

**State Finances Audit Report
of the
Comptroller and Auditor General of India**

for the year ended 31 March 2019

Government of Mizoram

TABLE OF CONTENTS

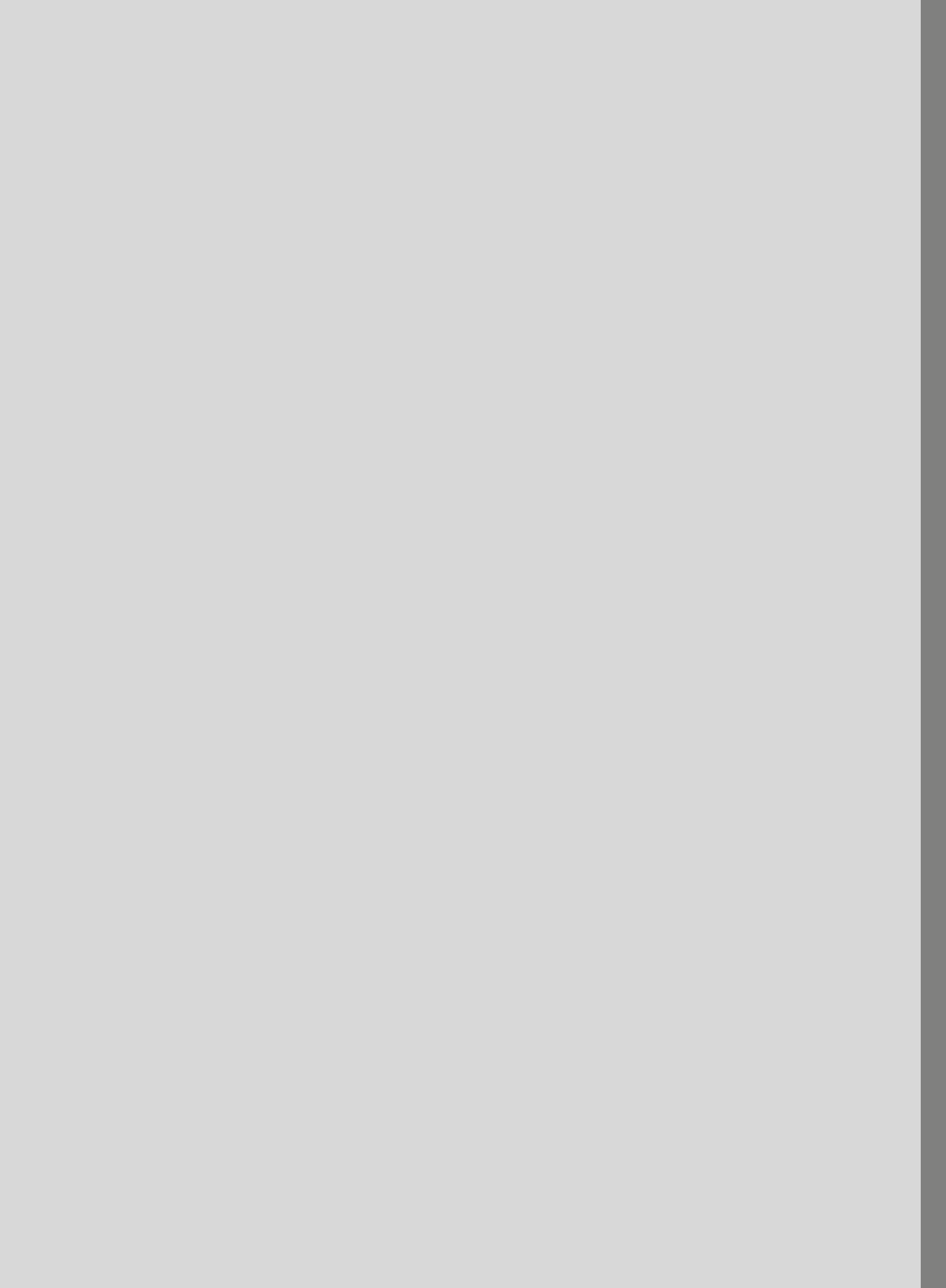
<i>Para No.</i>	<i>Title</i>	<i>Page</i>
	<i>Preface</i>	<i>v</i>
	<i>Executive Summary</i>	<i>vii</i>
CHAPTER-I <i>Finances of the State</i>		
<i>1.1</i>	<i>Profile of the State</i>	<i>1</i>
<i>1.2</i>	<i>Basis for State Finances Audit Report</i>	<i>1</i>
<i>1.3</i>	<i>Budgetary Processes</i>	<i>2</i>
<i>1.4</i>	<i>Structure of Government Accounts</i>	<i>3</i>
<i>1.5</i>	<i>Gross State Domestic Product</i>	<i>4</i>
<i>1.6</i>	<i>Fiscal Correction Path</i>	<i>6</i>
<i>1.7</i>	<i>Trends in key Fiscal Parameters</i>	<i>7</i>
<i>1.8</i>	<i>Major changes in key fiscal aggregates vis-à-vis 2017-18</i>	<i>9</i>
<i>1.9</i>	<i>Sources and Application of Funds</i>	<i>10</i>
<i>1.10</i>	<i>Summary of Current Year Fiscal Transactions</i>	<i>10</i>
<i>1.11</i>	<i>Budget Estimates and Actuals</i>	<i>12</i>
<i>1.12</i>	<i>Buoyancy Ratios</i>	<i>13</i>
<i>1.13</i>	<i>Major policy initiatives in Budget Speech</i>	<i>14</i>
<i>1.14</i>	<i>Resources of the State</i>	<i>14</i>
<i>1.15</i>	<i>Revenue Receipts</i>	<i>16</i>
<i>1.16</i>	<i>Capital Receipts</i>	<i>22</i>
<i>1.17</i>	<i>Public Account Receipts</i>	<i>23</i>
<i>1.18</i>	<i>Reserve Funds</i>	<i>24</i>
<i>1.19</i>	<i>Application of Resources</i>	<i>26</i>
<i>1.20</i>	<i>Quality of Expenditure</i>	<i>34</i>
<i>1.21</i>	<i>Financial Analysis of Expenditure and Investments</i>	<i>37</i>
<i>1.22</i>	<i>Assets and Liabilities</i>	<i>41</i>
<i>1.23</i>	<i>Debt Management and Sustainability</i>	<i>43</i>
<i>1.24</i>	<i>Conclusion</i>	<i>47</i>
<i>1.25</i>	<i>Recommendations</i>	<i>47</i>

<i>Para No.</i>	<i>Title</i>	<i>Page</i>
CHAPTER-II Budgetary Management		
2.1	<i>Introduction</i>	49
2.2	<i>Budget preparation process</i>	49
2.3	<i>Financial Accountability and Budget Review</i>	49
2.4	<i>Sub-optimal utilisation of budgeted funds</i>	51
2.5	<i>Missing/Incomplete Explanation for Variation from Budget</i>	51
2.6	<i>Large and Persistent Savings in Grants/Appropriation</i>	53
2.7	<i>Appropriation vis-à-vis Allocative Priorities</i>	54
2.8	<i>Financial Accountability</i>	57
2.9	<i>Excessive/unnecessary Re-appropriation of funds</i>	59
2.10	<i>Review of selected Grant</i>	59
2.11	<i>Conclusion</i>	61
2.12	<i>Recommendations</i>	61
CHAPTER-III Financial Reporting		
3.1	<i>Introduction</i>	63
3.2	<i>Opaqueness in Accounts - Operation of Omnibus Minor Head 800</i>	63
3.3	<i>Delay in submission of Utilisation Certificates</i>	64
3.4	<i>Non-submission of Detailed Countersigned Contingent (DCC) Bills</i>	66
3.5	<i>Timeliness and Quality of Accounts</i>	67
3.6	<i>Suspense and Remittance Balances</i>	68
3.7	<i>Accounting of transactions relating to Central Road Fund</i>	69
3.8	<i>Reconciliation of Cash Balances</i>	69
3.9	<i>Compliance with Indian Government Accounting Standards</i>	69
3.10	<i>Audit of Accounts</i>	70
3.11	<i>Building and Other Construction Workers' Welfare Cess</i>	71
3.12	<i>Misappropriation, losses and defalcations</i>	73
3.13	<i>Follow-up action on Audit Reports</i>	74
3.14	<i>Conclusion</i>	74
3.15	<i>Recommendations</i>	75

<i>Appendix Number</i>	<i>Title</i>	<i>Page</i>
<i>Appendix-1.1</i>	<i>Part-A: State Profile</i>	<i>77</i>
	<i>Part-B: Layout of Finance Accounts</i>	<i>78</i>
	<i>Part-C: Definition of major Three Sectors in Economy for computing Gross State Domestic Product</i>	<i>80</i>
<i>Appendix-1.2</i>	<i>Time Series data on State Government Finances</i>	<i>81</i>
<i>Appendix-1.3</i>	<i>Abstract of Receipts and Disbursements for 2018-19</i>	<i>84</i>
<i>Appendix-1.4</i>	<i>Funds under Central Schemes transferred directly to State Implementing Agencies</i>	<i>87</i>
<i>Appendix-1.5</i>	<i>Statement showing the details of amount parked in the savings/current bank accounts by the various Drawing and Disbursing Officers of different State Government Departments</i>	<i>90</i>
<i>Appendix-1.6</i>	<i>Assets and Liabilities of the GoM as on 31 March 2019</i>	<i>120</i>
<i>Appendix-2.1</i>	<i>Numbers of Sub-Heads - Grant-wise which required replies for variations (Excess/Saving)</i>	<i>121</i>
<i>Appendix-2.2</i>	<i>Details of savings not surrendered (₹10 lakh and above)</i>	<i>123</i>
<i>Appendix-2.3</i>	<i>Statement of various Grants/Appropriation where savings were more than ₹One crore each or more than 20 per cent of the total provision</i>	<i>124</i>
<i>Appendix-2.4</i>	<i>Results of review of substantial surrenders (more than 50 per cent of total provision) made during 2018-19</i>	<i>126</i>
<i>Appendix-2.5</i>	<i>Unexplained surrender of more than ₹10 lakh</i>	<i>131</i>
<i>Appendix-2.6</i>	<i>Unnecessary Supplementary Provision (₹10 lakh and above)</i>	<i>134</i>
<i>Appendix-2.7</i>	<i>Excessive/Inadequate/Unnecessary re-appropriation of funds (₹10 lakh and above)</i>	<i>135</i>
<i>Appendix-3.1</i>	<i>Year-wise break-up of outstanding DCC Bills as on 31 March 2019</i>	<i>136</i>
<i>Appendix-3.2</i>	<i>Delay in deposit of collected Cess to Mizoram Building and Other Construction Workers' Welfare Board by the Cess Collectors</i>	<i>137</i>
<i>Appendix-3.3</i>	<i>Statement showing the details of non-deduction of labour cess detected in 2019-20</i>	<i>141</i>

PREFACE

1. This Report has been prepared for submission to the Governor of Mizoram under Article 151 of the Constitution.
2. Chapters-I and II of the Report respectively contain Audit observations on matters arising from examination of Finance Accounts and Appropriation Accounts of the State Government for the year ended 31 March 2019. Information has been obtained from the Government of Mizoram wherever necessary.
3. Chapter-III on 'Financial Reporting' provides an overview and status of the State Government's compliance with various financial rules, procedures and directives during the current year.
4. Report containing the findings of performance audit and audit of transactions in various departments and observations arising out of audit of Statutory Corporations, Boards, Government Companies and observations on Revenue Receipts are presented separately.



EXECUTIVE SUMMARY



EXECUTIVE SUMMARY

1. The Report

Based on the audited accounts of the Government of Mizoram for the year ending March 2019, this report provides an analytical review of the finances of the State Government. The report is structured in three Chapters.

Chapter 1-Finances of the State

This Chapter provides a broad perspective of the finances of the State, analyses the critical changes in major fiscal aggregates relative to the previous year, overall trends during the last five years, debt management of the State and key Public Account transactions, based on the Finance Accounts of the State.

Chapter 2-Budgetary Management

This chapter is based on the Appropriation Accounts of the State and reviews the appropriations and allocative priorities of the State Government and reports on deviations from Constitutional provisions relating to budgetary management.

Chapter 3-Financial Reporting

This chapter comments on the quality of accounts rendered by various authorities of the State Government and discusses issues of non-compliance with prescribed financial rules and regulations by various departmental officials of the State Government.

The Report has 16 appendices containing additional data collated from several sources in support of the audit observations.

2. Audit findings

2.1 Finances of the State - Fiscal position

The State achieved a Revenue Surplus for the fourth consecutive year during 2018-19 (₹1,533.91 crore). Fiscal Deficit of ₹352.92 crore (1.59 per cent) in 2018-19 was well within the limit of three per cent of GSDP recommended by the XIV Finance Commission.

Revenue Receipts of the State grew significantly during the five-year period 2014-19 at a CAGR of 13.17 per cent. While the State's Own Resources constituted only around 10 per cent of the Revenue Receipts during 2014-18, their contribution increased to 13.02 per cent in 2018-19.

Revenue Expenditure increased by ₹624.82 crore (9.08 per cent) while Capital Expenditure decreased by ₹127.88 crore (6.41 per cent) during 2018-19 over the previous year. Revenue Expenditure accounted for 79.72 per cent of the State's Total Expenditure during 2018-19, leaving only 19.85 per cent for creation of assets (balance 0.43 per cent for Loans and Advances). Committed Expenditure increased by 40.51 per cent during the five-year period 2014-19.

EXECUTIVE SUMMARY

During 2018-19, 262 DDOs of 38 Departments parked an amount of ₹534.20 crore in bank accounts in contravention of the CTR codal provisions and instructions of the Finance Department. Further, 60 DDOs who had parked ₹368.13 crore in bank accounts during 2017-18, continued the accounts during 2018-19 and parked ₹225.52 crore in these accounts.

Drawal of money from the Consolidated Fund and parking it in the DDOs' bank accounts for future utilisation is fraught with the risk of misappropriation and fraud. There is also a possibility of diversion of funds for other unauthorised purposes and the expenditure moving out of the purview of Legislative oversight. State Government needs to investigate this matter and fix responsibility on the concerned DDOs.

The outstanding fiscal liabilities had shown an increase from ₹6,550.39 crore in 2014-15 to ₹7,315.54 crore in 2018-19. The ratio of fiscal liabilities to GSDP had decreased from 37.77 per cent in 2017-18 to 32.89 per cent in 2018-19. The maturity profile of outstanding stock of the public debt indicated that 66.71 per cent of the public debt would be payable within the next seven years, which was a matter of concern.

(Chapter 1)

2.2 Budgetary Management

Budgetary assumptions of the State Government were not realistic during 2018-19 and despite carrying out an elaborate pre-budget exercise to bring about efficiency and transparency in budget formulation and execution, budgetary estimates were off the mark by a considerable margin, and control over the execution and monitoring of budget was inadequate.

Supplementary Grants/Appropriation were obtained without adequate justification, and large amounts were expended without budgetary provision. Despite flagging this issue every year over the last several years, the State Government was yet to take corrective measures in this regard.

Savings during the year accounted for more than four times of the budget; however, the Controlling Officers have not provided explanations to the Accountant General (Accounts) for variations in expenditure vis-à-vis allocations. Departments were not cautioned against persistent savings; nor were their budgets varied in accordance with their ability to absorb the allocations.

(Chapter 2)

2.3 Financial Reporting

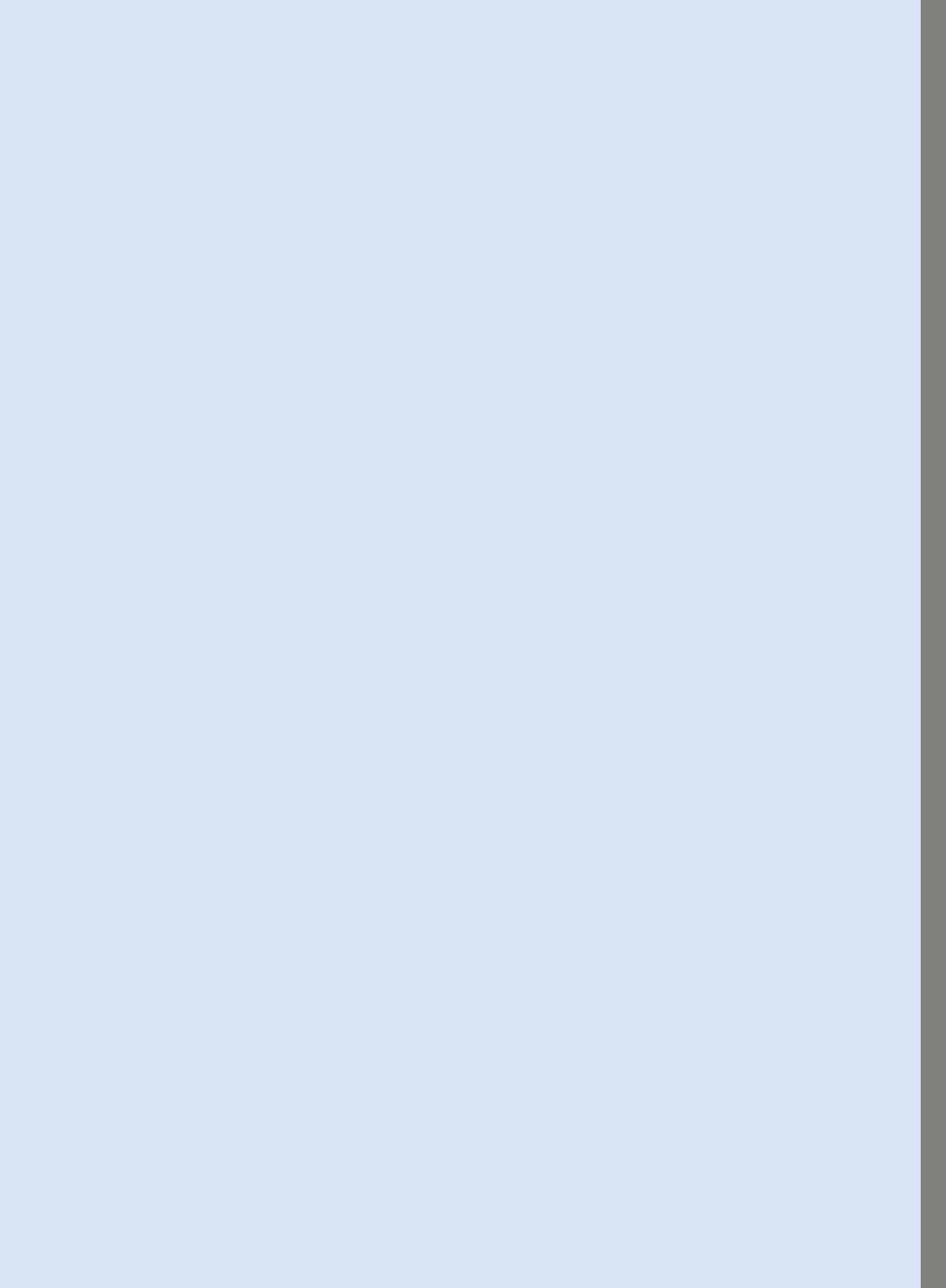
Indiscriminate operation of omnibus Minor Head 800 – Other Expenditure affected transparency in financial reporting and obscured proper analysis of allocative priorities and quality of expenditure.

EXECUTIVE SUMMARY

Non-submission of UCs and DCC bills by Departments for funds drawn for specific developmental programmes/projects and non-submission of accounts by Autonomous Councils, Development Bodies and Authorities was violative of prescribed financial rules and directives point to inadequate internal controls and reflect poorly on the monitoring mechanism of the State Government.

Delayed rendering of accounts by the account rendering units/authorities distorted the accurate depiction of monthly transactions of the State and impacted effective budgetary management. Further, non-furnishing of requisite missing details by the treasuries and public works divisions and other account rendering units delayed clearance of suspense and remittances transactions in the books of accounts.

(Chapter 3)



CHAPTER-I
FINANCES OF THE
STATE



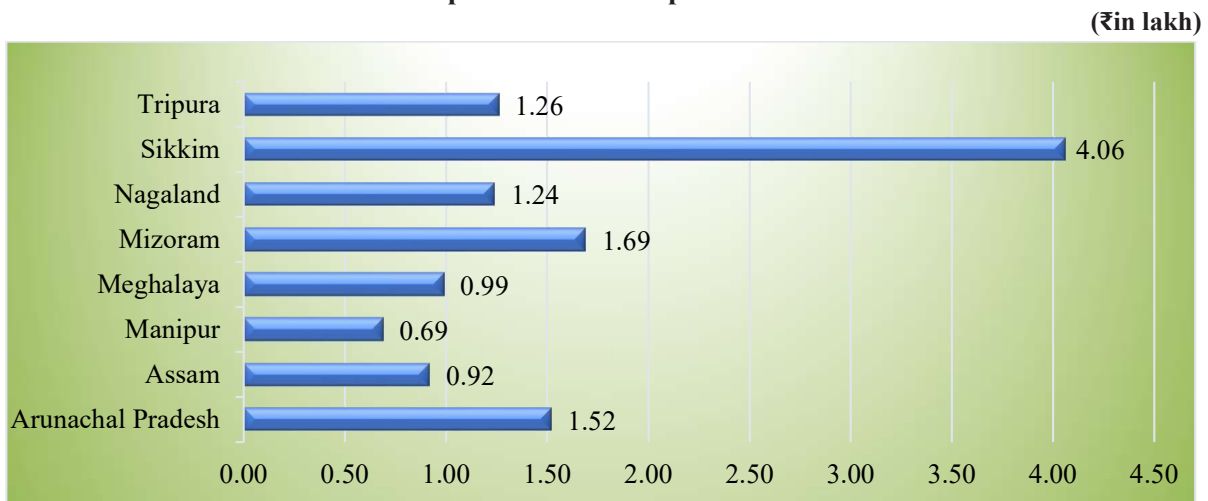
Chapter 1 Finances of the State

1.1 Profile of the State

Mizoram is situated in the North-Eastern Region (NER) of India bordering three of the seven States in the NER¹ and shares international border with Myanmar and Bangladesh. It is the fifth smallest State of India in terms of geographical area (21,081 sq.km.) and second least populated State in the country. The population of the State increased from 8,88,573 in 2001 to 10,97,206 in 2011, recording a decadal growth of 11.54 *per cent* during 2009 to 2019, which was less than the 11.91 *per cent* of the Special Category States (SCS) and lower than the all India growth rate of 12.84 *per cent*.

The State has eleven districts and three Autonomous District Councils (ADCs). It has been designated as a SCS in terms of the Gadgil formula, which ensured that 90 *per cent* of funding for Centrally Sponsored Schemes (CSS) is received as a grant from the Central Government. The per capita income of the State at current prices was ₹1,68,626 during 2018-19, which was more than the average of SCS of ₹1,37,174 and all India average of ₹1,42,719. A comparison of per capita income of the State during 2018-19 with other NER States is given in **Chart-1.1**.

