth	...	0.05
	Customs	1,62.09	1,91.29
	Union Excise Duties	1,01.51	1,33.00
	Service Tax	12.42	...
	Other Taxes and Duties on Commodities and Services	2.05	1.91
	Others	...	...
	Total A. Tax Revenue	36,58.11	37,48.78
B.	Non-Tax Revenue		
	Interest Receipts	19.12	32.84
	Miscellaneous General Services	6.48	6.82
	Forestry and Wild Life	3.74	4.93
	Other Administrative Services	11.36	12.12
	Non-ferrous Mining and Metallurgical Industries	5.03	5.23
	Animal Husbandry	1.44	0.48
	Crop Husbandry	1.25	0.29
	Police	2.36	0.83

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

(₹ in crore)

	Description		2020-21	2019-20
I. TAX REVENUE AND NON-TAX REVENUE - conclud.				
B.	Non-Tax Revenue - conclud.			
	Public Works		0.41	1.09
	Others		5,10.57	4,57.72
	Total B. Non-Tax Revenue		5,61.76	5,22.35
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	12,12.38	20,12.62
		EAP Grants for Centrally Sponsored Schemes	1,17.56	91.35

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

(₹ in crore)

	Description		2020-21	2019-20
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	16,33.48	27,15.86
		Grants for Urban Local Bodies	45.00	44.86
		Grants for State Disaster Response Fund	47.00	18.00
C.8	Other Transfer / Grants to States	Grants under Article 275 (1) of the Constitution	34.71	43.22
		Central Pool of Resources for NE Region	95.04	1,13.35
		Schemes of North Eastern Council	2,36.46	1,77.12
		Grants towards National Disaster Response Fund	...	...
		Grants for Central Road Fund	32.28	34.55
		Goods Transport Vehicles	58.15	0.37
		Grants to cover gap Resources under Article 275 (1) of the Constitution	1.23	1.12
		Grants to meet Revenue Deficit	0.18	...
		Special Assistance	7.33	1,34.71
	Total C. Grants		35,20.80	53,87.13
	Total Revenue Receipts (A+B+C)		77,40.67	96,58.26

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

(₹ in crore)

	Description		2020-21	2019-20
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		9,45.21	9,00.64
	WMA ^[1] from RBI		12,20.14	72.29
	Bonds		...	...
	Loans from Financial Institutions		1,98.35	1,59.87
	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		...	...
	Other		2,47.62	14.88
	Total E. Public Debt Receipts		26,11.32	11,47.68
F.	Loans and Advances by State Government (Recoveries)^[2]		33.69	26.70
G.	Inter-State Settlements		...	...
	Total Receipts in Consolidated Fund (A+B+C+D+E+F+G)		1,03,85.68	1,08,32.64

^[1] WMA: Ways and Means Advances.

^[2] Details are in Statement 7 in Volume I and Statement 18 in Volume II.

STATEMENT 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	91.42	...	...	91.42
	Parliament/State/Union Territory Legislatures	27.38	...	...	27.38
	President, Vice President/Governor, Administrator of Union Territories	8.46	...	...	8.46
	Council of Ministers	3.53	...	...	3.53
	Administration of Justice	36.29	...	...	36.29
	Elections	15.76	...	...	15.76
A.2	Fiscal Services	95.25	6.13	...	101.38
	Land Revenue	23.69	...	...	23.69
	Stamps and Registration	0.64	...	...	0.64
	State Excise	35.89	...	...	35.89
	Taxes on Sales, Trade, <i>etc.</i>	19.96	...	...	19.96
	Taxes on Vehicles	13.41	...	...	13.41
	Other Fiscal Services	1.66	6.13	...	7.79
A.3	Interest Payment and Servicing Debt	4,44.99	...	...	4,44.99
	Appropriation for Reduction or Avoidance of Debt	44.00	...	...	44.00
	Interest Payments	4,00.99	...	...	4,00.99
A.4	Administrative Services	11,13.92	36.51	...	11,50.43
	Public Service Commission	7.85	...	...	7.85
	Secretariat-General Services	1,26.53	...	...	1,26.53
	District Administration	54.20	...	...	54.20
	Treasury and Accounts Administration	34.03	...	...	34.03
	Police	6,31.49	...	...	6,31.49
	Jails	25.83	...	...	25.83
	Supplies and Disposals	0.36	...	...	0.36
	Stationery and Printing	12.80	...	...	12.80
	Public Works	62.26	36.17	...	98.43
	Vigilance	8.99	...	...	8.99
	Other Administrative Services	1,49.58	0.34	...	1,49.92
A.5	Pensions and Miscellaneous General Services	14,85.36	...	...	14,85.36
	Pensions and other Retirement Benefits	14,82.90	...	...	14,82.90
	Miscellaneous General Services	2.46	...	...	2.46
	Total A. General Services	32,30.94	42.64	...	32,73.58

STATEMENT 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	15,08.21	39.90	...	15,48.11
	General Education	14,56.48	39.90	...	14,96.38
	Technical Education	14.39	...	...	14.39
	Sports and Youth Services	25.99	...	...	25.99
	Art and Culture	11.35	...	...	11.35
B.2	Health and Family Welfare	5,49.78	24.75	...	5,74.53
	Medical and Public Health	5,15.92	24.75	...	5,40.67
	Family Welfare	33.86	...	...	33.86
B.3	Water Supply, Sanitation, Housing and Urban Development	4,07.63	3,47.77	...	7,55.40
	Water Supply and Sanitation	2,14.41	2,47.47	...	4,61.88
	Housing	13.91	0.55	...	14.46
	Urban Development	1,79.31	99.75	...	2,79.06
B.4	Information and Broadcasting	11.53	...	...	11.53
	Information and Publicity	11.53	...	...	11.53
B.5	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	4,59.72	1,04.14	...	5,63.86
	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	4,59.72	1,04.14	...	5,63.86
B.6	Labour and Labour Welfare	24.60	...	...	24.60
	Labour, Employment and Skill Development	24.60	...	...	24.60
B.7	Social Welfare and Nutrition	2,13.76	43.36	...	2,57.12
	Social Security and Welfare	1,64.76	43.36	...	2,08.12
	Nutrition	11.72	...	...	11.72
	Relief on account of Natural Calamities	37.28	...	...	37.28
B.8	Others	2.61	...	...	2.61
	Other Social Services	...	...	...	...
	Secretariat-Social Services	2.61	...	...	2.61
	Total B. Social Services	31,77.84	5,59.92	...	37,37.76

STATEMENT 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	5,49.65	59.69	...	6,09.34
	Crop Husbandry	2,05.45	19.13	...	2,24.58
	Soil and Water Conservation	20.39	...	...	20.39
	Animal Husbandry	73.48	8.09	...	81.57
	Dairy Development	0.98	...	...	0.98
	Fisheries	12.29	...	...	12.29
	Forestry and Wild Life	84.01	...	...	84.01
	Food, Storage and Warehousing	1,17.90	8.95	...	1,26.85
	Agricultural Research and Education	13.90	8.32	...	22.22
	Co-operation	14.62	0.15	...	14.77
	Other Agricultural Programmes	6.63	15.05	...	21.68
C.2	Rural Development	2,75.97	2.95	...	2,78.92
	Special Programmes for Rural Development	91.08	...	...	91.08
	Rural Employment	1,20.46	...	...	1,20.46
	Land Reforms	4.08	...	...	4.08
	Other Rural Development Programmes	60.35	2.95	...	63.30
C.3	Special Areas Programmes	82.08	...	...	82.08
	Special Areas Programmes	82.08	...	...	82.08
C.4	Irrigation and Flood Control	12.44	26.87	...	39.31
	Minor Irrigation	12.44	26.87	...	39.31
	Command Area Development	...	...	...	...
	Flood Control Project	...	...	...	...
C.5	Energy	8,06.30	53.70	...	8,60.00
	Power	8,06.30	53.70	...	8,60.00
	New and Renewable Energy	...	...	...	...
C.6	Industry and Minerals	77.11	0.06	...	77.17
	Village and Small Industries	68.96	0.06	...	69.02
	Industries	1.71	...	...	1.71

STATEMENT 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	6.44	...	...	6.44
	Cement and Non-Metallic Mineral Industries	...	...	...	...
	Other Outlays on Industries and Minerals	...	...	...	...
C.7	Transport	2,21.57	3,76.50	...	5,98.07
	Civil Aviation	10.30	45.30	...	55.60
	Roads and Bridges	1,83.04	3,31.09	...	5,14.13
	Road Transport	27.30	0.11	...	27.41
	Inland Water Transport	0.93	...	...	0.93
C.8	Communications	4.24	...	...	4.24
	Other Communications Services	4.24	...	...	4.24
C.9	Science Technology and Environment	9.64	...	...	9.64
	Other Scientific Research	8.19	...	...	8.19
	Ecology and Environment	1.45	...	...	1.45
	General Economic Services	67.02	3.64	...	70.66
	Secretariat-Economic Services	13.62	...	...	13.62
	Tourism	11.30	2.24	...	13.54
	Census Survey and Statistics	14.50	...	...	14.50
	Civil Supplies	23.11	...	...	23.11
	Other General Economic Services	4.49	1.40	...	5.89
	Total C. Economic Services	21,06.02	5,23.41	...	26,29.43
E.	Public Debt			16,17.89	16,17.89
	Internal Debt of the State Government	...	...	15,95.53	15,95.53
	Loans and Advances from the Central Government	...	...	22.36	22.36
	Total E. Public Debt				
F.	Loans and Advances			2.90	2.90
	Loans to Government Servants	...	...	2.90	2.90
	Miscellaneous Loans	...	...	...	...
	Total F. Loans and Advances	...	...	...	...
	Total Consolidated Fund Expenditure	85,14.80	11,25.97	16,20.79	1,12,61.56

STATEMENT 4: STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

B. EXPENDITURE BY NATURE**(₹ in crore)**

Head of Expenditure	2020-21			2019-20			2018-19		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
Salary	31,18.39	...	31,18.39	32,11.44	...	32,11.44	27,39.45	...	27,39.45
Wages	2,02.12	...	2,02.12	2,00.43	...	2,00.43	1,57.69	...	1,57.69
Pensionary Charge	14,82.72	...	14,82.72	14,32.50	...	14,32.50	9,70.37	...	9,70.37
Medical Treatment	69.13	...	69.13	81.71	...	81.71	80.37	...	80.37
Domestic Travel Expenses	23.43	...	23.43	36.28	...	36.28	34.70	...	34.70
Foreign Travel Expenses	0.17	...	0.17	0.41	...	0.41	0.34	...	0.34
Office Expenses	50.95	...	50.95	76.98	...	76.98	97.21	...	97.21
Rent, Rates and Taxes	3.44	...	3.44	3.28	...	3.28	3.00	...	3.00
Publications	1.72	...	1.72	1.93	...	1.93	2.26	...	2.26
Other Administrative Expenses	2.51	...	2.51	4.96	...	4.96	3.73	...	3.73
Supplies and Materials	1,04.16	...	1,04.16	33.34	80.68	1,14.02	34.09	90.79	1,24.88
POL	5.33	...	5.33	1.42	...	1.42	1.54	...	1.54
Advertising and Publicity	1.21	...	1.21	1.69	...	1.69	1.93	...	1.93
Minor Works	3,10.80	...	3,10.80	5,47.55	...	5,47.55	4,25.45	...	4,25.45
Professional Services	4.66	...	4.66	5.53	...	5.53	5.28	...	5.28
Grants-in-Aid (Salaries)	7,58.43	...	7,58.43	7,30.17	...	7,30.17	6,35.23	...	6,35.23
Grants-in-Aid (Non-Salary)	9,16.16	...	9,16.16	10,41.95	...	10,41.95	8,18.15	...	8,18.15
Subsidies	0.22	...	0.22	21.76	...	21.76	12.43	...	12.43

STATEMENT 4: STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

B. EXPENDITURE BY NATURE - conclud.**(₹ in crore)**

Head of Expenditure	2020-21			2019-20			2018-19		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
Scholarship and Stipends	31.79	...	31.79	59.45	...	59.45	80.09	...	80.09
Grants for Creation of Capital Assets	1,06.24	...	1,06.24	7,64.59	...	7,64.59	2,07.24	...	2,07.24
Secret Services	0.48	...	0.48	1.03	...	1.03	0.98	...	0.98
Suspenses	0.19	...	0.19	0.59	...	0.59	0.51	...	0.51
Interest	4,00.99	...	4,00.99	3,43.12	...	3,43.12	3,68.68	...	3,68.68
Other Charges	8,38.29	...	8,38.29	7,94.33	...	7,94.33	7,02.35	...	7,02.35
Motor Vehicles	11.27	...	11.27	21.71	...	21.71	46.48	...	46.48
Machinery and Equipment	25.24	1.80	27.04	28.80	5.95	34.75	33.04	15.86	48.90
Major Works	...	11,19.63	11,19.63	...	12,86.04	12,86.04	...	17,57.72	17,57.72
Write Off/ Losses	0.76	...	0.76	0.01	...	0.01	...	...	...
Others	44.00	...	44.00	7.00	...	7.00	43.00	2,88.85	3,31.85
Other Capital Expenditure	...	4.54	4.54	...	...	7.00	43.00	2,88.85	3,31.85
Total	85,14.80	11,25.97	96,40.77	94,53.96	13,72.67	1,08,26.63	75,05.59	21,53.22	96,58.81

STATEMENT 5: STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2019-20	Progressive Expenditure upto 2019-20	Expenditure during 2020-21	Progressive Expenditure upto 2020-21	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	...	30.02	6.13	36.15	...
4055	Capital Outlay on Police	5.64	2,13.30	...	2,13.30	...
4058	Capital Outlay on Stationery and Printing	...	8.20	...	8.20	...
4059	Capital Outlay on Public Works	87.31	5,27.01	36.17	5,63.18	(-)59
4070	Capital Outlay on Other Administrative Services	2.27	66.42	0.34	66.76	(-)85
Total	A. Capital Accounts of General Services	95.22	8,44.95	42.64	8,87.59	(-)55
B. Capital Account of Social Services						
(a) Capital Account of Education, Sports, Art and Culture						
4202	Capital Outlay on Education, Sports, Art and Culture	27.31	4,80.52	39.90	5,20.42	46
Total	(a) Capital Account of Education, Sports, Art and Culture	27.31	4,80.52	39.90	5,20.42	46
(b) Capital Account of Health and Family Welfare						
4210	Capital Outlay on Medical and Public Health	31.29	3,53.21	24.75	3,77.96	(-)21
4211	Capital Outlay on Family Welfare	...	0.52	...	0.52	...
Total	(b) Capital Account of Health and Family Welfare	31.29	3,53.73	24.75	3,78.48	(-)21

STATEMENT 5: STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2019-20	Progressive Expenditure upto 2019-20	Expenditure during 2020-21	Progressive Expenditure upto 2020-21	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						
4215	Capital Outlay on Water Supply and Sanitation	1,51.34	14,25.37	2,47.47	16,72.84	64
4216	Capital Outlay on Housing	1.41	2,85.45	0.55	2,86.00	(-)61
4217	Capital Outlay on Urban Development	3,19.85	18,83.19	99.75	19,82.94	(-)69
Total	(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development	4,72.60	35,94.01	3,47.77	39,41.78	(-)26
(d) Capital Account of Information and Broadcasting						
4220	Capital Outlay on Information and Publicity	2.89	11.74	...	11.74	...
Total	(d) Capital Account of Information and Broadcasting	2.89	11.74	...	11.74	...
(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	...	2.72	1,04.14	1,06.86	...
Total	(e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	...	2.72	1,04.14	1,06.86	...
(g) Capital Account of Social Welfare and Nutrition						
4235	Capital Outlay on Social Security and Welfare	58.28	3,49.74	43.36	3,93.10	(-)26
Total	(g) Capital Account of Social Welfare and Nutrition	58.28	3,49.74	43.36	3,93.10	(-)26

STATEMENT 5: STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2019-20	Progressive Expenditure upto 2019-20	Expenditure during 2020-21	Progressive Expenditure upto 2020-21	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	...	9.00	...
Total (h)	Others	9.00	9.00	...	9.00	...
Total	B.Capital Account of Social Services	6,01.37	48,01.46	5,59.92	53,61.38	(-7)
C. Capital Account of Economic Services						
(a) Capital Account of Agriculture and Allied Activities						
4401	Capital Outlay on Crop Husbandry	19.10	1,59.34	19.13	1,78.48	...
4402	Capital Outlay on Soil and Water Conservation	0.89	57.51	...	57.51	...
4403	Capital Outlay on Animal Husbandry	7.14	92.06	8.09	1,00.15	13
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	92.20	13,38.62	8.95	13,47.57	(-90)
4415	Capital Outlay on Agricultural Research and Education	...	...	8.32	8.32	...
4416	Investments in Agricultural Financial Institutions	...	0.04	...	0.04	...
4425	Capital Outlay on Co-operation	2.02	44.13	0.15	44.28	(-93)
4435	Capital Outlay on other Agricultural Programmes	5.87	1,00.58	15.05	1,15.63	156
Total (a)	Capital Account of Agriculture and Allied Activities	1,27.22	18,30.85	59.69	18,90.54	(-53)
(b) Capital Account of Rural Development						
4515	Capital Outlay on other Rural Development Programmes	9.79	1,13.81	2.95	1,16.76	(-70)
Total (b)	Capital Account of Rural Development	9.79	1,13.81	2.95	1,16.76	(-70)

STATEMENT 5: STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2019-20	Progressive Expenditure upto 2019-20	Expenditure during 2020-21	Progressive Expenditure upto 2020-21	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	...	5,17.51	...	5,17.51	...
Total	(c) Capital Account of Special Areas Programmes	...	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	16.35	3,93.04	26.87	4,19.91	64
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	16.35	4,15.06	26.87	4,41.93	64
(e) Capital Account of Energy						
4801	Capital Outlay on Power Projects	1,28.82	19,59.84	53.70	20,13.54	(-58)
4810	Capital Outlay on New and Renewable Energy	...	1.96	...	1.96	...
Total	(e) Capital Account of Energy	1,28.82	19,61.80	53.70	20,15.50	(-58)
(f) Capital Account of Industry and Minerals						
4851	Capital Outlay on Village and Small Industries	0.31	68.66	0.06	68.72	(-81)
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	0.31	69.82	0.06	69.88	(-81)

STATEMENT 5: STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2019-20	Progressive Expenditure upto 2019-20	Expenditure during 2020-21	Progressive Expenditure upto 2020-21	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	8.00	1,57.59	45.30	2,02.89	466
5054	Capital Outlay on Roads and Bridges	3,76.48	40,19.51	3,31.09	43,50.60	(-12)
5055	Capital Outlay on Road Transport	6.90	59.91	0.11	60.02	(-98)
5056	Capital Outlay on Inland and Water Transport	...	5.28	...	5.28	...
	Total (g) Capital Account of Transport	3,91.38	42,42.29	3,76.50	46,18.79	(-14)
	(j) Capital Account of General Economic Services					
5452	Capital Outlay on Tourism	0.35	2,41.37	2.24	2,43.61	540
5475	Capital outlay on Other General Economic Services	1.86	4.58	1.40	5.98	(-25)
	Total (j) Capital Account of General Economic Services	2.21	2,45.95	3.64	2,49.59	65
	Total C. Capital Account of Economic Services	6,76.08	97,38.54	5,23.41	1,02,61.95	(-23)
	Total Expenditure Heads (Capital Account)	13,72.67	1,53,84.95	11,25.97	1,65,10.92	(-18)

EXPLANATORY NOTE

“Investments: During 2020-21, no amount was invested by the Government of Mizoram in Government Companies, Statutory Corporations, Co-operative, Banks Societies, etc. Total investment of the Government in different concerns at the end of 2019-20 and 2020-21 were ₹ 42.77 crore and ₹ 42.77 crore respectively. No dividend received during 2019-20 and 2020-21. Further details are given in Statement 19 Vol. II.”

STATEMENT 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 2020	Receipt during the year	Repayments during the year	Balance as on 31 March 2021	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	29,70.60	9,45.21	2,66.65	36,49.16	6,78.56	23	37	
WMA ^[2] from the RBI	...	12,20.14	12,20.14	...	...	...	...
Bonds	2.28	...	...	2.28	...	...	...
Loans from Financial Institutions	5,33.50	1,98.35	92.03	6,39.82	1,06.32	20	6	
Special Securities issued to National Small Savings Fund	1,70.57	...	16.71	1,53.86	(-)16.71	(-)10	2	
Other Loans	81.97	...	...	81.97	...	...	...
Total 6003	37,58.92	23,63.70	15,95.53	45,27.09	7,68.17	20	46	
6004 Loans and Advances from the Central Government								
Non-Plan	41.05	...	...	41.05	...	...	...
Loans for State/Union Territory Plan Schemes	1,51.45	...	22.36	1,29.09	(-)22.36	(-)15	1	
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	34.11	2,47.62	...	2,81.73	2,47.62	...	3	
Total 6004	2,59.10	2,47.62	22.36	4,84.36	2,25.26	...	5	
Total Public Debt	40,18.02	26,11.32	16,17.89	50,11.45	9,93.43	25	51	

^[1] Detailed Account is at Annexure to Statement 17 in Vol. II.

^[2] WMA: Ways and Means Advances.