Chart-1.1: Comparison of Per Capita Income in 2018-19



Source: GSDP figures furnished by the respective State Governments and population data from Census 2011

General and financial data relating to the State is given in **Appendix-1.1, Part A**.

1.2 Basis for State Finances Audit Report

In terms of Article 151 (2) of the Constitution of India, the reports of the Comptroller and Auditor General of India (CAG) relating to the accounts of a State are to be submitted to the Governor of the State, who shall cause them to be laid before the Legislature of the State. The State Finances Audit Report (SFAR) of Mizoram for the year ending 31 March 2019 has been prepared by the CAG for submission to the Governor of Mizoram under Article 151 (2) of the Constitution of India.

¹ Assam, Manipur and Tripura

Principal Accountant General (Accounts) prepares the Finance Accounts and Appropriation Accounts of the State annually, from the vouchers, challans and initial and subsidiary accounts rendered by the treasuries, offices and departments responsible for the keeping of such accounts functioning under the control of the State Government, and the statements received from the Reserve Bank of India. These accounts are audited independently by the Principal Accountant General (Audit), and certified by the CAG.

Finance Accounts and Appropriation Accounts of the State for the year 2018-19 constitute the core data for this report. Other sources include the following:

- Budget of the State for the year 2018-19 forms an important source of data – both for assessing the fiscal parameters and allocative priorities *vis-à-vis* projections, as well as for evaluating the effectiveness of its implementation and compliance with the relevant rules and prescribed procedures;
- Results of audit carried out by the Office of the Principal Accountant General (Audit), Mizoram at the State Secretariat as well as at the field level during the year;
- Other data with departmental authorities and Treasuries [accounting as well as Management Information System (MIS)];
- GSDP data and other State related statistics from the Directorate of Economics and Statistics Department, Government of Mizoram (GoM); and
- Various audit reports of the CAG of India during 2014-19 have also been used to prepare this analysis/commentary as appropriate.

The analysis has been carried out in the context of recommendations of the Fourteenth Finance Commission (XIV FC), Mizoram Fiscal Responsibility and Budget Management (MZFRBM) Act, best practices and guidelines of the Government of India (GoI). The draft report was forwarded to the State Government in February 2020 for comments. An exit conference was held in March 2020 with the Officials of the Finance Department, wherein the audit findings were discussed and the replies of the Government, both written as well as those expressed during the exit conference, have been incorporated in this report at appropriate places.

This chapter provides a broad perspective of the finances of the GoM during 2018-19. It also analyses critical changes in the major fiscal aggregates relative to the previous year, keeping in view the overall trends during the last five years. Acts and Rules which regulate major receipts of the State Government are the Mizoram Motor Vehicles Taxation (Amendment) Act, 2015; Mizoram Goods and Services Tax Act, 2017; Mizoram Water Supplies (Control) (Amendment) Rules, 2011 (came into effect from November 2014) and Mizoram Liquor (Prohibition and Control) Act, 2014.

1.3 Budgetary Processes

GoM had not prepared its Budget manual so far. While formulating its Budget for 2018-19, the State Government introduced several significant and proactive policy and legislative reforms to promote the overall development of the State and its people by preparing comprehensive plans and projects.

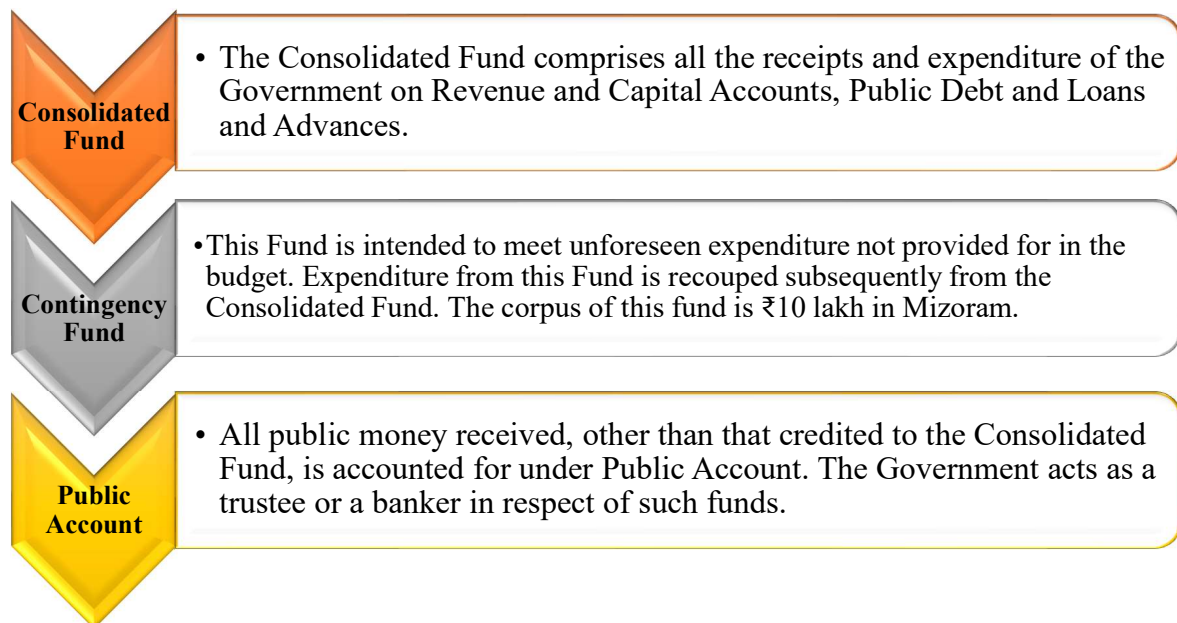
GoM announced a New Economic Development Policy (NEDP) during 2016-17 with the objective of increasing productivity in Agriculture and Allied activities, promoting market economy to create employment avenues and necessary infrastructure facilities. The State Government gave thrust to the following areas in its Budget 2018-19:

- Facilities for actualisation of the common requirement of people and society;
- Infrastructure development;
- Sustainable energy system development;
- Improved health care;
- Improving the quality of education, skill development and create an eco-system of entrepreneurship; and
- Revitalising the enthusiasm of the farmers.

1.4 Structure of Government Accounts

It is necessary to understand the structure of Government accounts in order to appreciate the analysis of the finances of the State Government given in this report.

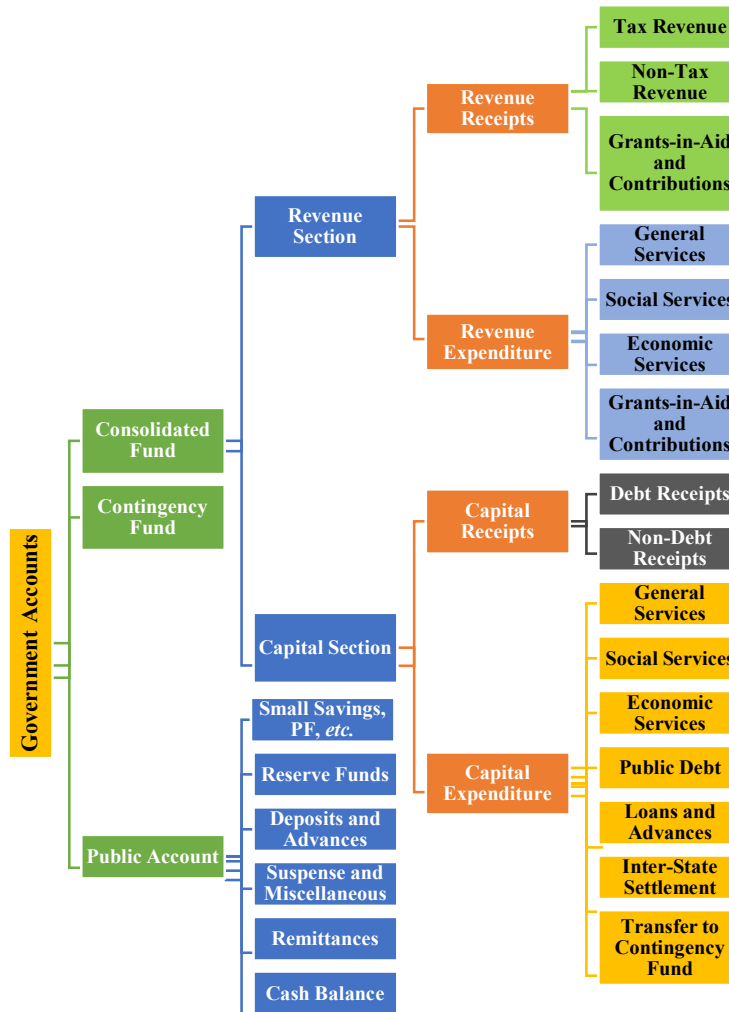
Government accounts are defined by the twin principles of Fund based accounting and functional classification of transactions of the Government. Fund based accounting system involves sourcing and allocating all receipts and disbursements to one of the three Funds, viz., Consolidated Fund, Contingency Fund and Public Account. These Funds are created by the Constitution and function as instruments of public accountability. The details and purpose of each of these Funds are given below.



Functional classification involves arranging the receipts and expenditure by economic categories, distinguishing the Government transactions into Sections like revenue and capital (including public debt, loans and advances), Sectors like tax revenue, other revenue and grants-in-aid, Sub-sectors like taxes on income and expenditure, fiscal services, etc. On the expenditure side also, the transactions are classified into Sectors viz., general services, economic services, social services and grants-in-aid and contributions and sub-divided into Major heads of account below these Sectors.

Major heads of account falling within the Consolidated Fund generally correspond to ‘Functions’ of Government, such as ‘Agriculture’, while Minor heads subordinate to them identify the ‘Programme’ undertaken to achieve the objectives of the function represented by the Major head. A programme may consist of a number of schemes or activities and these generally, correspond to ‘Sub-head’ below the Minor head. ‘Detailed head’ below the sub-head, is primarily meant for itemised control over expenditure and indicates the object or nature of expenditure on a scheme or activity in terms of inputs such as ‘Salaries’, ‘Office Expenses’, ‘Grants-in-Aid’, *etc.*

A pictorial depiction of the structure of Government Accounts is given below.



The annual accounts of the State Government comprise Finance Accounts and Appropriation Accounts. The Finance Accounts are laid out in 22 Statements; the layout is depicted in **Appendix-1.1, Part B**.

The time-series data depicting the finances of the State over the five-year period 2014-19 is given in **Appendix-1.2**.

1.5 Gross State Domestic Product

Gross State Domestic Product (GSDP) is the value of all the goods and services produced within the boundaries of the State in a given period of time. Growth of GSDP is an important

indicator of the State's economy, as it denotes the extent of changes in the level of economic development of the State over a period of time. Trends in annual growth of the State's GSDP (nominal) *vis-à-vis* that of the country are given below in **Table-1.1**.

Table-1.1: Trends in annual growth of GDP and GSDP

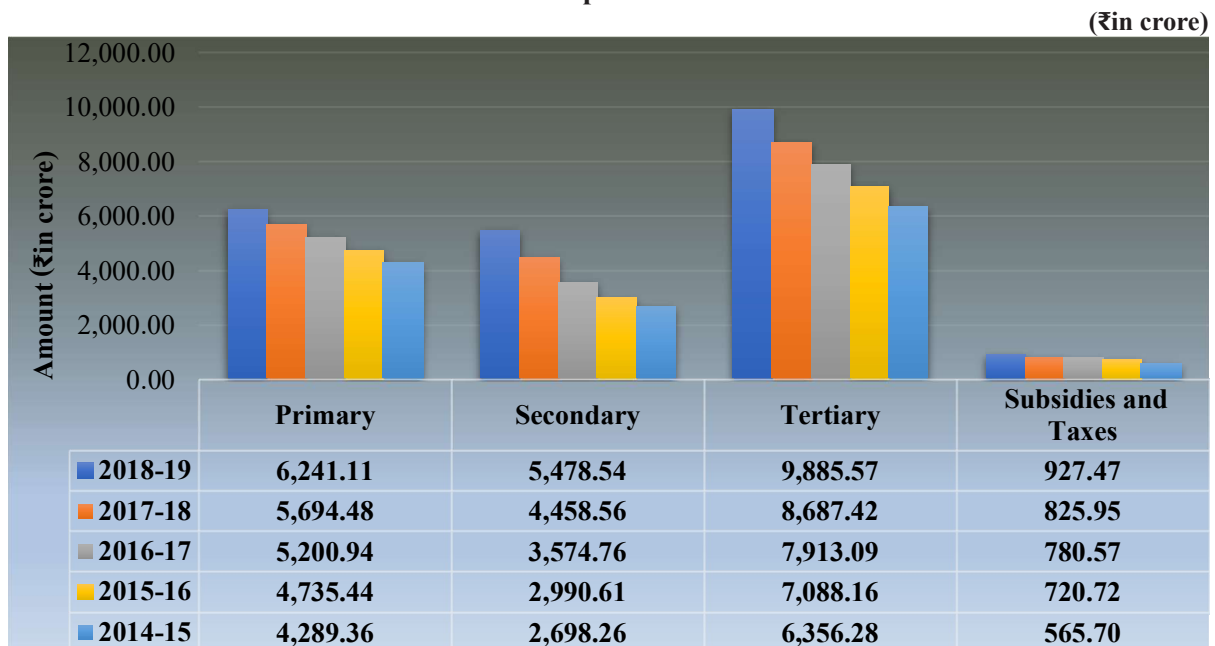
(₹in crore)					
Year	2014-15	2015-16	2016-17	2017-18	2018-19
India's GDP	1,24,67,959	1,37,71,874	1,53,62,386 (2 nd RE)	1,70,95,005 (1 st RE)	1,90,10,164 (PE)
Growth in per cent	10.99	10.46	11.55	11.29	11.20
State's GSDP	13,509	15,139	17,192	19,329(PE)	22,241(QE)
Growth in per cent	31.24	12.07	13.56	12.43	15.07

Source: GoI's Economic Survey 2018-19 and Directorate of Economics and Statistics, GoM
RE: Revised Estimates; PE: Provisional Estimates and QE: Quick Estimates

As can be seen from the details tabulated above, the GSDP of Mizoram grew at a higher rate during the five-year period 2014-19 compared to the national growth rate, with inter-year variations.

Sectoral composition of GSDP of the State is given in **Chart-1.2**. (Definition of sectors is given in **Appendix-1.1 Part C**).

Chart-1.2: Sectoral composition of GSDP in 2018-19



Source: Information furnished by the Directorate of Economics and Statistics, GoM

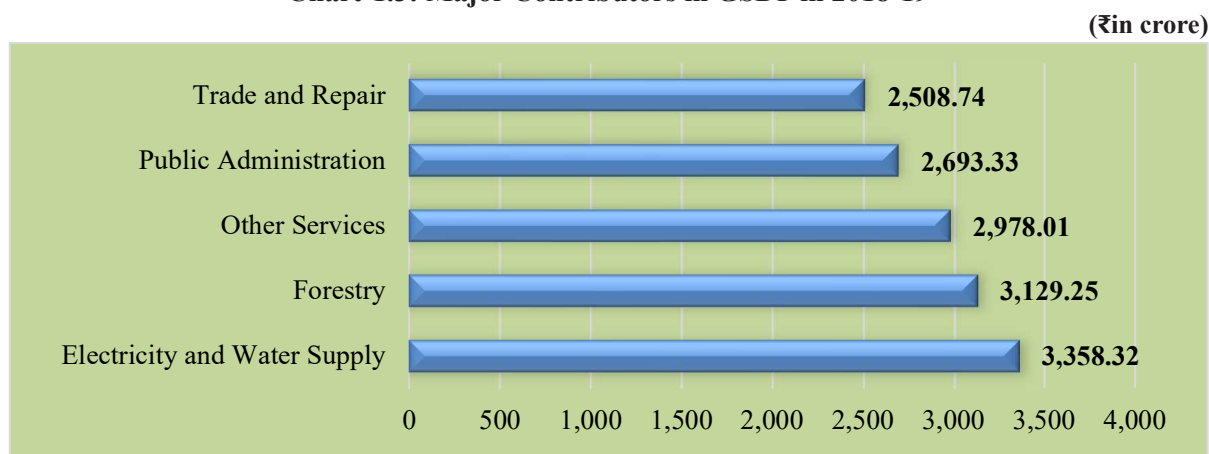
During the five-year period 2014-19, the tertiary sector was the major contributor to the GSDP with 46 per cent followed by the primary sector with 30 per cent and secondary sector with 22 per cent. Subsidies and taxes formed two per cent of GSDP. The sector-wise increase is discussed below:

- Primary Sector increased by ₹1,951.75 crore during the period 2014-19 at a Compound Annual Growth Rate (CAGR) of 9.83 per cent. The major contributors in this sector were forestry and lodging (55 per cent) and agriculture (28 per cent). The increase of ₹546.63 crore (9.60 per cent) over the previous year was primarily due to activities under 'Livestock' and 'Mining and Quarrying' by 41.01 and 31.85 per cent respectively, over the previous year.

- (ii) Secondary Sector increased by ₹2,780.28 crore during the period 2014-19 at a CAGR of 19.37 per cent. The major contributors to the increase were electricity, gas, water supply and other utility services (55 per cent) and construction (42 per cent). The increase of ₹1,019.98 crore (22.88 per cent) during 2018-19 over the previous year was also due to the contribution of 'Electricity, Gas, Water Supply and Other Utility Services' by 30.89 per cent over the previous year.
- (iii) Tertiary Sector increased by ₹3,529.29 crore during the period 2014-19 at a CAGR of 11.67 per cent. The major contributors to the increase were Other services (30 per cent), public administration (55 per cent) and trade and repair services (28 per cent). The increase of ₹1,198.15 crore (13.79 per cent) during 2018-19 over the previous year was primarily due to increase under 'Trade, Hotels and Restaurants', 'Public Administration', 'Transport by means other than Railways' and 'Other Services' by 18.83, 13.86, 12.54 and 12.28 per cent respectively, over the previous year.
- (iv) Taxes/subsidies on products increased by ₹361.77 crore at a CAGR of 39.98 per cent during the period 2014-19. During 2018-19, there was an increase of ₹147.17 crore (30.15 per cent) over the previous year due to an increase under 'Taxes on products' by 18.92 per cent while the 'subsidies on products' decreased by 13.52 per cent over the previous year.

Major contributors to GSDP (₹22,240.57 crore) during 2018-19 are depicted in **Chart-1.3**.

Chart-1.3: Major Contributors in GSDP in 2018-19



Source: GSDP figures furnished by the Directorate of Economics and Statistics, GoM

1.6 Fiscal Correction Path

State Government enacted the Mizoram Fiscal Responsibility and Budget Management (MZFRBM) Act, 2006 in line with the Union FRBM Act, 2003, to ensure stability and sustainability, improve efficiency and transparency in management of public finances, enhance the availability of resources by achieving sufficient revenue surplus, reduce fiscal deficit and remove impediments to effective conduct of fiscal policy and prudent debt management.

In line with the recommendations of XIII Finance Commission (2010-15), the MZFRBM Act was subsequently amended twice, with the latest amendment being in March 2011.

1.6.1 MZFRBM targets on Key Fiscal Parameters and achievement thereon

In addition to the Fiscal Correction Path (FCP), the State Government is required to prepare every year, as per the provisions of the MZFRBM Act, 2006, a Medium Term Fiscal Policy Statement (MTFPS) showing the rolling fiscal targets. However, the MZFRBM Act was not amended in line with the XIV FC recommendation.

The status of achievement *vis-à-vis* projections set by the XIV FC during the period 2015-16 to 2018-19 is given below:

Table-1.2: Compliance with the projections of XIV FC

Fiscal Parameters	XIV FC projections	Achievement			
		2015-16	2016-17	2017-18	2018-19
Revenue Deficit (-)/ Surplus (+) (₹in crore)	Revenue Surplus	1,105.54	1,167.96	1,699.43	1,533.91
		✓	✓	✓	✓
Fiscal Deficit (-)/ Surplus (+)	Three <i>per cent</i> of GSDP	₹413.28 crore*	₹251.95 crore*	1.66	1.59
		✓	✓	✓	✓
Ratio of total outstanding debt to GSDP (<i>per cent</i>)	Projections	42.23	39.12	37.77	32.89
	2015-16: 55.85				
	2016-17: 52.55	✓	✓	✓	✓
	2017-18: 49.63				
	2018-19: 47.05				

Source: XIV FC Report and Finance Accounts of respective years

* Achievement of 2015-16 and 2016-17 presented in amount as there was Fiscal Surpluses

State Government was successful in maintaining Revenue Surplus, Fiscal Deficit and debt-GSDP ratio as projected in XIV FC Report during the four years of the award period (2015-20). Further, there was Fiscal Surplus of ₹413.28 crore in 2015-16 and ₹251.95 crore in 2016-17 due to higher devolution of State's share of Union taxes and duties.

1.7 Trends in key Fiscal Parameters

Deficit is an indicator of fiscal management of the Government. Further, the ways in which the deficit is financed, and the resources raised are applied, are important pointers to its fiscal health. This Section presents trends, nature, magnitude and the manner of financing these deficits and also the assessment of actual levels of revenue and fiscal deficits *vis-à-vis* targets set under MZFRBM Act/Rules for the financial year 2018-19.

1.7.1 What are deficit and surplus?

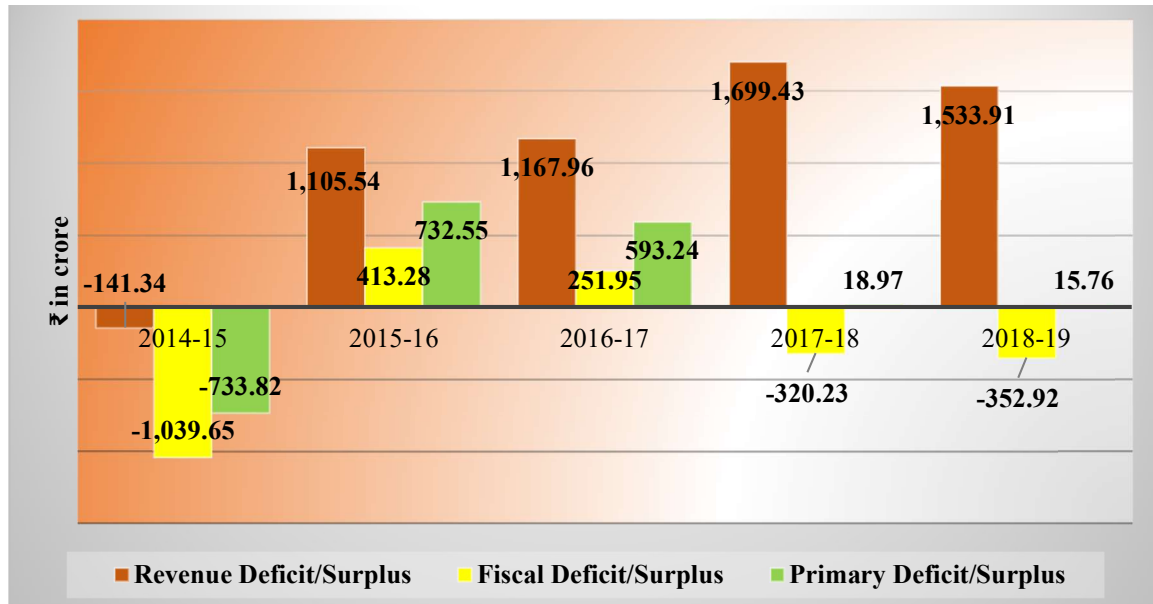
Revenue Deficit/Surplus	<i>Refers to the gap between Revenue Receipts and Revenue Expenditure.</i>
Fiscal Deficit/Surplus	<i>This is the difference between the Revenue Receipts plus Non-Debt Capital Receipts and the Total Expenditure. Fiscal Deficit is reflective of the total borrowing requirements of Government.</i>
Primary Deficit/Surplus	<i>Primary Deficit is measured as Fiscal Deficit less Interest Payments.</i>

Source: Budget at a Glance, Government of India 2018-19

1.7.2 Trend of Deficit/Surplus

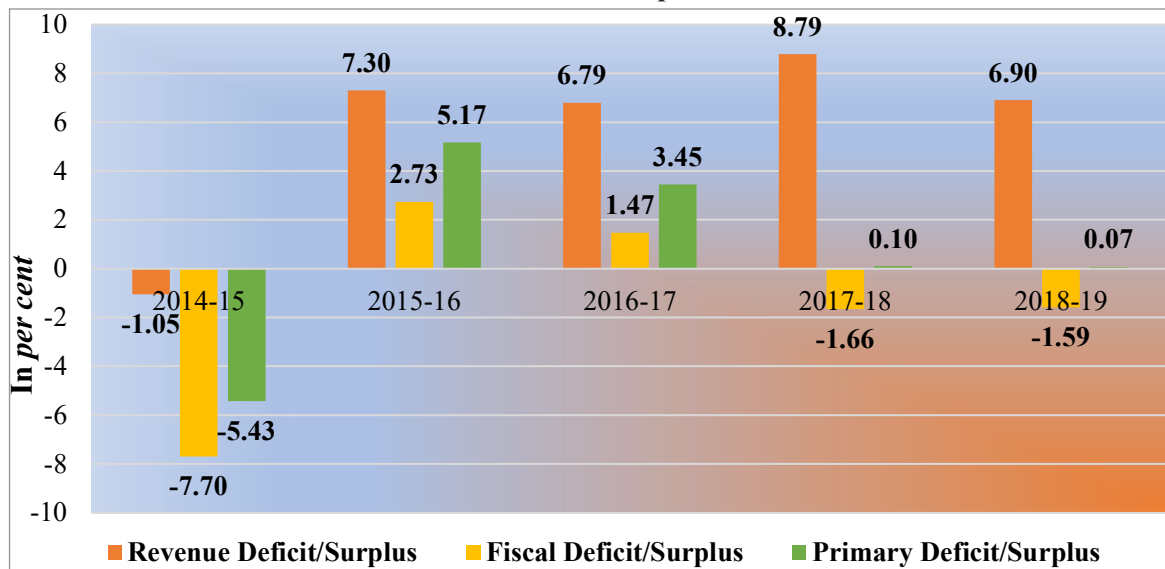
The State was successful in maintaining the projections of the XIV FC during 2015-19 with regard to the key fiscal parameters. It had a Fiscal Deficit of ₹352.92 crore during the year 2018-19, representing 1.59 per cent of the GSDP constituting 3.75 per cent of the total expenditure. The Primary Surplus of ₹18.97 crore during 2017-18 was reduced to ₹15.76 crore during the current year. The trend of these surpluses and deficits over the five year period from 2014-15 to 2018-19 is depicted in **Chart-1.4** and **Chart-1.5** below:

Chart-1.4: Trends in Deficit/Surplus



Source: Finance Accounts of respective years

Chart-1.5: Trends in Deficit/Surplus relative to GSDP



Source: Finance Accounts of respective years

1.7.3 Components of fiscal deficit and its financing pattern

The financing pattern of fiscal deficit has undergone a compositional shift as reflected in **Table-1.3**.

Table-1.3: Components of Fiscal Deficit and its financing pattern

(₹in crore)

Particulars	2014-15	2015-16	2016-17	2017-18	2018-19
Decomposition of Fiscal Deficit/Surplus	(-1,039.65)	413.28	251.95	(-320.23)	(-352.92)
Revenue Deficit/Surplus	(-)141.34	1,105.54	1,167.96	1,699.43	1,533.91
Net Capital Expenditure	(-)927.51	(-)710.97	(-)911.41	(-)1,996.35	(-)1,868.47
Net Loans and Advances	29.20	18.71	(-) 4.60	(-)23.31	(-)18.36
Financing Pattern of Fiscal Deficit/Surplus*					
Market Borrowings	175.82	60.17	467.35	277.51	(-)123.22
Loans from GoI	(-)14.27	(-)16.95	(-)14.13	(-)14.16	(-)10.87
Special Securities Issued to NSSF	23.17	11.57	(-)14.33	(-)15.01	(-)16.27
Loans from Financial Institutions	13.68	(-)37.45	3.71	172.85	40.35
Compensation and other Bonds	(-)4.56	(-)4.56	0.00	0.00	0.00
Small Savings, PF, etc.	310.74	383.36	62.75	(-)179.14	(-)361.19
Deposits and Advances	433.51	(-)533.74	(-)181.80	325.82	489.63
Suspense and Miscellaneous	(-)80.63	(-)86.66	(-)799.52	(-)34.42	319.15
Remittances	93.64	(-)33.46	99.78	(-)69.59	(-)86.53
Reserve Funds	(-)1.17	(-)5.21	(-)5.60	7.43	(-)2.76
Increase/decrease in Cash Balance with RBI	89.72	(-)150.37	129.84	(-)151.05	104.63
GSDP	10,413.89	13,373.83	15,211.93	17,739.33	22,240.57
Fiscal Deficit/Surplus	(-1,039.65)	413.28	251.95	(-320.23)	(-352.92)
(per cent of GSDP)	(7.70)	(3.09)	(1.65)	(1.81)	(1.59)

Source: Finance Accounts of respective years

All figures are net of disbursements/outflows during the year

Figures in red denotes Fiscal Deficits to GSDP during 2014-15, 2017-18 and 2018-19

The above table shows that there was a huge Fiscal Deficit of ₹1,039.65 crore during 2014-15 which improved to Fiscal Surplus of ₹413.28 crore and ₹251.95 crore during 2015-16 and 2016-17 respectively. However, the State returned to Fiscal Deficit during 2017-18 at ₹320.23 crore, which increased to ₹352.92 crore in 2018-19. The deficit was financed mainly through Deposits and Advances, net receipts from Suspense and Miscellaneous transactions and borrowings from Financial Institutions.

1.8 Major changes in key fiscal aggregates vis-à-vis 2017-18

Table below gives a bird's eye view of the major changes in key fiscal aggregates of the State during 2018-19, compared to the previous year.

Table-1.4: Changes in key fiscal aggregates in 2018-19 compared to 2017-18

Revenue Receipts	<ul style="list-style-type: none"> ➤ Revenue Receipts of the State increased by 5.35 per cent ➤ Own Tax Revenue of the State increased by 33.12 per cent ➤ Own Non-Tax Revenue increased by 15.18 per cent ➤ State's Share of Union Taxes and Duties increased by 13.11 per cent ➤ Grants-in-Aid from GoI decreased by 4.11 per cent
Revenue Expenditure	<ul style="list-style-type: none"> ➤ Revenue Expenditure increased by 9.08 per cent ➤ Revenue Expenditure on General Services increased by 20.37 per cent ➤ Revenue Expenditure of Social Services increased by 12.58 per cent ➤ Revenue Expenditure on Economic Services decreased by 7.82 per cent
Capital Expenditure	<ul style="list-style-type: none"> ➤ Capital Expenditure decreased by 6.41 per cent ➤ Capital Expenditure on General Services decreased by 17.48 per cent ➤ Capital Expenditure of Social Services increased by 24.20 per cent ➤ Capital Expenditure on Economic Services decreased by 20.23 per cent
Loans and Advances	<ul style="list-style-type: none"> ➤ Disbursement of Loans and Advances decreased by 9.86 per cent ➤ Recoveries of Loans and Advances increased by 2.40 per cent
Public Debt	<ul style="list-style-type: none"> ➤ Public Debt Receipts decreased by 84.99 per cent ➤ Repayment of Public Debt decreased by 48.36 per cent
Public Account	<ul style="list-style-type: none"> ➤ Public Account Receipts increased by 17.51 per cent ➤ Public Account Disbursement increased by 23.72 per cent
Cash Balances	<ul style="list-style-type: none"> ➤ Cash Balance decreased by 60.54 per cent

Each of the above indicators is analysed in the succeeding paragraphs.

1.9 Sources and Application of Funds

Table-1.5 compares the sources and application of funds of the State during 2018-19 with 2017-18.

Table-1.5: Details of Sources and Application of funds during 2018-19 compared to 2017-18

(₹in crore)

Particulars		2017-18	2018-19	Increase/Decrease
Sources	Opening Cash Balances	182.16	593.89	411.73
	Revenue Receipts	8,580.20	9,039.50	459.30
	Recoveries of Loans and Advances	21.64	22.16	0.52
	Public Debt Receipts (Net)	421.18	(-)110.01	(-)531.19
	Public Account Receipts (Net)	310.78	103.41	(-)207.37
Total		9,515.96	9,648.95	132.99
Application	Revenue Expenditure	6,880.77	7,505.59	624.82
	Capital Expenditure	1,996.35	1,868.47	(-)127.88
	Disbursement of Loans and Advances	44.95	40.52	(-)4.43
	Closing Cash Balance	593.89	234.37	(-)359.52
	Total		9,515.96	9,648.95

Source: Finance Accounts of respective years

1.10 Summary of Current Year Fiscal Transactions

Table-1.6 below presents a summary of State Government's fiscal transactions during 2018-19 vis-à-vis the previous year (2017-18). Details of receipts and disbursements as well as the overall fiscal position during 2018-19 are also presented at Appendix-1.3.

Table-1.6: Summary of fiscal transactions in 2018-19 vis-à-vis 2017-18

(₹in crore)

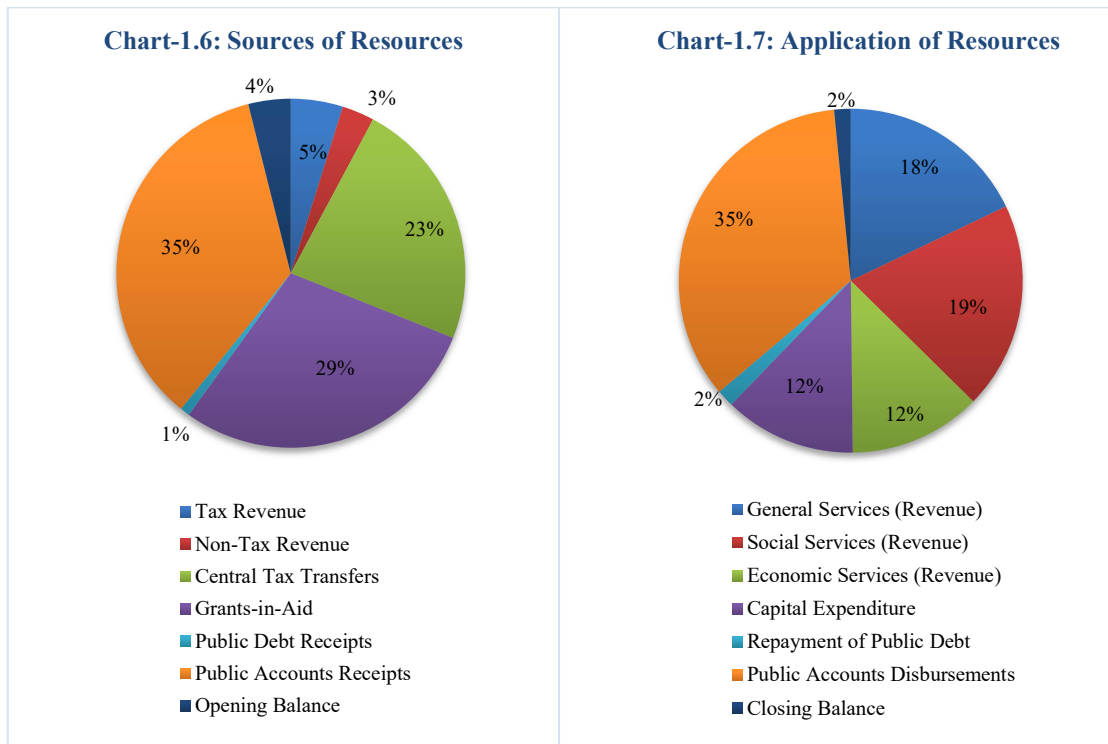
Receipts	2017-18	2018-19	Disbursements	2017-18	2018-19		
					State Plan	CSS	Total
Section-A: Revenue							
Revenue Receipts	8,580.20	9,039.50	Revenue Expenditure	6,880.77	6,384.18	1,121.41	7,505.59
Tax Revenue	545.91	726.70	General Services	2,239.14	2,569.40	125.82	2,695.22
Non-Tax Revenue	390.65	449.96	Social Services	2,606.53	2,281.60	652.85	2,934.45
Share of Union Taxes/Duties	3,097.05	3,502.96	Economic Services	2,035.10	1,533.18	342.74	1,875.92
Grants from GoI	4,546.59	4,359.88	Grants-in-Aid and Contributions	---	---	---	---
Section-B: Capital							
Misc. Capital Receipts	---	---	Capital Outlay	1,996.35	1,377.90	490.57	1,868.47
Recoveries of Loans and Advances	21.64	22.16	Loans and Advances disbursed	44.95	---	---	40.52
Public Debt Receipts	894.14	134.22	Repayment of Public Debt	472.96	---	---	244.23
Contingency Fund	---	---	Contingency Fund	---	---	---	---
Public Account Receipts	4,521.83	5,313.51	Public Account Disbursement	4,211.05	---	---	5,210.10
Opening Cash Balance	182.16	593.89	Closing Cash Balance	593.89	---	---	234.37
Total	14,199.97	15,103.28	Total	14,199.97	--	--	15,103.28

Receipts	2017-18	2018-19	Disbursements	2017-18	2018-19		
					State Plan	CSS	Total
Section-C: Fiscal Parameters						2017-18	2018-19
Revenue Surplus						1,699.43	1,533.91
Fiscal Deficit						320.23	352.92
Primary Surplus						18.97	15.76

Source: Finance Accounts for the years 2017-18 and 2018-19

* The Finance Accounts do not contain these figures

The percentage share of various revenue resources of 2018-19 and their application is given in the **Chart-1.6** and **1.7**.



Source: Finance Accounts, 2018-19

In both composition and application of resources, the share of receipts and disbursement of loans and advances were less than one per cent

Significant changes during 2018-19 over 2017-18 are given below:

- Revenue Receipts increased by ₹459.30 crore (5.35 per cent) over the previous year due to significant increase in Tax Revenue by 33.12 per cent (₹180.79 crore), Non-Tax Revenue by 15.18 per cent (₹59.31 crore) and Share of Union Taxes/Duties by 13.11 per cent (₹405.91 crore). Revenue Receipts (₹9,039.50 crore) were higher by ₹130.07 crore (1.46 per cent) than the assessment of State Government in its FCP (₹8,909.43 crore).
- Revenue Expenditure increased by ₹624.82 crore (9.08 per cent) and Capital Expenditure decreased by ₹127.88 crore (6.41 per cent) respectively over the previous year. Revenue Expenditure was higher by ₹325.97 crore (4.54 per cent) over the assessment made by the State Government in its FCP (₹7,179.62 crore). Further, Capital Expenditure (₹1,868.47 crore) was lower by ₹114.91 crore (5.79 per cent) over the projection made by the State Government in its FCP (₹1,983.38 crore).
- Disbursement of Loans and Advances decreased by ₹4.43 crore (9.86 per cent), while recoveries of the same increased marginally by ₹0.52 crore (2.40 per cent) over the

previous year. Disbursement as well as recoveries of Loans and Advances were lower by 10.75 per cent and 37.52 per cent respectively over the projections made by the Government in its FCP (₹45.40 crore and ₹35.47 crore respectively).

- Public Debt Receipts decreased by ₹759.92 crore (84.99 per cent) over the previous year and was lower by 81.56 per cent over the projections made by the Government in its FCP (₹727.75 crore). Repayment of Public Debt decreased by ₹228.73 crore (48.36 per cent) over the previous year and was lower (14.00 per cent) over the projections made by the Government in its FCP (₹283.98 crore).
- Public Account Receipts increased by ₹791.68 crore (17.51 per cent) and Disbursements increased by ₹999.05 crore (23.72 per cent) over the previous year. Public Account Receipts were higher by 58.51 per cent and Disbursements were higher by 67.85 per cent over the projections made by the Government in its FCP (₹3,352.24 crore and ₹3,104.01 crore respectively).
- Cash balance of the State decreased by ₹359.52 crore from ₹593.89 crore during 2017-18 to ₹234.37 crore in 2018-19. Similarly, the investments from cash balances fell by ₹298.12 crore from ₹369.13 crore in 2017-18 to ₹71.01 crore in 2018-19.
- The total inflow of receipts increased by ₹491.58 crore (3.51 per cent) from ₹14,017.81 crore in 2017-18 to ₹14,509.39 crore in 2018-19. The total outflow also increased by ₹1,262.83 crore (9.28 per cent) from ₹13,606.08 crore in 2017-18 to ₹14,868.91 crore in 2018-19.

1.11 Budget Estimates and Actuals

Budget Estimates (BE) provide description of projections or estimates of revenue and expenditure for a particular fiscal year. The importance of accuracy in the estimation of revenue and expenditure is widely accepted in the context of effective implementation of fiscal policies for overall economic management. Deviations from the BE are indicative of non-attainment and non-optimisation of the desired fiscal objectives due to a variety of reasons. Some of the reasons are within the control of the Government while some are beyond its control. **Table-1.7** presents the consolidated picture of Actuals *vis-à-vis* BE and RE of the State during 2018-19.

Table-1.7: Variation in major items – Actuals over BE and RE (2018-19)

Parameters	2018-19			Percentage of variation <i>w.r.t.</i>	
	BE	RE	Actuals	BE	RE
Revenue Receipts	8,909.43	8,673.91	9,039.50	1.46	4.21
Tax Revenue	483.34	483.34	726.70	50.35	50.35
Non-Tax Revenue	323.85	323.85	449.96	38.94	38.94
Recoveries of Loans and Advances	35.47	35.47	22.16	(-)37.52	(-)37.52
Revenue Expenditure	7,179.62	8,142.53	7,505.59	4.54	(-)7.82
Interest Payment	390.08	390.08	368.68	(-)5.49	(-)5.49
Capital Expenditure	1,983.38	2,213.09	1,868.47	(-)5.79	(-)15.57
Disbursement of Loans and Advances	45.40	46.60	40.52	(-)10.75	(-)13.05
Revenue Deficit/Surplus	1,729.81	531.38	1,533.91	(-)11.32	188.67
Fiscal Deficit/Surplus	263.50	1,692.84	352.92	33.94	(-)79.15
Primary Deficit/Surplus	126.58	1,302.76	15.76	(-)87.55	(-)98.79

Source: Annual Financial Statement and Finance Accounts, 2018-19

The variations between the estimates and actuals were as follows:

- During 2018-19, compared to the BE, the Revenue Receipts and Revenue Expenditure were higher due to increase in State's Own Resources (Tax and Non-Tax Revenue) by ₹369.47 crore offset by decrease in State's share of Union taxes and duties (₹122.36 crore) and Grants-in-Aid from GoI (₹117.04 crore). Similarly, Revenue Expenditure was higher than BE mainly due to increases in Social (₹443.00 crore) and Economic (₹58.98 crore) Services which was offset by decrease in General Services (₹178.01 crore).
- The actual collection of Tax Revenue during the year 2018-19 increased by ₹243.36 crore (50.35 per cent) over the BE due to increase in State Goods and Services Tax (₹404.73 crore) offset by a decrease in Taxes on Sales, Trades, etc. (₹171.87 crore).
- The increase in Non-Tax Revenue was ₹126.11 crore (38.94 per cent) as compared to BE for 2018-19 due to increase in Interest Receipts (₹33.60 crore), Power (₹71.53 crore) and Roads and Bridges (₹20.83 crore) offset by a decrease in Miscellaneous General Services (₹6.19 crore).

1.12 Buoyancy Ratios

Buoyancy Ratios² indicate the elasticity or degree of responsiveness of a fiscal variable with respect to a given change in the base variable. The trends in Revenue Receipts as well as buoyancy ratios relative to GSDP are presented in **Table-1.8**:

Table-1.8: Buoyancy Ratios of Receipts in comparison to GSDP

Particulars	2014-15	2015-16	2016-17	2017-18	2018-19
Revenue Receipts (RR) (₹in crore)	5,511.10	6,676.40	7,398.30	8,580.20	9,039.50
Rate of growth of RR (<i>per cent</i>)	15.66	21.14	10.81	15.98	5.35
State's Own Tax Revenue (OTR) (₹in crore)	266.52	358.41	441.81	545.91	726.70
Rate of growth of OTR (<i>per cent</i>)	15.99	34.48	23.27	23.56	33.12
RR/GSDP (<i>per cent</i>)	40.79	44.10	43.03	44.39	40.64
Buoyancy Ratios					
Revenue Buoyancy <i>w.r.t.</i> GSDP	0.50	1.75	0.80	1.29	0.36
State's Own Tax Buoyancy <i>w.r.t.</i> GSDP	0.51	2.86	1.72	1.90	2.20
Revenue Buoyancy <i>w.r.t.</i> State's Own Taxes	0.98	0.61	0.46	0.68	0.16

Source: Finance Accounts of the respective years

- The rate of growth of Revenue Receipts showed significant inter-year variations during the period 2014-19 and ranged from 15.66 per cent (2014-15) to 21.14 per cent (2015-16) and decreased significantly to 5.35 per cent in 2018-19.
- Revenue Receipts *vis-à-vis* GSDP exhibited inter-year variations during the period 2014-19 and decreased from 44.39 per cent in 2017-18 to 40.64 per cent in 2018-19. The State's Own Tax Buoyancy *vis-à-vis* GSDP showed an increasing trend during the period 2014-19 followed by a fall in 2016-17, which progressively improved in the succeeding years and stood at 2.20 in 2018-19. However, the Revenue Buoyancy *vis-à-vis* State's Own Taxes showed inter-year variations during the period 2014-19 and decreased from 0.68 in 2017-18 to 0.16 in 2018-19.