STATEMENT 6: STATEMENT OF BORROWINGS AND OTHER LIABILITIES

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

Nature of Borrowings	Balance as on 1 April 2020	Receipt during the year	Repayments during the year	Balance as on 31 March 2021	Net Increase (+)/ Decrease (-)		As a percentage of total liabilities
					Amount	Per cent	
1	2	3	4	5	6	7	8
B. Other Liabilities							
Public Accounts							
Small Savings, Provident Funds, etc.	21,87.45	7,17.61	5,01.72	24,03.34	2,15.89	10	24
Reserve Funds Bearing Interest	2,20.18	50.54	43.61	2,27.11	6.93	3	2
Reserve Funds not Bearing Interest	6.52	44.00	44.00	6.52	...	...	...
Deposits Bearing Interest	2.55	...	...	2.55	...	...	...
Deposits not Bearing Interest	22,43.54	15,40.32	15,53.74	22,30.12	(-)13.42	(-)	23
Total Other Liabilities	46,60.24	23,52.47	21,43.07	48,69.64	2,09.40	4	49
Total Public Debt and other Liabilities	86,78.26	49,63.79	37,60.96	98,81.09	12,02.83	14	...

^[1] Detailed Account is at Statement 17 and 21 in Vol. II.

Explanatory Notes

- 1. Internal Debt:** 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, (iv) Loans from Autonomous Bodies such as Life Insurance Corporation of India, etc. During 2020-21, ₹ 12,20.14 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 17 and Annexure to Statement 17.
- 2. Market Loans Bearing Interest:** These comprise long term loans (which have a currency of more than 12 months) raised in open market. In 2020-21, ten loans of ₹ 1,27.15 crore, ₹ 50.11 crore, ₹ 1,50.00 crore, ₹ 1,32.48 crore, ₹ 1,00.11 crore, ₹ 1,00.00 crore ₹ 1,32.12 crore, ₹ 90.06 crore, ₹ 3.00 crore and ₹ 60.19 crore were raised from the market which bear interest at 7.04 per cent, 7.04 per cent, 6.57 per cent, 7.05 per cent, 6.68 per cent, 6.48 per cent, 6.84 per cent, 7.27 per cent and 6.60 per cent redeemable at par in 2030, 2033, 2035, 2035, 2031, 2030, 2034, 2032, 2033 and 2030 respectively. During 2020-21, a total amount of ₹ 2,66.65 crore was repaid leaving balance of ₹ 36,49.16 crore to the end of 31 March 2021.

STATEMENT 6: STATEMENT OF BORROWINGS AND OTHER LIABILITIES

Explanatory Notes - contd.

Amortisation arrangements

(a) Sinking Fund : The Balance in the fund at the commencement and at the end of the year 2020-21 are given below:

Description	Balance on 1 April 2020	Addition during the year	Interest on investment	Withdrawals during the year	Balance as on 31 March 2021
Sinking Fund	3,09.04	37.00	...	...	3,46.04
Total	3,09.04	37.00	...	...	3,46.04

3. Special Securities Issued to National Small Savings Fund (NSSF): During 2020-21, ₹ 16.71 crore has been repaid. The balance outstanding at the end of the year was ₹ 1,53.86 crore which was 3 *per cent* of total Public Debt of the State Government as on 31 March 2021.

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 2020-21 amounted to ₹ 7,17.61 crore and ₹ 5,01.72 crore was repaid during the year. The balance outstanding at the end of the year was ₹ 24,03.34 crore which was 48 *per cent* of the total Public Debt of the State Government as on 31 March 2021.

5. Loans and Advances from Government of India: During 2020-21, the State Government received loans, amounting to ₹ 2,47.62 crore come under Block Loans of Other Loans for States/Union Territory with Legislature Schemes and repaid ₹ 22.36 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 17 in Vol. II.

Nature of Obligation	Balance on 1 April 2020	Receipt during the year	Repayment during the year	Balance on 31 March 2021	Net Increase (+) or Decrease (-) during the year
(₹ in crore)					
Deposits bearing interest such as deposits of local Funds, etc.	2.55	...	...	2.55	...
Non- Interest bearing obligations such as Deposit of Local Funds, Civil Deposits, Other Earmarked Funds, etc.	22,50.06	15,40.32	15,53.74	22,36.64	(-13.42)
Total	22,52.61	15,40.32	15,53.74	22,39.19	(-13.42)

STATEMENT 6: STATEMENT OF BORROWINGS AND OTHER LIABILITIES

Explanatory Notes - conclud.

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 2019-20 and 2020-21 were as shown below:

	2020-21	2019-20	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.	98,81.09	86,78.26	12,02.83
ii) Interest paid by Government			
(a) Public Debt and Small Savings, Provident Funds, etc.	4,00.99	3,43.12	57.87
(b) Other obligations	...	...	...
	1,02,82.08	90,21.38	12,60.70
iii) Deduct			
(a) Interest received on loans and advances given by Government	17.37	22.55	(-)5.18
(b) Interest realised on investment of cash balance	1.75	10.29	(-)8.54
	19.12	32.84	(-)13.72
iv) Net interest charges	3,81.92	3,10.28	71.64
v) Percentage of Gross Interest to Total Revenue Receipts [item (ii)]	5	4	1
vi) Percentage of Net Interest to Total Revenue Receipts [item (iv)]	5	3	2

5. Appropriation for reduction or avoidance of Debt:

During 2020-21, amount of ₹ 37.00 crore and ₹ 7.00 crore were transferred to Sinking Fund and Guarantee Redemption Fund respectively from Revenue for Investment.

STATEMENT 7: STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

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

Sectors/Loanee Groups ⁽¹⁾	(₹ in crore)						
	1	2	3	4	5	6	7
	Balance on 1 April 2020	Disbursements during the year	Repayments during the year	Loans and advances written off	Balance on 31 March 2021	Per cent increase / decrease during the year	
01 Social Services							
Loans for Housing	88.70	...	1.23	...	87.47	(-1.23	...
Loans for Urban Development	1.14	...	...	...	1.14	...	...
Loans for Social Security and Welfare	1.13	...	...	...	1.13	...	...
Total 01 Social Services	90.97	...	1.23	...	89.74	(-1.23	...
02 Economic Services							
Loans for Co-operation	16.52	...	1.61	...	14.91	(-1.61	...
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	0.11	...	...	...	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	...	...
Total 02 Economic Services	43.71	...	1.61	...	42.10	(-1.61	...

⁽¹⁾ For details please refer to Statement 18 in Vol. II.

STATEMENT 7: STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

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

Sectors/Loanee Groups ⁽¹⁾	Balance on	Disbursements	Repayments	Loans and	Balance on	Per cent increase
	1 April 2020	during the year	during the	advances	31 March	/ decrease during
1	2	3	year	written off	2021	the year
			4	5	6	7
(₹ in crore)						
03 Loans to Government Servants						
Loans to Government Servants, <i>etc.</i>	1,65.05	2.90	29.83	...	1,38.12	(-26.93)
Total 03 Loans to Government Servant	1,65.05	2.90	29.83	...	1,38.12	(-26.93)
04 Miscellaneous Loans						
Miscellaneous Loans	3.69	...	1.02	...	2.67	(-1.02)
Total 04 Miscellaneous Loans	3.69	...	1.02	...	2.67	(-1.02)
Total	3,03.42	2.90	33.69	...	2,72.63	(-30.79)

⁽¹⁾ For details please refer to Statement 18 in Volume II.

STATEMENT 7: STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Following are the cases of a loan having been sanctioned as 'loan in perpetuity'^[a] :

Sl. No.	Loanee Entity	Year of sanction	Sanction Order No.	Amount	Rate of interest in Per cent
1	2	3	4	5	6
1.	Transport	2009-10	G.26023/1/09- FBT Dtd. 02.02.2010	0.55	8.50
		2010-11	G.26023/1/09- FBT Dtd. 26.10.2010	0.28	8.50
		2011-12	G.26023/1/2011- FBT Dtd. 18.11.2011	0.31	8.50
		2012-13	G.26023/1/2011- FBT Dtd. 04.10.2012	0.23	8.50
		2017-18	G.26023/1/2011- FBT Dtd. 12.09.2017	0.40	8.50
		2018-19	G.26023/1/2011- FBT Dtd. 31.01.2019	0.40	8.50
		2019-20	G.26023/1/2011- FBT Dtd. 31.10.2019	0.60	8.50
2.	Fire and Emergency	2019-20	FS/A-16/VOL-II /16/1497 Dtd. 18/11/2019	0.03	8.50
		2019-20	FS/A-16/VOL-II /16/1501 Dtd. 18/11/2019	0.03	8.50
		2019-20	FS/A-16/VOL-II /16/1502 Dtd. 18/11/2019	0.03	8.50
		2019-20	FS/A-16/VOL-II /16/1503 Dtd. 18/11/2019	0.03	8.50
		2019-20	FS/A-16/VOL-II /16/1504 Dtd. 18/11/2019	0.02	8.50
		2019-20	FS/A-16/VOL-II /16/1505 Dtd. 18/11/2019	0.02	8.50
		2019-20	FS/A-16/VOL-II /16/1507 Dtd. 18/11/2019	0.02	8.50
		2019-20	FS/A-16/VOL-II /16/1499 Dtd. 18/11/2019	0.03	8.50
		2019-20	FS/A-16/VOL-II /16/1500 Dtd. 18/11/2019	0.03	8.50
		2019-20	FS/A-16/VOL-II /16/1506 Dtd. 18/11/2019	0.02	8.50

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

STATEMENT 7: STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

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

Sectors⁽¹⁾	1	2	3	4	5	6	7	8
		Balance on 1 April 2020	Disbursements during the year	Repayments during the year	Loans and advances written off	Balance on 31 March 2021	Per cent increase / decrease during the year	Interest Payment in arrears
	(₹ in crore)							
General Sector		...	...	...	...	...	...	...
Social Services		90.97	...	1.23	..	89.74	(-)1.23	...
Economic Services		43.71	...	1.61	...	42.10	(-)1.61	...
Government Servant		1,65.05	2.90	29.83	...	138.12	(-)26.93	...
Miscellaneous Loans		3.69	...	1.02	...	2.67	(-)1.02	...
Total		3,03.42	2.90	33.69	...	2,72.63	(-)30.79	...

⁽¹⁾ For details please refer to Statement 18 in Volume II.

STATEMENT 7: STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Section: 3 Repayments in arrears from other Loanee entities ^[a]:

Loanee entity	2	Amount of arrears as on 1 April 2020		Earliest period to which arrears relate	Total loans outstanding against the entity on 31 March 2021
		Principal	Interest		
		3	4			5	7
Tourism	HBA	0.83	0.33	...	1.16
Animal Husbandry and Veterinary	HBA	2.50	0.92	2018-19	4.51
Transport	HBA	0.02	...	...	0.02
	MCA	...	...	...	...
Co-operative Societies	Primary Co-operative Societies	2.50	2.59	2019-20	7.89
	State Level Co-operative Societies	0.43	0.86	2018-19	1.34
Irrigation and Water Resources Department	HBA	1.28	0.06	2010-11	1.34
D.C., Siaha	HBA	1.13	0.31	November 2006	0.87

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

STATEMENT 8: STATEMENT OF INVESTMENTS OF THE GOVERNMENT

Comparative summary of Government Investment in the share capital and debentures of different concerns for 2019-20 and 2020-21:
(₹ in crore)

Name of Concern	2020-21			2019-20		
	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 Corporations	6 ^(a)	6.99	...	6 ^(a)	6.99	...
Co-operative Banks, Societies, <i>etc.</i>	423	35.78	...	423	35.78	...
Total	429^(a)	42.77	...	429^(a)	42.77	...

^(a) Differs with last year is due to rectification of printing errors

STATEMENT 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 2021 in various sectors are shown below:

Sector-wise disclosure for Guarantees^(*) (₹ in crore)

Sector (No. of Guarantees within bracket)	Maximum amount guaranteed (Principal only)	Outstanding at the beginning of the year 2020-21		Additions during the year	Deletions (other than invoked) during the year	Invoked during the year		Outstanding at the end of the year 2020-21		Guarantee Commission or fee		Other material details
		Principal	Interest			Discha- rged	Not Discha- rged	Principal	Interest	Rece- ivable	Rece- ived	
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Co- perative Banks, Societies <i>etc.</i>	34.28	13.30	43.21	4.76	1.43	...	...	16.63	43.21	...	...	...
2. Government Companies	59.67	22.68 ^(a)	6.78 ^(a)	...	...	...	...	22.68	6.78	...	...	...
3. Statutory Corporation	59.13	16.39	1.50	...	1.14	...	...	15.25	1.37	...	...	...
4. Other Institutions	47.00	35.42	1.38	...	3.69	...	...	31.73	0.97	...	...	...
Total	200.08^(*)	87.79^(*)	52.87^(a)	4.76	6.26	...	...	86.29	52.34	...	...	...

^(*) As per information received from the Government of Mizoram.

^(a) As per information received from the Government of Mizoram, difference between the Closing Balance of 2019-20 and Opening Balance of 2020-21 is due to incorrect data furnished by the Department during 2019-20 under serial number 2 (i) ZIDCO which has been rectified.

STATEMENT 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)			
	2020-21			2020-21			
	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. MLA Local Area Development Scheme	54.00	...	54.00	...	...	...	...
2. Science and Technology	0.11	...	0.11	...	...	...	...
3. MIRSAC	2.40	...	2.40	...	...	...	...
4. MISTIC	0.56	1.00	1.56	...	...	...	...
5. Mizoram Science Centre	1.23	...	1.23	...	...	...	...
6. Special Area Development Project	0.13	...	0.13	...	...	...	...
7. Infrastructure Development of Minorities Institute	...	...	...	...	...	...	0.82
8. Nirbhaya Fund Scheme	...	2.64	2.64	...	0.09	0.09	0.35
9. Direction S.S. and A. Board	1.18	...	1.18	...	...	...	...
10. Integrated Management of Public Distribution System	...	0.22	0.22	...	...	...	...
11. State Consumer Welfare Fund	0.02	0.01	0.03	...	...	...	...
12. Grants to Village Council (MFC)	3.37	...	3.37	...	...	...	...
13. Excluded Areas	...	24.70	24.70	...	24.70	24.70	24.70
14. FC Rural Local Body Grants outside ADCS	46.50	...	46.50	23.25	...	23.25	23.25

STATEMENT 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)			
	2020-21		Total	State Fund Expenditure	2020-21		Total	2019-20
	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.								
30. Tribal Research Institute	...	0.39	0.39	...	...	...	...
31. Raja Ram Mohan Roy Library Foundation	0.09	...	0.09	...	...	...	...
32. Sports and Games	0.90	...	0.90	...	...	...	...
33. Hospital and Dispensaries	0.07	...	0.07	...	...	...	...
34. Pharmacy and Nursing Council	0.20	...	0.20	...	...	...	...
35. AYUSH	0.33	2.38	2.71	...	...	...	...
36. Medicinal Plants	...	...	...	...	...	...	0.56
37. ANM School, Lawngtlai	...	0.14	0.14	...	...	...	...
38. AIDs Control	0.02	...	0.02	...	...	...	...
39. Tobacco Control	0.01	...	0.01	...	...	...	...
40. National Health Mission (NMH)	9.29	95.95	1,05.24	...	...	...	...
41. State Drug Regulatory System	...	3.02	3.02	...	...	...	...
42. Family Welfare	1.60	...	1.60	...	...	...	...
43. Swachh Bharat Mission	...	6.18	6.18	...	6.18	6.18	3.97	
44. Production of Visual Arts	0.45	...	0.45	...	...	...	...
45. Mizoram Journalist Welfare Society	0.18	...	0.18	...	...	...	...

STATEMENT 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)			
	2020-21			2020-21		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
Others - contd.							
46. Youth Commission	1.79	...	1.79	...	...	...	...
47. MCVT	0.15	...	0.15	...	...	...	...
48. Mizoram State Social Welfare Board	0.74	...	0.74	...	...	...	...
49. Education and Welfare of Handicapped	0.13	...	0.13	...	...	...	...
50. Pre-School for Children	0.03	...	0.03	...	...	...	...
51. Creche/Day Care Centre	0.35	3.18	3.53	...	...	...	...
52. Home for Destitute Children	0.01	...	0.01	...	...	...	...
53. ICPS	0.76	6.70	7.46	0.44	...	0.44	...
54. Estt. of Rehabilitation Home	0.58	...	0.58	...	...	...	...
55. Protection of Child Rights	0.64	...	0.64	...	...	...	...
56. Mizoram State Council for Child Welfare	0.05	...	0.05	...	...	...	...
57. Juvenile Justice	0.21	...	0.21	...	...	...	...
58. State Resource Centre for Empowerment of Women	0.16	2.78	2.94	...	...	...	...
59. Ujjawal Scheme	0.01	0.10	0.11	...	...	...	...

(**₹ in crore**)

STATEMENT 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)			
	2020-21		Total	2020-21			2019-20
	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.							
60. Indira Gandhi National Old Age Pension Scheme	3.66	10.29	13.95	...	...	...	...
61. Indira Gandhi National Widow Pension Scheme	0.33	1.02	1.35	...	...	...	...
62. Indira Gandhi National Disable Pension Scheme	0.11	0.31	0.42	...	...	...	...
63. Welfare of Senior Citizen	...	0.07	0.07	...	...	...	...
64. MSD and R. Board	0.87	1.37	2.24	...	...	...	...
65. National Family Benefit Scheme	...	0.59	0.59	...	...	...	...
66. National Nutrition Mission	...	2.13	2.13	...	...	...	...
67. De-Addiction Centre	...	0.27	0.27	...	...	...	...
68. SCA to TSS	...	4.60	4.60	...	...	...	...
69. National Mission for Sustainable Agriculture	0.71	5.25	5.96	...	...	...	...
70. National Food Security Mission	0.16	1.44	1.60	...	...	...	...
71. Fostering Climate Resident upland Farming System	37.61	...	37.61	...	...	...	...

STATEMENT 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)			
	2020-21		Total	2020-21		Total	2019-20	
	State Fund Expenditure	Central Assistance (Including CSS/CS)		State Fund Expenditure	Central Assistance (Including CSS/CS)		7	8
1	2	3	4	5	6	7	8	
(₹ in crore)								
6. Others - contd.								
72. National Oil Seed and Oil Palm Mission	0.67	6.05	6.72	...	...	...	...
73. National Mission on Agriculture Extension Technology	1.73	15.53	17.26	...	...	...	...
74. Mission for Integrated Development of Horticulture	2.00	30.00	32.00	...	...	...	...
75. Pradhan Mantri Krishi Sinchayi Yojana (PMKSY)	2.65	19.49	22.14	...	...	...	...
76. Development of Bamboo	1.46	2.77	4.23	...	...	...	...
77. State Vety Council	0.43	...	0.43	...	...	...	...
78. Poultry Development under NRLM	...	2.57	2.57	...	...	...	...
79. Livestock Health and Disease Control	...	0.99	0.99	...	...	...	...
80. Piggery Development	0.36	1.50	1.86	...	...	...	...
81. Fodder and Feed Development	...	4.77	4.77	...	...	...	...
82. Pradhan Mantri Matsya Sampadh Yojana	...	3.16	3.16	...	...	...	...

STATEMENT 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)			
	2020-21		Total	2020-21		Total	2019-20	
	State Fund Expenditure	Central Assistance (Including CSS/CS)		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.								
83. Van Dhan Mission	...	0.76	0.76	...	...	...	...
84. Assistance to State Pollution Control Board	1.42	...	1.42	...	...	...	...
85. State Co-operative Union, Aizawl	2.25	...	2.25	...	...	...	...
86. State Co-operative Union, Lunglei	0.46	...	0.46	...	...	...	...
87. Education and Training	0.09	...	0.09	...	...	...	...
88. SERIFED	0.07	...	0.07	...	...	...	...
89. Pradhan Mantri Awas Yojana (PMAY)	1.21	10.92	12.13	...	...	...	...
90. Integrated Watershed Management	2.47	...	2.47	...	...	...	...
91. National Rural Livelihood Mission	8.83	79.24	88.07	...	...	...	...
92. MG-NREGA	45.55	74.91	1,20.46	...	...	...	...
93. State Institute of RD	2.62	...	2.62	...	...	...	...
94. MSK under NRLM	0.05	0.49	0.54	...	...	...	...

STATEMENT 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)			
	2020-21		Total	Central Assistance (Including CSS/CS)	2020-21		Central Assistance (Including CSS/CS)	Total
	State Fund Expenditure	2			3	4			5	6	7	8
1	2	3	4	5	6	7	8	
								(₹ in crore)
6. Others - contd.								
95. Shyama Prasad Mukherjee Rurban Mission	1.20	10.80	12.00	...	...	...	...	...
96. DRDA Programme	6.58	3.30	9.88	...	...	...	...	...
97. BADP under RD	2.77	24.97	27.74	2.77	24.97	27.74	34.01	...
98. Supervision of SSI	5.94	...	5.94	...	...	...	...	...
99. Promotion and Development of KVI	13.69	...	13.69	...	...	...	...	...
100. Setting up of CPC for Wood Carpentry	0.21	...	0.21	...	...	...	...	...
101. Handloom and Handicraft Development	...	1.00	1.00	...	1.00	1.00	...	...
102. Pradhan Mantri Gram Sadak Yojana (PMGSY)	0.18	1.59	1.77	...	...	...	6,40.08	...
103. Silk Samagra	...	4.70	4.70	...	...	...	...	...
104. State Road Fund	0.05	...	0.05	...	...	...	...	...
105. PAHOSS	10.00	...	10.00	10.00	...	10.00	51.37	...
106. Housing for All	0.40	3.53	3.93	...	...	...	...	...
107. National Urban Livelihood Mission	...	9.12	9.12	...	0.75	0.75	0.40	...