² Buoyancy ratio of Revenue Receipts with GSDP of more than one indicates that the growth rate of Revenue Receipts would be much higher than the growth rate of the GSDP

1.13 Major policy initiatives in Budget Speech

The budget speech of the Finance Minister indicated allocations for various schemes, both existing as well as new, under the New Economic Development Policy (NEDP) (₹1,000 crore for 2018-19 against ₹750 crore in 2017-18). However, the actual budget provision could not be specifically made in the Detailed Demands for Grants against many schemes mentioned in the budget speech and only a lump-sum provision was made for NEDP to be implemented in Agriculture and Allied Activities, Urban Development and Poverty Alleviation Department, Tourism Department and Health and Family Welfare Department. Against a budgetary allocation of ₹853.12 crore for NEDP, an amount of ₹851.87 crore was expended, leaving a savings of ₹1.25 crore.

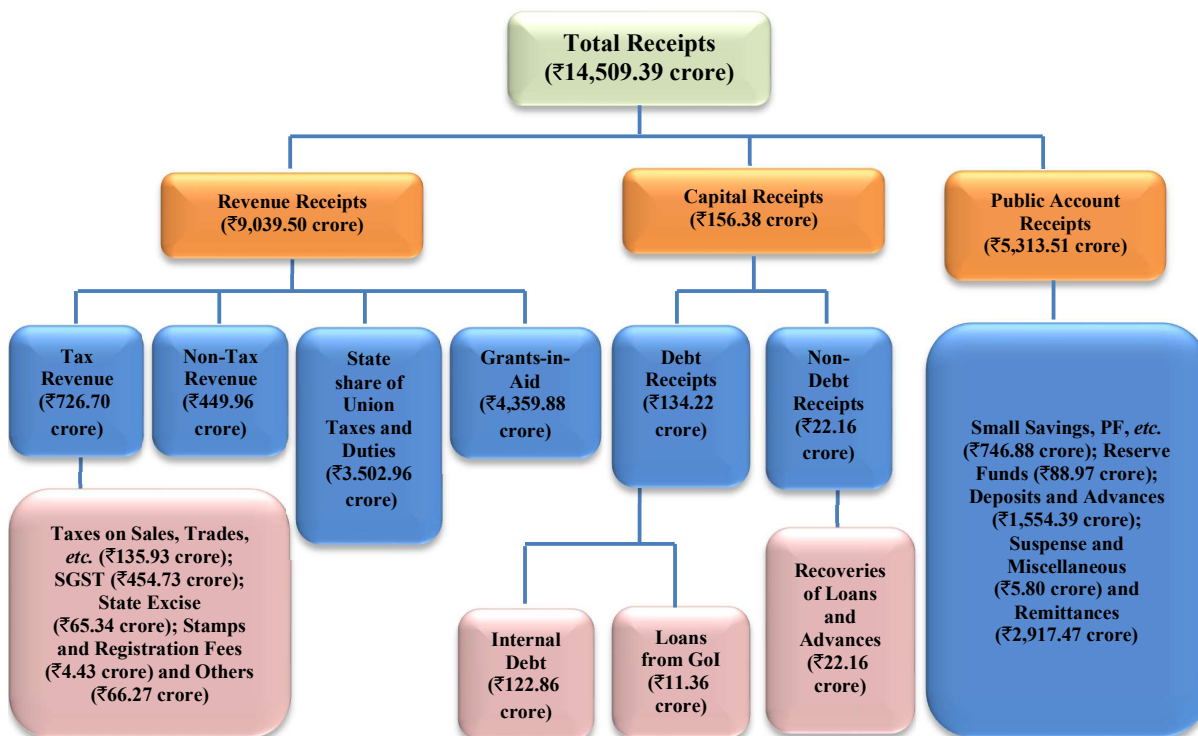
1.14 Resources of the State

Revenue and Capital are the two streams of receipts that constitute the resources of the State Government. Revenue Receipts consist of Tax Revenue, Non-Tax Revenue, State's share of Union Taxes and Duties and Grants-in-Aid (GIA) from GoI. Capital Receipts comprise of miscellaneous Capital Receipts such as proceeds from disinvestments, recoveries of Loans and Advances, Debt Receipts from internal sources (market loans, borrowings from financial institutions/commercial banks) and Loans and Advances from the GoI as well as accruals from the Public Account.

1.14.1 Resources of the State as per Annual Finance Accounts

The components and sub-components of the resources during 2018-19 are shown in Chart-1.8:

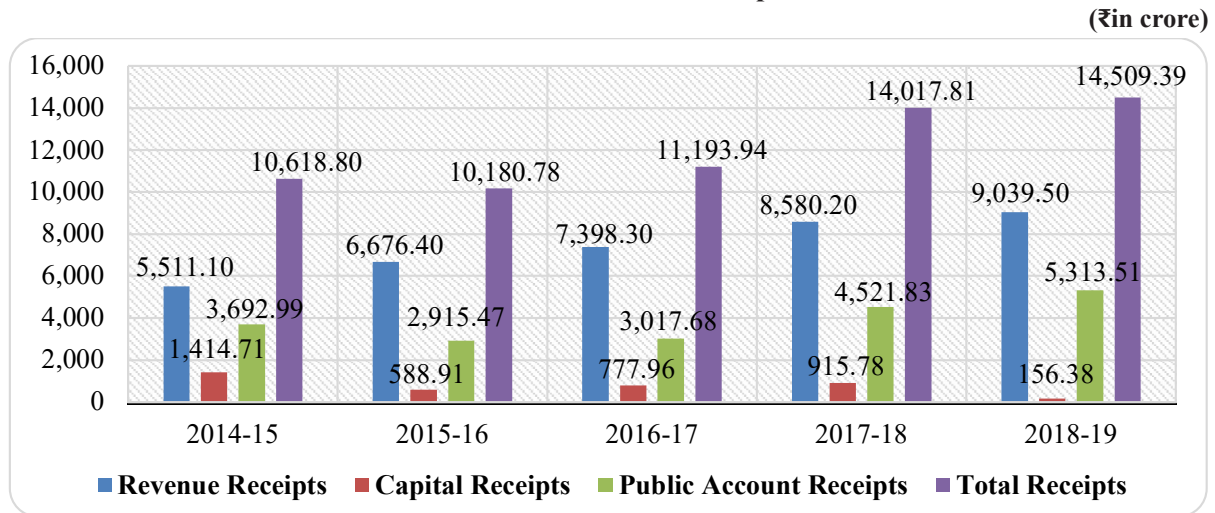
Chart-1.8: Components and sub-components of resources



Source: Finance Accounts, 2018-19

Chart-1.9 depicts the trends of various components of receipts of State Government during 2014-19.

Chart-1.9: Trends in Receipts



Source: Finance Accounts, 2018-19

The percentage share of Revenue Receipts of the State to Total Receipts was 51.90 per cent (2014-15), 65.58 per cent (2015-16), 66.09 per cent (2016-17), 61.21 per cent (2017-18) and 62.30 per cent (2018-19). It showed an increasing trend since 2014-15 except for the year 2017-18 where it decreased with respect to 2016-17.

Capital Receipts decreased from 13.32 per cent in 2014-15 to 1.08 per cent of Total Receipts during 2018-19. The percentage share of Public Account Receipts to Total Receipts increased from 34.78 per cent during 2014-15 to 36.62 per cent in 2018-19.

1.14.2 Funds directly transferred to the Implementing Agencies in the State

GoI decided that transfer of funds to the State Implementing Agencies (SIAs) for implementation of CSS would be routed through the State Consolidated Fund with effect from 2014-15 (BE). It was, however, noticed that funds were directly transferred to the SIAs outside the State Budget/State Treasury System contrary to the decision taken by the GoI.

During the year 2018-19, central funds amounting to ₹474.65 crore were directly transferred to the SIAs (**Appendix-1.4**). There is no single agency in the State to monitor the funds directly transferred by the GoI to the implementing agencies and no data readily available as to how much money was actually spent in a particular year in major flagship schemes funded directly by the GoI. **Table-1.9** shows the funds transferred directly to the SIAs during 2018-19:

Table-1.9: Funds transferred directly to SIAs during 2018-19

(₹in crore)

Name of the Programme/Scheme	Implementing agency in the State	Funds transferred
Mahatma Gandhi National Rural Guarantee Programme	MGNREGA Rural Employment Guarantee Council	350.06
National AIDS and STD Control Programme	State AIDS Control Society	15.58
NER Textiles Promotion Scheme	Director, Sericulture Department	10.68
Organic Value Chain Development of NER	Mission Organic	10.19
Electronic Governance	E-Governance Society	10.11

Name of the Programme/Scheme	Implementing agency in the State	Funds transferred
MPs Local Area Development (MPLADS)	Deputy Commissioner, Aizawl	10.00
Others (40 other Programme/Scheme)	40 various implementing agencies	68.03
Total		474.65

Source: Finance Accounts, 2018-19 which inter-alia is taken from the “Public Financial Management System (PFMS)” Portal of the Controller General of Accounts (CGA)

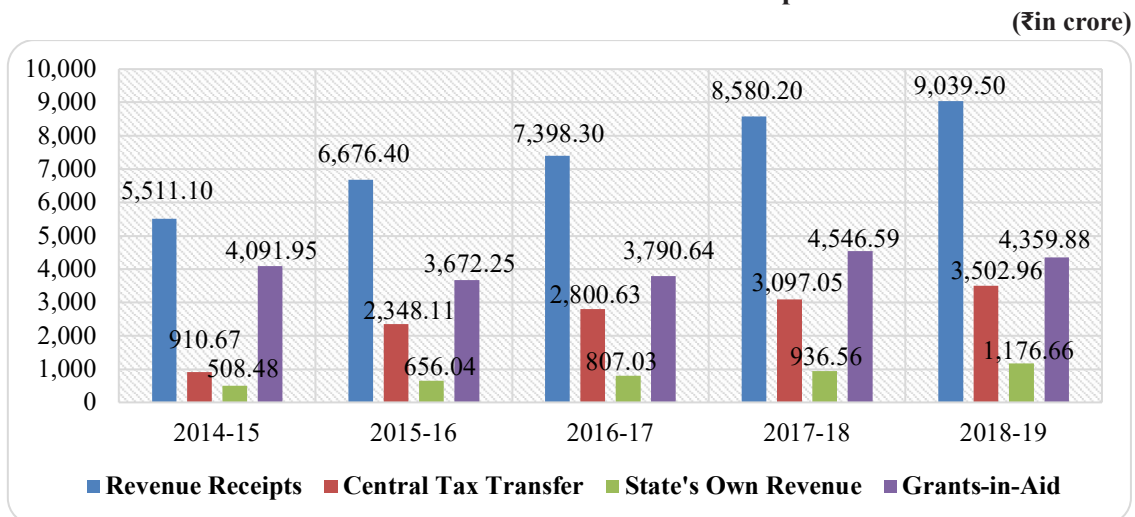
It can be seen from the above that out of an amount of ₹474.65 crore directly transferred to the SIAs during the year, an amount of ₹350.06 crore (73.75 per cent) was transferred to the MGNREGS Rural Employment Guarantee Council, Mizoram.

1.15 Revenue Receipts

Statement 14 of the Finance Accounts shows Revenue Receipts of the State Government. Revenue Receipts consist of Own Tax and Non-Tax Revenues, Central Tax Transfers and GIA from the GoI.

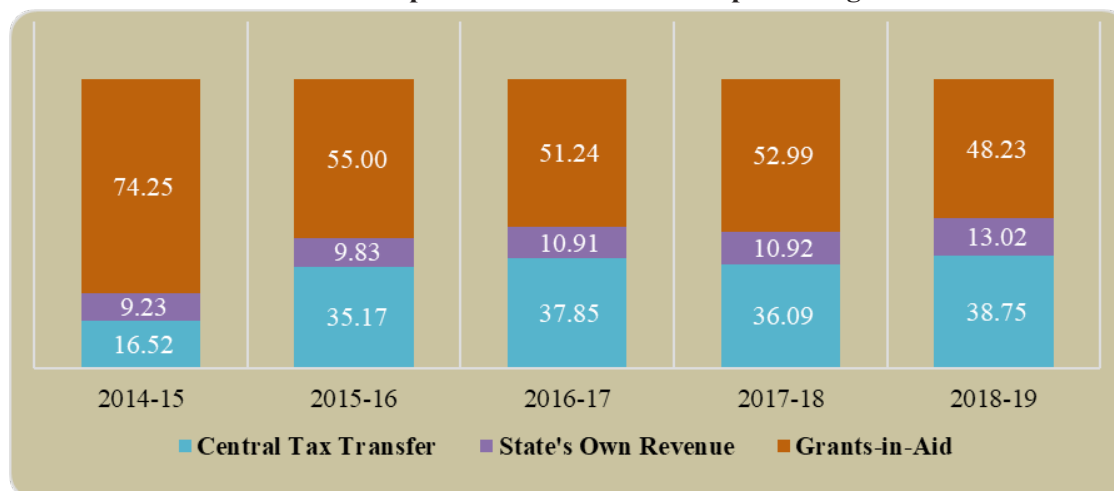
The composition of Revenue Receipts over the five-year period 2014-19 is presented in **Appendix-1.2** and the summary thereof in **Chart-1.10** and **1.11**.

Chart-1.10: Trends in Revenue Receipts



Source: Finance Accounts, 2018-19

Chart-1.11: Composition of Revenue Receipts during 2014-19



Source: Finance Accounts, 2018-19

Revenue Receipts of the State Government have shown a progressive increase with inter-year variations and changes in its composition *i.e.*, the share of own taxes and Central transfers during the period 2014-19.

Tax and Non-Tax Revenue together (*i.e.*, State Own Resources) increased by ₹668.18 crore (131.41 *per cent*) from ₹508.48 crore in 2014-15 to ₹1,176.66 crore in 2018-19 at a Compound Annual Growth Rate (CAGR) of 23.34 *per cent*.

Revenue Receipts of the State Government increased progressively from ₹5,511.10 crore in 2014-15 to ₹9,039.50 crore in 2018-19 at a CAGR of 13.17 *per cent*. During 2018-19, Revenue Receipts increased by ₹459.30 crore (5.35 *per cent*) over the previous year. Central Tax Transfers and GIA together contributed 86.98 *per cent* (₹7,862.84 crore) of Revenue Receipts during 2018-19. Revenue generated from State's Own Resources was 13.02 *per cent* (₹1,176.66 crore) of Revenue Receipts during 2018-19.

1.15.1 State's Own Resources

As the State's share in central taxes and GIA is determined on the basis of recommendations of FC, the State's performance in mobilisation of additional resources should be assessed in terms of its own resources comprising revenue from its Own Tax and Non-Tax sources.

The State's actual Tax and Non-Tax Revenue for the year 2018-19 *vis-à-vis* assessment made by the XIV FC and FCP for the year are given in **Table-1.10**:

Table-1.10: Tax and Non-Tax Revenue *vis-à-vis* XIV FC and FCP projections for 2018-19
(₹in crore)

Parameters	XIV FC Projections	FCP	Actuals
State's Own Tax Revenue	691.00	483.34	726.70
State's Non-Tax Revenue	148.00	323.85	449.96

Source: Finance Accounts, XIV FC and FCP for 2018-19

The above table indicates that the State's Own Tax Revenue was higher during 2018-19 by 5.17 *per cent* and 50.35 *per cent* over the normative assessment made by the XIV FC and State's FCP respectively, for the year. Similarly, the State's Non-Tax Revenue was significantly higher by 204.03 *per cent* over the XIV FC assessment while it was higher by 38.94 *per cent* over FCP. Factors contributing to increase in State's Own Revenue are discussed in the succeeding paragraphs.

1.15.2 Own Tax Revenue

The composition of Own Tax Revenue collected by the State during the five-year period 2014-19 are given below.

Table-1.11: Composition of Own Tax Revenue during 2014-19

Name of component	Year					Percentage variation over 2017-18
	2014-15	2015-16	2016-17	2017-18	2018-19	
Taxes on Sales, Trades, <i>etc.</i>	211.95	247.04	307.81	242.85	135.93	(-)44.03
State Goods and Services Tax	---	---	---	169.76	454.73	167.87
State Excise	4.91	60.60	72.26	65.83	65.34	(-)0.74
Taxes on Vehicles	17.03	19.44	25.75	31.58	38.36	21.47
Land Revenue	11.06	8.88	8.58	8.29	8.64	4.22

Name of component	Year					Percentage variation over 2017-18
	2014-15	2015-16	2016-17	2017-18	2018-19	
Stamps and Registration Fees	3.72	3.57	3.26	3.20	4.43	38.44
Taxes on Goods and Passengers	2.56	2.71	7.90	7.83	4.71	(-)39.85
Other Taxes	15.29	16.17	16.25	16.57	14.56	(-)12.13
Total	266.52	358.41	441.81	545.91	726.70	33.12

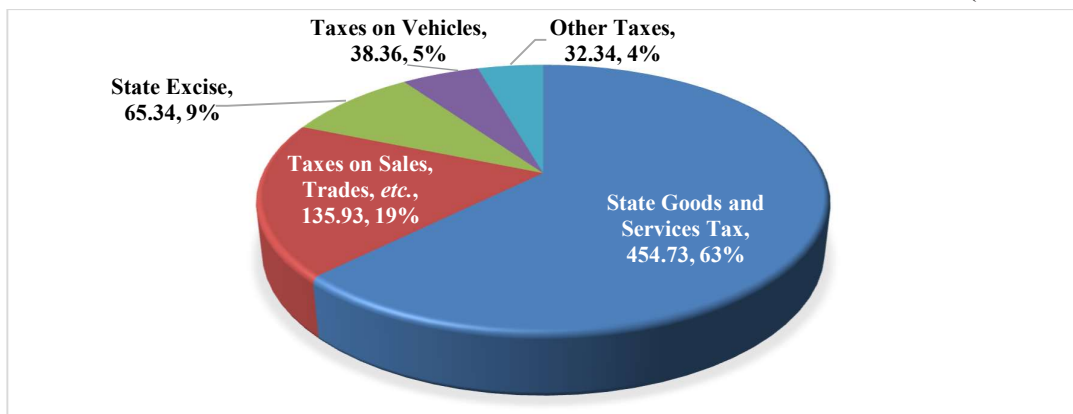
Source: Finance Accounts of respective years

Own Tax Revenue of the State progressively increased during 2014-19 at a CAGR of 28.50 per cent. During 2018-19, State's Own Tax Revenue increased by 33.12 per cent over the previous year.

Chart-1.12 depicts the composition of State's Own Tax Revenue during 2018-19.

Chart-1.12: Composition of State's Own Tax Revenue during 2018-19

(₹in crore)

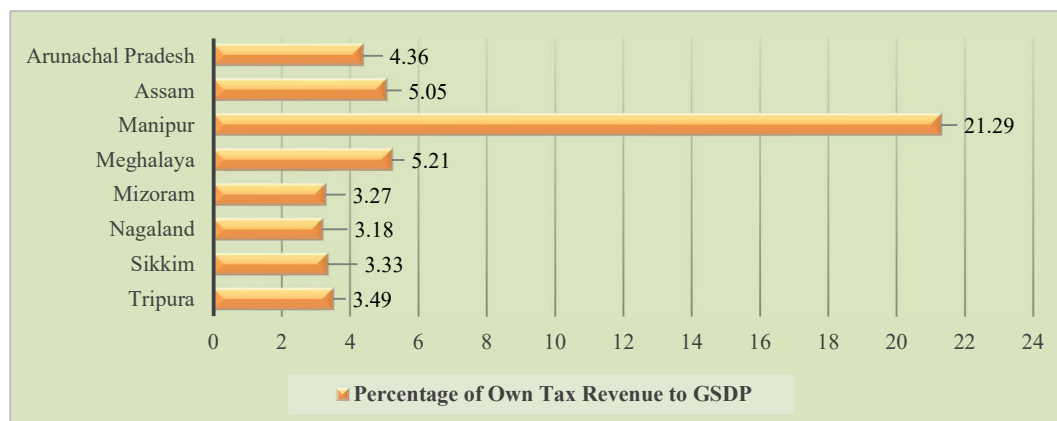


Source: Finance Accounts, 2018-19

Revenue from Taxes on Sales, Trades, etc. decreased by ₹106.92 crore in 2018-19 over 2017-18 due to introduction of Goods and Services Tax (GST) since 01 July 2017 which was accounted for separately. The total collection of taxes on sales, inclusive of GST, was ₹590.66 crore, which was an increase of ₹178.05 crore over the previous year. Receipts from State Excise witnessed a marginal decrease of ₹0.49 crore (0.74 per cent) over the previous year due to introduction of "Mizoram Liquor (Prohibition) Act, 2019.

The percentage of Own Tax Revenue to GSDP of Mizoram vis-à-vis that of the SCS is given below in Chart-1.13.

Chart-1.13: Percentage of Own Tax Revenue to GSDP of SCS during 2018-19



1.15.3 Implementation of Goods and Services Tax

Goods and Services Tax (GST) Act, 2017 was passed in the Parliament on 29 March 2017 and came into effect on 01 July 2017. It has three components - (i) Central Goods and Services Tax Act (called Central Goods and Services Tax (Amendment) Act, 2018.), (ii) State Goods and Services Tax (SGST) Act (The Mizoram Goods and Services Tax Act, 2017) and (iii) Integrated Goods and Services Tax Act (The Integrated Goods and Services Tax Act, 2017).

Besides, the Goods and Services Tax (Compensation to States) Act, 2017 was enacted in April 2017. Section 6 of the Act envisages that there shall be protected revenue for any year in a State which shall be calculated by applying the projected growth rate (14 per cent) over the base year revenue of that State. Accordingly, the States will receive compensation (Section 7 (3) (c)) which will be calculated on the basis of difference of the projected revenue *minus* actual revenue collection. Further, Section 7 (2) provides that the compensation payable to any State shall be provisionally calculated and released at the end of every two-month period, and shall be finally calculated for every financial year after the receipt of final revenue figures, as audited by the CAG.

In Mizoram, the GST Act was passed on 26 May 2017 and came into effect from July 2017. The existing Mizoram Value Added Tax was also subsumed into the GST Act (except alcohol for human consumption, petrol and petroleum products *viz.* petroleum crude, high speed natural gas, aviation turbine fuel and Professional Tax).

Total receipts of the State Government from taxes subsumed into GST during the base year (2015-16) were ₹189.00 crore. As per the calculation prescribed under Section 6 of the Goods and Services Tax (Compensation to States) Act, 2017, the total revenue to be protected during 2018-19 was ₹280.01 crore³. However, since the actual receipts of ₹454.73 crore exceeded the protected revenue of ₹280.01 crore by ₹174.73 crore, the State was not entitled to compensation for the said period. In fact, an increase of ₹180.79 crore in the overall collection of Own Tax Revenue in 2018-19 over the previous year was mainly attributable to receipts under SGST, which is indicative of the fact that the State has benefitted from the implementation of GST taxation system.

With automation of the collection of GST having taken place, it is essential for Audit to transition from sample checks to a comprehensive check of all transactions, to fulfil the CAG's Constitutional mandate of certifying the Accounts. The required access to data is yet to be provided by the State Government. Not having access to the data pertaining to all GST transactions has come in the way of comprehensively auditing the GST receipts. The accounts relating to GST receipts for the year 2018-19 have therefore, been certified on the basis of test audit, as was done when records were manually maintained, as a one-time exception.

1.15.4 Non-Tax Revenue

Non-Tax Revenue encompasses receipts from services rendered and supplies made by various Departments of Government and Interest Receipts. The main components of the State's Non-Tax Revenue for the year 2014-19 are given in **Table-1.12**:

³ 2016-17: ₹189.00 crore * 1.14 = ₹215.46 crore; 2017-18: ₹215.46 crore * 1.14 = ₹245.62 crore and 2018-19: ₹245.62 crore * 1.14 = ₹280.01 crore

Table-1.12: Composition of Non-Tax Revenue during 2014-19

(₹in crore)

Name of component	2014-15	2015-16	2016-17	2017-18	2018-19	Percentage increase over previous year
General Services	22.13	26.00	26.77	32.13	19.27	(-)40.02
Social Services	27.61	42.55	43.66	46.83	50.75	8.37
Economic Services	172.34	198.36	246.44	260.55	322.26	23.68
Interest Receipts, Dividends and Profits	19.88	30.73	48.35	51.14	57.68	12.79
Total	241.96	297.63	365.22	390.65	449.96	15.18

Source: Finance Accounts of respective years

Non-Tax Revenue constituted 4.39 to 4.98 *per cent* of the Revenue Receipts during the last five years. There was a steady increase in Non-Tax Revenue from ₹241.96 crore in 2014-15 to ₹449.96 crore in 2018-19 and recorded a growth of 15.18 *per cent* over the previous year. The major contributors to the State's Non-Tax Revenue during 2018-19 were Power (₹270.24 crore), Interest Receipts (₹57.68 crore), Water Supply and Sanitation (₹44.64 crore) and Roads and Bridges (₹24.46 crore).

1.15.5 Grants-in-Aid (GIA)

Table-1.13 shows GIA received from the GoI during 2014-15 to 2018-19.

Table-1.13: GIA received from the GoI during 2014-15 to 2018-19

(₹in crore)

Particulars	2014-15	2015-16	2016-17	2017-18	2018-19
Non-Plan Grants	1,095.48	2,190.37	2,356.38	0.00	0.00
Grants for State Plan Schemes	2,264.17	824.67	771.41	0.00	0.00
Grants for Central Plan Schemes	24.51	40.22	37.83	0.00	0.00
Grants for Centrally Sponsored Plan Schemes	662.77	520.03	545.87	0.00	0.00
Grants for Special Plan Schemes	45.02	96.96	79.15	0.00	0.00
Centrally Sponsored Schemes	--	--	--	1,464.80	1,249.68
Finance Commission Grants	--	--	--	2,535.51	2,616.67
Other Transfer/Grants to States	--	--	--	546.28	493.53
Total	4,091.95	3,672.25	3,790.64	4,546.59	4,359.88
Percentage of increase over previous year	17.49	(-)10.26	3.22	19.94	(-)4.11
Total grants as a percentage of Revenue Receipts	74.25	55.00	51.24	52.99	48.23

Source: Finance Accounts of respective years

The GIA decreased by ₹186.71 crore (4.11 *per cent*) from ₹4,546.59 crore in 2017-18 to ₹4,359.88 crore in 2018-19. There was a substantial change in the pattern of devolution of funds as per the recommendations of the XIV FC due to non-consideration of State specific projects/schemes and reduction in grants under certain sectors *viz.* health, education, drinking water and sanitation and general administration, *etc.* as fiscal space was provided to enable the State to meet the additional expenditure according to State's requirement.

1.15.6 Central Tax Transfers

As per the XIV FC recommendations, the share of the States in shareable Central Taxes increased from 32 *per cent* (XIII FC award period) to 42 *per cent*. The State's share during the XIII FC award period was 0.269 and 0.273 *per cent* for all shareable taxes and Service Tax respectively, which increased to 0.460 *per cent* and 0.464 *per cent* respectively during

XIV FC award period (2015-20). **Table-1.14** gives the position of Central Tax transfers *vis-à-vis* the recommendation made by the XIV FC during 2018-19.

Table-1.14: Central Tax Transfers *vis-à-vis* XIV FC recommendations during 2018-19
(₹in crore)

Revenue Heads	2017-18 (Actual)	2018-19		Percentage variation of Actual over recommended amount
		Recommended by XIV FC	Actual	XIV FC
Corporation Tax	948.82	1,458.08	1,218.27	(-)16.45
Income other than Corporation Tax	801.20	907.06	897.21	(-)1.09
Customs	312.70	552.40	248.31	(-)55.05
Central Goods and Services Tax	44.16	--	864.63	--
Integrated Goods and Services Tax	312.80	--	69.00	--
Union Excise Duties	326.90	449.89	165.03	(-)63.32
Service Tax	350.50	739.63	31.92	(-)95.68
Taxes on Wealth	(-)0.03		0.45	
Other Taxes and Duties on Commodities and Services	--	9.10	1.80	(-)77.36
Other Taxes on Income and Expenditure	--		6.34	
Total of Central Tax Transfers	3,097.05	4,116.16	3,502.96	(-)14.90

Source: XIV FC recommendations and Finance Accounts of respective years

Central Tax transfers increased by ₹405.91 crore (13.11 per cent) in 2018-19 over the previous year and were largely due to devolution of Central Goods and Services Tax (₹820.47 crore), Corporation Tax (₹269.45 crore) and Income other than Corporation Tax (₹96.01 crore).

1.15.7 Optimisation of XIV FC Grants

The details of grants transferred to the State as recommended by XIV FC during the award period (2015-20) are given in **Table-1.15**.

Table-1.15: Funds recommended by XIV FC and actually released during 2015-19
(₹in crore)

Sl. No.	Transfers	Actual Release			(2018-19)	
		2015-16	2016-17	2017-18	XIV FC Recommendation	Release
1.	Local Bodies, out of which	11.54	20.68	18.46	42.70	10.68
	Grants to PRIs	--*	--*	--*	--*	--*
	Grants to ULBs	11.54	20.68	18.46	42.70	10.68
	Special Areas Grant	--*	--*	--*	--*	--*
2.	Disaster Relief	15.30	16.20	17.10	29.00	18.00
3.	State specific grants	--*	--*	--*	--*	0.00
4.	Rural Areas Outside the Jurisdiction of Scheduled XI areas	--*	--*	45.44	--*	--*
5.	Funds to Autonomous District Councils (ADCs)	--*	--*	8.51	--*	--*
6.	Post Devolution Revenue Deficit Grants[#]	2,139.00	2,294.00	2,446.00	--*	2,588.00
	Total	2,165.84	2,330.88	2,535.51	103.75	2,616.68

Source: The XIV FC Report and Finance Accounts, 2018-19

[#] During the years 2015-16 and 2016-17 it was "Non-Plan Revenue Deficit Grants to State Governments"

* There were no transfers during these years

The funds recommended by XIV FC increased progressively from ₹2,165.84 crore in 2015-16 to ₹2,616.68 crore in 2018-19. However, funds released to ULBs were only 25 per cent of the recommended amount. Similarly, for disaster relief, the amount released was reduced by 38 per cent against the recommended amount of ₹29.00 crore.

1.16 Capital Receipts

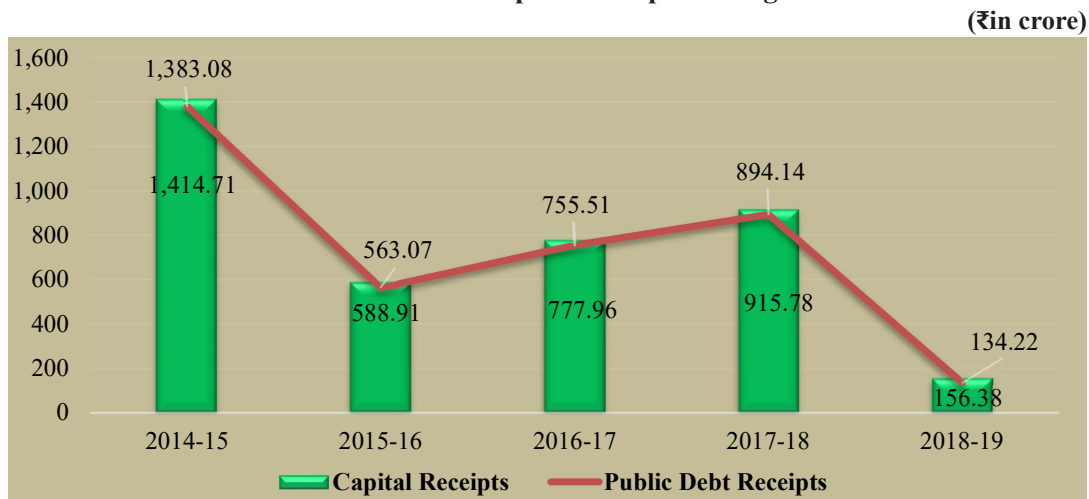
Capital Receipts include Recovery of Loans and Advances (Non-Debt Capital Receipts) and Public Debt Receipts (Debt Capital Receipts). The details of Capital Receipts during 2014-15 to 2018-19 are given in **Table-1.16** and **Chart-1.14**.

Table-1.16: Trends in growth and composition of Capital Receipts

Particulars	(₹in crore)				
	2014-15	2015-16	2016-17	2017-18	2018-19
Capital Receipts (a + b)	1,414.71	588.91	777.96	915.78	156.38
(a) Recovery of Loans and Advances	31.63	25.84	22.45	21.64	22.16
(b) Public Debt Receipts	1,383.08	563.07	755.51	894.14	134.22
<i>Of which, Market Loans raised</i>	<i>230.04</i>	<i>200.05</i>	<i>671.95</i>	<i>424.37</i>	<i>0.00</i>
Rate of growth of CR (per cent)	43.14	(-58.37)	32.10	17.72	(-82.92)
Rate of growth of Non-Debt Capital Receipts (per cent)	(-4.47)	(-18.31)	(-13.12)	(-3.61)	2.40
Rate of growth of Debt Capital Receipts (per cent)	44.79	(-59.29)	34.18	18.35	(-84.99)

Source: Finance Accounts of respective years

Chart-1.14: Trend in Capital Receipts during 2018-19



Source: Finance Accounts of respective years

Public Debt Receipts (₹134.22 crore) represented 85.83 per cent of the Capital Receipts (₹156.38 crore) during 2018-19. Public Debt Receipts decreased by 84.99 per cent while recovery of Non-Debt Capital Receipts increased by 2.40 per cent in 2018-19 as compared to the previous year.

1.16.1 Recoveries of Loans and Advances

Recoveries of Loans and Advances progressively decreased from ₹31.63 crore during 2014-15 to ₹21.64 crore during 2017-18. During the current year, however, these increased to ₹22.16 crore. Major recoveries under Loans and Advances were loan recoveries from Government Servants (₹17.99 crore), Housing (₹1.58 crore) and from others (₹2.59 crore).

1.16.2 Debt Capital Receipts from Internal Sources

The main contributors of Debt Capital Receipts from internal sources in 2018-19 were loans from National Bank for Agriculture and Rural Development (NABARD) (₹72.18 crore), Other Institutions (₹46.58 crore) and National Co-operative Development Corporation (₹4.10 crore).

Market loans raised by the State Government showed a decreasing trend⁴ during 2014-15 and 2015-16. During 2016-17, however, it rose sharply to ₹671.95 crore before declining to ₹424.37 crore in 2017-18. During 2018-19, State Government did not resort to market borrowings.

1.17 Public Account Receipts

Receipts and Disbursements in respect of certain transactions such as Small Savings, Provident Funds, *etc.*, Reserve Funds, Deposits and Advances, Suspense and Miscellaneous, Remittances which do not form part of the Consolidated Fund, are kept in the Public Account set up under Article 266 (2) of the Constitution and are not subject to vote by the State Legislature. Here, the Government acts as a banker. The balance after disbursements is the fund available with the Government for use. **Table-1.17** depicts Public Account Receipts of the State Government during 2014-19.

Table-1.17: Public Account Receipts for the years 2014-19

	(₹in crore)				
Resources under various Heads	2014-15	2015-16	2016-17	2017-18	2018-19
Public Account Receipts	3,692.99	2,915.47	3,017.68	4,521.83	5,313.51
Small Savings, Provident Funds, <i>etc.</i>	733.07	813.16	837.20	847.16	746.88
Reserve Funds	31.73	50.78	43.45	75.38	88.97
Deposits and Advances	1,346.28	667.45	701.29	1,239.35	1,554.39
Suspense and Miscellaneous	(-79.76)	(-124.38)	(-539.89)	(-308.53)	5.80
Remittances	1,661.67	1,508.46	1,975.63	2,668.47	2,917.47
Public Account Disbursements	2,834.46	3,111.44	3,520.80	4,211.05	5,210.10
Small Savings, Provident Funds, <i>etc.</i>	422.33	429.80	774.46	1,026.30	1,108.06
Reserve Funds	13.71	25.75	15.76	20.94	48.73
Deposits and Advances	912.76	1,201.19	883.09	913.53	1,064.76
Suspense and Miscellaneous	(-82.37)	(-87.21)	(-28.35)	(-487.78)	(-15.45)
Remittances	1,568.03	1,541.91	1,875.84	2,738.06	3,004.00
Net of Public Account	858.53	(-195.97)	(-503.12)	310.78	103.41

Source: Finance Accounts of respective years

During 2018-19, the Public Account Receipts increased by ₹791.68 crore (17.51 per cent) over the previous year. This was mainly due to increase in –

- Remittances under Public Works and Forest Department by ₹245.53 crore.
- Deposits by ₹456.53 crore under Forest and Other Departments offset by decrease under Civil courts, Public Works Department and ADCs by ₹141.59 crore.

⁴ From ₹230.04 crore in 2014-15 to ₹200.05 crore in 2015-16

The above increases were offset by decrease under General Provident Funds (₹99.92 crore) and increase in disbursement of Deposits and Advances (₹151.23 crore) to Autonomous Districts and Regional Funds, Other Departmental Deposits and Forest Advances during the year.

1.18 Reserve Funds

Reserve Funds are created for specific and well defined purposes. These funds are augmented by contributions or grants from the Consolidated Fund of India or State. The contributions are treated as expenditure and accounted for under the Consolidated Fund for which the vote of the legislature is obtained. At the end of the financial year, the expenditure relating to the funds is transferred to the Public Account.

The total accumulated balance at the end of 31 March 2019 in the Reserve Funds was ₹340.94 crore⁵, out of which, ₹334.54 crore (98.12 *per cent*) was invested. The status of Reserve Funds is as under:

1.18.1 Consolidated Sinking Fund

As per the recommendations of the XII FC, the State Government constituted a revised Consolidated Sinking Fund (CSF) scheme in 2006-07 for redemption of outstanding liabilities. As per the scheme guidelines of the RBI, States are required to annually contribute a minimum of 0.50 *per cent* of their outstanding liabilities as at the end of the previous year.

During 2018-19, against the requirement of ₹36.50 crore⁶, the State Government made a provision for ₹36.00 crore under Major Head 2048 – Contribution to Consolidated Sinking Fund and invested the amount under Major Head 8222 – Sinking Fund. The balance under CSF was ₹309.04 crore as on 31 March 2019. The position of contribution to CSF against the actual requirement during 2014-19 is shown in **Table-1.18**.

Table-1.18: Details of contribution *vis-à-vis* requirement in CSF

Particulars	(₹in crore)					
	2014-15	2015-16	2016-17	2017-18	2018-19	Total
Outstanding fiscal liability of the previous year	5,613.47	6,550.39	6,407.39	6,725.00	7,300.30	--
Requirement (minimum 0.50 <i>per cent</i> of previous year's outstanding liabilities)	28.07	32.75	32.04	33.63	36.50	162.99
Actual Contribution	17.19	28.25	31.30	40.00	36.00	152.74
Shortfall	10.88	4.50	0.74	-6.37	0.50	10.25

Source: Finance Accounts of respective years

Further, the interest of ₹1.49 crore accrued (2018-19) on re-investment made by RBI from the Fund did not pass through the accounts. Thus, the account was understated by the interest amount accrued on re-investment of the Sinking Fund. The State Government would not be able to redeem the outstanding liabilities during unforeseen exigencies in future to that extent.

⁵ ₹334.42 crore in active funds and ₹6.52 crore in inoperative funds

⁶ 0.50 *per cent* of the total outstanding liabilities of ₹7,300.30 crore

1.18.2 Guarantee Redemption Fund

Guarantee Redemption Fund (GRF) was set up in 2009-10 with an initial corpus of ₹50.00 lakh to meet the possible invoking of guarantees given by the State Government to loans raised by its entities. The State Government was required to contribute an amount equivalent to at least 1/5th of the outstanding guarantees *plus* guarantees likely to be invoked as a result of the incremental guarantees during the year. There was no outstanding invoked guarantee in 2018-19. During 2018-19, the State Government contributed ₹Seven crore to the GRF. The balance under GRF as on 31 March 2019 was ₹25.50 crore, which was invested in Government of India Securities.

1.18.3 State Disaster Response Fund

The State Government replaced the existing Calamity Relief Fund (CRF) with “State Disaster Response Fund” (SDRF) in 2010-11 as per the recommendation of the XIII FC which also envisaged that the Centre and the State were to contribute to the fund in the proportion of 90:10.

As per the Guidelines (September 2010) of Union Ministry of Home Affairs, relating to the constitution and administration of SDRF, the Fund was to be constituted as the Reserve Fund bearing interest and invested in one or more of the instruments *viz.* (i) Central Government dated Securities, (ii) Auctioned Treasury Bills and (iii) Interest earning deposits and certificates of deposits with Scheduled Commercial Banks. Accordingly, a savings bank account in State Bank of India was opened⁷.

The SDRF had an opening balance of ₹2.64 crore at the beginning of 2018-19 and ₹45.97 crore⁸ was transferred to the Fund during 2018-19. Against the total available Fund of ₹48.61 crore, the State Government withdrew ₹48.73 crore and kept the amount in the bank account, which resulted in a closing balance of (-)₹0.12 crore.

As per the Ministry of Home Affairs Guidelines (September 2010), the State Government should pay the interest on SDRF at the rate applicable to overdrafts under ‘Overdraft Regulation Guidelines’ of the RBI. The un-discharged interest liability of the State Government was ₹1.61 crore as of March 2019.

Further, GoI released ₹18.00 crore towards SDRF in 2018-19 against which, the State Government transferred only ₹Nine crore to the Fund, resulting in understatement of the Fund Head as well as Revenue Expenditure and overstatement of Revenue Surplus to that extent.

1.18.4 Inoperative Reserve Funds

Two Reserve Funds under Major Head 8235-General and other Reserve Funds having a balance of ₹6.52 crore were inoperative/dormant for a period ranging from 08 to 16 years. The details in this regard are given in **Table-1.19**.

⁷ Operated jointly by the Additional Secretary, Finance Department (Economic Affairs) and Director, Disaster Management and Rehabilitation Department

⁸ National Disaster Response Fund (2017-18): ₹35.97 crore: + GoI (2018-19): ₹Nine crore and State matching share (2018-19): ₹One crore

Table-1.19: Inoperative Reserve Funds

(₹ in crore)						
Sl. No.	Head of Account with nomenclature	No. of Reserve Funds	Balance as on 31 March 2018		Year of last transaction	Dormant (in years)
8235 – General and other Reserve Funds						
1.	101 – General Reserve Funds of Government Commercial Department/ Undertakings	01	Cr.	2.83	2002-03	16
	200 – Other Funds	01	Cr.	3.69	2010-11	08
Total		02	Cr.	6.52	--	--

Source: Finance Accounts, 2018-19

As can be seen from the table above, ₹6.52 crore was lying inoperative/dormant for the period ranging from 08 to 16 years. The State Government needs to initiate action to close the Fund.

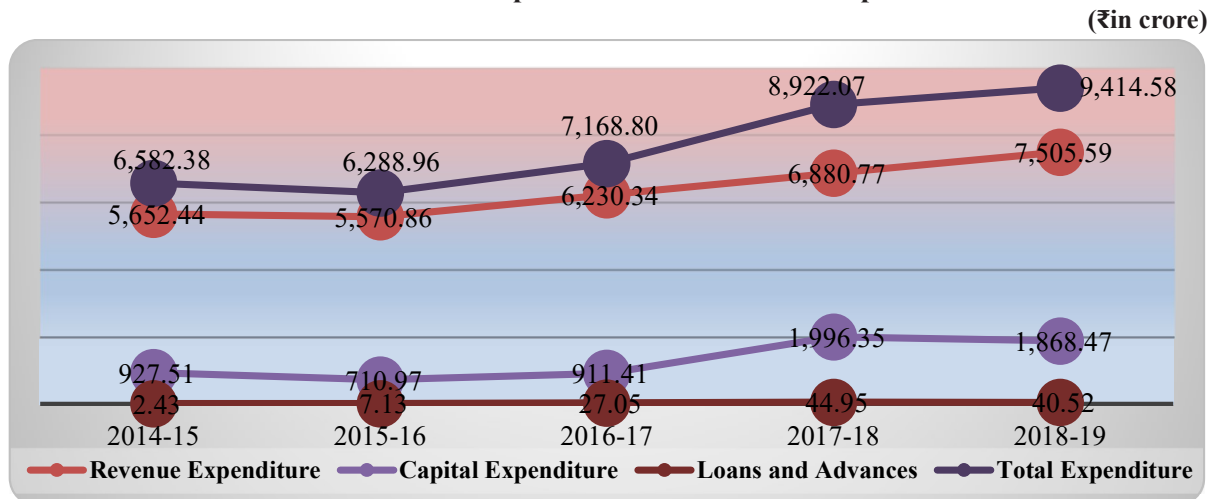
1.19 Application of Resources

Analysis of the allocation of expenditure at the State Government level assumes significance, since major expenditure responsibilities are entrusted with them. Within the framework of fiscal responsibility legislations, there are budgetary controls in raising public expenditure financed by deficit or borrowings. It is, therefore, important to ensure that the on-going fiscal correction and consolidation process at the State level is not at the cost of expenditure, especially expenditure directed towards development of social and economic sectors.

1.19.1 Growth and Composition of Expenditure

Statement 15 of Finance Accounts depicts the detailed Revenue Expenditure and Statement 16 depicts Capital Expenditure. States raise resources to perform their sovereign functions to maintain their existing level of delivery of Social and Economic Services, to extend the network of these services through Capital Expenditure and investments and to discharge their debt service obligations.