STATEMENT 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)			
	2020-21		Total	2020-21		2019-20		
	State Fund Expenditure	Central Assistance (Including CSS/CS)		State Fund Expenditure	Central Assistance (Including CSS/CS)	Total	Total	
1	2	3	4	5	6	7	8	
(₹ in crore)								
6. Others - conclud.								
108. Smart City Mission	7.56	68.00	75.56	...	...	...	...
109. AMRUT	...	1.13	1.13	...	...	...	...
110. Promotion and Development of Society	1.11	...	1.11	...	...	...	...
111. Rashtriya Krishi Vikash Yojana	1.13	10.40	11.53	...	...	...	0.50
112. Socio-Economic Development Policy	17.99	...	17.99	...	...	...	...
113. Direction	2.90	...	2.90	...	...	...	0.03
114. North Eastern Areas	2.08	10.96	13.04	...	1.89	1.89	0.21	
115. Scheme under Article 275(1) of the Constitution	...	3.61	3.61	...	...	...	...
Total	5,55.06	7,22.87	12,77.93	36.46	59.58	96.04	7,32.30	
Grand Total	10,56.11	7,24.72	17,80.83	44.81	61.43	1,06.24	7,64.59	

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

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

Grantee Institutions	Total value (₹ in crore)							
	2020-21				2019-20			
	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total	7	8
1	2	3	4	5	6	7	8	
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 (July 2021).

STATEMENT 11: STATEMENT OF VOTED AND CHARGED EXPENDITURE

Particulars	Actuals					
	2020-21			2019-20		
	Charged	Voted	Total	Charged	Voted	Total
	(₹ in crore)					
Expenditure Heads (Revenue Account)	4,72.98	80,41.82	85,14.80	3,80.08	90,73.88	94,53.96
Expenditure Heads (Capital Account)	...	11,25.97	11,25.97	...	13,72.67	13,72.67
Disbursement under						
Public Debt	16,17.89	...	16,17.89	3,53.93	...	3,53.93
Loan and Advances	...	2.90	2.90	...	82.64	82.64
Inter-State Settlement Account	...	...	...	...	...	...
Transfer to Contingency Fund	...	...	...	...	...	...
Total	20,90.87	91,70.69	1,12,61.56	7,34.01	1,05,29.13	1,12,63.20
(A) The Figures have been arrived at as follows :						
E. Public Debt ^[*]						
Internal Debt of the State Government	15,95.53	...	15,95.53	3,31.98	...	3,31.98
Loans and Advances from the Central Government	22.36	...	22.36	21.95	...	21.95
F. Loans and Advances ^[*]	...	2.90	2.90	...	82.64	82.64
G. Inter -State Settlement						
Inter-State Settlement	...	...	...	...	...	...
H. Transfer to the Contingency Fund Appropriation to the Contingency Fund	...	...	...	...	...	...
Total	16,17.89	2.90	16,20.79	3,53.93	82.64	4,36.57

^[*] More detailed account are given in Statement 17 and 18 respectively in Vol. II.

STATEMENT 11 : STATEMENT OF VOTED AND CHARGED EXPENDITURE

i) The percentage of Charged Expenditure and Voted Expenditure to Total Expenditures during 2019-20 and 2020-21 was as under:

Year	Percentage of total expenditure	
	Charged	Voted
2019-20	6.52	93.48
2020-21	18.57	81.43

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

	On 1 April 2020	During the year 2020-21	On 31 March 2021
	1	2	3
			4
Capital and Other Expenditure			
Capital Expenditure (Sub-Sector-wise)			
General Services			
Fiscal Services	30.02	6.13	36.15
Police	2,13.30	...	2,13.30
Public Works	5,27.01	36.17	5,63.18
Other Administrative Services	66.42	0.34	66.76
Stationery and Printing	8.20	...	8.20
Social Services			
Education, Sports, Art and Culture	4,80.52	39.90	5,20.42
Health and Family Welfare	3,53.73	24.75	3,78.48
Water Supply, Sanitation, Housing and Urban Development	35,94.01	3,47.77	39,41.78
Information and Broadcasting	11.74	...	11.74
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes and Minorities	2.72	1,04.14	1,06.86
Social Welfare and Nutrition	3,49.74	43.36	3,93.10
Other Social Services	9.00	...	9.00
Economic Services			
Agriculture and Allied Activities	18,30.85	59.69	18,90.54
Rural Development	1,13.81	2.95	1,16.76
Special Areas Programme	8,58.96	...	8,58.96
Irrigation and Flood Control	4,15.06	26.87	4,41.93
Energy	19,61.80	53.70	20,15.50
Industry and Minerals	69.82	0.06	69.88
Transport	42,42.29	3,76.50	46,18.79
General Economic Services	2,45.95	3.64	2,49.59
Total Capital Expenditure	1,53,84.95	11,25.97	1,65,10.92

(₹ in crore)

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

	On 1 April 2020		During the year 2020-21		On 31 March 2021	
	1	2	3	4		
			(₹ in crore)			
Capital and Other Expenditure						
F. Loans and Advances						
Loans for Housing		88.70	(-)1.23 ^[*]		87.47	
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		16.52	(-)1.61 ^[*]		14.91	
Loans for Other Agricultural Programmes		9.08	...		9.08	
Loans for North Eastern Areas		0.11	...		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, etc.		1,65.05	(-)26.93 ^[*]		1,38.12	
Miscellaneous Loans		3.69	(-)1.02 ^[*]		2.67	
Total F. Loans and Advances		3,03.42	(-)30.79^[*]		2,72.63	
Transfer to Contingent Fund		
Total Capital and Other Expenditure		1,56,88.37	10,95.18		1,67,83.55	
Deduct						
Contribution from Contingency Fund		
Contribution from Miscellaneous Capital Receipts		
Contribution from Development Fund		
Net Capital and Other Expenditure		1,56,88.37	10,95.18		1,67,83.55[X]	

[*] Minus figure is due to repayments being higher than disbursement during the year.

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

	On 1 April 2020 2	During the year 2020-21 3	On 31 March 2021 4
	1	3	4
	(₹ in crore)		
PRINCIPAL SOURCES OF FUNDS			
Revenue Deficit		7,74.13	
Add: Adjustment on Account of retirement /Disinvestment		...	...
E. Public Debt			
Internal Debt of the State Government	37,58.92	7,68.17	45,27.09
Loans and Advances from the Central Government	2,59.10	2,25.26	4,84.36
I. Small Savings, Provident Funds, etc.	21,87.45	2,15.89	24,03.34
Total Debt	62,05.47	12,09.32	74,14.79
Other Obligations			
Contingency Fund	0.10	...	0.10
J. Reserve Fund	5,68.24	50.93	6,19.17
K. Deposit and Advances	22,47.03	(-)23.35 ^[A]	22,23.68
L. Suspense and Miscellaneous	8,76.07	3,75.41	12,51.48
M. Remittances	(-)51.86	1,36.22	84.36
Total Other Obligations	36,39.58	5,39.21	41,78.79
Total Debt and Other Obligations	98,45.05	17,48.53	1,15,93.58
Deduct : Cash Balance	(-)30.50	(-)92.85 ^[A]	(-)1,23.35 ^[A]
Deduct: Investment	5,44.41	(-)27.93 ^[B]	5,16.48
Net Provision of funds	93,31.14	18,69.31	1,12,00.45 ^[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 2020-21 by ₹ 55,83.10 crore. This is explained below:

1. Accumulated Revenue Surplus Accounts. ₹ 55,83.95 crore
2. Items of difference explained at page 114-115 of Finance Accounts for the year 1993-94 ₹ (-)0.85 crore

Total ₹ 55,83.10 crore

^[A] Minus figure is due to more disbursement, ^[A] Minus figure is due to more disbursement.

^[B] Minus figure is due to decrease in Cash Balance Investment.

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

A. The following is a summary of balances as on 31 March 2021

Debit Balance 1	Sector of the General Account 2	3	Credit Balance 4
(₹ in crore)			(₹ in crore)
	A to D and Part of L	CONSOLIDATED FUND	
1,09,27.82	E	Government Account	
...	F	Public Debt	
2,72.63		Loans and Advances	50,11.45
		CONTINGENCY FUND	
		Contingency Fund	0.10
	I	PUBLIC ACCOUNT	
	J	Small Savings, Provident Funds, <i>Etc.</i>	24,03.34
		RESERVE FUNDS	
		Reserve funds bearing Interest	
		Gross Balance	2,27.11
		Investment	
		Reserve funds not bearing Interest	
		Gross Balance	3,92.06
3,85.54		Investment	
	K	DEPOSIT AND ADVANCES	
		Deposits bearing Interest	2.55
		Deposits not bearing Interest	
		Advances	22,30.12
	L	SUSPENSE AND MISCELLANEOUS	
8.99		Investments	
1,30.94		Other Items (Net)	12,51.48
	M	REMITTANCES	84.36
	N	CASH BALANCE (Closing)	
(-)1,23.35			
1,16,02.57		Total	1,16,02.57

**STATEMENT 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 12.

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)
90,27.72 ⁽¹⁾	
85,14.80	77,40.67
11,25.97	
A- Amount at the Debit of the Government Account on 1 April 2020	
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 2021	1,09,27.82
1,86,68.49	1,86,68.49
Total	

⁽¹⁾ Differs with last year's closing balance is due to rectification of printing errors.

**STATEMENT 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 Statement 16, there are un-reconciled differences in the closing balance as reported in the statement of 'Receipts, Disbursements and Contingency fund and Public Account' (Statement 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 1 April 2020 to 31 March 2021. The accounts of receipts and expenditure of the Government of Mizoram have been compiled based on the initial accounts rendered by ten Treasuries, 34 Forest Divisions, 53 Public Works Divisions, four Irrigation Divisions, 17 Public Health Engineering Divisions, six Mizoram Houses and Advices of the Reserve Bank of India. No accounts have been excluded at the end of the year.

(ii) Basis of Accounting:

With the exception of some book adjustments (**Annexure A**), the accounts represent the actual cash receipts and disbursements during the accounts period. 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 amortized. Losses in Physical Assets at the end of their life are also not expensed or recognized.

Retirement benefits disbursed during the accounts 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, 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, 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 of accounts under which the transactions are to be classified.

(v) Classification of Capital and Revenue 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 permanent character or of reducing permanent liabilities.

2. Consolidated Fund:

(i) Goods and Services Tax:

Goods and Services Tax (GST) was introduced with effect from 1 July 2017. During the year 2020-21, the State GST collection was ₹ 457.91 crore compared to ₹ 532.22 crore in 2019-20, registering a decrease of ₹ 74.31 crore (13.96 *per cent*). This includes Advance Apportionment of IGST amounting to ₹ 17.93 crore. In addition, the State received ₹ 897.91 crore as its share of net proceeds assigned to the State under Central Goods and Services Tax. The total receipts under GST were ₹ 1,355.82 crore. The State did not receive compensation on account of loss of revenue arising out of implementation of GST during 2020-21.

(ii) Misclassification between Revenue and Capital Expenditure:

No amount was misclassified between Revenue and Capital during the year.

(iii) Reconciliation of Receipts and Expenditure between CCOs and Principal Accountant General (A&E):

All Controlling Officers are required to reconcile receipts and expenditure of the Government with the figures accounted for by the Principal Accountant General (Accounts Wing), Mizoram. During the year, receipts amounting to ₹ 6,398.16 crore (62 *per cent* of Total Receipts) and expenditure amounting to ₹ 11,256.55 crore (99 *per cent* of Total Expenditure) were reconciled by the State Government.

(iv) Bookings under Minor Head 800 Other Expenditure and 800 Other Receipts:

The Minor Head 800 Other Expenditure/800 Other Receipts is to be operated only when the appropriate minor head has not been provided in the accounts. Routine operation of Minor Head 800 should be discouraged, since it renders the accounts opaque.

During the year 2020-21, ₹ 1,143.58 crore under 61 Major Heads of accounts, constituting 11.86 *per cent* of the total Revenue and Capital Expenditure (₹ 9,640.77 crore) was classified under the Minor Head 800 Other Expenditure in the accounts. Details of substantial expenditure (50 *per cent* and above) booked under Minor Head 800 Other Expenditure are given at **Annexure B**.

Similarly, ₹ 455.42 crore under 39 Major Heads of Account, constituting 5.88 *per cent* of the total Revenue Receipts (₹ 7,740.67 crore) was classified under 800 Other Receipts in the accounts. Details of substantial receipts (50 *per cent* and above) booked under the Minor Head 800 Other Receipts are given in **Annexure C**.

(v) Opening of New Sub-Heads/Detailed Heads of Accounts without advice:

During 2020-21, the State Government of Mizoram opened 14 new Sub-Heads (12 under the Revenue Section, 2 under Capital section and nil under both Revenue and Capital) in the budget, without seeking the advice of the Principal Accountant General as required under the provisions of Article 150 of the Constitution of India. The State Government provided budget provisions under these heads and incurred expenditure of ₹ 81.54 crore under the Revenue Section and ₹ 113.17 crore under the Capital Section in these heads during 2020-21.

(vi) Unadjusted Abstract Contingent (AC) Bills:

Financial rules (Rule 290 of Central Treasury Rules) envisage that no moneys should be drawn from government treasury unless it is required for immediate disbursement. In emergent circumstances, Drawing and Disbursing Officers (DDOs) are authorized to draw sums of money through Abstract Contingent (AC) bills by debiting Service Heads. In terms of the Mizoram Treasury Rules, 2011 (Para 3.13.2), DDOs are required to present Detailed Countersigned Contingent (DCC) bills containing vouchers in support of final expenditure within one month from the date of completion of the purpose for which the advance was drawn, and in no case, beyond the period of 30 days from the date of drawal of such advance, unless otherwise permitted by the Administrative Department with the concurrence of the Finance Department. Delayed submission or prolonged non-submission of supporting DCC bills renders expenditure through AC Bills opaque and the expenditure shown in the Finance Accounts cannot be vouched as correct or final.

All 12 AC bills amounting to ₹ 17.46 crore drawn during the year 2020-21 were adjusted during the year. However, DCC Bills in respect of 28 AC bills (drawn prior to 2020-21) amounting to ₹ 85.49 crore were

not received during 2020-21. Details of unadjusted AC bills as on 31 March 2021 pending submission of DCC bills are given below:

Table 1: Unadjusted AC Bills

Year	No. of unadjusted AC Bills	Amount (₹ in crore)
Upto 2018-19	28	85.49
2019-20	...	...
2020-21	...	...
Total	28	85.49

The major defaulting departments that had not submitted DCC bills are Medical and Public Health Department (₹ 68.99 crore) and Rural Development (₹ 2.21 crore) as shown in **Annexure D**.

(vii) Utilization Certificates (UCs) for Grants-in-Aid not received:

In terms of Rules 3.20.4 of the Mizoram Treasury Rules 2011, Utilization Certificates (UCs) in respect of Grants-in-Aid received by the grantee should be furnished by the grantee to the authority that sanctioned it, within one year from the date of receipt of grant or before applying for a further grant on the same object, whichever is earlier. To the extent of non-submission of UCs, there is no assurance that the amount shown in Finance Accounts had reached the beneficiaries and thus the expenditure cannot be vouched as correct or final.

During the year 2020-21, ₹ 87.97 crore pertaining to outstanding UCs for the period up to 2017-18 was cleared. The position of outstanding UCs as on 31.03.2021 is given below:

Table 2: Outstanding UCs

Year ^[*]	Number of UCs Outstanding	Amount (₹ in crore)
Up to 2018-19	76	106.53
2019-20	35	34.26
2020-21	40	31.38
Total	151	172.17

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

The entire outstanding of 151 Utilization Certificates amounting to ₹ 172.17 crores due up to 2020-21 related to three ADCs *i.e.* Lai Autonomous District Council, Mara Autonomous District Council and Chakma Autonomous District Council. Age analysis of UCs of Department/ ADC having highest pendency is shown in **Annexure E**.

(viii) Liabilities towards Retirement Benefits:

The expenditure on "Pension and other Retirement Benefits" for State Government employees recruited on or before 31 August 2010 was ₹ 1,439.22 crore during the year.

(ix) Interest Adjustment:

Government is liable to pay/adjust interest in respect of balances under category J. Reserve Funds (a) Reserve Funds Bearing Interest and K. Deposit and Advances (a) Deposits Bearing Interest, and for this purpose, specific Sub-Major Heads are provided in the List of Major and Minor Heads of Account.

Details of these Funds/Deposits and interest paid by the Government during the year 2020-21 are given below:

Table 3: Interest Adjustment

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

Non-payment/short payment of the interest of ₹ 7.73 crore has resulted in understatement of Revenue and Fiscal Deficit by ₹ 7.73 crore.

(x) Investment:

Information on Government investments appearing in Statements 8 and 19 of the Finance Accounts is based on the accounts and sanctions received by the Principal Accountant General (Accounts Wing), but has not been confirmed by the concerned departments (including Finance) and the investee entity. The Government did not make any investment in 2020-21. Details of Government investment from previous years as on 31 March 2021 are given as follows:

Table 4: Investment

(₹ in crore)		
Category	Number of entities	Investment at the end of the year 2021
Statutory Corporation	6	6.99
Co-operative Banks and Societies, etc.	423	35.78
Total	429	42.77

(xi) Grants/Loans given to PSUs where accounts are not finalized:

During 2020-21, Government of Mizoram issued Grants to 02 PSUs of which accounts in respect of both the PSUs for the year 2020-21 are not finalized till end 30 November 2021. Details are given in **Annexure F**.

(xii) Guarantees given by the 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. The total outstanding guarantees of ₹ 140.66 crore as on 1 April 2020 worked out to 0.48 *per cent* of the GSDP estimated at ₹ 29,076.42 crore for the year 2020-21, which is within the limits prescribed. During 2020-21, fresh guarantees of ₹ 4.76 crore were given by the State Government .

During 2020-21, the State Government received ₹ 0.88 crore (as per Finance Accounts) towards Guarantee Fees, which constituted 0.44 *per cent* of the guaranteed amount during 2020-21 (₹ 200.08 crore).

As per the Act, the State Government shall charge a minimum of 0.75 *per cent* of the amount of guaranteed loan as guarantee commission which works out to ₹ 1.50 crore. Details are given in **Annexure G**.

(xiii) Expenditure on Ecology and Environment:

The National Environment Policy, 2006 is intended to mainstream environmental concerns in all developmental activities. The Budget and Expenditure data relating to “Environment”, “Waste Management”, “Prevention and Control of Pollution”, “Environment Research and Education”, “Environmental Protection” *etc.* are compiled from the vouchers/budget documents, *etc.* rendered by the State Government.

The expenditure incurred by the State Government towards environment is depicted in the Finance Accounts up to the level of Minor Head under various functional head of accounts. During the year 2020-21, the Government of Mizoram incurred ₹ 1.45 crore against the budget allocation of ₹ 1.59 crore under Major Heads 3435 *i.e.* 0.02 *per cent* of Revenue Expenditure. Major head wise details of expenditure *viz-a-viz* Budget is given in **Annexure H**.

(xiv) Unspent amount lying in the Bank Accounts of DDOs:

Drawing and Disbursing officers (DDOs) are required to withdraw money from the Government Account/Consolidated Fund for making payment on behalf of the Government. Information received from 285 DDOs (out of 700) revealed that ₹ 456.91 crore was lying in the Savings/Current Bank Account of DDOs as on 31.03.2021.

The PAG/AG (A&E) has requested the Government to close all the Savings/Current Bank accounts of DDOs and to follow the prescribed procedure of Treasury Rules, Receipts and Payments Rules, *etc.* for drawal of money from Government Accounts. Details of Savings/Current Bank Accounts being operated by 285 DDOs are at **Annexure I**.

These funds were meant to incur expenditure on different heads *inter alia*, office expenses, committed liabilities, Central/State Scheme. Even though these amounts have already been accounted for as expenditure from the Consolidated Fund of the State, they are lying idle outside the Government Accounts. Thus the expenditure shown in the Finance Accounts cannot be vouched as correct to that extent. Information from the remaining DDOs are still awaited (as on 31.3.2021).

(xv) Incomplete projects aged five years and more:

As per information received from the State Government, there are 14, two and four incomplete projects under Irrigation, Power and Social Welfare Department respectively, which are aged five years or more. The details of incomplete projects along with revised cost and escalation in the cost are given in **Annexure J**.

(xvi) Transfer of Funds to various Implementing Agencies:

The State Government provides funds to State/District Level Agencies/ Autonomous Bodies and Authorities, Societies, Non-Governmental Organizations *etc.*, as grants for implementation of Central Sector Schemes, Centrally Sponsored Schemes and State Schemes. During 2020-21, an amount of ₹ 1,780.83 crore was given by the State Government to various implementing agencies for implementation of Government scheme/works/programmes. The aggregate amount of unspent balances in the accounts

of the implementing agencies kept outside the Government Accounts (in bank Accounts) is not readily ascertainable. The Government expenditure as reflected in the Accounts to that extent is, therefore, not final.