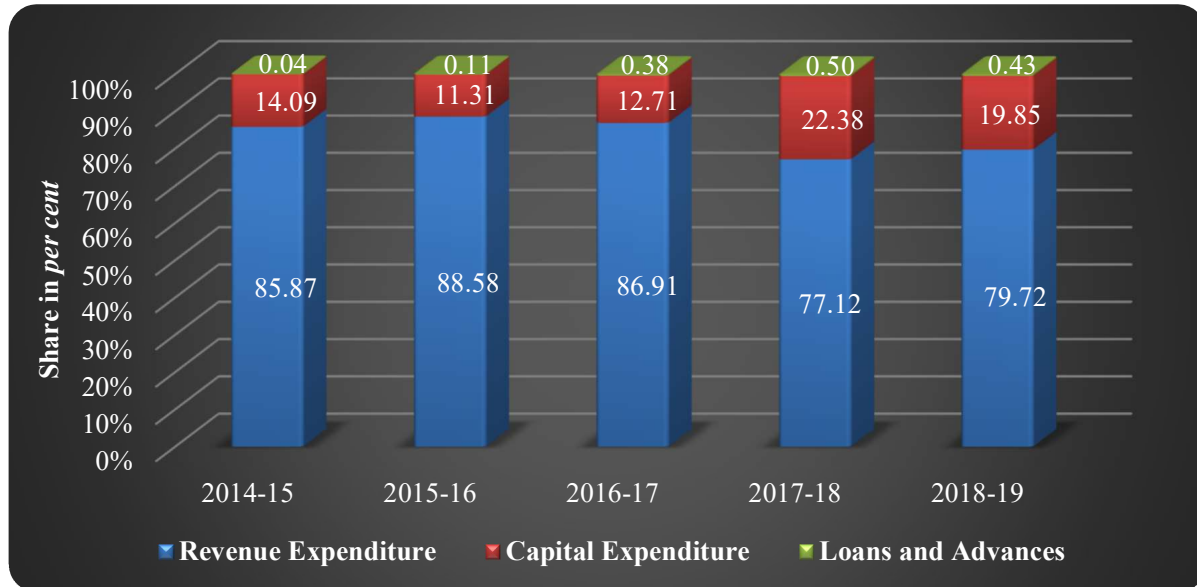
Chart-1.15 presents the trends in Total Expenditure over a period of five years (2014-19) and its composition in terms of economic classification and activities.

Chart-1.15: Total Expenditure: Trends and Composition

Source: Finance Accounts of respective years

The composition of Total Expenditure during 2014-19 is shown in **Chart-1.16**:

Chart-1.16: Trends showing share of components of Total Expenditure



Source: Finance Accounts of respective years

Total Expenditure of the State Government increased steadily (except 2015-16) at a CAGR of 9.36 per cent. It increased by 5.52 per cent from ₹8,922.07 crore in 2017-18 to ₹9,414.58 crore in 2018-19. Of the Total Expenditure during 2018-19, Revenue Expenditure constituted 79.72 per cent, while Capital Expenditure constituted 19.85 per cent and Loans and Advances constituted 0.43 per cent.

The Total Expenditure, its annual growth rate, its ratio and buoyancy with respect to GSDP and Revenue Receipts are given in **Table-1.20**.

Table-1.20: Total Expenditure – Basic Parameters

Particulars	2014-15	2015-16	2016-17	2017-18	2018-19
Total Expenditure (TE) (₹in crore)	6,582.38	6,288.96	7,168.80	8,922.07	9,414.58
Rate of Growth (per cent)	18.66	(-).4.46	13.99	24.46	5.52
TE/GSDP ratio (per cent)	48.72	41.54	41.70	46.16	42.33
RR/TE ratio (per cent)	83.73	106.16	103.20	96.17	96.02
Buoyancy of Total Expenditure with reference to:					
GSDP (ratio)	0.60	(-).0.37	1.03	1.97	0.37
RR (ratio)	1.19	(-).0.21	1.29	1.53	1.03

Source: Finance Accounts of respective years

Total Expenditure increased by ₹492.51 crore (5.52 per cent) in 2018-19 over 2017-18. This was due to increase in Revenue Expenditure by ₹624.82 crore (9.08 per cent), which was offset by decrease in Capital Expenditure by ₹127.88 crore (6.41 per cent) and disbursement of Loans and Advances by ₹4.43 crore (9.86 per cent).

During 2018-19, 96.02 per cent of the Total Expenditure (₹9,414.58 crore) was met from Revenue Receipts (₹9,039.50 crore) and the remaining was met from the Capital Receipts and borrowed funds.

The decrease in the share of Revenue Receipts to Total Expenditure from 103.20 per cent in 2016-17 to 96.02 per cent in 2018-19 was due to lower rate of growth of Revenue Receipts

vis-à-vis the higher growth rate of Revenue Expenditure. The decreased buoyancy of Total Expenditure with respect to GSDP during 2018-19 was due to significant decrease in the growth rate of Total Expenditure (18.94 *per cent*) coupled with an increased growth rate of GSDP (2.64 *per cent*). Similarly, the buoyancy ratio of Total Expenditure with respect to Revenue Receipts decreased during 2018-19 due to significant decrease in the growth rate of Total Expenditure (18.94 *per cent*) offset by lower growth rate of Revenue Receipts (10.63 *per cent*).

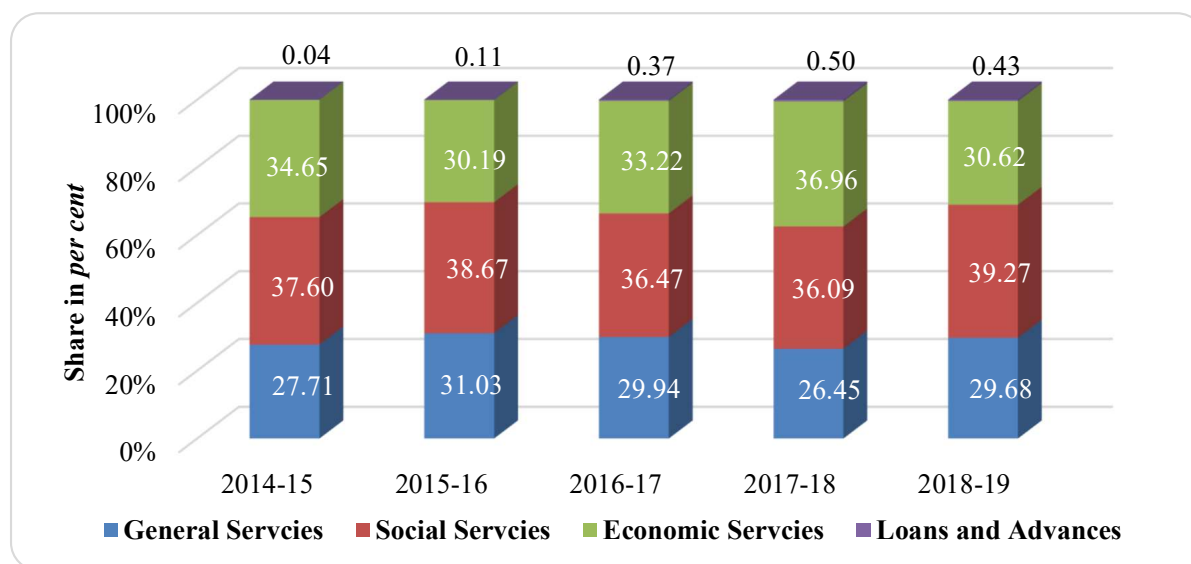
In the context of State Finances, the quality of expenditure has always been an important issue. Revenue Expenditure, which is in the nature of current consumption, accounted for 79.72 *per cent* of the State's aggregate expenditure, whereas the Capital Expenditure ranged between 11.31 and 22.38 *per cent* of the aggregate expenditure during 2014-15 to 2018-19.

Expenditure on General Services increased by ₹435.04 crore (18.44 *per cent*) from ₹2,359.49 crore in 2017-18 to ₹2,794.53 crore in 2018-19, Social Services expenditure increased by ₹476.41 crore (14.79 *per cent*) from ₹3,220.24 crore in 2017-18 to ₹3,696.65 crore in 2018-19 and expenditure on Economic Services decreased by ₹414.51 crore (12.57 *per cent*) from ₹3,297.39 crore in 2017-18 to ₹2,882.88 crore in 2018-19.

1.19.2 Trends in Total Expenditure in terms of activities

In terms of activities, Total Expenditure comprises expenditure on General (including Interest Payments), Social and Economic Services and Loans and Advances. The trends in composition of Total Expenditure by activities during 2014-19 are shown in **Chart-1.17**:

Chart-1.17: Trends in composition of Total Expenditure by activities during 2014-19



Source: Finance Accounts of respective years

The movement of relative share of these components of expenditure in 2018-19 *vis-à-vis* 2014-15 indicated that the expenditure on General Services (including Interest Payments), accounted for 29.68 *per cent* in 2018-19 as against 27.71 and 26.45 *per cent* in 2014-15 and 2017-18 respectively. On the other hand, expenditure on Social and Economic Services together (termed as Development Expenditure) accounted for 70.32 *per cent* in 2018-19 as against 72.29 and 73.55 *per cent* in 2014-15 and 2017-18 respectively.

1.19.3 Revenue Expenditure

Revenue Expenditure is incurred to maintain the current level of services and payments for the past obligations and as such does not result in any addition to the State's infrastructure and service network. Revenue Expenditure had a predominant share varying between 77.12 and 88.58 per cent of the Total Expenditure of the State during 2014-19. The growth rate of Revenue Expenditure, its buoyancy and ratio with respect to GSDP and Revenue Receipts are indicated in **Table-1.21**.

Table-1.21: Revenue Expenditure vis-à-vis GSDP and Revenue Receipts

Particulars	(₹in crore)				
	2014-15	2015-16	2016-17	2017-18	2018-19
Revenue Expenditure (RE), of which	5,652.44	5,570.86	6,230.34	6,880.77	7,505.59
Non-Plan Revenue Expenditure (NPRE)	3,500.62	3,623.00	4,078.13	--	--
Plan Revenue Expenditure (PRE)	2,151.82	1,947.86	2,152.21	6,880.77	7,505.59
Rate of growth of RE (per cent)	14.96	(-)1.44	11.84	10.44	9.08
RE/TE (per cent)	85.87	88.58	86.91	77.12	79.72
Buoyancy of RE with GSDP (ratio)	0.48	(-)0.12	0.87	0.84	0.60
Buoyancy of RE with RR (ratio)	0.96	(-)0.07	1.10	0.65	1.70

Source: Finance Accounts of respective years

The overall Revenue Expenditure of the State Government increased in gross terms from ₹5,652.44 crore in 2014-15 to ₹7,505.59 crore in 2018-19 at a CAGR of 7.35 per cent. Revenue Expenditure increased by 9.08 per cent from ₹6,880.77 crore in 2017-18 to ₹7,505.59 crore in 2018-19.

The increase in Revenue Expenditure over the previous year was primarily due to increase on General Education (₹137.31 crore), Police (₹133.48 crore), Pensions and other Retirement Benefits (₹132.59 crore) and Urban Development (₹105.67 crore), which was offset by a decrease in expenditure on Rural Employment (₹127.59 crore). The actual Revenue Expenditure during 2018-19 was ₹7,505.59 crore as against ₹7,545 crore assessed by the XIV FC for the year and was marginally lower than the normative assessment made by XIV FC by ₹39.41 crore (0.52 per cent).

Further, due to non-transfer of ₹Nine crore out of ₹18.00 crore released by GoI towards State Disaster Response Fund (SDRF) in 2018-19, the Revenue Expenditure (under Major Head-2245-05-101-Transfer of Reserve Fund and Deposit Accounts-State Disaster Response Fund) was understated by the same amount.

1.19.4 Parking of Government Funds outside Government Account

Rule 290 of Central Treasury Rules (CTR), provides that no money shall be drawn from the treasury unless it is required for immediate disbursement. It is not permissible to draw money from the treasury in anticipation of demand or to prevent the lapse of budgetary grants.

Audit scrutiny of records of 262⁹ Drawing and Disbursing Officers (DDOs) pertaining to 38 Departments, revealed that funds amounting to ₹534.20 crore were withdrawn from the Treasuries and parked in 591 bank accounts of Commercial/Nationalised Banks in

⁹ Differs from Finance Accounts by ₹1.34 crore in four DDOs bank accounts due to detailed audit scrutiny after finalisation of accounts

contravention of the CTR codal provision and the instructions of the Finance Department. Details are shown in **Appendix-1.5**.

This has had the impact of overstating the actual expenditure of the Government by ₹534.20 crore and understating the Revenue Surplus by the same amount. Further, the Fiscal Deficit also stands overstated to this extent.

It was also noticed that 60 DDOs who had parked ₹368.13 crore in 103 bank accounts of Commercial/Nationalised Banks during 2017-18 continued to operate the accounts during 2018-19. There was a decrease in the amount parked in these 103 bank accounts by ₹142.61 crore during 2018-19 over the previous year, leaving a balance of ₹225.52 crore.

Drawal of money from the Consolidated Fund and parking it in the DDOs' bank accounts for future utilisation is fraught with the risk of misappropriation and fraud. There is also a possibility of diversion of funds for other unauthorised purposes and the expenditure moving out of the purview of Legislative oversight. State Government needs to investigate this matter and fix responsibility on the concerned DDOs. The issue of parking of funds in bank accounts for prolonged period is also a matter of concern, as it has a cost to the State Government.

1.19.5 Committed Expenditure

Committed Expenditure of the State Government on revenue account consists of expenditure on Salaries and Wages, Interest Payments and Pensions. **Table-1.22** presents the trends in the expenditure on these components during 2014-19.

Table-1.22: Components of Committed Expenditure

(₹in crore)					
Components of Committed Expenditure	2014-15	2015-16	2016-17	2017-18	2018-19
Salaries and Wages*	2,051.47	2,201.39	2,323.02	2,400.82	2,739.45
	(37.22)	(32.97)	(31.40)	(27.98)	(30.31)
of which, Non-Plan Head	1,695.24	1,782.85	1,881.04	--	--
Plan Head**	356.23	418.54	441.98	2,400.82	2,739.45
Interest Payments	305.83	369.27	341.26	339.20	368.68
	(5.55)	(5.53)	(4.61)	(3.95)	(4.08)
Expenditure on Pensions	545.26	616.30	761.40	837.78	970.37
	(9.89)	(9.23)	(10.29)	(9.76)	(10.73)
Total Committed Expenditure	2,902.56	3,186.96	3,425.68	3,577.80	4,078.50
	(52.67)	(47.73)	(46.30)	(41.70)	(45.12)
Percentage of Committed Expenditure to Total Expenditure	44.10	50.68	47.79	40.10	43.32

Source: Finance Accounts of respective years

* Salaries and wages also includes those spent from GIA

** Also includes the salaries and wages paid under Centrally Sponsored Schemes

Figures in the parentheses indicate percentage to Revenue Receipts

1.19.5.1 Salaries

Salaries and Wages (₹2,739.85 crore) accounted for almost one third of the Revenue Receipts (₹9,039.50 crore) during 2018-19. While the share of salaries and wages with reference to Revenue Receipts decreased significantly from 37.22 per cent in 2014-15 to 30.31 per cent in 2018-19, the expenditure on salaries and wages increased from ₹2,051.47 crore during 2014-15 to ₹2,739.45 crore in 2018-19. The expenditure on

Salaries and Wages has increased by 14.10 *per cent* from ₹2,400.82 crore in 2017-18 to ₹2,739.45 crore in 2018-19.

1.19.5.2 Interest Payments

Interest Payments increased by 20.55 *per cent* in 2018-19 compared to 2014-15 while it increased by 8.69 *per cent* over 2017-18. This was primarily due to increase in interest on Internal Debt by ₹31.35 crore, offset by decrease in interest on loans and advances from Central Government by ₹1.87 crore.

1.19.5.3 Pension Payments

The expenditure on Pension Payments increased by 77.96 *per cent* from ₹545.26 crore in 2014-15 to ₹970.37 crore in 2018-19. During 2018-19, Pension Payments increased by ₹132.59 crore (15.83 *per cent*) over the previous year due to increase in the number of State and Family Pensioners by 7,437 and 2,050 respectively.

The State Government had introduced ‘The New Defined Contribution Pension Scheme’ (NPS) on 01 September 2010 which covered State Government employees recruited on or after 01 September 2010. In terms of NPS, an employee contributes 10 *per cent* of monthly salary and Dearness Allowance and the State Government contributes a matching amount. The State Government adopted NPS architecture designed by the Pension Fund Regulatory Development Authority (PFRDA) and appointed the National Securities Depository Limited (NSDL) as the Central Record Keeping Agency (CRA). Bank of India is the Trustee Bank in charge of operation of Pension Funds. Accordingly, the entire amount is transferred to NSDL/ Trustee Bank.

The Ministry of Finance notification (January 2019) envisages that if the deducted amount of employees’ share or the Government’s share is either not deposited or deposited late to the CRA, then the Government has to compensate the employees at the rate applicable to GPF from time to time.

During 2014-19, the employees’ contribution amounted to ₹80.67 crore, while the State Government contributed ₹80.78 crore, resulting in an excess contribution of ₹0.11 crore.

Audit analysis of functioning of NPS revealed that the State Government received ₹27.75 crore from employees as contribution towards NPS and contributed ₹27.96 crore as its matching share during 2018-19. Further, against the total collected funds of ₹59.49 crore (including previous year’s balance ₹3.78 crore), the State Government transferred an amount of ₹59.44 crore to the designated authority (NSDL). Thus, due to short transfer to the NSDL, current liability stands at ₹0.05 crore as on 31 March 2019. Further, due to non-transfer of matching share during the previous years, the State Government created an interest liability (₹0.50 crore) on the amount which was not transferred to NSDL. This was an avoidable financial liability to Government in future and could have an impact on the implementation of the scheme in the State.

1.19.6 Expenditure on Subsidies

To encourage production and consumption in specific industries, Government provides subsidies to various departments. These include subsidies for food grains, water tariff, electricity

tariff, etc. Expenditure on account of subsidies is used to fill the gap between the income and expenditure incurred for procurement of goods/services. The total subsidy provided by the State Government during 2018-19 was ₹12.43 crore (Agriculture (Crop Husbandry): ₹10.56 crore and Co-operative Societies: ₹1.87 crore). State Government took active steps to minimise the expenditure on subsidies while giving due consideration to the welfare of the people. However, expenditure on subsidies increased in 2018-19 by almost six times (from ₹2.08 crore in 2014-15), while it decreased by four *per cent* over 2017-18 (₹13.00 crore).

1.19.7 Capital Expenditure

Capital Expenditure (CE) is incurred to create assets and add to the State's infrastructure and service network. The share of CE as a percentage of TE hovered between 11 to 14 *per cent* during 2014-17; however, it increased significantly to 20 *per cent* during 2017-18 and 2018-19. The rate of growth of CE, its buoyancy and ratio with respect to GSDP and TE respectively are indicated in **Table-1.23**.

Table-1.23: Capital Expenditure vis-à-vis GSDP

Particulars	2014-15	2015-16	2016-17	2017-18	2018-19
Capital Expenditure (CE) (₹in crore)	927.51	710.97	911.41	1,996.35	1,868.47
Rate of Growth of CE	54.74	(-23.35)	28.19	119.04	(-6.41)
CE/TE (<i>per cent</i>)	14.09	11.31	12.71	22.38	19.85
Buoyancy of CE with GSDP (ratio)	1.75	(-1.94)	2.08	9.58	(-0.43)

Source: Finance Accounts of respective years

Capital Expenditure decreased by ₹127.88 crore (6.41 *per cent*) in 2018-19 over the previous year mainly due to decreased expenditure on Power Projects (₹103.25 crore), Food Storage and Warehousing (₹56.18 crore), Tourism (₹53.78 crore) and Crop Husbandry (₹51.82 crore) as detailed below:

- **Power Projects:** Restructured Accelerated Power Development and Reforms Programme (R-APDRP) (₹65.04 crore); New Economic Development Policy (NEDP) (₹16.43 crore); Construction of Hydel Project/Ministry of New and Renewable Energy (MNRE) (₹12.29 crore) and Distribution (Additional Central Assistance/Special Plan Assistance) ₹10.64 crore.
- **Food Storage and Warehousing:** Procurement and Supply (₹46.97 crore) and Construction of Go-down/National Bank for Agriculture and Rural Development (NABARD) (₹9.21 crore).
- **Tourism:** Tourist accommodation (₹60.13 crore).
- **Crop Husbandry:** New Economic Development Policy (NEDP) (₹60.03 crore).

The above decrease was offset by increase in capital expenditure on Water Supply and Sanitation (₹74.30 crore), Urban Development (₹26.04 crore), Other Agriculture Programme (₹25.93 crore) and Sports and Youth Services (₹17.25 crore) as detailed below:

- **Water Supply and Sanitation:** Swatch Bharat Mission (₹34.91 crore); National Rural Drinking Water Project (NRDWP) (₹22.18 crore); Rural Water Supply (₹10.59 crore) and New Economic Development Policy (NEDP) (₹5.67 crore).

- **Urban Development:** Atal Mission for Rejuvenation and Urban Transformation (AMRUT) (₹45.13 crore).
- **Other Agriculture Programme:** New Economic Development Policy (NEDP) (₹19.73 crore) Construction of Agri-Marketing and Training Infrastructure (₹6.50 crore).
- **Sports and Youth Services:** New Economic Development Policy (NEDP) (₹20.95 crore).

1.19.8 Financial Assistance by State Government to local bodies and other institutions

The quantum of assistance provided by way of grants and loans to local bodies and others during 2014-19 is given in **Table-1.24**.

Table-1.24: Financial Assistance to Local Bodies, etc.

	(₹in crore)				
Financial Assistance to Institutions	2014-15	2015-16	2016-17	2017-18	2018-19
Educational Institutions (Aided Schools, Aided Colleges, Universities, etc.)	260.95	115.11	118.74	342.41	348.40
Panchayati Raj Institutions/Urban Local Bodies	65.49	25.10	29.15	64.14	63.36
Autonomous District Councils ¹⁰	239.41	16.05	293.72	343.70	408.65
Other Institutions ¹¹	1,065.96	1,181.98	1,003.70	928.36	840.20
Total	1,631.81	1,338.24	1,445.31	1,678.61	1,660.61
Assistance as percentage of RE	28.87	24.02	23.20	24.40	22.12

Source: Finance Accounts of respective years

The grants extended to local bodies and other institutions decreased marginally by 1.07 per cent from ₹1,678.61 crore in 2017-18 to ₹1,660.61 crore in 2018-19. The decrease of financial assistance by ₹18.00 crore in 2018-19 over 2017-18 was mainly due to decrease in assistance to Other Institutions (₹88.16 crore), which was compensated by an increase in the assistance to Autonomous District Councils (₹64.95 crore). Further, the share of financial assistance to Local Bodies and Other Institutions as a percentage of Revenue Expenditure has also decreased during the last five years from 28.87 per cent in 2014-15 to 22.12 per cent in 2018-19.

The Indian Government Accounting Standards (IGAS) 2 on Accounting and Classification on Grants-in-Aid issued by Ministry of Finance envisages the disclosure of value of grants given in cash as well as in kind.

Scrutiny of Finance Accounts for the year 2018-19 showed that although the Statement of Grants-in-Aid given by the State Government discloses the grants paid in cash, those paid in kind by the State Government were not disclosed as details in this regard were not furnished by the State Government. Details in this regard are given in **Paragraph 3.9**.

¹⁰ Figures for 2018-19: Lai Autonomous District Council (₹164.32 crore), Mara Autonomous District Council (₹145.50 crore) and Chakma Autonomous District Council (₹98.83 crore)

¹¹ Figures for 2018-19: National Health Mission (₹105.43 crore), New Economic Development Policy (₹98.67 crore), Housing for all (₹61.77 crore), Pradhan Mantri Gram Sadak Yojana (₹60.10 crore), Smart City Mission (₹53.00 crore), Mahatma Gandhi Nation Rural Employment Guarantee Act (₹50.97 crore) and Others (₹410.26 crore)

1.20 Quality of Expenditure

Availability of better social and physical infrastructure in a State generally reflects the quality of its expenditure. The improvement in the quality of expenditure basically involves three aspects, viz. adequacy (*i.e.*, adequate provisions for providing public services); efficiency (*i.e.*, expenditure use) and the effectiveness (*i.e.*, assessment of outlay-outcome relationships for select services) of expenditure.

1.20.1 Adequacy of Public Expenditure

The analysis of expenditure data is disaggregated into Developmental and Non-Developmental Expenditure. All expenditure relating to Revenue Account, Capital Outlay and Loans and Advances is categorised into Social, Economic and General Services. Broadly, Social and Economic Services constitute Developmental Expenditure, while expenditure on General Services is treated as Non-Developmental Expenditure. In terms of quality of expenditure, the State was well placed compared to other Special Category States (SCS) in terms of expenditure on developmental activities. **Table-1.25** analyses the fiscal priority and fiscal capacity of the State Government with regard to Developmental Expenditure, Social Sector Expenditure and Capital Expenditure during 2018-19.

Table-1.25: Fiscal Priority and Fiscal Capacity of the State during 2014-19

Fiscal Priority by the State (<i>per cent</i>)	TE/ GSDP	DE/ TE	SSE/ TE	CE/ TE	Education/ TE	Health/ TE
SCS Average (Ratio) 2014-15	26.00	66.76	36.27	14.46	18.52	5.60
Mizoram State's Average (Ratio) 2014-15	48.72	72.28	37.60	14.09	16.94	5.25
SCS Average (Ratio) 2018-19	26.73	64.82	35.75	15.69	18.21	6.48
Mizoram State's Average (Ratio) 2018-19	42.33	69.89	39.27	19.85	14.84	6.18

Source: Finance Accounts of respective years

TE: Total Expenditure, DE: Development Expenditure, SSE: Social Sector Expenditure, CE: Capital Expenditure; Development Expenditure includes Development Revenue Expenditure, Development Capital Expenditure and Development Loans and Advances disbursed

A comparison of the data related to Mizoram with that of SCS showed the following:

- Total Expenditure (TE) as a proportion of GSDP was almost twice the SCS average in 2014-15 and 2018-19. However, the ratio of TE as a proportion of GSDP decreased from 48.72 *per cent* in 2014-15 to 42.33 *per cent* in 2018-19.
- Development Expenditure (DE) as a proportion of TE was higher than the SCS average during 2014-15 and 2018-19. However, the State's DE to TE ratio decreased marginally from 72.28 *per cent* in 2014-15 to 69.89 *per cent* in 2018-19.
- Expenditure on Social Sector (SSE) as a proportion of TE was higher than the SCS average during 2014-15 and 2018-19. The ratio of SSE to TE increased from 37.60 *per cent* in 2014-15 to 39.27 *per cent* in 2018-19.
- The share of Capital Expenditure (CE) of the State was less than the SCS average in 2014-15, however, it was more than SCS average in 2018-19. The proportion of CE to TE increased during 2018-19 in comparison to 2014-15.

- The share of expenditure on Education as a proportion of TE was lower than the SCS average in 2014-15 and 2018-19. The ratio decreased in 2018-19 as compared to 2014-15.
- The share of expenditure on Health Sector as a proportion of TE was lower than the SCS average in 2014-15 and 2018-19. The ratio, however, improved during 2018-19 and was marginally higher than 2014-15.

1.20.2 Efficiency of Expenditure Use

In view of the importance of public expenditure on development heads from the point of view of social and economic development, it is important for the State Government to take appropriate expenditure rationalisation measures and lay emphasis on provision of core public and merit goods¹². Apart from improving the allocation towards developmental expenditure, particularly in view of the State's fiscal space being created on account of decline in debt servicing in recent years, the efficiency of expenditure use is also reflected by the ratio of Capital Expenditure to Total Expenditure (and/or GSDP) and proportion of Revenue Expenditure being spent on operation and maintenance of the existing Social and Economic Services. The higher the ratio of these components to Total Expenditure (and/or GSDP), the better would be the quality of expenditure. **Table-1.26** presents the components of Development Expenditure and their share (in *per cent*) to Total Expenditure of the State during 2014-19.

Table-1.26: Development Expenditure

(₹in crore)					
Components of Development Expenditure	2014-15	2015-16	2016-17	2017-18	2018-19
Development Expenditure (a + b + c)	4,757.89 (72.28)	4,337.65 (68.97)	5,000.51 (69.75)	6,522.18 (73.10)	6,579.53 (69.89)
a. Development Revenue Expenditure	3,902.79 (59.29)	3,653.85 (58.10)	4,133.29 (57.66)	4,641.63 (52.02)	4,810.37 (51.09)
b. Development Capital Expenditure	853.30 (12.96)	676.77 (10.76)	862.23 (12.03)	1,876.00 (21.03)	1,769.16 (18.79)
c. Development Loans and Advances	1.80 (0.03)	7.03 (0.11)	4.99 (0.07)	4.55 (0.05)	0.00 (0.00)

Source: Finance Accounts of respective years

Figures in parentheses indicate percentage to Total Expenditure

Development Expenditure on socio-economic services increased from ₹4,757.89 crore in 2014-15 to ₹6,579.53 crore in 2018-19. It registered an increase of 0.88 *per cent* (₹57.35 crore) in 2018-19 over the previous year. During the five-year period ending 2018-19, the share of State's Development Expenditure averaged around 70 *per cent* of State's Total Expenditure.

Table-1.27 and **1.28** summarise the percentage of expenditure incurred by the State Government in intensifying and sustaining social and economic services in the State under different components during the period 2014-19.

¹² Core public goods are which all citizens enjoy in common like enforcement of law and order, security and protection of our rights; pollution free air and other environmental goods and infrastructure, *etc.* Merit goods are commodities that the public sector provides free or at subsidised rates like provision of free or subsidised food for the poor, *etc.*

Table-1.27: Efficiency of Capital Expenditure in Social and Economic Services
(in per cent)

Services	Ratio of Capital Expenditure to Total Expenditure [@]				
	2014-15	2015-16	2016-17	2017-18	2018-19
Social Services (SS)					
Education, Sports, Art and Culture	1.86	2.53	1.74	4.21	4.81
Health and Family Welfare	5.15	2.96	7.12	15.35	15.69
WS, Sanitation and HUD	47.37	36.21	45.20	58.47	56.65
Other Social Services	9.35	6.48	5.69	4.38	6.21
Total (SS)	12.69	8.72	11.98	19.06	20.62
Economic Services (ES)					
Agriculture and Allied Activities	17.66	24.82	8.09	32.35	24.24
Irrigation and Flood Control	4.49	41.24	36.24	62.47	40.01
Power and Energy	29.52	15.69	8.51	29.38	15.81
Transport	49.13	50.60	56.42	61.25	67.45
Other Economic Services	10.86	11.42	12.65	19.81	38.91
Total (ES)	23.64	24.48	23.05	38.28	34.93
Grand Total (SS+ES)	17.94	15.63	17.26	28.78	26.89

Source: Finance Accounts of respective years

[@] Total Revenue and Capital Expenditure of the services concerned
WS-Water Supply, HUD-Housing and Urban DevelopmentEfficiency of Revenue Expenditure with respect to Social and Economic services is detailed in **Table-1.28**.**Table-1.28: Efficiency of Revenue Expenditure in Social and Economic Services**
(₹in crore)

Services	Share of Salary and Wages					Non-Salary				
	2014-15	2015-16	2016-17	2017-18	2018-19	2014-15	2015-16	2016-17	2017-18	2018-19
Social Services (SS)										
Education, Sports, Art and Culture	689.94 (60.41)	743.66 (65.93)	785.82 (67.63)	821.02 (65.32)	897.31 (64.17)	452.08 (39.59)	384.26 (34.07)	376.04 (32.37)	435.85 (34.68)	500.99 (35.83)
Health and Family Welfare	190.11 (57.95)	215.05 (58.56)	226.43 (61.10)	231.75 (49.43)	286.83 (58.46)	137.95 (42.05)	152.17 (51.44)	144.18 (38.90)	237.14 (50.57)	203.84 (41.54)
WS, Sanitation and HUD	53.44 (20.96)	58.11 (23.89)	60.35 (21.17)	61.23 (19.26)	70.32 (16.43)	201.53 (79.04)	185.18 (76.11)	224.72 (78.83)	256.70 (80.74)	357.65 (83.57)
Other Social Services	39.95 (9.17)	41.47 (8.61)	42.84 (8.86)	44.78 (7.96)	49.14 (7.96)	395.93 (90.83)	440.06 (91.39)	440.47 (91.14)	518.06 (92.04)	568.37 (92.04)
Total (SS)	973.44 (45.05)	1,058.29 (47.67)	1,115.44 (48.48)	1,158.78 (44.46)	1,303.60 (44.42)	1,187.49 (54.95)	1,161.67 (52.33)	1,185.41 (51.52)	1,447.75 (55.54)	1,630.85 (55.58)
Economic Services (ES)										
Agriculture and Allied Activities	173.85 (24.08)	182.09 (47.16)	190.31 (37.38)	190.24 (34.94)	210.41 (37.01)	548.02 (75.92)	203.99 (52.84)	318.76 (62.62)	354.20 (65.06)	358.11 (62.99)
Irrigation and Flood Control	8.09 (71.72)	8.49 (77.68)	8.36 (79.47)	8.27 (72.54)	9.85 (65.23)	3.19 (28.28)	2.44 (22.32)	2.16 (20.53)	3.13 (27.46)	5.25 (34.77)
Power and Energy	80.11 (23.68)	85.81 (23.71)	91.12 (19.60)	93.74 (18.33)	104.29 (17.89)	258.23 (76.32)	276.03 (76.29)	373.68 (80.40)	417.63 (81.67)	478.75 (82.11)
Transport	74.42 (39.13)	79.89 (40.78)	85.75 (29.69)	86.22 (21.65)	99.83 (32.89)	115.78 (60.87)	116.00 (59.22)	203.05 (70.31)	312.07 (78.35)	203.66 (67.11)

Services	Share of Salary and Wages					Non-Salary				
	2014-15	2015-16	2016-17	2017-18	2018-19	2014-15	2015-16	2016-17	2017-18	2018-19
Other Economic Services	91.21 (19.00)	98.26 (20.51)	102.53 (18.33)	103.97 (18.25)	114.69 (28.26)	388.96 (81.00)	380.89 (79.49)	456.72 (81.67)	465.63 (81.75)	291.08 (71.74)
Total (ES)	427.68 (24.55)	454.54 (31.70)	478.07 (26.09)	482.44 (23.71)	539.07 (28.74)	1,314.18 (75.45)	979.35 (68.30)	1,354.37 (73.91)	1,552.66 (76.29)	1,336.85 (71.26)
Grand Total (SS+ES)	1,401.12 (35.90)	1,512.83 (41.40)	1,593.51 (38.55)	1,641.22 (35.36)	1,842.67 (38.31)	2,501.67 (64.10)	2,141.02 (58.60)	2,539.78 (61.45)	3,000.41 (64.64)	2,967.70 (61.69)

Source: Finance Accounts of respective years

Figures in parentheses represent per cent to Revenue Expenditure in the respective services of respective years

The above table shows that:

- The expenditure on Salary and Wages component under Social and Economic Services during 2018-19 increased by 31.51 and 12.27 per cent over 2014-15 and 2017-18 respectively. The expenditure on Non-Salary component under Social and Economic Services in 2018-19 increased by 18.63 per cent over 2014-15 while it decreased by 1.09 per cent over 2017-18.
- The Salary and Wages component under Revenue Expenditure in Social Services in 2018-19 increased by 33.92 and 12.50 per cent over 2014-15 and 2017-18 respectively. The Non-Salary component in 2018-19 increased by 37.34 and 12.65 per cent over 2014-15 and 2017-18 respectively.
- The Salary and Wages component under Revenue Expenditure in Economic Services in 2018-19 increased by 26.05 and 11.74 per cent over 2014-15 and 2017-18 respectively. The Non-Salary component in 2018-19 increased by 1.73 per cent over 2014-15 while it decreased by 13.90 per cent over 2017-18.

From Paragraphs 1.20.1 and 1.20.2, it can be seen that the State Government was well placed in terms of Development Expenditure when compared to other SCS. However, it needs to increase its share of expenditure on Education and Health in order to match the other SCS.

1.21 Financial Analysis of Expenditure and Investments

In the post-FRBM framework, the State is expected not only to keep its Fiscal Deficit (and borrowing) at low levels but also meet its Capital Expenditure investment (including Loans and Advances) requirements. In addition, the State Government needs to initiate measures to earn adequate return on its investments and recover its cost of borrowings to avoid complete dependence on market borrowings.

1.21.1 Incomplete projects

As per the Finance Accounts of the State for the year 2018-19, there were 261 incomplete/ongoing projects in the State as on 31 March 2019. These were being executed by five Departments. Out of these, 215 projects, which were initially budgeted to be completed at a cost of ₹2,380.29 crore, were scheduled to be completed by March 2019. The Department-wise details of these incomplete projects are given below in Table-1.29.

Table-1.29: Department-wise Profile of Incomplete Projects

(₹in crore)

Department	Number of incomplete projects	Initial Budgeted Cost	Cost overrun (No. of Projects)	Cumulative expenditure as on 31 March 2019
Power and Electricity	08	190.11	15.91 (01)	190.97
Public Health and Engineering	08	129.75	0.00	85.77
Irrigation and Water Resources	46	51.66	0.00	19.55
Public Works (Buildings)	25	467.47	0.00	322.94
Public Works (Roads)	127	1,535.31	7.20 (02)	580.69
Urban Development and Poverty Alleviation	01	6.00	0.00	0.10
Total	215	2,380.29	23.11	1,200.02

Source: Appendix-IX, Finance Accounts, 2018-19

Analysis of the above 215 incomplete projects revealed the following:

- In 60 projects, there was no financial progress during 2018-19;
- There was 100 *per cent* financial achievement in eight projects; however, 100 *per cent* physical progress was not achieved;
- No expenditure was incurred in 27 projects which had an estimated cost of ₹240.95 crore;
- In 12 projects, 100 *per cent* physical progress was achieved; however, there was pending payments of ₹23.45 crore in respect of these projects;
- An amount of ₹3.29 crore was incurred on 10 projects up to March 2019; however, no physical progress was achieved; and
- The estimated cost of three incomplete projects was not furnished by the State Government; however, a cumulative expenditure of ₹3.29 crore was incurred on these projects.

Thus, the Capital Expenditure of ₹1,200.02 crore incurred on these 215 incomplete projects remained blocked and the benefits expected to be accrued from these projects were yet to flow. Further, delay in completion of the projects was fraught with the risk of cost overrun and does not add to the GSDP of the State. Therefore, effective steps need to be taken to complete all these projects without further delay to avoid cost overrun due to time overrun.

1.21.2 Investments and returns

As on 31 March 2019, the State Government had invested¹³ ₹42.77 crore in Government Companies, Co-operative Bank, Societies, *etc.* During 2018-19, the State Government invested ₹4.10 crore in Co-operative Bank, Societies, *etc.* However, it did not receive any dividend on these investments in 2018-19 nor in the preceding four financial years. On the other hand, the Government's future liability on market borrowings bears an interest liability at rates ranging from 7.21 to 9.72 *per cent*.

As of 31 March 2019, there were six working Government Companies in the State. As per their latest finalised annual accounts, these Companies had accumulated losses of

¹³ Government Companies: ₹6.99 crore; Co-operative Bank, Societies, *etc.*: ₹35.78 crore

₹56.46 crore¹⁴. The accumulated losses of three of these Government Companies¹⁵ had exceeded their paid-up capital and further, the aggregate net worth¹⁶ of these Companies¹⁷ stood at (-)₹2.57 crore. In the remaining three Government Companies¹⁸, the accumulated losses were more than 72.84 per cent of their paid-up capital.

1.21.3 Loans and Advances by the State Government

In addition to investments in Co-operative Societies, Corporations and Companies, the State Government has also been providing Loans to these institutions/organisations and Advances to Government Servants. **Table-1.30** presents the outstanding Loans and Advances during the last three years.

Table-1.30: Loans and Advances by the State Government

Particulars	(₹in crore)				
	2014-15	2015-16	2016-17	2017-18	2018-19
Opening Balance	249.12	219.92	201.21	205.81	229.12
Loans and Advances given	2.43	7.13	27.05	44.95	40.52
Loans and Advances repaid	31.63	25.84	22.45	21.64	22.16
Closing Balance	219.92	201.21	205.81	229.12	247.48
Net addition	(-)29.20	(-)18.71	4.60	23.31	18.36

Source: Finance Accounts of respective years

The amount of Loans and Advances disbursed by the State Government decreased from ₹44.95 crore in 2017-18 to ₹40.52 crore in 2018-19. Simultaneously, the amount of Loans and Advances repaid increased from ₹21.64 crore in 2017-18 to ₹22.16 crore in 2018-19. Out of this, ₹17.99 crore were Loans to Government Servants, ₹2.57 crore to Economic Services and ₹1.60 crore to Social Services.

The State Government did not disclose interest payments in arrears or rate of interest on fresh loans and advances in Finance Accounts, which is violative of IGAS 3. Details in this regard are given in **Paragraph 3.9**.

1.21.3.1 Pendency in recovery of Loans and Advances by the State Government

Finance Accounts of Mizoram for the year 2018-19 showed that the outstanding balance of loans and advances to be recovered by the State Government was ₹247.48 crore as on 31 March 2019, out of which, there was a pendency in recovery of ₹15.10 crore under seven Major Heads for a prolonged period. Details in this regard are given below in **Table-1.31**.

¹⁴ Zoram Electronic Development Corporation Limited: ₹6.59 crore; Mizoram Food and Allied Industries Corporation Limited: ₹20.91 crore; Mizoram Handloom and Handicraft Development Corporation Limited: ₹6.05 crore; Zoram Industrial Development Corporation Limited: ₹16.46 crore; Mizoram Agricultural Marketing Corporation Limited: ₹6.43 crore; and Mizoram Mineral Development Corporation Limited: ₹0.02 crore

¹⁵ Mizoram Agricultural Marketing Corporation Limited, Mizoram Food and Allied Industries Corporation Limited and Zoram Industrial Development Corporation Limited

¹⁶ Net Worth represents Paid-up Capital plus free reserves less accumulated losses

¹⁷ Mizoram Agricultural Marketing Corporation Limited: (-)₹0.98 crore, Mizoram Food and Allied Industries Corporation Limited: (-)₹0.91 crore; and Zoram Industrial Development Corporation Limited: (-)₹0.68 lakh

¹⁸ Mizoram Handloom and Handicraft Development Corporation Limited, Zoram Electronic Development Corporation Limited and Mizoram Mineral Development Corporation Limited

Table-1.31: Pendency in recovery of Loans and Advances by the State Government
(₹in crore)

Head of Account	Department	Year from which recoveries are not effected	Amount outstanding as on 31 March 2019
6235-Loans for Social Security and Welfare	Social Welfare	1995-96	1.13
6403-Loans for Animal Husbandry	Animal Husbandry and Veterinary	2000-01	0.20
6435-Loans for Other Agricultural Programmes	Agriculture	2005-06	9.08
6801-Loans for Power Projects	Power and Electricity	2001-02	1.61
6851-Loans for Village and Small Industries 109-Composite Village and Small Industries Co-operatives	Commerce and Industries	2002-03	0.55
200-Other Village Industries		2005-06	0.26
6875-Loans for Other Industries		1993-94	2.25
7055-Loans for Road Transport	Transport	1992-93	0.02
Total			15.10

Source: Finance Accounts of the respective years

As can be seen from the table above, these loans and advances were outstanding and their recoveries had not been effected since 1992-93 to 2005-06. Out of the arrears of ₹15.10 crore, ₹3.40 crore (under three Major Heads) was pending recovery prior to 1999-2000 and ₹11.70 crore (under four Major Heads) was pending recovery from 2000-01 to 2005-06.

1.21.4 Cash Balances and Investment of Cash Balances

It is generally expected that State's flow of resources should match its expenditure obligations. However, to take care of any temporary mismatch in the flow of resources and the expenditure obligations, a mechanism of Ways and Means Advances (WMAs) from the Reserve Bank of India (RBI) has been put in place. While the operative limit for Special WMAs is fixed by the RBI from time to time depending on the holding of Government securities, the limit for Ordinary WMAs to the State Government has been fixed at ₹55 crore with effect from 01 April 2006. Under an agreement with the RBI, the State Government is required to maintain a minimum daily cash balance of ₹0.20 crore with the Bank. If the minimum cash balance falls below the agreed minimum amount of such balance on any day, the deficiency is made good by taking Ordinary and Special WMAs/Overdrafts from time to time.

The State Government was able to maintain the minimum daily cash balance of ₹0.20 crore throughout 2018-19 and did not avail Ordinary or Special WMAs and Overdraft during the current year.

The Cash Balances and Investments made by the State Government out of Cash Balances during 2018-19 are shown in **Table-1.32**.

Table-1.32: Cash Balances and Investment of Cash Balances

(₹in crore)

Particulars	Closing Balance on 31 March 2018	Closing Balance on 31 March 2019
(a) General Cash Balance		
Cash in Treasuries	---	---
Remittances in transit (local)	---	---
Deposits with Reserve Bank ¹⁹	(-)61.87	(-)166.50
Total	(-)61.87	(-)166.50
Investment held in Cash Balance investment account	369.13	71.01
Total (a)	307.26	(-)95.49
(b) Other Cash Balances and Investments		
Cash with Departmental Officers viz. Forest Officers and Public Work Officers	(-)4.91	(-)4.68
Permanent Advances for contingent expenditure with Departmental Officers	---	---
Investments of Earmarked Funds	291.54	334.54
Total (b)	286.63	329.86
Grand Total (a) + (b)	593.89	234.37

Source: Finance Accounts (Volume-I), 2018-19

* The Finance Accounts do not contain these figures

Cash Balance and Investments of Cash Balances of the State Government decreased by ₹359.52 crore over the previous year and stood at ₹234.37 crore in 2018-19. There was a difference of ₹12.89 crore (net credit) at the end of the accounting year 2018-19 between the General Cash Balance as worked out by the Accountant General (₹166.50 crore) and as reported by the RBI (₹179.39 crore). This difference was mainly due to misclassification of transactions by the Bank/Treasury.