(xvii) Ways and Means Advances from RBI availed by the Government of Mizoram during 2020-21:

The Government of Mizoram availed Ways and Means Advances amounting to ₹ 1,220.14 crore from the RBI during 2020-21. They repaid the entire amount of Ways and Means Advance during 2020-21. The interest paid on the Ways and Means Advances during 2020-21 was ₹ 0.42 crore.

(xviii) Committed Liabilities:

In terms of the Twelfth Finance Commission recommendations, some action has been initiated by the Central Government to move towards accrual basis of accounting. However, as the transition would occur in stages, for a changeover to the accrual based system of accounting, some additional information in the form of statements is required to be appended to the present system of cash accounting to ensure more transparency in decision-making. The State Government had to furnish information on Committed Liabilities and the same has been reflected in **Appendix XII**.

(xix) Restructuring of Centrally Sponsored Schemes (CSSs)/Additional Central Assistance (ACA) excluding Block Grants:

Consequent to the merger of Plan/Non-Plan, the Central Assistance released is now classified as Central Assistance/Share under Centrally Sponsored Schemes.

As against ₹ 4,514.97 crore depicted in the Public Financial Management System (PFMS) portal of Controller General of Accounts (CGA) towards Central Assistance/Share under Centrally Sponsored Schemes of the Government of Mizoram in 2020-21, Clearance Memos from RBI, CAS, Nagpur and supporting sanction orders from the respective Ministries were received for ₹ 3,520.80 crore (excluding direct transfer to the beneficiaries through PFMS portal by the Central Ministries/Departments). The same have been appropriately booked in the accounts of the State Government under **MH 1601 Grants-in-Aid from the Central Government**.

The total expenditure booked under Centrally Sponsored Schemes is ₹ 1,703.70 crore (Revenue Expenditure ₹ 1,111.72 crore and Capital Expenditure ₹ 591.98 crore), which includes expenditure out of Central Assistance and State share for Centrally Sponsored Schemes.

(xx) Direct transfer of Central Scheme Funds to Implementing Agencies in the State (Funds routed outside State Budget):

As per PFMS portal of CGA ₹ 836.40 crore was directly received by the implementing agencies in the State during 2020-21. The total amount transferred by the Central Government to the State during the year 2020-21 was ₹ 4,514.97 crore.

The direct transfer of fund to the implementing agencies has increased by 21.16 *per cent* as compared to previous year *i.e.* 2019-20 (from ₹ 690.35 crore in 2019-20 to ₹ 836.40 crore in 2020-21). Details are in **Appendix VI**.

3. Contingency Fund:

In exercise of the powers conferred by Section 1 of the Mizoram Contingency Fund Act, 1987, the State Government made the Mizoram Contingency Fund Rules, 1987 for regulating all matters

connected with or ancillary to the custody of, payment of monies into, and the withdrawal of monies from, the Contingency Fund of the State of Mizoram. The Contingency Fund of the State of Mizoram has a corpus of ₹ 0.10 crore. At the end of 31.03.2021, there was no un-recouped amount.

4. Public Account:

(i) National Pension System:

The State Government employees recruited on or after 31 August 2010 are covered under the National Pension System (NPS) which is a Defined Contribution Pension Scheme. In terms of the Scheme, the employee contributes 10 *per cent* of his/her basic pay and dearness allowance, and 10 *per cent* of basic pay and dearness allowance is contributed by the State Government; and the entire amount is to be 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 the year 2020-21, total contribution to Defined Contribution Pension Scheme was ₹ 87.20 crore (Employees contribution ₹ 43.52 crore and Government contribution ₹ 43.68 crore including ₹ 0.16 crore of 14 *per cent* contribution for AIS officers). Total amount of ₹ 87.20 crore was transferred to NSDL.

(ii) Reserve Funds:

Details of Reserve Funds are available in Statements 21 and 22 of the Finance Accounts. There are six Reserve Funds earmarked for specific purposes. The total accumulated balance at the end of 31 March 2021 in these Funds was ₹ 619.17 crore; of which ₹ 227.11 crore was under interest bearing Reserve Fund and ₹ 392.06 crore under Non-Interest bearing Reserve Fund.

(A) Reserve Funds bearing Interest:

(a) State Disaster Response Fund (SDRF):

In terms of guidelines on constitution and administration of the State Disaster Response Fund (under Major Head '**8121 General & Other Reserve Funds**' which is under interest bearing section), the Central and State Governments are required to contribute to the fund in the proportion of 90:10. During the year 2020-21, the State Government received ₹ 47.00 crore as Central Government's share. The State Government's share during the year was ₹ 5.00 crore. The State Government transferred ₹ 50.50 crore (Central share ₹ 47.00 crore, State share ₹ 3.50 crore) to the Fund under Major Head **8121-122 SDRF**. This short contribution of ₹ 1.50 crore has understated Revenue Deficit and Fiscal Deficit to that extent. The State did not receive funds from the Central Government towards National Disaster Response Fund (NDRF).

The contributions to the Fund, expenditure and the balance therein are as under:

Table 5 : State Disaster Response Fund**(₹ in crore)**

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

[a] Includes ₹ 0.05 crore being interest earned from the saving Bank (2017-2021).

The entire expenditure of ₹ 17.61 crore incurred on natural calamities was set off (MH 2245) against the Fund balance of ₹ 57.74 crore. The balance lying under the Fund as at the end of 31 March 2021 was ₹ 40.13 crore.

(b) State Compensatory Afforestation Fund:

In compliance with the instructions issued by the Ministry of Environment and Forests, Government of India vide their letter No. 5-1/2009-FC dated 28 April, 2009 and Guidelines of 2 July 2009, the State Governments are required to establish the State Compensatory Afforestation Fund for amounts received from user agencies and utilization of monies collected for undertaking Compensatory Afforestation, assisted natural regeneration, conservation and protection of forests, infrastructure development, wildlife conservation and protection and other related activities and for matters connected therewith or incidental thereto.

The monies received by the State Governments from the user agencies need to be credited in 'State Compensatory Afforestation Deposits' under interest bearing section in Public Account of the State at Minor head level below the Major Head **8336 Civil Deposits**. As per Section 3 (4) of the Compensatory Afforestation Fund Act, 2016, 90 *per cent* of the fund needs to be transferred to the Major Head **8121 General and Other Reserve Funds** in Public Account of State and balance 10 *per cent* to be credited into the National Fund on yearly basis provided that, the credit of 10 *per cent* Central share of funds should be ensured on monthly basis so that the same is transferred to the National Fund.

The applicable rate of interest on balances available under 'State Compensatory Afforestation Deposits' under '**8336 Civil Deposits**' and 'State Compensatory Afforestation Fund' under **8121 General and other Reserve Funds** will be as per the rate declared by the Central Government on year to year basis.

Information regarding the monies received by the State Government from user agencies and the corresponding transfer to Major head **8121 General and Other Reserve Funds**, transfer to the National Fund and amount received from National Compensatory Afforestation Deposit during the year has not been furnished by the State Government. As per the Accounts, during 2020-21, a total amount of ₹ 26.00 crore was expended under Head of Account **2406 Forestry and Wild Life 04 Afforestation and Ecology Development 103 State Compensatory Afforestation** and the same amount is contra debited to the Head of Account **8121 General and Other Reserve Funds**, Minor Head 129 State Compensatory Afforestation Fund in Public Account. The total balance in the State Compensatory Afforestation Fund as on 31 March 2021 was ₹ 186.99 crore.

(B) Reserve Funds not bearing Interest:

(a) Consolidated Sinking Fund:

The Government of Mizoram set up the Consolidated Sinking Fund for amortization of loans in 2006-07. According to the guidelines of the Fund, States may contribute a minimum of 0.50 *per cent* of

their outstanding liabilities (internal debt *plus* public account) as at the end of the previous year to the Consolidated Sinking Fund. Following are the transactions in the Fund:

Table 6: Transactions in the Consolidated Sinking Fund

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

Short contribution of ₹ 6.39 crore has understated Revenue Deficit and Fiscal Deficit to that extent.

(b) Guarantee Redemption Fund:

The State Government constituted the Guarantee Redemption Fund in 2009-10 vide notification No. G.16035/59/2006-FEA dated 15.05.2009 that is administered by RBI. The latest amendment to the Fund notification issued by the State Government, effective from the year 2009-10, stipulates Contribution to the Fund vide para 5 (a) of the said notification that the fund shall be set up by the Government with an initial contribution of ₹ 0.50 crore determined on the basis of guarantees invoked during the preceding 5 years. The balance in the Fund shall be increased with contributions made annually or at lesser intervals, so as to reach the level deemed sufficient to meet the amount of anticipated guarantees devolving on the Government as a result of the likely invocation of outstanding guarantees in the succeeding 5 years and vide para 5 (b) during each year the Government shall contribute an amount equivalent at least to 1/5th 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.

The total accumulation of the Fund was ₹ 39.50 crore as on 31 March 2021. The entire amount ₹ 39.50 crore has been invested by RBI. The details are as under:

Table 7: Guarantee Redemption Fund

Opening balance (1 April 2020)	Additions to the Fund (contribution and interest)			Payments out of the Fund	Total balance in the Fund	Required balance in the Fund (... contributions made on the basis of likely invocation of outstanding guarantees in the succeeding 5 years.)	Amount invested by RBI during the year 2021	Closing balance (31 March 2021)
	Required contribution (1/5 th of outstanding invoked guarantees <i>plus</i> an amount of guarantees likely to be invoked during the year)	Actuals during 2020-21						
		Contribution	Interest					
32.50	Nil ^[*]	7.00	Nil	Nil	39.50	Nil ^[@]	7.00	39.50

Transactions in the Fund are depicted in Statements 21 and 22.

^[*] As per information received from the State Government, no guarantee invoked during 2020-21 and not likely to be invoked.

^[@] No fixed limit is prescribed.

(C) In-operative Reserve Funds:

There are two in-operative Reserve Funds in Mizoram as detailed below:

Table 8: In-operative Reserve Funds

			(₹ crore)
Sl. No.	Major Head	Minor Head	Amount in
1.	8235 General and Other Reserve Funds	101 General Reserve Funds of Government Commercial Dept/Undertaking	2.83
2.	8235 General and Other Reserve Funds	200 Other Funds	3.69
	Total		6.52

(iii) Suspense and Remittance Balances:

The Finance Accounts reflect the net balances under Suspense and Remittance Heads. The outstanding balance under these heads is worked out by aggregating the outstanding debit and credit balances separately under various heads. The position of gross figures under major suspense heads for the last three years is given in **Annexure K**.

Non-clearance of outstanding balances under these heads affects the accuracy of receipt/expenditure figures and balances under different heads of Accounts (which are carried forward from year to year) of the State Government.

(iv) Central Road Fund (CRF):

Government of India provides annual grants under the CRF to the State Government to incur expenditure on specific road projects. In terms of the extant accounting procedure, the grants are to be initially booked as Revenue Receipts under Major Head “**1601 Grants-in-Aid from Central Government**”. Thereafter the amount so received is to be transferred by the State Government to the Public Account under Major Head “**8449 Other Deposits-103 Subvention from Central Road Fund**”, through Revenue Expenditure Major Head “**3054 Roads and Bridges**”. This process ensures that receipt of the grants do not result in overstatement of Revenue Surplus or understatement of Revenue Deficit in the accounts. The expenditure on prescribed road works under CRF will first be accounted for under the relevant Capital or Revenue Expenditure section (Major Heads 5054 or 3054) and reimbursed out of the Public Account under Major Head 8449 as a deduct expenditure to the concerned Major Head (5054 or 3054 as the case may be).

During the year 2020-21 the State Government received grants of ₹ 32.28 crore towards CRF. No corresponding Budget Provision was made under 3054-80-797- Transfer to Reserve Fund/Deposit Account under Central Assistance and there was no transfer to Public Account under **8449 Other Deposits**. This is in violation of the Fund accounting procedure.

As per the Finance Accounts 2020-21, ₹ 43.75 crore was incurred being Construction of Roads (CRF) under Major Head **5054 Capital Outlay on Roads and Bridges**.

(v) Building and other Construction Workers Welfare Cess:

The Government of India enacted the Building and Other Construction Workers Welfare Cess Act, 1996 (Cess Act) to levy and collect Cess for providing benefits to the workers. The Act, inter alia, mandated constitution of a Building and Other Construction Workers’ Welfare Board and framing of rules by every State Government to exercise the powers conferred under the Act. Accordingly, the Government of Mizoram have framed Building and Other Construction Workers (Regulation of

Employment and Conditions of Service) Rules 2015 under the Act and have constituted The Building and Other Construction Workers Welfare Board. The Board is responsible for the operation and maintenance of the amount credited by Government as Labour Cess Deposits.

During the year 2020-21, the Government collected ₹ 14.09 crore as Labour Cess under Major Head Labour Cess and transferred ₹ 14.09 crore to the Building and Other Construction Workers Welfare Board.

(vi) Cash Balance:

The Cash Balance as on 31 March 2021 as per record of the Principal Accountant General (Accounts Wing) was ₹ 123.35 crore (Credit) and that reported by the RBI was ₹ 42.86 crore (Debit). There was a net difference of ₹ 80.49 crore (Credit), mainly due to incomplete reconciliation of figures between Treasuries and Agency Banks. The difference is under reconciliation.

The differentials in Cash Balance for the previous years are as follows:

Table 9: Cash Balance

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

5. Disclosures in accordance with Indian Government Accounting Standards (IGAS):

(a) IGAS 1- Guarantees given by the Governments:

IGAS-1 requires that sector-wise and class-wise disclosures on guarantees given by the State Government should be incorporated in Finance Accounts. Statements 9 and 20 show the details of Guarantees given by the State Government and the interest on the guaranteed amount. Although sector-wise details have been disclosed, class-wise details were not incorporated in Finance Accounts of the State.

The details on Guarantees reported in Statements 9 and 20 prepared as per IGAS 1, are on the basis of the information provided by the State Government.

(b) IGAS 2- Accounting and classification of Grants-in-Aid:

As per IGAS-2, expenditure relating to Grants-in-Aid should be classified as revenue expenditure even if it involves creation of assets, except in cases specifically authorized by the President on the advice of the Comptroller and Auditor General of India. Requirements regarding accounting and classification of Grants-in-aid given by the State Government have been depicted in Statement 10 and Appendix III which are prepared as per the requirements of IGAS 2. No Grants-in-Aid was booked under Capital Heads during the year. Detailed information in respect of Grants-in-aid given in kind has not been furnished by the State Government.

(c) IGAS 3- Loans and Advances made by the Government:

IGAS-3 requires disclosure on Loans and Advances made by the Union and the State Governments.

Statements 7 and 18 of the Finance Accounts Vol. I & II have been prepared incorporating the disclosures under IGAS 3. The details of loan and advances reported in these Statements of the Finance Accounts are based on information received through the accounts rendered to the Principal Accountant General (Accounts Wing). All entitlement functions including Loans and Advances are dealt by the State Government and information has not been furnished by the State Government.

6. Disclosure under FRBM Act:

Disclosure under Mizoram Fiscal Responsibility and Budget Management (FRBM/MTFP) Act, 2006:

In terms of Section 5 (1) of the Mizoram Fiscal Responsibility and Budget Management (FRBM) Act 2006, The State Government shall in each financial year lay before House of the State Legislature the following statements of fiscal along with the annual budget, namely:

- (a) Medium Term Fiscal Policy Statement; and
- (b) Fiscal Policy Strategy Statement.

Medium Term Fiscal Policy Statement and Fiscal Policy Strategy Statement for 2020-21 were laid before the 8th Mizoram Legislative Assembly on 19th February, 2020. The targets mentioned in the Act and achievements in 2020-21 as depicted in the Accounts are as follows:

Table 10: Target (Act) and Achievements as per Accounts

(₹ in crore)

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

^[*] GSDP (Gross State Domestic Product) estimated for 2020-21 was ₹ 29, 076.42 crore as per information received from the State Government vide No. B.14015/6/12013-DES (T) dated 27 August 2021.

The Fiscal Deficit of ₹ 1,869.31 crore was financed by way of (i) Internal debt (Market Borrowing, Loans from financial Institution, *etc.*) ₹ 768.17 crore, (ii) Loans and Advances from the Central Government ₹ 225.26 crore, (iii) Small Savings, Provident Fund, *etc.* ₹ 215.89 crore, (iv) Sinking Funds and Reserve Funds ₹ 6.93 crore, (v) Suspense and Miscellaneous ₹ 447.34 crore, (vi) Remittances ₹136.22 crore, (vii) Deposits and Advances ₹ (-) 23.35 crore and (viii) Decrease in Cash Balance ₹ 92.85 crore.

GSDP (Gross State Domestic Product) of the Government of Mizoram for 2020-21 as submitted by the State Government is ₹ 29,076.42 crore. Outstanding debt includes all debts and other liabilities.

The status of target and achievement is required to be disclosed by the State Government in the Legislature at the time of presentation of the Budget for 2020-21 as stipulated by the FRBM Act and Rules. In this context,

- (i) no disclosure has been made on significant changes in the Accounting Standards, policies and practices affecting or likely to affect the compliance of the prescribed fiscal indicators; and
- (ii) no disclosure has been made in respect of Major Works and Contracts, Committed liabilities, claims in respect of unpaid bills on works and supplies, Statement of Assets and in respect of weighted average Interest Rates on Govt. Liabilities.

7. Impact on Revenue Deficit and Fiscal Deficit:

The impact on the Revenue Deficit and Fiscal Deficit of the Government of Mizoram as brought out in the preceding paras is tabulated below:

Table 11: Impact on Revenue Deficit and Fiscal Deficit

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

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

(₹ in crore)

Sl. No.	Book Adjustment	Head of Account		Amount	Remarks
		From	To		
1.	Adjustment of Interest on GPF for the year 2020-21	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> 101GPF	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 200 Other Appropriation	8222 Sinking Funds <i>01 Appropriation for Reduction or avoidance of debt</i> 101 Sinking Funds 8235 General and Other Reserve Funds 117 Guarantee Redemption Fund	37.00 7.00	Investment made by RBI on behalf of the State Government 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	50.50	Transfer of Fund to State Disaster Response Fund
5.	Adjustment of CAMPA	2406 Forestry and Wild Life <i>04 Afforestation and Ecology Development</i> 103 State Compensatory Afforestation	8121 General and Other Reserve Funds 129 State Compensatory Afforestation Fund	26.00	Transfer of Funds to State Compensatory Afforestation Fund
	Total			205.50	

Annexure B
Booking under 800 Other Expenditure
(Refer para 2 (iv) of Notes to Accounts)

(₹ in crore)

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

Annexure C
Booking under 800 Other Receipts
(Refer para 2 (iv) of Notes to Accounts)

(₹ in crore)

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

Annexure D
Age analysis of AC Bills of Major Defaulting Departments
(Refer para 2 (vi) of Notes to Accounts)

(₹ in crore)

Sl. No.	Department	Year	No. of AC Bill Outstanding	Outstanding Amount
1.	Medical and Public Health Services Department			
	Hospital and Medical Education	2018-19	6	16.70
	Directorate of Health Services	2018-19	4	16.81
	Mizoram Institute of Medical Education and Research	2018-19	7	35.48
	Total		17	68.99
2.	Rural Development	2018-19	3	2.21
	Total		20	71.20

Annexure E

Age analysis of UCs

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

(₹ in crore)

Sl. No.	Name of Department	Year																	
		2011-12		2015-16		2016-17		2017-18		2018-19		2019-20		Total					
		No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16				
1.	Lai Autonomous District Council	...	...	2	6.58	7	4.78	15	24.65	11	12.97	15	10.86	50	59.84		
2.	Mara Autonomous District Council	...	...	...	...	11	8.37	15	32.77	13	13.20	14	10.32	53	64.66
3.	Chakma Autonomous District Council	1	3.63	4	1.99	9	4.93	12	18.83	11	8.09	11	10.20	48	47.67				
	Total	1	3.63	6	8.57	27	18.08	42	76.25	35	34.26	40	31.38	151	172.17				

Annexure F
Grants/Loans given to PSUs where accounts are not finalized
(Refer para 2 (xi) of Notes to Accounts)

Investment by State Government in PSUs whose accounts are in arrears:

(₹ in crore)

Sl. No.	Name of the Public Sector Undertaking	Year up to which accounts finalised	Period of accounts pending finalisation	Investment made by State Government during the year of which accounts are in arrears		
				Equity	Loans	Grants
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Working Government Companies						
Sector : Agricultural Marketing						
1.	Mizoram Agricultural Marketing Corporation Limited	2010-11	2011-12	0.25	...	...
			2012-13	...	...	...
			2013-14	...	...	...
			2014-15	...	...	1.12
			2015-16	...	...	...
			2016-17	...	...	...
			2017-18	...	...	...
			2018-19	...	...	...
			2019-20	...	...	...
			2020-21	...	...	...
	TOTAL			0.25	...	1.12
2.	Zoram Industrial Development Corporation Limited	2018-19	2019-20	...	...	3.24
			2020-21	...	...	3.71
	TOTAL			...	...	6.95
3.	Zoram Electronics Development Corporation Limited	2009-10	2010-11	...	...	1.15
			2011-12	...	...	1.15
			2012-13	...	...	1.27
			2013-14	...	...	1.22
			2014-15	...	...	1.69
			2015-16	...	...	1.30
			2016-17	...	...	0.63
			2017-18	...	...	...
			2018-19	...	...	...
			2019-20	...	...	...
			2020-21	...	...	...
	TOTAL			...	...	8.41

Annexure F - conclud.
Grants/Loans given to PSUs where accounts are not finalized
(Refer para 2 (xi) of Notes to Accounts)

Investment by State Government in PSUs whose accounts are in arrears:

(₹ in crore)

Sl. No.	Name of the Public Sector Undertaking	Year up to which accounts finalised	Period of accounts pending finalisation	Investment made by State Government during the year of which accounts are in arrears		
				Equity	Loans	Grants
(1)	(2)	(3)	(4)	(5)	(6)	(7)
4.	Mizoram Food and Allied Industries Corporation Limited	2014-15	2015-16	...	...	5.87
			2016-17	...	...	2.32
			2017-18	...	...	2.49
			2018-19	...	...	1.71
			2019-20	...	...	2.11
			2020-21	...	...	2.22
TOTAL				...	...	16.72
5.	Mizoram Handloom and Handicrafts Development Corporation Limited	2017-18	2018-19	...	...	...
			2019-20	...	...	...
			2020-21	...	...	...
6.	Mizoram Mineral Development Corporation Limited	2014-15	2015-16	...	...	...
			2016-17	...	...	...
			2017-18	...	...	...
			2019-20	...	...	...
			2020-21	...	...	...
TOTAL				0.25	...	33.20

Annexure G
Guarantee given by the Government
(Refer para 2 (xii) of Notes to Accounts)

(₹ in crore)

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

Annexure H
Expenditure on Ecology and Environment
(Refer para 2 (xiii) of Notes to Accounts)

Major Head	Sub-Major Head	Minor Head	Sub-Head	Detailed Head	2018-19		2019-20		2020-21	
					Budget (Original + Supplementary)	Expenditure	Budget (Original + Supplementary)	Expenditure	Budget (Original + Supplementary)	Expenditure
1	2	3	4	5	7	8	9	10	11	12
3435	03 <i>Environment Research and Ecological Regeneration</i>	104 Climate Change Adaptation and Mitigation	01 Climate Change Adaptation and Mitigation	00						
					02 Wages				0.01	
					13 Office Expenses				0.01	0.01
					27 Minor Works				0.01	0.01
					50 Other Charges				0.01	0.01
	Total 03				...	...	...	...	0.04	0.03
3435	04 <i>Prevention and Control of Pollution</i>	800 Other Expenditure	01 Assistance to State Pollution Control Board	00	1.14	1.14	1.33	1.33	1.55	1.42
					31 Grants-in-Aid (Salaries)					
					27 Minor Works					
	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	...	...	...	...	...	...
	Total 04				1.14	1.14	1.33	1.33	1.55	1.42
	Grand Total				1.14	1.14	1.33	1.33	1.59	1.45

(₹ in crore)

Annexure I
Unspent amount lying in the Bank Accounts of DDOs
(Refer para 2 (xiv) of Notes to Accounts)

Sl. No.	DDO Code	Name of DDO	Bank A/c No.	Name of Bank	Cash Balance as on 31.3.2021		Total
					5	6	
1	2	3	4	5	6	7	
1.	115015	Maria C. T Zuali & Lalnunfela Chawngthu	11467027055 (Current Account)	SBI	0.06	0.06	0.06
2.	116015	Surg Lt Cdr Lalnuntluanga, Director	10763513103 (Saving Account)	SBI, Main Branch, Aizawl	0.11	0.15	0.15
	116015	do	10763513114 (Saving Account)	SBI, Main Branch, Aizawl	0.04		
3.	141002	V. Zothansanga, District Sericulture Officer, Aizawl	97006964243 (Saving Account)	MRB, Chaltlang	...	...
	141002	V. Zothansanga, District Sericulture Officer, Aizawl	97003945008 (Saving Account)	MRB, Chaltlang	...	...
	141002	V. Zothansanga, District Sericulture Officer, Aizawl	25002071521 (Saving Account)	MRB, Zarkawt	...	...
4.	145001	Zokunga	36461620296 (Current Account)	SBI, Main Branch	...	...
5.	123011	K. Lalruala, Deputy Director, Art and Culture Department	... ^[*] (Current Account)	SBI, Main Branch	3.54	3.54	3.54
6.	139012	Zodingliana, Executive Engineer	36373622748 (Current Account)	SBI, Dawrpui Branch	...	...
7.	145011	National Highway Circle - II, PWD	36492152376 (Current Account)	SBI, Aizawl Branch	...	...
8.	139011	Lalhminghlua, Sr. Executive Engineer	30227217301 (Current Account)	SBI	0.04	0.04	0.04
9.	... ^[*]	EE, MRT, Aizawl	... ^[*] (Current Account)	SBI, Dawrpui Branch	...	...
10.	141001	C. Rozawna, Joint Director	... ^[*] (Current Account)	SBI, Dawrpui Branch	1.29	1.29	1.29
11.	145026	Lalnunzira	36341611824 (Current Account)	SBI, Main Branch	

^[a] ₹11,930.00 only
^[b] ₹58,801.00 only
^[c] ₹13,792.00 only

^[d] ₹10,018.00 only
^[e] ₹4,420.75 only
^[f] ₹6,267.00 only

^[g] ₹9,977.67 only
^[h] ₹620.35 only
^[*] Specific information not received

(₹ in crore)

Annexure I- contd.
Unspent amount lying in the Bank Accounts of DDOs
 (Refer para 2 (xiv) of Notes to Accounts)

Sl. No.	DDO Code	Name of DDO	Bank A/c No.	Name of Bank	Cash Balance as on 31.3.2021 (₹ in crore)		
					6	7	Total
1	2	3	4	5	6	7	7
12.	125008	C. Zothantluanga, EE	36331591772 (Current Account)	SBI	0.08	0.14	0.14
			39086414185 (Current Account)	SBI	0.06		
13.	120022	C. Lalthangpuii, Principal	31940763508 (Current Account)	SBI	0.02	0.02	0.02
14.	129005	Flora Laltanpuii, CDPO	97007536759 (Current Account)	MRB, Kulikawn	0.07	0.07	0.07
15.	114002	Chingthanmawi Guite, Deputy Advisor-cum-Deputy Secretary (Planning and Programme Implementation Dept.)	10900002270 (Current Account)	Mizoram Co-operative Apex Bank Ltd., Main Branch	6.03	6.03	6.03
	114005	C. Vanlalmunana, Chief Planning Officer, High Powered Committee, Lunglei	33159065087 (Current Account)	SBI, Lunglei Branch	0.06	0.06	0.06
16.	126001	F. Lalfakzuala, Joint Director	10763499518 (Current Account)	SBI, Main Branch	... [a]	... [a]	... [a]
17.	121014	Prof. S. Haukhanlian Mate	10276736144 (Saving Account)	SBI, Dawrpui Branch	0.25	0.25	0.25
18.	139031	Laldawngliana, Executive Engineer, Lawngtlai Power Divison, Power Department	36461808529 (Current Account)	SBI	... [b]	... [b]	... [b]
19.	125001	Anup Chhetry, C.E. (Hqrs and WR)	36335050658 (Current Account)	SBI, Dawrpui Branch	... [c]	... [c]	... [c]
20.	125021	H. Lallianmawia, Excutive Engineer	37038222213 (Current Account)	SBI	0.02	0.02	0.02
21.	140001	Zoramchhana, Joint Direcotr (Accounts)	36723157705 (Current Account)	SBI, Main Branch	1.43	1.43	1.43
22.	125012	PC Biakmawia, Chief Chemist, SRI, PHED.	36377839790 (Current Account)	SBI, Dawrpui Branch	0.03	0.03	0.03
23.	145019	Executive Engineer (PWD) Project Divison- I, Aizwal, Mizoram	36462102433 (Current Account)	SBI	... [d]	... [d]	... [d]

[a] ₹75,258.92 only

[b] ₹42,624.00 only

[c] ₹1,422.00 only

[d] ₹44,269.00 only

Annexure I- contd.
Unspent amount lying in the Bank Accounts of DDOs
(Refer para 2 (xiv) of Notes to Accounts)

(₹ in crore)

Sl. No.	DDO Code	Name of DDO	Bank A/c No.	Name of Bank	Cash Balance as on 31.3.2021	Total
1	2	3	4	5	6	7
24.	116021	Lalrosanga Chhangte, AIG of Prisons	30272376559 (Current Account)	SBI, Dawrpui Branch	0.59	0.59
25.	120009	Lalramthianghlima, DEO	31746410769 (Current Account)	SBI, Dawrpui Branch	...[a]	...[a]
26.	SGV106052E	Grace Lalchhawthluangi, Principal	240701000046 (Saving Account)	ICICI Bank	0.02	0.02
27.	116008	Sabula, Addl. SP	36339217390 (Current Account)	SBI	0.05	0.05
28.	145015	Ch. Lalnunchama	... ^[1] (Current Account)	SBI, Main Branch	...[b]	...[b]
29.	115032	Victor Lalawmpuia, SDO (S)	36266330983 (Current Account)	SBI, Mamit	0.46	0.46
30.	104003	Lalngaihmarwawia Zote, Senior Civil Judge	101870035003 (Saving Account)	Mizoram Co-operative Apex Bank	0.39	0.39
31.	139010	Benjamin L. Thumtea, Sr. Executive Engineer	36454749401 (Current Account)	SBI, Dawrpui Branch	4.32	4.32
32.	120114	K.P. Singh, Principal GHSS Kawrthah	25040007707 (Saving Account)	MRB, Kawrthah Branch	...[c]	...[c]
33.	129033	Lalbiakliana, CDPO, Serchhip	34815575585 (Current Account)	SBI, Serchhip Branch	0.03	0.03
34.	125009	Lalthanzuali, Sr. EE	36338749256 (Current Account)	SBI, Dawrpui Branch	...[d]	...[d]
35.	120003	zohmingliani, Joint Director	34241702491 (Current Account)	SBI, Dawrpui Branch	3.22	3.22
36.	123009	P/C. Zosangpuii, Museum Curator	97009504259 (Current Account)	MRB	...[e]	...[e]
37.	105001	Pi Lalmuangpuii, Under Secretary	39465745753 (Current Account)	SBI, Secretariat Branch, Khatla, Aizawl	...[f]	...[f]
38.	110001	K. Lalrinkima, Joint Secretary, MPSC	31167542783 (Current Account)	SBI	0.13	0.23
			39966413751 (Current Account)	SBI	0.10	

^[a] ₹94,926.00 only^[b] ₹25,000.00 only^[c] ₹51,818.00 only^[1] Specific information not received

Annexure I- contd.
Unspent amount lying in the Bank Accounts of DDOs
 (Refer para 2 (xiv) of Notes to Accounts)

Sl. No.	DDO Code	Name of DDO	Bank A/c No.	Name of Bank	Cash Balance as on 31.3.2021	Total
1	2	3	4	5	6	7
39.	130001	Zosangzuali Pachuau, Jt. Director	10276735129 (Saving Account) 97009013261 (Saving Account) 97005430904 (Saving Account) 97007455236 (Saving Account) 97000989900 (Saving Account) 101960002761 (Fixed Deposit)	SBI, Dawrpui Branch MRB, Vaivakawn Branch	5.08 2.76 0.91 0.36 0.23 4.22	13.56
40.	122002	Dr Zirliangura	36119093973 (Saving Account) 101920001716 (Current Account)	Mizoram Co-operative Apex Bank SBI, Main Branch, Tuikual, Aizawl Mizoram Co-operative Apex Bank, Mizoram Civil Secretariat Complex, Khatla, Aizawl.	0.02 0.05	0.07
41.	117001	Lalkunga Sailo, Deputy Director Lalkunga Sailo, Deputy Director Chalhuaia, Deputy Director Lalkunga Sailo, Deputy Director Lalkunga Sailo, Deputy Director V. Laldinsanga, Deputy Director V. Laldinsanga, Deputy Director V. Laldinsanga, Deputy Director Lalkunga Sailo, Deputy Director	77201000738 (Saving Account) 77201000739 (Saving Account) 77201000741 (Saving Account) 77201000742 (Saving Account) 39071551956 (Saving Account) 4782000100052715 (Saving Account) 4782002100001184 (Saving Account) 4782000100048873 (Saving Account) 4782000100052120 (Saving Account)	ICICI Bank, Zarkawt Branch SBI, Main Branch PNB, Aizawl Branch	0.12 ... ^[a] 0.25 0.05 2.06 1.07 0.06 ... ^[b] ... ^[c]	3.61

[a] ₹100.00 only
 [b] ₹47,096.00 only
 [c] ₹1,991.80 only

Annexure I- contd.
Unspent amount lying in the Bank Accounts of DDOs
 (Refer para 2 (xiv) of Notes to Accounts)

Sl. No.	DDO Code	Name of DDO	Bank A/c No.	Name of Bank	Cash Balance as on 31.3.2021	Total
1	2	3	4	5	6	7
42.	125019	J. Kapkima, Executive Engineer, PHED Champhai Watsan Division, Champhai	36339045689 (Current Account) 11467029777 (Saving Account) 39840337892 (Current Account) 38980760532 (Current Account)	SBI, Champhai Branch	0.04 ... ^[a] ... ^[b] 0.98	1.02
43.	125017	H. Lalnumthanga, Executive Engineer	36272377720 (Current Account)	SBI	... ^[c]	... ^[c]
44.	124030	Dr. H. Lalchungnunga, Director, AYUSH, Directorate of AYUSH, Mizoram, Aizawl	30087785427 (Saving Account) 38905142380 (Current Account)		... ^[d] ... ^[e]	...
45.	138028	BDO, Zawlnuam	159104000182232 (Saving Account) 25002061772 (Current Account) 1401930000031 (Current Account) 38540174458 (Current Account) 97011526316 (Current Account) 39828252495 (Current Account) 33750442939 (Current Account) 97012291553 (Current Account) 36305725120 (Current Account) 33750521730 (Current Account) 11826753024	IDBI Bank MRB MCAB (Apex) SBI MRB, Kanhmun SBI, Zawlnuam	2.37 2.85 0.08 0.70 0.12 0.05 0.14 ... ^[f] 0.32 ... ^[g] ... ^[h]	6.00
46.	139015	K. Lalhlunthanga, Executive Engineer	36377663939 (Current Account)	SBI, Dawrpui Branch	0.02	0.02

^[a] ₹5,932.36 only
^[b] ₹10,214.00 only
^[c] ₹62,557.00 only

^[d] ₹16,720.00 only
^[e] ₹10,666.96 only
^[f] ₹79,250.00 only

^[g] ₹17,832.00 only
^[h] ₹4,896.00 only

(₹ in crore)

Annexure I- contd.
Unspent amount lying in the Bank Accounts of DDOs
(Refer para 2 (xiv) of Notes to Accounts)

(₹ in crore)

Sl. No.	DDO Code	Name of DDO	Bank A/c No.	Name of Bank	Cash Balance as on 31.3.2021	Total
1	2	3	4	5	6	7
47.	116047	Laldingliana Chinzah, Superintendent	39317661680 (Current Account)	SBI, Serchhip Branch	...	...^[a]
48.	145017	Zirthanmawia Hmar, Executive Engineer	36338390568 (Current Account)	SBI	...	...^[b]
49.	120056	R. Rotluanga, Principal GHSS Hnahthial	31096975952 (Current Account)	SBI, Hnahthial	...	...^[c]
			97008883408 (Saving Account)	MRB, Hnahthial Branch	0.01	0.01
50.	120003	Zohmingliani, Joint Director	34241702491 (Current Account)	SBI, Dawrpui Branch	3.22	3.22
51.	138002	Florence Zotluangpuii, Director	76680100001098 (Saving Account)	Bank of Baroda	34.75	38.89
		Lalrinawma Khiangte, Deputy Director (General)	37233370155 (Current Account)	SBI	2.87	
			37577366556 (Current Account)		0.67	
			10276733993 (Saving Account)		0.60	
52.	116022	T. Ramzauva, Special Superintendent Central Jail Aizawl	39421200708 (Current Account)	SBI	...	...^[d]
53.	125011	Lalrinzuala Ralte, Sr. Executive Engineer	36319072297 (Current Account)	SBI, Dawrpui Branch	0.13	0.13
54.	116020	Fabian Lalfakawma, District Commandant	369047033669 (Current Account)	SBI, Dawrpui Branch	...	...^[e]
55.	125016	C. Lalzidinga, Executive Engineer	39235711464 (Current Account)	SBI, Hnahthial	...	...^[f]
56.	116023	Zosangliana, Superintendent	39255102099 (Current Account)	SBI, Dawrpui Branch	...	...^[g]
57.	123004	Zirsangzuali, State Librarian	39333075822 (Current Account)	SBI, Dawrpui Branch	...	...^[h]
58.	109005	Dr. Lalmuangpuia, Under Secretary-cum-Deputy Program Director	31380787081 (Saving Account)	SBI	0.05	0.05
59.	114003	K. Lalrammuana, Sr. Scientific Officer	37143387468 (Current Account)	SBI, Main Branch	...	...^[i]

^[a] ₹1,428.00 only
^[b] ₹4,803.30 only
^[c] ₹29,004.00 only

^[d] ₹10,064.40 only
^[e] ₹15,374.00 only
^[f] ₹10,596.48 only

^[g] ₹10,000.00 only
^[h] ₹13,160.01 only
^[i] ₹10,001.80 only

Annexure I- contd.
Unspent amount lying in the Bank Accounts of DDOs
(Refer para 2 (xiv) of Notes to Accounts)

(₹ in crore)

Sl. No.	DDO Code	Name of DDO	Bank A/c No.	Name of Bank	Cash Balance as on 31.3.2021	Total
1	2	3	4	5	6	7
60.	....^[a]	Er. Lalmuankima Sailo, OSD cum Nodal Officer	....^[a] (Saving Bank) 101930003149 (Current Account)	IndusInd Bank Ltd. Mizoram	1.57 7.28	9.32
61.	135001	Joint Director, Fisheries	101930003167 (Current Account) 36973718111 (Saving Account) 36973785927 (Saving Account)	Co-operative Apex Bank SBI, Dawrpui Branch	0.47 0.13 0.23	0.80
62.	120015	C. Lallhiapa, Principal	97010207731 (Saving Account)	MRB, Treasury Square Branch	0.44	
63.	135007	C. Lallianpuui	425301000714 (Saving Account)	ICICI Bank, Base Branch, Bawngkawn	Nil	
64.	120016	H. Ngurthansanga, Principal-in-Charge	31855854201 (Current Account)	SBI	... ^[a]	... ^[a]
65.	116019	Lalrengpuia, Commandant, CTI	31831748927 (Saving Account)	SBI	... ^[b]	0.11
66.	129022	Lalremthangi, CDPO	1201880000005 (Saving Account) 1201880000006 (Saving Account)	Mizoram Co-op. Apex Bank Ltd. Mizoram Co-op. Apex Bank Ltd.	0.11 ...	
67.	123003	F. Lalthanmawia, Archivist	1101870000002 (Saving Account)	Apex Bank, Centenary Branch, Mission Veng	... ^[d]	... ^[d]
68.	145010	C. Lalchhuana, SE, PWD, NHC - I	36905259291 (Current Account)	SBI, Dawrpui Branch	... ^[e]	... ^[e]
69.	120013	K. Lalnunfela, SDEO	35370735400 (Current Account) 97007877064 (Current Account)	SBI, Hnahtial SBI, Hnahtial	... ^[f] ... ^[g]	...
			....^[i] (Saving Account)	Mizoram Urban Co-operative Development Bank Ltd. (MUCO Bank Ltd.)	0.05	0.05
			37177845104 (Current Account)	SBI	... ^[h]	... ^[h]
			....^[i] (Current Account)	SBI, Dawrpui Branch	... ^[i]	... ^[i]

^[a] ₹10,845.00 only
^[b] ₹109.00 only
^[c] ₹73,858.00 only

^[d] ₹64,286.00 only
^[e] ₹10,454.00 only
^[f] ₹35,219.00 only

^[g] ₹1,500.00 only
^[h] ₹5,196.00 only
^[i] ₹11,655.46 only

^[j] Specific information not received

Annexure I- contd.
Unspent amount lying in the Bank Accounts of DDOs
 (Refer para 2 (xiv) of Notes to Accounts)

Sl. No.	DDO Code	Name of DDO	Bank A/c No.	Name of Bank	Cash Balance as on 31.3.2021		Total
					5	6	
1	2	3	4	5	6	7	
70.	129007	P.C. Lalsangmawia	97009821337 (Current Account)	MRB, Thingsulthliah	0.29	0.29	
71.	128001	Lalmuanawma, Deputy Director	4780002100001430 (Current Account)	PNB, Aizawl Branch	0.05		
			32475339091 (Saving Account)	SBI, Main Branch	3.25		
			37806181216 (Current Account)	SBI, Khtla Branch	0.73		6.47
			504710110002818 (Current Account)	BOI, Zarkawt Branch	0.78		
			509220110000062 (Current Account)	BOI, Upper Republic Branch	1.66		
72.	128003	Vanlalhruaia Sailo, Principal ITI, Aizawl	37598203904 (Current Account)	SBI, Main Branch	0.04	0.04	0.04
73.	128005	Reuben T. Kompa	34458684770 (Current Account)	SBI, Siaha Branch	Nil	Nil	Nil
74.	125023	Netralal Jaisi, EE PHED Lawngtlai	38892105358 (Current Account)	SBI, Lawngtlai	0.19	0.19	0.19
75.	115019	Vanlachhuanawma Chawngthu, SDO (S)	32917661339 (Current Account)	SBI, Kolasib Branch	0.54	0.54	0.54
76.	129018	Sailopari, DPO	32613686393 (Saving Account)	SBI, Lunglei	0.22	0.22	0.22
			97007876208 (Current Account)	MRB, Venglai LLJ	...	...
77.	129008	C. Lalnunfela, CDPO	37305546927 (Current Account)	SBI	0.02	0.02	0.02
78.	129019	Lalthlamuani Rokhum	97002720787 (Saving Account)	MRB, Serkawm	0.15	0.15	0.15
79.	125022	F. Lalsanglura, Sr. EE	36378660596 (Current Account)	SBI	...	...	0.02
			11484225239 (Saving Account)		0.02		
80.	135004	Lalramzawmchhuaha Khawlhiring i/c DFDO	32070228266 (Saving Account)	SBI, Siaha Branch	...	...	...
			34328282946 (Saving Account)		...	...
81.	SGV 106359D	C. Lalparmawii, District Fisheries Dev. Officer	30777150710 (Current Account)	SBI	0.06	0.06	0.06
82.	145036	Zosangliana Zote, Executive Engineer, PWD	37041427135 (Current Account)	SBI, Champhai Branch	0.05	0.05	0.05

[a] ₹6,798.00 only

[b] ₹16,529.00 only

[c] ₹17,911.00 only

[d] ₹18,068.50 only

Annexure I- contd.
Unspent amount lying in the Bank Accounts of DDOs
 (Refer para 2 (xiv) of Notes to Accounts)

(₹ in crore)						
Sl. No.	DDO Code	Name of DDO	Bank A/c No.	Name of Bank	Cash Balance as on 31.3.2021	Total
1	2	3	4	5	6	7
83.	145014	B. Vanlalhruaii, Sr. Executive Engineer	36339216680 (Current Account)	SBI, Main Branch	...	...
84.	145031	R. Zirsangliana, Executive Engineer, PWD Building Division, Lunglei	34760409469 (Current Account)	SBI	0.18	0.18
85	116038	Thuthlungropuia, Superintendent	34142941079 (Current Account)	SBI, Kolasib	...	...
86.	120021	Principal	31829378753 (Saving Account)	SBI	0.07	0.07
87.	115007	Daniel Sailo, SDO (Sadar)	37605997243 (Current Account)	SBI	Nil	
			39621104075 (Current Account)		Nil	
			39645640789 (Current Account)		Nil	
			38906040647 (Current Account)		0.11	
			39283249024 (Current Account)		Nil	
			39768438759 (Saving Account)		0.03	0.43
			397675369839 (Saving Account)		0.29	
			38906040397 (Current Account)		Nil	
			38906037306 (Current Account)		Nil	
			38906040057 (Current Account)		Nil	
			38906038876 (Current Account)		Nil	
88.	115038	Zothanmawia Khiangte, Deputy Resident Commissioner, Mizoram House, Guwahati	33758601041 (Current Account)	SBI	(-0.92)	(-0.92)
89.	145047	Lalthan Zuala	38222100897 (Current Account)	SBI, Kolasib	0.17	0.17
90.	139024	C. Lalzarliana, EE, Kolasib Power Divison	11470457107 (Current Account)	SBI	1.30	1.30
91.	120112	R Ramtharaliana	11580432732 (Saving Account)	SBI, Charkawn	...	...

[a] ₹9,911.50 only

[b] ₹8,242.00 only

[c] ₹34,180.00 only

Annexure I- contd.
Unspent amount lying in the Bank Accounts of DDOs
 (Refer para 2 (xiv) of Notes to Accounts)

(₹ in crore)						
Sl. No.	DDO Code	Name of DDO	Bank A/c No.	Name of Bank	Cash Balance as on 31.3.2021	Total
1	2	3	4	5	6	7
92.	138004	Lalchhanhimi, B.D.O.	14019300000016 (Saving Account)	Apex Bank, New Secretariat Branch	...	
			97010960082 (Saving Account)	MRB, Bethlehem Vengthlang Branch	0.04	
			97005627050 (Saving Account)	MRB, Aizawl	0.17	
			97005627072 (Saving Account)	MRB, Aizawl	...	
			14018700000034 (Saving Account)	Apex Bank, New Secretariat Branch	...	0.22
			14018700000052 (Saving Account)	Apex Bank, New Secretariat Branch	0.01	
			14018700000051 (Saving Account)	Apex Bank, New Secretariat Branch	...	
			11018200000657 (Saving Account)	Apex Bank, Centenary Branch	...	
93.	118001	Lalbiakfela, Deputy Controller	83040200000069 (Current Account)	BOB, Khatla	0.03	0.03
			101870035152 (Current Account)	Mizoram Co-operative Apex Bank Ltd., Aizawl Main Branch	...	
94.	118003	Lalthakima Chhangte, Assistant Controller	34351371676 (Current Account)	SBI, Siaha Branch	...	...
95.	120073	C Laltani	11467027226 (Current Account)	SBI	0.02	0.02
96.	139008	M. Lalthmingthanga, Sr. Electrical Inspector	36512471676 (Current Account)	SBI	...	...
97.	129011	Zonunpari Sailo, DPO (ICDS)	97007544910 (Saving Account)	MRB, Chaltlang	0.03	0.03
98.	129015	Lalrammawii Kawilam	97005346320 (Current Account)	MRB, Chaltlang	0.25	0.25
99.	129031	Lalnunfela Pachau, CDPO	97007874494 (Current Account)	MRB, Kolasib	0.09	0.09

^[a] ₹1,925.00 only
^[b] ₹44,579.00 only
^[c] ₹62,230.00 only

^[d] ₹1000.00 only
^[e] ₹19,377.00 only
^[f] ₹1,252.00 only

^[g] ₹1,125.25 only
^[h] ₹997.00 only

Annexure I- contd.
Unspent amount lying in the Bank Accounts of DDOs
 (Refer para 2 (xiv) of Notes to Accounts)

Sl. No.	DDO Code	Name of DDO	Bank A/c No.	Name of Bank	Cash Balance as on 31.3.2021	Total
1	2	3	4	5	6	7
100.	115020	Saizikpuui	10390513171 (Saving Account)	SBI, New Silchar Branch	0.11	0.11
101.	115017	James Lalnithanga, SDO (S)	38927351728 (Saving Account)	SBI, Khawzal	0.07	
			38934673576 (Saving Account)	SBI, Khawzal	...	[a]
			38934735104 (Saving Account)	SBI, Khawzal	...	[b]
			38934668624 (Saving Account)	SBI, Khawzal	...	[c]
			38934736662 (Saving Account)	SBI, Khawzal	...	[d]
			39278090841 (Current Account)	SBI, Khawzal	0.05	0.85
			160188000001 (Saving Account)	Apex Bank ,Khawzawl	0.06	
			160188000002 (Saving Account)	Apex Bank, Khawzawl	0.67	
			97011018620 (Current Account)	MRB, Khawzawl	...	[e]
			97011018744 (Current Account)	MRB, Khawzawl	...	[f]
102.	115046	H. Lalramenga, Election Officer	39776445881 (Current Account)	SBI, Khawzal	0.02	0.02
103.	120101	Principal GHSS	11484224983 (Saving Account)	SBI, Serchhip	0.05	0.05
104.	145044	T. Lalkhanhau, EE	97007498189 (Current Account)	Mizoram Rural Bank	0.04	0.04
105.	139001	Er. R. L. Muanpuui	36723171898 (Current Account)	SBI, New Secretariat Branch	...	[g]
106.	145043	Executive Engineer, PWD, Mamit	31597588579 (Current Account)	SBI	0.05	0.05
107.	120005	Lalrinkima, Principal	30176576795 (Saving Account)	SBI, Solomon Cave	...	[h]
108.	120011	SDEO, Saitual	30573434125 (Current Account)	SBI, Saitual	...	[i]

[a] ₹7,195.00 only

[b] ₹102.00 only

[c] ₹16,908.00 only

[d] ₹566.00 only

[e] ₹982.00 only

[f] ₹1,000.00 only

[g] ₹7,135.00 only

[h] ₹72,527.08 only

[i] ₹42,000.00 only

Annexure I- contd.
Unspent amount lying in the Bank Accounts of DDOs
 (Refer para 2 (xiv) of Notes to Accounts)

Sl. No.	DDO Code	Name of DDO	Bank A/c No.	Name of Bank	Cash Balance as on 31.3.2021		Total
					5	6	
1	2	3	4	5	6	7	
109.	139032	Malsawmdawngiana, Sr. Executive Engineer	39353610960 (Current Account) 10276730663 (Current Account) 39353610416 (Current Account) 39353608429 (Current Account) 31858325547 (Current Account) 32885921981 (Current Account) 31691050124 (Current Account) 39353611908 (Current Account) 77205000277 (Current Account) 50200033944847 (Current Account)	SBI, Dawrpui Branch	5.32 10.20 0.67 2.95 15.44 11.59 2.16 0.11 35.44 0.54	84.42	
110.	129043	Flora Laltanpuii, DPO	97007855904 (Saving Account) 97007855915 (Saving Account) 97011732103 (Current Account)	ICICI Bank, Zarkawt HDFC Bank, Zarkawt MRB	... ^[a] ... ^[b] ... ^[c]	...	
111.	145029	Samuel Ramdinthara, Executive Engineer, PWD, Lunglei Division, Lunglei	36546063962 (Current Account)	SBI, Lunglei	0.12	0.12	0.12
112.	138014	Vabeimozachhi Chozah, BDO, Siaha	97002447004 (Saving Account) 97011544085 (Saving Account) 97003016495 (Saving Account) 97008391755 (Saving Account) 204410200001020 (Current Account) 34337911293 (Current Account)	MRB, N. Siaha	0.19 ... ^[d] 0.02 0.14 ... ^[e] ... ^[f]	0.35	
113.	129032	Flora Laltanpuii, DPO/CDPO	97007386123 (Current Account)	MRB	0.07	0.07	0.07
114.	120017	K. Lalhriata, Lecturer	34377429959 (Current Account)	SBI	0.06	0.06	0.06

^[a] ₹48,947.00 only
^[b] ₹5,406.00 only
^[c] ₹25,318.00 only

^[d] ₹9,116.00 only
^[e] ₹50,000.00 only
^[f] ₹27,214.00 only

Annexure I- contd.
Unspent amount lying in the Bank Accounts of DDOs
(Refer para 2 (xiv) of Notes to Accounts)

(₹ in crore)

Sl. No.	DDO Code	Name of DDO	Bank A/c No.	Name of Bank	Cash Balance as on 31.3.2021	Total
1	2	3	4	5	6	7
115.	120020	Vanhmingliani Toehhawng, Principal, Govt. Chaltlang HSS	31175152487 (Saving Account)	SBI, Chaltlang Branch	...	...
116.	129004	Zonumpari, Member Secretary	97009557858 (Current Account)	MRB, Khatla	0.19	0.19
117.	148001	Dr. Lalthlamuana	36831567648 (Current Account)	SBI, Main Branch, Aizawl	0.33	0.33
118.	129047	R. Laldinliana, District Programme Officer (ICDS)	97008903469 (Saving Account)	MRB, Champhai	0.05	0.05
119.	120001	Lalthangbika, Secretary, MBSE	10276736224 (Saving Account)	SBI, Dawrpui Branch	1.69	
			32375305566 (Saving Account)	SBI, Bawngkawng Branch	1.93	
			10763512348 (Saving Account)		1.03	5.33
			35244430662 (Saving Account)		0.19	
			31442085936 (Saving Account)		...	
			10763512268 (Saving Account)		0.49	
120.	104006	T. Lalmachhuana, Senior Civil Judge	39250241929 (Current Account)	SBI, Lunglei	...	...
121.	120106	H. Vanlaltanpuia, Principal	... ^[1] (Current Account)	SBI, Lawngtlai	...	...
122.	15037	Lalchhanhima	30856020430 (Current Account)	SBI	...	...
123.	120048	KC Lalrinmawia, DEO, Lunglei	35713369616 (Current Account)	SBI, Lunglei	0.14	0.14
124.	129001	Lalbiakkimi, Dy. Director	30043519284 (Saving Account)	SBI, Dawrpui Branch	5.96	6.88
			37146585604 (Saving Account)		0.19	

[a] ₹10,828.00 only
[b] ₹16,631.00 only
[c] ₹14,457.00 only

[d] ₹57,108.10 only
[e] ₹30.00 only

[1] Specific information not received

Annexure I- contd.
Unspent amount lying in the Bank Accounts of DDOs
(Refer para 2 (xiv) of Notes to Accounts)

Sl. No.	DDO Code	Name of DDO	Bank A/c No.	Name of Bank	Cash Balance as on 31.3.2021	Total
1	2	3	4	5	6	7
			39553567754 (Saving Account)		0.08	
			159102000005395 (Current Account)	IDBI Bank, Aizawl	0.04	
			159102000005333 (Current Account)		0.09	
			425301000457 (Current Account)	ICICI Bank, Aizawl	Nil	
			425301000458 (Current Account)		0.13	
			77201000743 (Current Account)		0.39	
125.	129002	F. Lalngaihawmi, DSWO, Aizawl East	97004199986 (Current Account)	MRB, Chanmari	...	...
			97009015156 (Current Account)	MRB, Chaltlang	...	...
126.	135008	Lalhmunsanga, DFDO	33705730534 (Current Account)	SBI, Champhai Branch	...	0.06
			97008251809 (Saving Account)	MRB, Champhai	0.06	
127.	113002	David Lallawmkima Fanai, Secretary cum-Controller of Examination	39350485941 (Current Account)	SBI	0.26	0.26
128.	145034	Kaphminglana, Executive Engineer	36729624448 (Current Account)	SBI, Siaha Branch	0.21	0.21
129.	147001	Sanjeeb Kumar Das, SE (P&M), Office of CE, I & WRD	...(Current Account)	SBI, New Capital Complex	...	...
130.	147008	Lalchhandama, EE Kolasib Division	...(Current Account)	SBI, Kolasib	1.77	1.77
131.	147003	Laldinpui, EE Lunglei Division	...(Current Account)	SBI, Bazar Veng, Lunglei	...	...
132.	147005	Laldinglana Hrahse, EE Champhai Division	...(Current Account)	SBI, Champhai Branch	0.01	0.01
133.	119001	Lalrinchani Ralte, Deputy Director (Planning), Directorate of Local Administration Department	31280416519 (Current Account)	SBI, Aizawl Branch	0.69	0.69

[a] ₹5,000.00 only

[b] ₹5,000.00 only

[c] ₹6,933.00 only

[d] ₹9,650.00 only

[e] ₹27,030.00 only

[f] Specific information not received

Annexure I- contd.
Unspent amount lying in the Bank Accounts of DDOs
 (Refer para 2 (xiv) of Notes to Accounts)

Sl. No.	DDO Code	Name of DDO	Bank A/c No.	Name of Bank	Cash Balance as on 31.3.2021		Total
					5	6	
1	2	3	4	5	6	7	
134.	119008	Lalchawimawia, Joint Director (P) & SNO (RGSA)	38037490309 (Current Account)	SBI	0.40	0.40	0.40
135.	119002	Lalruaitlunagi, DLAO	33673625423 (Current Account)	SBI	0.30	0.30	0.30
			97009316244 (Current Account)	MRB	...		
136.	119003	James Miahlung, DLAO	50100363916119 (Saving Account)	HDFC	0.27	0.27	0.27
137.	119004	Esther Leihang, DLAO	11467027645 (Current Account)	SBI	Nil	Nil	0.02
			25057000805 (Saving Account)	MRB	0.02	0.02	
138.	119005	S. T. Lalhmingawia, DLAO	97011680573 (Current Account)	MRB, Kolasib	Nil	Nil	0.02
			60196000006 (Current Account)		...		
			97002335184 (Saving Account)		0.02	0.02	
139.	119006	Dr. Manesia Khaimeichho, DLAO	25023000577 (Current Account)	MRB	0.16	0.16	0.18
			97011212888 (Saving Account)		0.02	0.02	
140.	119007	K. Tiangruala, DLAO	31328824483 (Current Account)	SBI	0.01	0.01	0.01
			97011749479 (Current Account)	MRB	...		
141.	120090	Vanlalchhana, SDEO	97005522998 (Saving Account)	MRB	...	...
142.	115011	Pu Lalremruata Sailo, MCS, SDO (Sadat)	38939402873 (Current Account)	SBI	0.28	0.28	1.33
			97010997794 (Saving Account)	MRB	0.62	0.62	
			97009011479 (Saving Account)	MRB	0.40	0.40	
			90196000001 (Current Account)	MCAB	0.03	0.03	
143.	145009	Lalthankhuma Ralte	36454158667 (Current Account)	SBI, Main Branch	...	...
144.	1200018	K. Pazawna, Principal	97009605815 (Current Account)	MRB	0.01	0.01	0.01

^[a] ₹7,264.00 only

^[b] ₹4,959.40 only

^[c] ₹1,000.00 only

^[d] ₹25,572.00 only

^[e] ₹49,372.00 only

(₹ in crore)

Annexure I- contd.
Unspent amount lying in the Bank Accounts of DDOs
(Refer para 2 (xiv) of Notes to Accounts)

Sl. No.	DDO Code	Name of DDO	Bank A/c No.	Name of Bank	Cash Balance as on 31.3.2021		Total
					5	6	
1	2	3	4	5	6	7	
145.	129020	Sailopari, DPO	97003244047 (Current Account)	MRB, Lungsen Branch	0.03	0.03	0.03
146.	129026	R. Vanlalhriata	37113698775 (Current Account)	SBI, Siaha	...	...	...
147.	120102	Lalrammawia, Principal	97011106040 (Saving Account)	MRB, Serchhip	...	...	...
148.	129031	Lalnunfela Pachuau, CDPO	97007874494 (Current Account)	MRB, Kolasib	0.09	0.09	0.09
149.	145002	Lalzarzoliana, EE (P)	36434958612 (Current Account)	SBI, Main Branch	0.70	0.70	0.70
150.	120068	V. Samson, Principal	34394099869 (Current Account)	SBI	...	...	...
151.	120054	Lalrinpuii Chhangte, Principal	11376850324 (Saving Account)	SBI	0.01	0.01	0.01
152.	116046	Lalbiakdiaka, Jail Superintendent	39313276669 (Current Account)	SBI, Mamit	Nil	Nil	Nil
153.	120106	H. Vanlaltanpuia, Principal	...(Current Account)	SBI, Lawngtlai	...	...	...
154.	141010	Z.D. Zoramthanga, District Sericulture Officer	97010087424 ERI ASPIR DSO, Mamit (Saving Account)	MRB, Mamit	2.67	2.67	2.67
			36113661945 TPSPMUGA-DIST Sericulture Office, Mamit (Current Account)	SBI, Mamit Charkawn	...	...	...
155.	116030	C. Lalbiakluanga	39315484395 (Current Account)	SBI, Lunglei	...	...	...
156.	115003	Lalfakzuala, SDO (Sadar)	31304057566 (Current Account)	SBI, Main Branch	14.80	14.80	15.35
			31304101266 (Current Account)		0.50	0.50	
			36706142154 (Current Account)		0.05	0.05	
157.	140003	Lalruatkima, Asstt. Director (D/L)	33128469418 (Current Account)	SBI	0.28	0.28	0.28
158.	120023	Zolianlunga, Principal	30085623773 (Current Account)	SBI, Dawrpui Branch	0.08	0.08	0.08
159.	135002	Zonuntluangi	38807768408 (Current Account)	SBI, Dawrpui Branch	...	...	...
160.	120002	Ng. Fanchun, Dy. Director, Adult Educaiton	50200056002590 (Current Account)	HDFC Bank	0.85	0.85	0.85

[a] ₹7,829.00 only

[b] ₹15,303.00 only

[c] ₹11,706.37 only

[d] ₹57,108.10 only

[e] ₹95,630.75 only

[f] ₹10,000.00 only

[g] ₹10,157.00 only

[h] Specific information not received

(₹ in crore)

Annexure I- contd.
Unspent amount lying in the Bank Accounts of DDOs
 (Refer para 2 (xiv) of Notes to Accounts)

Sl. No.	DDO Code	Name of DDO	Bank A/c No.	Name of Bank	Cash Balance as on 31.3.2021		Total
					5	6	
1	2	3	4	5	6	7	
161.	120079	Vanlalmawia, Principal	97011011975 (Saving Account)		...	...	[a]
162.	125020	Lalzakhama, Executive Engineer	38869823786 (Current Account)	SBI	0.36	0.36	
163.	125027	C. Chawngnhuna, Director, WSSO, PHED	32865610958 (Saving Account)	SBI, Mission Veng, Branch	1.79	1.79	
164.	125024	Lalzawmliana, Sr. Executive Engineer	38909001116 (Saving Account)	SBI	0.25	0.25	
			34015409991 (Current Account)	SBI	...	...	[b]
165.	117005	Assistant Controller, Legal Metrology	36334881992 (Current Account)	SBI	1.30	1.30	
			38018593704 (Current Account)	SBI	...	...	[c]
166.	120005	Lalrinkima, Principal	30176576795 (Current Account)	SBI, Solomon Cave	...	...	[d]
167.	127001	S. Lalmuanpuii, Dy. Secy-cum-Controller of Accounts	38349275809 (Current Account)	SBI	0.83	0.83	
168.	124001	Dr. Lalramliana, Dy. Director (G)	35664010935 (Current Account)	SBI, Dawrpui Branch	2.28	2.28	
169.	145025	EE., National Highway Division- IV, Lunglei	31933821121 (Current Account)	SBI	...	...	[e]
170.	145028	S.E., PWD, Lunglei	11376850878 (Saving Account)	SBI, Lunlgei	...	...	[f]
171.	129038	B. Dengthangi, CDPO	11826753035 (Current Account)	SBI	0.14	0.14	
172.	145003	H. Lalnunluangi, FAO	36458384104 (Current Account)	SBI, Aizawl	...	...	[g]
173.	120070	H. Lalfakzuala, Principal	11788592475 (Saving Account)	SBI	...	...	[h]
			25031000044 (Current Account)	Mizorm Rural Bank	...	...	[i]
			36790726998 (Current Account)	SBI	Nil	Nil	

[a] ₹6,916.00 only

[b] ₹10,000.36 only

[c] ₹13,263.77 only

[d] ₹72,527.08 only

[e] ₹23,679.50 only

[f] ₹7,178.00 only

[g] ₹14,497.00 only

[h] ₹1,496.05 only

[i] ₹9,000.00 only

Annexure I- contd.
Unspent amount lying in the Bank Accounts of DDOs
 (Refer para 2 (xiv) of Notes to Accounts)

		(₹ in crore)				
Sl. No.	DDO Code	Name of DDO	Bank A/c No.	Name of Bank	Cash Balance as on 31.3.2021	Total
1	2	3	4	5	6	7
174.	138018	Dr. Saithangpuia, BDO, Khawzawl	31665952169 (Saving Account)	SBI, Khawzawl	Nil	2.20
			25016043601 (Saving Account)	MRB, Khawzawl	... ^[a]	
			25016044322 (Saving Account)		0.05	
			97004020126 (Saving Account)		0.84	
			97008425969 (Saving Account)		0.18	
			97008426087 (Saving Account)		0.05	
			38631895554 (Saving Account)	SBI, Khawzawl	1.06	
			38631894964 (Saving Account)		0.02	
175.	146006	Programme Director, SIPMIU	911010001868474 (Saving Account)	Axis Bank	7.32	20.89
			50100025331782 (Saving Account)	HDFC Bank	0.88	
			159104000107594 (Saving Account)	IDBI Bank	2.27	
			50180003256981 (Saving Account)	Bhandhan Bank	3.85	
			35289311337 (Saving Account)	SBI	6.57	
176.	129010	R. Lalnunpuia	97008301330 (Saving Account)	MRB, Reiek	0.11	0.11
			25021002781 (Saving Account)		... ^[b]	
177.	138021	Gaston Vanlalthriatpuia	97002584743 (Saving Account)	MRB, Kolasib	0.09	0.32
			97000903954 (Saving Account)		0.05	
			25022041185 (Saving Account)		0.14	
			25022036141 (Saving Account)		... ^[c]	
			601870000129 (Saving Account)	Apex, Kolasib	0.03	
			97008910488 (Saving Account)	MRB, Kolasib	0.01	
			11470457027 (Current Account)	SBI, Kolasib	... ^[d]	

^[a] ₹665.00 only

^[b] ₹85,308.50 only

^[c] ₹10,725.00 only

^[d] ₹1,830.00 only

Annexure I- contd.
Unspent amount lying in the Bank Accounts of DDOs
(Refer para 2 (xiv) of Notes to Accounts)

Sl. No.	DDO Code	Name of DDO	Bank A/c No.	Name of Bank	Cash Balance as on 31.3.2021		Total
					5	6	
1	2	3	4	5	6	7	
178.	120107	Ngur Hming Liani Chinzah	35662428592 (Current Account) 97011005020 (Saving Account) 80187000555 (Saving Account)	SBI MRB MCAB	0.02 ... ^[a] 0.05	0.07	
179.	138006	Mr. Lalfakawma chhakchhuak, BDO, Darlawn	35059205682 (Saving Account) 9700936976-2 (Saving Account) 35735582201 (Saving Account) 38218084008 (Current Account) 11839017012 (Current Account) 38976791738 (Saving Account) 9700275640-8 (Saving Account) 37154966554 (Current Account)	SBI, Darlawn MRB, Khwruhlian SBI, Darlawn SBI, Darlawn SBI, Darlawn SBI, Darlawn MRB, Khwruhlian SBI, Siaha	0.10 ... ^[b] 0.09 Nil Nil 0.01 0.01 ... ^[c] ... ^[d]	0.21	
180.	... ^[e]	Lalhamingi	36318906906 (Current Account)	SBI	... ^[d]	... ^[d]	
181.	129036	Lalruatmawia Ralte, CDPO	97007435173 (Saving Account) 38773356194 (Saving Account)	MRB, Tuipang SBI, Siaha	... ^[e] ... ^[f]	...	
183.	138017	BDO, Champhai	11467027690 (Current Account) 36892072733 (Saving Account) 301920000163 (Saving Account) 97002770603 (Saving Account) 25057008566 (Saving Account) 97011537102 (Saving Account)	SBI, Champhai Apex Bank, Champhai MRB, Ruantiang	Nil 0.04 ... ^[g] 0.18 0.01 0.86	1.09	
184.	120051	Micky R. Lalenkawla, SDEO	1901960000002 (Current Account)	Apex Bank, Hnahtial	... ^[h]	... ^[h]	
185.	125015	Lalropuia Hmar, Sr. Executive Engineer	36694668120 (Current Account) 920020072411598 (Current Account)	SBI, Lunglei Axis Bank, Lunglei	0.12 0.49	0.61	

[a] ₹21,050.00 only

[b] ₹6,000.00 only

[c] ₹67,864.00 only

[d] ₹4,696.10 only

[e] ₹25,319.00 only

[f] ₹13,640.00 only

[g] ₹653.00 only

[h] ₹10,000.00 only

[i] Specific information not received

(₹ in crore)

Annexure I- contd.
Unspent amount lying in the Bank Accounts of DDOs
 (Refer para 2 (xiv) of Notes to Accounts)

Sl. No.	DDO Code	Name of DDO	Bank A/c No.	Name of Bank	Cash Balance as on 31.3.2021	Total
186.	120001	Zoliani Hnamte, Dy. Director	918010045431659 (Saving Account)	Axis Bank, Chanmari Branch Aizawl (NABARD)	3.59	14.04
			918010044892400 (Saving Account)	Axis Bank, Chanmari Branch Aizawl (NEDP)	4.14	
			917020062118209 (Current Account)	Axis Bank, Chanmari Branch Aizawl (Infrastructure)	1.12	
			50200022627331 (Current Account)	HDFC, Chanmari, Aizawl (Main/NLCPR/Minor Works)	3.94	
			901870008937 (Saving Account)	MCAB, New Market Branch, Aizawl (SPA)	1.25	
187.	114001	Mary Lalrinchhungi	36952222561 (Current Account)	SBI, Main Branch	...	0.07
			40048903703 (Current Account)	SBI, Mission Veng	...	
			917010062063555 (Saving Account)	Axis Bank, Main Br.	0.07	
188.	114004	Lalthlamuana Fanai	36689324337 (Current Account)	SBI, Main Branch	...	...
189.	114007	Lalthangmawia	30863324102 (Current Account)	SBI, Siaha	...	...
190.	114008	RM. Vanlalhela	36566048679 (Current Account)	SBI, Serchhip Branch	...	...
191.	114009	H. Lalremmawii	36703780382 (Current Account)	SBI, Kolasib	...	...
192.	114010	Lalngchinglova	34416342011 (Current Account)	SBI, Mamit	...	...
193.	114011	C. Vanlalvena	36271606027 (Current Account)	SBI, Lawngtlai	...	...
194.	114012	C. Lalnghakliana	36631768322 (Current Account)	SBI, Champhai	...	...
195.	116017	H. Sangchungnunga, Director	37090915032 (Current Account)	SBI	...	...
196.	125010	Lalsanga, Sr. Executive Engineer	36377665722 (Current Account)	SBI, Dawrpui Branch	0.02	0.02
			39811171568 (Current Account)		Nil	

[a] ₹45,453.00 only

[b] ₹10,000.00 only

[c] ₹34,128.00 only

[d] ₹12,052.00 only

[e] ₹10,000.00 only

[f] ₹10,000.00 only

[g] ₹306.00 only

[h] ₹5,501.00 only

[i] ₹14,042.00 only

Annexure I- contd.
Unspent amount lying in the Bank Accounts of DDOs
 (Refer para 2 (xiv) of Notes to Accounts)

Sl. No.	DDO Code	Name of DDO	Bank A/c No.	Name of Bank	Cash Balance as on 31.3.2021			Total
					5	6	7	
1	2	3	4	5	6	7		
197.	125019	J. Kapkama, Executive Engineer, PHED, Champhai Watsan Division, Champhai	36339045689 (Current Account) 11467029777 (Saving Account) 39840337892 (Current Account) 38980760532 (Current Account)	SBI, Champhai Branch	0.04 ... ^[a] ... ^[b] 0.98	1.02		
198.	113001	Lalhamangaihsangi Hnamte	37772845232 (Current Account)	SBI, NSC	0.01	0.01		
199.	115013	Lalnunmawii	11788592929 (Saving Account) 31126558699 (Saving Account) 31139108702 (Saving Account) 36134059706 (Current Account) 32628451148 (Current Account)	SBI, Siaha	0.06 ... ^[c] 0.03 ... ^[d] 0.09	0.18		
200.	145013	EE., PWD, Aizawl Road North Divison	36420060556 (Current Account)	SBI, Chaltlang Branch	0.08	0.08		
201.	131001	Lalremthuangi, Dy. Director (Acct)	101880034621 (Saving Account) 4872000100048610 (Saving Account) 159104000131193 (Current Account) 159102000005401 (Current Account) 97008049415 (Saving Account) 918010048394629 (Saving Account) 36902959987 (Saving Account) 36902960696 (Saving Account) 36902960200 (Saving Account) 36221712041 (Current Account)	MCAB PNB IDBI Bank MRB Axis Bank SBI	5.17 1.32 0.97 0.25 0.69 1.98 0.60 5.56 0.12 0.84	17.50		

^[a] ₹5,932.36 only

^[b] ₹10,214.00 only

^[c] ₹45,864.00 only

^[d] ₹13,779.75 only

Annexure I- contd.
Unspent amount lying in the Bank Accounts of DDOs
 (Refer para 2 (xiv) of Notes to Accounts)

Sl. No.	DDO Code	Name of DDO	Bank A/c No.	Name of Bank	Cash Balance as on 31.3.2021		Total
					5	6	
1	2	3	4	5	6	7	
202.	131002	Lalremtluangi, Dy. Director (Acct)	36493060313 (Current Account) 97000509437 (Current Account) 240701000058 (Saving Account) 97008029078 (Saving Account)	SBI MRB, Aizawl ICICI Bank, Khatla MRB, Treasury Square Branch	0.68 0.43 0.08 0.01	1.20	
203.	131004	J. Rokima, District Agriculture Officer, Aizawl	36957060759 (Saving Account) 36957061902 (Saving Account) 36957062666 (Saving Account) 37921305833 (Saving Account) 101880034615 (Saving Account) 101880034619 (Saving Account) 101960002764 (Current Account)	SBI MCAB	0.30 0.71 0.06 0.01 0.15 ... ^[a] ... ^[b]	2.09	
204.	131006	C. Malsawmkima, District Agriculture Officer, Lunglei	36702089952 (Current Account) 97007504603 (Saving Account) 97008081539 (Saving Account) 97009112285 (Saving Account) 35659142379 (Current Account) 1463102000001200 (Current Account) 3694677637 (Saving Account) 369646775499 (Saving Account) 14631040000043560 (Saving Account) 36946774075 (Saving Account)	SBI MRB SBI IDBI Bank SBI IDBI Bank SBI	0.65 0.02 0.10 0.09 1.31 ... ^[c] 0.38 ... ^[d] 0.12 1.34	3.15	

^[a] ₹1,550.00 only
^[b] ₹1,200.00 only
^[c] ₹50,000.00 only

^[d] ₹ 23,853.00 only

Annexure I- contd.
Unspent amount lying in the Bank Accounts of DDOs
 (Refer para 2 (xiv) of Notes to Accounts)

(₹ in crore)

Sl. No.	DDO Code	Name of DDO	Bank A/c No.	Name of Bank	Cash Balance as on 31.3.2021	Total
1	2	3	4	5	6	7
205.	131011	R. Lalramhluni, District Agriculture Officer, Siaha	36952911005 (Saving Account) 36952908398 (Saving Account) 36952910227 (Saving Account) 34630932751 (Current Account) 97011048123 (Saving Account) 97011493979 (Saving Account) 501870010605 (Saving Account)	SBI MRB MCAB	0.41 0.05 0.02 0.04 0.04 0.05 0.13	0.74
206.	131014	B.Lalmuchhuaka, Distirct Agriculture Office, Champhai	204510200001440 (Current Account) 301880000006 (Saving Account) 204510400008170 (Saving Account) 36952578629 (Saving Account) 2045104000018640 (Saving Account) 36952578277 (Saving Account)	IDBI Bank MCAB IDBI Bank SBI IDBI Bank SBI	... 0.08 0.65 0.02 0.03 0.25	1.03
207.	131015	B. Ramnunsanga, District Agriculture Officer, Khawzawl	1601960000002 (Current Account) 1601880000006 (Saving Account) 1601880000005 (Saving Account) 1601880000008 (Saving Account)	MCAB 	... ^[a] 0.02 ... ^[b] ... ^[c]	0.02
208.	131017	C. Lalthlamuana, District Agriculture Officer, Kolasib	36937741405 (Saving Account) 36937701289 (Saving Account) 36937715135 (Saving Account) 36964201332 (Saving Account) 36964161320 (Saving Account)	SBI 	1.02 0.03 0.59 ... ^[d] ... ^[e]	2.59

[a] ₹ 1,009.00 only

[b] ₹ 1,007.00 only

[c] ₹ 1,000.00 only

[d] ₹ 57,765.00 only

[e] ₹ 2,247.00 only

Annexure I- contd.
Unspent amount lying in the Bank Accounts of DDOs
 (Refer para 2 (xiv) of Notes to Accounts)

Sl. No.	DDO Code	Name of DDO	Bank A/c No.	Name of Bank	Cash Balance as on 31.3.2021	Total
1	2	3	4	5	6	7
			36186468265 (Saving Account)		...	
			36964125393 (Saving Account)		...	
			39964181891 (Saving Account)		...	
			97009120749 (Saving Account)	MRB	0.10	
			97009016807 (Saving Account)		0.02	
			97008102017 (Saving Account)		0.26	
			97011489703 (Saving Account)		...	
			97009678103 (Saving Account)		...	
			97007500982 (Current Account)		0.08	
			60188000001 (Saving Account)	MCAB	0.29	
			60188000002 (Saving Account)		0.20	
209.	131020	Tlangtimawia Zote, District Agriculture Officer, Serchhip	36966190508 (Saving Account)	SBI	0.13	1.00
			97009052085 (Saving Account)	MCAB	...	
			97009108289 (Saving Account)		0.22	
			38352180376 (Saving Account)	SBI	0.43	
			369661924493 (Saving Account)		0.12	
			7011820004964 (Saving Account)	MCAB	...	
			701820004954 (Saving Account)		0.08	
			9700813002 (Saving Account)	MCAB	0.02	

^[a] ₹20,716.00 only

^[b] ₹2,247.00 only

^[c] ₹26,744.00 only

^[d] ₹55,603.00 only

^[e] ₹89,367.00 only

(₹ in crore)

Annexure I- contd.
Unspent amount lying in the Bank Accounts of DDOs
 (Refer para 2 (xiv) of Notes to Accounts)

Sl. No.	DDO Code	Name of DDO	Bank A/c No.	Name of Bank	Cash Balance as on 31.3.2021	Total
1	2	3	4	5	6	7
210.	131022	Lalringliana	36953527390 (Saving Account)	SBI	0.23	1.44
			36953526330 (Saving Account)		0.85	
			97011778101 (Current Account)	MRB	... ^[a]	
			97012188466 (Saving Account)		...	
			801870000546 (Saving Account)	MCAB	0.13	
			801870000546 (Saving Account)		0.17	
211.	131025	Zokhuma Varte, District Agriculture Officer, Mamit	36953525745 (Saving Account)	SBI	0.06	0.73
			36955160417 (Saving Account)	SBI	0.09	
			36954953906 (Saving Account)		0.19	
			36955159967 (Saving Account)		0.03	
			33465230941 (Current Account)		0.17	
			37001687678 (Saving Account)		0.15	
			97008113697 (Saving Account)		0.01	
			1201870034996 (Current Account)	MCAB	0.07	
			97009112659 (Saving Account)	MRB	0.02	
			2101960000003 (Saving Account)	MCAB	0.10	
212.	... ^[c]	Lalengzami Haolai, District Agriculture Officer, Saitual	2101960000007 (Saving Account)		... ^[b]	0.14
			2101960000004 (Saving Account)		0.01	
			2101960000005 (Saving Account)		0.03	
			2101960000002 (Saving Account)		...	
			2101960000002 (Saving Account)		...	

^[a] ₹1,162.00 only

^[b] ₹1000.00 only

^[c] ₹1000.00 only

^[*] Specific information not received

Annexure I- contd.
Unspent amount lying in the Bank Accounts of DDOs
 (Refer para 2 (xiv) of Notes to Accounts)

(₹ in crore)						
Sl. No.	DDO Code	Name of DDO	Bank A/c No.	Name of Bank	Cash Balance as on 31.3.2021	Total
1	2	3	4	5	6	7
213.	... ^[1]	Neng Thianlala, Block Development Officer, Reiek R.D. Block, Reiek	25021002566 (Saving Account)	MRB, Reiek Branch, Reiek	0.01	
		Neng Thianlala, Programme Officer (MGNRGS) Reiek R.D. Block, Reiek	25021005034 (Saving Account)		0.02	0.16
		Neng Thianlala, Block Mission Director (MzSRLM) Reiek R.D. Block, Reiek	97008427263 (Saving Account)		0.13	
214.	146001	Lalhruaitluangi, Deputy Director (Hqrs)	352416227266 (Saving Account)	SBI	5.54	
			37580134733 (Saving Account)		0.30	
			37580670593 (Saving Account)		0.41	
			37580257417 (Saving Account)		2.58	
			38395733763 (Saving Account)		1.36	
			37311165730 (Current Account)		2.87	
			32166666848 (Current Account)		... ^[a]	52.85
			38395745725 (Current Account)		0.13	
			31693377807 (Current Account)		1.30	
			390010100039312 (Current Account)	Axis Bank	2.00	
			910020025192760 (Current Account)		... ^[b]	
			1101880000001 (Saving Account)	MCAB	5.15	
			101870035094 (Saving Account)		4.91	

[a] ₹24,286.00 only
 [b] ₹24,222.00 only

[1] Specific information not received

Annexure I- contd.
Unspent amount lying in the Bank Accounts of DDOs
 (Refer para 2 (xiv) of Notes to Accounts)

(₹ in crore)

Sl. No.	DDO Code	Name of DDO	Bank A/c No.	Name of Bank	Cash Balance as on 31.3.2021	Total
1	2	3	4	5	6	7
			3064580972 (Saving Account)	CBI Bank	2.18	
			4782000100041840 (Saving Account)	PNB	18.03	
			97008952554 (Saving Account)	MRB	6.09	
215.	132001	F. Lalthlamuana	36916864807 (Saving Account)	SBI	2.94	22.58
			97011372965 (Saving Account)	MRB	2.82	
			36916865970 (Saving Account)	SBI	7.03	
			97007506065 (Current Account)	MRB	2.19	
			36916871440 (Saving Account)	SBI	0.02	
			8304020000030 (Current Account)	BOB	7.58	
216.	132002	T. Vanlaltiana, DHO	97004027767 (Current Account)	MRB	2.73	5.59
			97009393659 (Current Account)		...[a]	
			97009413533 (Current Account)		...[b]	
			97009212053 (Current Account)		2.37	
			97010563755 (Current Account)		0.49	
217.	132003	Lalvansanga, DHO	97004055558 (Current Account)	MRB	1.29	2.37
			97001949526 (Saving Account)		0.06	
			40050063676 (Current Account)	SBI	...[c]	
			40049996380 (Current Account)		...[d]	
			1463104000034860 (Current Account)	IDBI Bank, Lunglei	1.02	

[a] ₹13,432.00 only

[b] ₹3,477.00 only

[c] ₹10,000.00 only

[d] ₹10,000.00 only

Annexure I- contd.
Unspent amount lying in the Bank Accounts of DDOs
 (Refer para 2 (xiv) of Notes to Accounts)

Sl. No.	DDO Code	Name of DDO	Bank A/c No.	Name of Bank	Cash Balance as on 31.3.2021	Total
1	2	3	4	5	6	7
218.	132004	Lucy Zaihangpuii, DHO	97011517493 (Current Account) 97005014804 (Current Account) 97004438213 (Current Account) 97004438235 (Current Account) 97007928770 (Current Account)	MRB	... ^[a] ... ^[b] 0.48 ... ^[c] ... ^[d]	0.47
219.	132005	Vanlalvuan Rokhum, DHO	97004092056 (Current Account) 97009249775 (Saving Account) 97009450508 (Current Account)	MRB	0.12 0.15 0.03	0.30
220.	132006	Lalengzuala, DHO	32972409894 (Saving Account) 97004045539 (Saving Account) 97009258509 (Saving Account) 25057028470 (Saving Account) 97011605482 (Current Account)	SBI MRB	... ^[e] 0.30 1.97 ... ^[f] 0.07	2.34
221.	132007	B. Lalzarzova, DHO	97005767610 (Saving Account) 40004497678 (Current Account) 39278447465 (Current Account) 970075580867 (Current Account) 11467027419 (Current Account)	MRB SBI MRB SBI	0.32 0.62 0.30 0.02 0.08	1.34
222.	132008	Dr. Vanlalremruati Hnamte, ADHO	97004051767 (Current Account) 97001760914 (Saving Account) 601870000028 (Saving Account) 33113889281 (Saving Account)	MRB Apex Bank SBI	1.19 0.17 1.81 0.06	3.23

[a] ₹2,982.00 only
 [b] ₹26,360.00 only
 [c] ₹2,505.00 only

[d] ₹1,000.00 only
 [e] ₹9,100.00 only
 [f] ₹15,483.00 only

Annexure I- contd.
Unspent amount lying in the Bank Accounts of DDOs
 (Refer para 2 (xiv) of Notes to Accounts)

Sl. No.	DDO Code	Name of DDO	Bank A/c No.	Name of Bank	Cash Balance as on 31.3.2021		Total
					5	6	
1	2	3	4	5	6	7	
223.	132009	M. Vanlalzami, HDO	97011681168 (Saving Account) 97009525702 (Current Account)	MRB	1.22	1.63	
			70196000000-2 (Current Account)	Apex Bank	...		
224.	132010	C. Lianluaia, DHO	97004033758 (Current Account) 97009184341 (Current Account) 97009821473 (Current Account) 97009488974 (Current Account)	MRB	0.41	0.83	
			97004052331 (Current Account)		0.31		
			97001900828 (Current Account)		0.52		
225.	132011	R.L. Peka, DHO	97009209436 (Current Account)	MRB	...		
			97004052331 (Current Account)		...		
			97001900828 (Current Account)		0.29	4.34	
226.	132014	JH. Zosiamlana, ADHO	97009209436 (Current Account)	MRB	3.26		
227.	132012	Lalrinsanga, BHO	39964269093 (Current Account) 97006183384 (Saving Account) 97006183408 (Saving Account)	SBI	0.79		
			97004934174 (Saving Account)	MRB	1.08	1.08	
			97007676888 (Saving Account)		...		
228.	145033	Saihmingliana, EE., PWD, Electrical Division, Lunglei	36514602100 (Current Account)	SBI	0.13	0.45	
229.	116001	Zosangliana AIGP (Hqrs)	31672653013 (Current Account)	SBI	0.32		
230.	116024	Dinesh Kumar Sharma, DIG (SR)	38251006174 (Current Account)	SBI, Aizawl Branch	...		
231.	116009	Saidingliana Sailo, Asstt Principal, PTS	32950652436 (Saving Account)	SBI, Lunglei Branch	0.02		
232.	116004	Lalremsanga, Sr. SP, CID (SB)	33831978402 (Current Account)	SBI, Thenzawl Branch	...		
233.	116005	F. Lalthlamuana, Addl SP, CID Crm	36791392056 (Current Account)	SBI, Aizawl Branch	Nil	Nil	
234.	116007	Ramthlengliana, SP Security	36331720266 (Current Account)	SBI, Aizawl Branch	...		
				SBI, New Secretariat Branch	...		

^[a] ₹10,000.00 only

^[b] ₹24,000.00 only

^[c] ₹50,315.79 only

^[d] ₹40,770.00 only

^[e] ₹8,103.00 only

^[f] ₹44,512.00 only

^[g] ₹2,950.00 only

^[h] ₹8,103.00 only

(₹ in crore)

Annexure I- contd.
Unspent amount lying in the Bank Accounts of DDOs
 (Refer para 2 (xiv) of Notes to Accounts)

Sl. No.	DDO Code	Name of DDO	Bank A/c No.	Name of Bank	Cash Balance as on 31.3.2021	Total
1	2	3	4	5	6	7
235.	116010	Lalthangpuii Pulamte, Dy CO, 1 MAP	36384297305 (Current Account)	SBI, Aizawl Branch	...	...
236.	116028	Saidingliana, CO, 2 MAP	35348428465 (Current Account)	SBI, Lunglei Branch	0.08	0.08
237.	116011	Lalchhuanthanga, DY CO, 3 MAP	36461492412 (Current Account)	SBI, Aizawl Branch	...	...
238.	116037	MS Dangkima, CO 1st IR	36384122968 (Current Account)	SBI, Kolasib Branch	...	...
239.	116035	F Lalbiakzauva, Dy CO, 2nd IR	11467027577 (Current Account)	SBI, Champhai Branch	Nil	Nil
240.	116012	Zothlamuana, Dy CO 3rd IR	39538107309 (Current Account)	SBI, Aizawl Branch	...	...
241.	116013	Lallianmawia, CO 4th IR	37936057916 (Current Account)	SBI, Mamit Branch	...	...
242.	116014	Lalthakima, Dy CO 5th IR	36378937184 (Current Account)	SBI, Aizawl Branch	...	...
243.	116002	C Lalruaia, Sr. SP, Aizawl Dist.	36450082870 (Current Account)	SBI, Aizawl Branch	0.03	0.03
244.	116025	Jacob Hlychho, Addl. SP, Lunglei Dist.	36244254021 (Current Account)	SBI, Lunglei Branch	0.02	0.02
245.	116026					
246.	116027					
247.	116031	Robert S. Beihrosa, Dy SP (Hqrs), Siaha Dist.	3472032139 (Current Account)	SBI, Siaha Branch	0.02	0.02
248.	116033	Lalrinpuia Varte, SP Champhai	50200012574922 (Current Account)	HDFC Bank, Champhai Branch	...	...
249.	116041	Zoramthara, Addl. SP, Mamit	97008562075 (Saving Account)	MRB, Main Branch	0.01	0.01
250.	116036	Vanlalfaka Ralte, SP, Kolasib	36793860580 (Current Account)	SBI, Kolasib Branch	...	...
251.	116039	Stephen Lalrinawma, SP, Serchhip	36420292578 (Current Account)	SBI, Serchhip Branch	...	...
252.	116040	Beimosia Lapi, Dy. SP, Lawngtlai	35039702019 (Current Account)	SBI, Lawngtlai Branch	0.13	0.13
253.	116049	PC. Laldulthlanga, SP, Saitual	39510445249 (Current Account)	SBI, Kolasib Branch	...	...
254.	116050	Lalringliana Pachuau, Addl SP, Khawzawl	39080035101 (Current Account)	SBI, Khawzawl Branch	0.07	0.07
255.	116048	Bijoy Gurung, Addl SP, Hnahtial	39218097587 (Current Account)	SBI, Hnahtial Branch	0.01	0.01

(a) ₹10,400.77 only
 (b) ₹15,756.80 only
 (c) ₹96,058.50 only

(d) ₹11,298.00 only
 (e) ₹10,000.00 only
 (f) ₹39,288.68 only

(g) ₹2,275.00 only
 (h) ₹10,000.00 only
 (i) ₹2,379.00 only
 (j) ₹52,782.00 only

(₹ in crore)

Annexure I- contd.
Unspent amount lying in the Bank Accounts of DDOs
 (Refer para 2 (xiv) of Notes to Accounts)

Sl. No.	DDO Code	Name of DDO	Bank A/c No.	Name of Bank	Cash Balance as on 31.3.2021		Total
					6	7	
1	2	3	4	5	6	7	
256.	116006	Lallianthanga, SP Wireless	36769816020 (Current Account)	SBI, Khatla Branch	0.02	0.02	0.02
257.	116003	Rodinglana Chawngthu, SP Traffic	97006078890 (Saving Account)	MRB, Treasury Branch	0.04	0.04	0.04
258.	129040	Zothanmawia Hnamte, CDPO	50200046164721 (Current Account)	HDFC Bank, Aizawl Branch	0.12	0.12	0.12
259.	145038	H. Lalchhandama, Executive Engineer, PWD	97002779436 (Saving Account)	MRB, Champgai	...	...
260.	121001	Lalhmingthanga, Joint Director (Admn.)	114084224042 (Current Account)	SBI, Serchhip Branch	0.02	0.02	0.02
261.	121004	Prof. C. Sangluaii, Principal, Govt. Aizawl College	10763499494 (Current Account)	SBI, Aizawl Branch	0.84	0.84	0.84
262.	121009	Dr. H. Lalchhuanvela, Principal, Womens Polytechnic, Aizawl	10665619678 (Saving Account)	SBI	0.28	0.28	0.28
263.	121011	Dr. Jenifer Lalbiakdiki, Principal, Govt. T. Romana College	36483423622 (Current Account)	SBI, Dawrpui Branch	0.13	0.13	0.13
			10665621097 (Saving Account) (UGC)	SBI, Mission Veng Branch	0.05	0.05	
			159104000124164 (Saving Account) (RUSA)	IDBI, Chanmari	0.08	0.08	0.15
			35147163265 (Current Account)	SBI, Dawrpui Branch	0.02	0.02	
264.	121012	Prof. J. V. Nunchunga, Principal, Govt. J. Thankima College	50100374017445 (Saving Account)	HDFC Bank, Bawngkawn	0.10	0.10	
			30012551860 (Saving Account)	SBI, Dawrpui Branch	...	...
			1001870004405 (Saving Account)	Apex Bank, Bawngkawn	0.04	0.04	0.14
			50200050272138 (Current Account)	HDFC Bank, Bawngkawn	...	...
265.	121015	Prof. K. Vanlalmawia, Govt. Johnson College	10276783515 (Saving Account)	SBI, Dawrpui Branch	0.33	0.33	0.33
266.	121016	L. H. Rothanga, Principal, Lunglei Govt. College	4152101000668 (Saving Account)	Canara Bank	0.20	0.20	0.23
			11376846635 (Current Account)	SBI	0.03	0.03	

[a] ₹51,914.00 Only

[b] ₹10,963.00 only

[c] ₹65,784.75 only

Annexure I- contd.
Unspent amount lying in the Bank Accounts of DDOs
 (Refer para 2 (xiv) of Notes to Accounts)

Sl. No.	DDO Code	Name of DDO	Bank A/c No.	Name of Bank	Cash Balance as on 31.3.2021		Total
					6	7	
1	2	3	4	5			
267.	121017	K. Lalsnagluai, Principal, Govt. Hnahthial College	11848132465 (Saving Account)	SBI, Hnahthial Branch		0.11	
			97002637913 (Saving Account)	MRB, Hnahthial Branch		0.02	0.13
			34795917393 (Saving Account)	SBI, Hnahthial Branch		...	
268.	121019	B. Lalmuakluai, Principal, Mizoram Polytechnic, Lunglei	36526966924 (Current Account)	SBI, Lunglei Branch		0.44	0.46
			36297168333 (Current Account)			0.02	
269.	121021	P. Lalmingliana, Principal, Govt. Champhai College	35956583651 (Saving Account)	SBI		0.19	0.19
			11467027215 (Current Account)	SBI		...	
270.	121022	R. Lalrintluanaga, Principal, Govt. Khawzawl College	36019778621 (Saving Account)	SBI		0.09	0.09
271.	121023	Dr. C. Lalmunkima, Principal, Govt. Kolasib College	11470458429 (Saving Account)	SBI, Kolasib Branch		0.02	
			4722101001435 (Saving Account)	Canara Bank, Kolasib		0.09	
			97004558653 (Saving Account)	MRB Kolasib		0.02	0.13
			2167010040983 (Saving Account)	United Bank of India,		...	
			2167010051183 (Saving Account)	Kolasib		...	
272.	121024	PC Lalremsiama, Principal, Govt. Serchhip College	11484224111 (Current Account)	SBI		0.23	0.23
273.	121026	MS Dawgliana Hnamte, Principal, Govt. Mamit College	1201820000832 (Saving Account)	Mizoram APEX Bank, Mamit		0.12	0.12
274.	121027	Dr. Harendra Sinha, Principal, Govt. Zawlnuam College	11826753295 (Saving Account)	SBI, Zawlnuam		0.08	0.08
275.	121029	Elizabeth Mannou, Principal, Govt. Kamalanagar College	11811429062 (Saving Account)	SBI, Chawngte		0.07	0.07
276.	121018	Prof. J. Zorema, Principal, Govt. J.Buana College	33893223312 (Current Account)	SBI, Lunglei Branch		0.16	0.16

[a] ₹6,856.00 only

[b] ₹30,984.40 only

[c] ₹20,986.00 only

[d] ₹4,688.00 only

(₹ in crore)

Annexure I- contd.
Unspent amount lying in the Bank Accounts of DDOs
 (Refer para 2 (xiv) of Notes to Accounts)

Sl. No.	DDO Code	Name of DDO	Bank A/c No.	Name of Bank	Cash Balance as on 31.3.2021	Total
1	2	3	4	5	6	7
277.	120088	Lalrengzama Lianhna, Principal DIET Kolasib	97011045575 (Current Account)	MRB, Hmar Veng Branch, Kolasib	0.02	0.02
278.	999107	Executive Engineer, Power Maintenance Division I, Lunglei	35661328383 (Current Account)	SBI, Lunglei	0.18	0.18
279.	...	Timothy R. Lalmangaiha, BDO	97008223893 (Current Account) 97001049897 (Saving Account) 97002703670 (Current Account) 97002026120 (Current Account)	MRB, Bilkhawthlir Branch	0.06 0.20 0.08 ...	0.34
280.	135006	Lalremsangapuii FEO	25048058439 (Saving Account) 35659809795 (Current Account)	MRB, Lawngtlai	... ^[b] 0.24	0.24
281.	138027	Hmimgawizuala, BDO	35640837224 (Current Account) 97011558407 (Saving Account) 97008202170 (Saving Account) 97000449568 (Saving Account) 97008427671 (Saving Account)	SBI MRB	Nil 0.55 0.04 0.15 0.11	0.85
282.	138015	Samuel Zodinsanga, Programme Officer Samuel Zodinsanga, BMD	97001059689 (Saving Account) 97000490549 (Saving Account) 97007313041 (Saving Account) 97011543933 (Saving Account) 25032007378 (Saving Account) 97000465477 (Saving Account) 97000909004 (Saving Account) 97007893235 (Saving Account)	MRB, Sangau Branch	0.09 ... ^[c] 0.19 ... ^[d] 0.02 ... ^[e] 0.04 ... ^[f]	0.34

^[a] ₹96,451.00 only
^[b] ₹63,106.00 only
^[c] ₹6,292.00 only

^[d] ₹8,316.00 only
^[e] ₹11,207.00 only
^[f] ₹2,270.00 only

^[1] Specific information not received

(₹ in crore)

Annexure I- conclud.
Unspent amount lying in the Bank Accounts of DDOs
 (Refer para 2 (xiv) of Notes to Accounts)

(₹ in crore)						
Sl. No.	DDO Code	Name of DDO	Bank A/c No.	Name of Bank	Cash Balance as on 31.3.2021	Total
1	2	3	4	5	6	7
283.	120050	SDEO, Lunglei South	11376846782 (Current Account)	SBI, Lunglei Branch	... ^[a]	... ^[a]
284.	138025	Chinlianmanga, BDO Lawngtlai, RD Block	97011508557 (Saving Account) 97007441007 (Saving Account) 97007440988 (Saving Account) 97008421931 (Saving Account)	MRB MRB MRB MRB	0.68 0.28 0.06 0.23	1.25
285.	138013	Denny Lalchhanawma, BDO, Bunglei	97003025727 (Saving Account) 000201870000562 (Saving Account) 000201930000165 (Current Account) 97011565470 (Current Account) 35371543241 (Current Account) 97010953961 (Saving Account) 0002018870000259 (Saving Account) 25024046942 (Saving Account) 97011103367 (Saving Account) 97001902848 (Saving Account) 000201870000356 (Saving Account)	MRB, Bunglei Branch MCAB, Lunglei Branch MCAB, Lunglei Branch MRB, Lunglei Branch SBI, AOC Square, Lunglei MRB, Lunglawm Branch MCAB, Lunglei Branch MRB, Lunglei Branch MRB, Lunglei Branch MRB, Lunglei Branch MRB, Bunglei Branch MRB, Lunglei Branch	0.20 ... ^[b] ... ^[c] ... ^[d] 0.06 0.03 0.11 0.09 0.03 0.13 ... ^[e]	0.65
Total						456.91

^[a] ₹9,430.00 only

^[b] ₹6,359.00 only

^[c] ₹1,025.00 only

^[d] ₹970.00 only

^[e] ₹99,771.00 only

ANNEXURE J

Incomplete Projects aged five years and more as on 31 March 2021

(Refer para No. 2 (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 (2020-21)	Progressive expenditure to the end of the year	Pending payment	Revised cost if any/ date of revision
1	2	3	4	5	6	7	8	9	10
1.	Khawhnuai MI Project	1.48	2016-17	2022	91.07	0.13	1.35	0.13	...
2.	Hmundozau MI Project	1.02	2016-17	2022	91.43	0.09	0.93	0.09	...
3.	Sihpuizau MI Project	1.08	2016-17	2022	91.55	0.09	0.99	0.09	...
4.	Lahmunzau MI Project	1.41	2016-17	2022	91.43	0.12	1.29	0.12	...
5.	Lower Tuiphai MI Project	0.89	2016-17	2022	91.41	0.07	0.82	0.08	...
6.	Tlabung Ph-II MI Project	1.19	2016-17	2022	90.90	0.11	1.09	0.11	...
7.	Dimphai MI Project	0.50	2016-17	2022	91.73	0.04	0.46	0.04	...
8.	Tuiaw MI Project	0.65	2016-17	2022	91.04	0.06	0.59	0.06	...
9.	Bawnzawl MI Project	0.87	2016-17	2022	90.83	0.08	0.79	0.08	...
10.	Sihlui MI Project	0.95	2016-17	2022	91.87	0.08	0.87	0.08	...
11.	Saikhuma MI Project	1.12	2016-17	2022	92.08	0.09	1.03	0.09	...
12.	Lower Sesih MI Project	0.75	2016-17	2022	91.89	0.06	0.69	0.06	...
13.	Ramrizau MI Project	0.60	2016-17	2022	92.66	0.04	0.55	0.04	...
14.	De MI Project	1.20	2016-17	2022	91.18	0.10	1.09	0.10	...
15.	Construction of 5MW Tlawva SHP	57.49	2010	2018	99.90	...	73.40	...	73.40 dated 5.6.2017
16.	Construction of 4MW Kawlbem SHP	49.60	2013	2018	97.00	...	56.66	...	...
	Total	120.80				1.17	142.60	1.17	73.40

(₹ in crore)

ANNEXURE J - conold.
Incomplete Projects aged five years and more as on 31 March 2021
 (Refer para No. 2 (xv) of Notes to Accounts)

(₹ in crore)

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 (2020-21)	Progressive expenditure to the end of the year	Pending payment	Revised cost if any/ date of revision
1	2	3	4	5	6	7	8	9	10
17.	EMRS Kamlanagar	16.00	2016-17	2020	88.63	1.50	14.18	1.82	...
18.	EMRS Lawngtlai	16.00	2016-17	2020	88.50	1.50	14.16	1.84	...
19.	EMRS Tuipang	16.00	2016-17	2020	88.50	1.50	14.16	1.84	...
20.	EMRS Ngopa	16.00	2016-17	2020	100.00	2.00	16.00	...	...
	Total	64.00				6.50	58.50	5.50	...
	Grand Total	184.80				7.67	201.10	6.67	73.40

Annexure K
Suspense and Remittance Balances
(Refer para 4 (iii) of Notes to Accounts)

Major Head 8658 Suspense Accounts:

(₹ in crore)

Name of Minor Head	2018-19		2019-20		2020-21	
	Dr	Cr	Dr	Cr	Dr	Cr
101 Pay and Accounts Office -Suspense	60.28	76.79	75.91	76.81	93.01	80.71
Net	Cr 16.51		Cr 0.90		Dr 12.30	
102 Suspense Account (Civil)	73.85	72.40	71.42	72.40	72.90	72.40
Net	Dr 1.45		Cr 0.98		Dr 0.50	
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	16.72	(-71.60)	14.76	(-68.99)	17.54	(-55.13)
Net	Dr 88.32		Dr 83.75		Dr 72.67	
110 Reserve Bank Suspense -Central Accounts Office	805.26	1,744.20	834.50	1,792.75	3,371.84	4,712.38
Net	Cr 938.94		Cr 958.25		Cr 1,340.54	
112 Tax Deducted at source (TDS) Suspense	0.01	2.79	0.28	1.22	0.40	3.29
Net	Cr 2.78		Cr 0.94		Cr 2.89	

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

(₹ in crore)

Name of Minor Head	2018-19		2019-20		2020-21	
	Dr	Cr	Dr	Cr	Dr	Cr
102 Public Works Remittances	22,134.38	21,639.58	24,853.10	24,480.59	27,494.68	27,259.28
Net	Dr 494.80		Cr 372.51		Dr 235.40	
103 Forest Remittances	2,622.43	2,957.74	2,852.72	3,182.61	3,025.44	3,352.38
Net	Cr 355.31		Cr 329.89		Cr 326.94	

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