1.22 Assets and Liabilities

1.22.1 Growth and composition of Assets and Liabilities

The FRBM Act, 2006 of the State defines total liabilities as “the explicit liabilities under the Consolidated Fund of the State and the Public Account of the State including General Provident Fund”.

In the existing Government accounting system, comprehensive accounting of fixed assets like land and buildings owned by the Government is not done. However, Government accounts do capture the fiscal liabilities of the Government and the assets created out of the expenditure incurred. **Appendix-1.6** gives an abstract of such liabilities and the assets as on 31 March 2019 compared with the corresponding position as on 31 March 2018. While the liabilities in this Appendix consist mainly of Internal Debt²⁰, Loans and Advances from GoI and receipts from the Public Account²¹, the assets comprise mainly Capital Outlay and Loans and Advances given by the State Government and Cash Balances.

¹⁹ Balance under the head ‘Deposits with Reserve Bank’ is arrived after taking into account the Inter Government monetary settlements pertaining to transactions of financial year 2018-19 advised to the RBI as on 31 March 2019

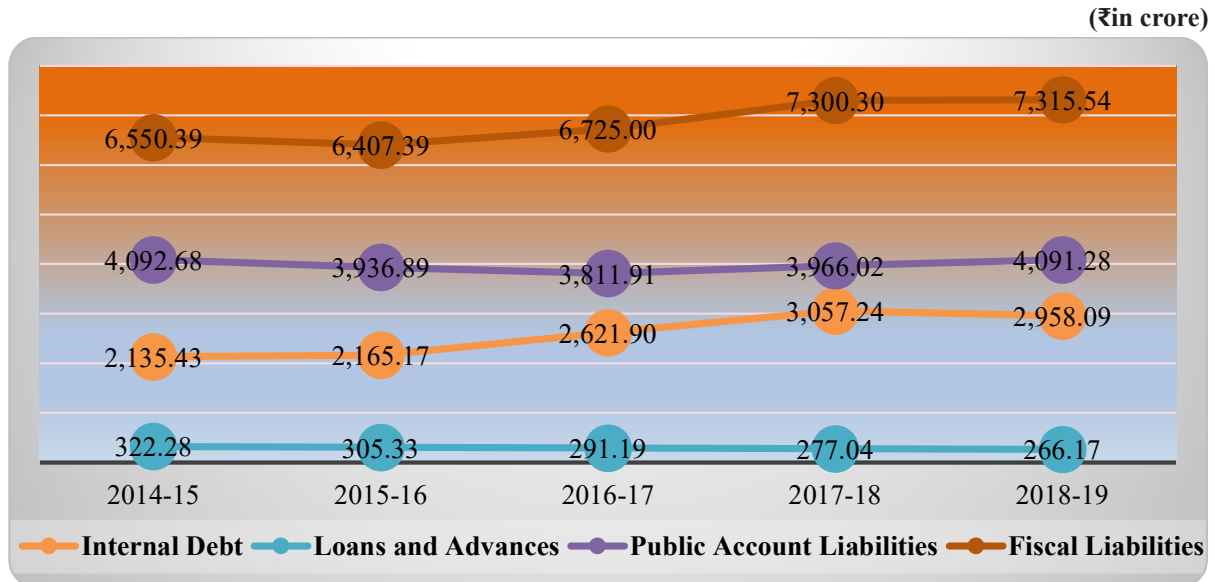
²⁰ Market loans, Loans from Banks and Financial Institutions, WMAs from RBI, etc.

²¹ Small Savings, Provident Funds, etc., Reserve Funds (Gross) and Deposits

1.22.2 Fiscal Liabilities

The trend and composition of Fiscal Liabilities during the last five years are presented in **Chart-1.18**.

Chart-1.18: Trends in Fiscal Liabilities



Source: Finance Accounts of respective years

Table-1.33 gives the Fiscal Liabilities of the State, their rate of growth and the ratios and buoyancy of these liabilities to GSDP, Revenue Receipts and State's own resources.

Table-1.33: Fiscal Liabilities – Basic Parameters, Indicators and Trends

(₹in crore)

	2014-15	2015-16	2016-17	2017-18	2018-19
Fiscal Liabilities (FL)	6,550.39	6,407.39	6,725.00	7,300.30	7,315.54
Rate of Growth of FL (<i>per cent</i>)	16.69	(-)2.18	4.96	8.55	0.21
GSDP	13,509	15,139	17,192	19,329	22,241
Rate of growth of GSDP (<i>per cent</i>)	31.24	12.07	13.56	12.43	15.07
Ratio of Fiscal Liabilities to:					
GSDP (<i>per cent</i>)	48.49	42.32	39.12	37.77	32.89
Revenue Receipts (<i>per cent</i>)	118.86	95.97	90.90	85.08	80.93
Own Resources (<i>per cent</i>)	1,288.23	976.68	833.30	779.48	621.72
Buoyancy of Fiscal Liabilities with reference to:					
GSDP (Ratio)	0.53	(-)0.18	0.37	0.69	0.01
Revenue Receipts (Ratio)	1.07	(-)0.10	0.46	0.54	0.04
Own Resources (Ratio)	0.84	(-)0.08	0.22	0.53	0.01

Source: Finance Accounts of respective years and for GSDP figures: Directorate of Economics and Statistics, GoM

The overall Fiscal Liabilities of the State increased at a CAGR of 2.80 *per cent* during the period 2014-19. In 2018-19, the overall Fiscal Liabilities of the State Government increased by ₹15.24 crore (0.21 *per cent*) over the previous year mainly due to increase in Public Account liabilities (₹125.26 crore), offset by a decrease in Internal Debt (₹99.15 crore) and Loans and Advances (₹10.87 crore). The ratios of Fiscal Liabilities to GSDP, Revenue Receipts and Own Resources in 2018-19 decreased with reference to the previous year and stood at 32.89 *per cent*, 80.93 *per cent* and 621.72 *per cent* respectively. The buoyancy of Fiscal Liabilities with respect to the GSDP, Revenue Receipts and Own Resources in 2018-19 was 0.01, 0.04 and 0.01 respectively.

1.22.3 Status of Guarantees – Contingent liabilities

Guarantees are liabilities contingent on the Consolidated Fund of the State in case of default of repayment of loan by a State entity for whom the guarantee has been extended.

The maximum amount for which guarantees were given by the State Government and outstanding guarantees for the last five years are given in **Table-1.34**.

Table-1.34: Guarantees given by Government of Mizoram

Guarantees	2014-15	2015-16	2016-17	2017-18	2018-19
Maximum amount guaranteed	273.94	273.94	293.94	293.94	277.58
Outstanding amount of guarantees as on 31 March of each year	96.90	100.22	123.99	133.92	97.99
Revenue Receipts	5,511.10	6,676.40	7,398.30	8,580.20	9,039.50
Percentage of maximum amount guaranteed to Revenue Receipts	4.97	4.10	3.97	3.43	3.07

Source: Finance Accounts (Statements 9 and 20) for the respective years

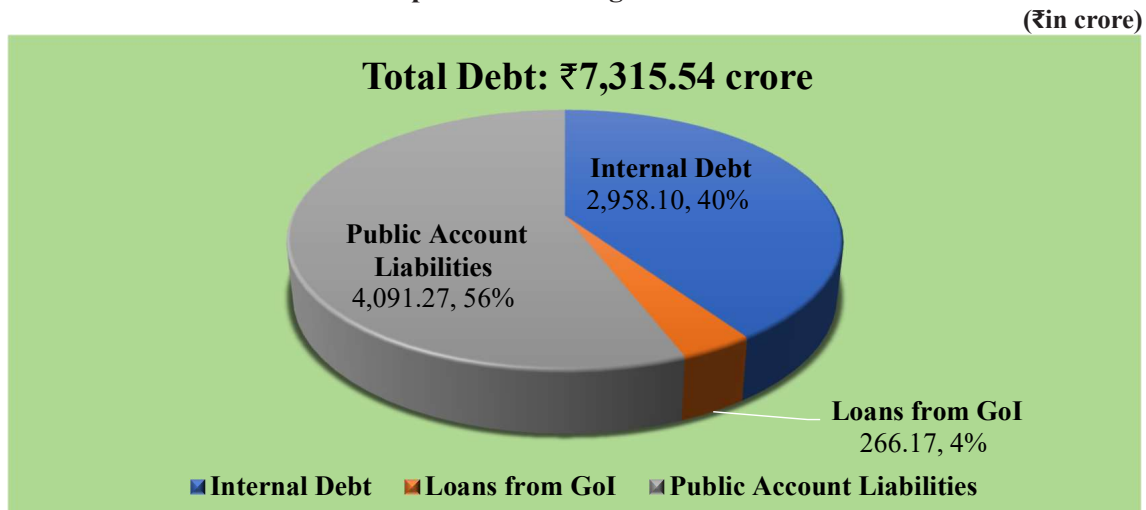
The State Government guaranteed loans raised by various Corporations and other institutions. During 2018-19, no new guarantees was provided and the outstanding amount of guarantees at the end of 2018-19 stood at ₹97.99 crore²². The maximum amount guaranteed during 2018-19 stood at ₹277.58 crore and was 3.07 per cent of the Revenue Receipts of the State.

The State Government disclosed the sector-wise guarantees as per format L of the IGAS; however, the Class-wise details for each Class – as per format M of IGAS 1 were not disclosed. Details in this regard are given in **Paragraph 3.9**.

1.23 Debt Management and Sustainability

The total outstanding debt of the State Government at the end of 2018-19 was ₹7,315.54 crore. Component-wise break-up of debt is shown below in **Chart-1.19**.

Chart-1.19: Break-up of Outstanding Debt at the end of FY 2018-19



Source: Finance Accounts, 2018-19

Public Account Liabilities, which comprise primarily Small Savings, Provident Funds, etc., Reserve Funds, and Deposits and Advances accounted for 56 per cent of the total outstanding debt.

²² Principal: ₹74.15 crore and Interest: ₹23.84 crore

1.23.1 Trend of Debt

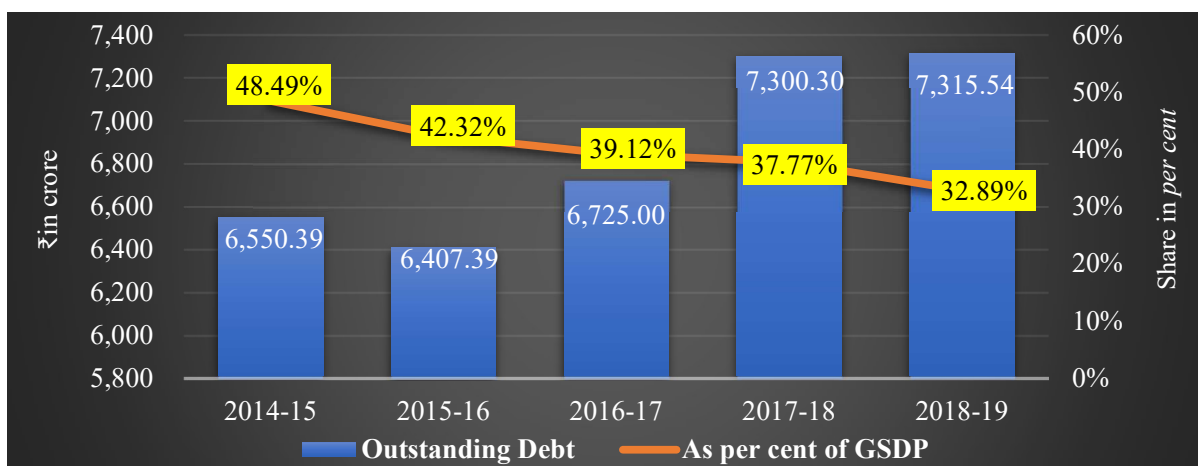
The details relating to total debt received, repayment of debt, ratio of debt to GSDP and the actual quantum of debt available to the State during the five-year period 2014-19 are given in **Table-1.35**, as also in **Chart-1.20**.

Table-1.35: Trend of Debt

		(₹in crore)				
		2014-15	2015-16	2016-17	2017-18	2018-19
Outstanding Debt		6,550.39	6,407.39	6,725.00	7,300.30	7,315.54
Public Debt	Internal Debt	2,135.43	2,165.17	2,621.90	3,057.24	2,958.10
	Loans from GoI	322.28	305.33	291.19	277.04	266.17
Public Account Liabilities		4,092.68	3,936.89	3,811.91	3,966.02	4,091.27
Rate of growth of outstanding debt (per cent)		16.69	(-)2.18	4.96	8.55	0.21
GSDP		13,509.40	15,138.86	17,191.91	19,328.64	22,240.57
Debt/GSDP (per cent)		48.49	42.32	39.12	37.77	32.89
Total Debt Receipts		3,465.20	2,086.60	2,332.40	3,048.72	2,517.05
Total Debt Repayments		2,528.28	2,229.60	2,014.79	2,473.43	2,501.81
Interest Payments		305.83	369.27	341.26	339.20	368.68
Total Debt Available		631.09	(-)512.27	(-)23.65	236.09	(-)353.44

Source: Finance Accounts of respective years

Chart-1.20: Trend of overall Debt



Source: Finance Accounts of respective years and GSDP obtained from the Directorate of Economics and Statistics, GoM

1.23.2 Debt Sustainability

Debt is considered sustainable if the borrower, in this case the State, is in a position to service its debt now, and in future. Debt sustainability indicators accordingly seek to assess the credit worthiness and the liquidity position of the borrower by examining their ability to service the debt through timely interest payments and debt repayment out of current and regular sources of revenue.

This section assesses the sustainability of debt of the State Government in terms of Debt/GSDP ratio, Fiscal Deficit and burden of interest payments (measured by ratio of Interest Payments to Revenue Receipts) of the State Government debt.

Table-1.36 shows the debt sustainability of the State according to these indicators for the five-year period beginning from 2014-15.

Table-1.36: Debt Sustainability - Indicators and Trends

Indicators of Debt sustainability	2014-15	2015-16	2016-17	2017-18	2018-19
Debt/GSDP (<i>per cent</i>)	48.49	42.32	39.12	37.77	32.89
Fiscal Deficit/GSDP (<i>per cent</i>)	7.70	(-2.73*	(-1.47*	1.66	1.59
Interest Payments/Revenue Receipts Ratio	5.55	5.53	4.61	3.95	4.08
Rate of growth of outstanding Debt (<i>per cent</i>)	16.69	(-2.18	4.96	8.55	0.21
Rate of growth of GSDP (<i>per cent</i>)	31.24	12.07	13.56	12.43	15.07
Rate of growth of Revenue Receipts (<i>per cent</i>)	15.66	21.14	10.81	15.98	5.35
Interest payments (₹in crore)	305.83	369.27	341.26	339.20	368.68
Average interest rate on Outstanding debt (<i>per cent</i>)	5.03	5.70	5.20	4.84	5.04
Available Debt as a percentage of Debt Receipts	18.21	(-24.55	(-1.01	7.74	(-14.04

Source: Finance Accounts of respective years

* Fiscal Surplus in 2015-16 and 2016-17

The fiscal consolidation roadmap recommended by the XIV FC had set the following targets relating to debt sustainability –

- Debt should be less than 25 *per cent* of GSDP; and
- Interest payments should be less than 10 *per cent* of Revenue Receipts.

As can be seen from **Table-1.36**, during the last five years, the ratio of debt to GSDP of GoM showed a declining trend from 48.49 *per cent* in 2014-15 to 32.89 *per cent* in 2018-19. This was however, above the 25 *per cent* recommended by the XIV FC.

During 2014-15, debt grew at a significantly faster rate than the revenue receipts. However, during the following four years 2015-16 to 2018-19, the growth rate of Revenue Receipts had generally outpaced the growth rate of debt.

The burden of interest payment ranged between 3.95 and 5.55 *per cent* of the Revenue Receipts during 2014-19 which indicated the sustainability of debt of the State.

During the five-year period 2014-15 to 2018-19, GSDP displayed growth at a CAGR of 13.27 *per cent*, while the outstanding debt had grown at a significantly lower rate of 2.80 *per cent*.

Sustainability of debt of the GoM is also assessed in terms of the Domar model in **Table-1.37**, where the sustainability of debt is based on the relationship between the key fiscal values - public debt, growth rate, interest rate and primary balance. As per this model, for debt to be sustainable, the rate of interest payable on the outstanding debt should be lower than the rate of growth of GSDP (Domar gap); and there should be a primary surplus.

Debt sustainability of GoM is given below as per the Domar model.

Table-1.37: Debt sustainability as per the Domar model

Year	Growth Rate of GSDP (g)	Average Interest Rate (r)	g - r	Primary Deficit/ Surplus (s) (₹in crore)	Remarks
2014-15	31.24	5.03	26.21	(-733.82	As $g-r>0$ and $s<0$, public debt will converge to a stable level
2015-16	12.06	5.70	6.36	782.55	As $g-r>0$ and $s>0$, public debt will converge to a stable level and will lead to public savings
2016-17	13.56	5.20	8.36	593.21	
2017-18	12.43	4.84	7.59	18.97	
2018-19	15.07	5.04	10.03	15.76	

Note: The Domar model applies the real growth rate and real interest rate. Although the CPI rate for the State is available, in the absence of actual interest rate, the average interest rate on outstanding debt, as featured in the SFARs of the respective years, has been taken as 'r' rather than the real interest rate. The GSDP is nominal (at current price).

The positive Domar gap combined with primary surplus in 2018-19 was indicative of the debt of GoM being sustainable as per the Domar model.

While the Debt was not pegged at less than 25 per cent of GSDP as required by the fiscal consolidation roadmap recommended by the XIV FC, there has been a conscious effort by the State Government to bring down its outstanding debt, which is reflected in the progressive reduction of debt-GSDP ratio from 48.49 per cent in 2014-15 to 32.89 per cent in 2018-19 and the interest payments have also been less than 10 per cent of Revenue Receipts. Therefore, debt of GoM appears to be sustainable both as per the Domar model as well as the XIV FC prescription.

1.23.3 Maturity Profile of Public Debt

Public Debt consists of Internal Debt and Loans and Advances received from GoI. As per Statement 17 of the Finance Accounts for the year 2018-19, the maturity profile of public debt is as follows.

Table-1.38: Maturity Profile of Public Debt (In years)

Year of maturity	Maturity Profile (years)	Amount (₹in crore)			Per cent of total Public Debt
		Internal Debt	Loans and Advances from GoI	Total	
During 2019-20	0 – 1	242.58	3.85	246.43	7.64
Between 2020-21 and 2021-22	1 – 3	745.24	4.93	750.17	23.27
Between 2022-23 and 2023-24	3 – 5	608.70	5.48	614.18	19.05
Between 2024-25 and 2025-26	5 – 7	532.87	7.16	540.03	16.75
Sub-total (A)		2,129.39	21.42	2,150.81	66.71
Between 2026-27 and 2027-28	7 – 9	624.77	5.08	629.85	19.53
Between 2028-29 and 2029-30	9 – 11	24.38	4.29	28.67	0.89
Between 2030-31 and 2031-32	11 – 13	16.50	3.73	20.23	0.63
Between 2032-33 and 2033-34	13 – 15	14.33	0.00	14.33	0.44
2034-35 onwards	15 and above	148.72	231.66	380.38	11.80
Sub-total (B)		828.70	244.76	1,073.46	33.29
Total (A+B)		2,958.09	266.18	3,224.27	100.00

Source: Finance Accounts, 2018-19

The maturity profile of outstanding stock of public debt as on 31 March 2019 indicated that out of the outstanding public debt of ₹3,224.27 crore, 66.71 per cent (₹2,150.81 crore) was payable within the next seven years while the remaining 33.29 per cent (₹1,073.46 crore) was in the maturity bracket of more than seven years. Of the total outstanding public debt, internal debt consisting of market borrowings, loans from NABARD and special securities issued to NSSF of Central Government constituted 91.74 per cent (₹2,958.09 crore).

1.24 Conclusion

The State achieved a Revenue Surplus for the fourth consecutive year during 2018-19 (₹1,533.91 crore). Fiscal Deficit of ₹352.92 crore (1.59 per cent) in 2018-19 was well within the limit of three per cent of GSDP recommended by XIV Finance Commission.

Revenue Receipts of the State grew significantly during the five-year period 2014-19 at a CAGR of 13.17 per cent. While the State's Own Resources constituted only around 10 per cent of the Revenue Receipts during 2014-18, their contribution increased to 13.02 per cent in 2018-19.

Revenue Expenditure increased by ₹624.82 crore (9.08 per cent) while Capital Expenditure decreased by ₹127.88 crore (6.41 per cent) during 2018-19 over the previous year. Revenue Expenditure accounted for 79.72 per cent of the State's Total Expenditure during 2018-19, leaving only 19.85 per cent for creation of assets (balance 0.43 per cent for Loans and Advances). Committed Expenditure increased by 40.51 per cent during the five-year period 2014-19.

During 2018-19, 262 DDOs of 38 Departments parked an amount of ₹534.20 crore in bank accounts in contravention of the CTR codal provisions and instructions of the Finance Department. Further, 60 DDOs who had parked ₹368.13 crore in bank accounts during 2017-18, continued the accounts during 2018-19 and parked ₹225.52 crore in these accounts.

Drawal of money from the Consolidated Fund and parking it in the DDOs' bank accounts for future utilisation is fraught with the risk of misappropriation and fraud. There is also a possibility of diversion of funds for other unauthorised purposes and the expenditure moving out of the purview of Legislative oversight.

The outstanding fiscal liabilities had shown an increase from ₹6,550.39 crore in 2014-15 to ₹7,315.54 crore in 2018-19. The ratio of fiscal liabilities to GSDP had decreased from 37.77 per cent in 2017-18 to 32.89 per cent in 2018-19. The maturity profile of outstanding stock of the public debt indicated that 66.71 per cent of the public debt would be payable within the next seven years, which was a matter of concern.

1.25 Recommendations

- i) State Government needs to plan adequately for rolling out its major policy initiatives and ensure that adequate capacities are developed for consumption of capital expenditure for creation of durable assets.
- ii) State Government should consider investigating the parking of funds outside the Government accounts and take necessary steps to close the unauthorised bank accounts. Further, responsibility may be fixed for violation of extant rules and risking public funds.
- iii) State Government needs to maintain an accurate database with regard to the capital works, amount invested in these projects which have been pending completion for several years; review its commitment to these and liabilities arising out of inordinate delays in their completion.

CHAPTER-II
BUDGETARY MANAGEMENT



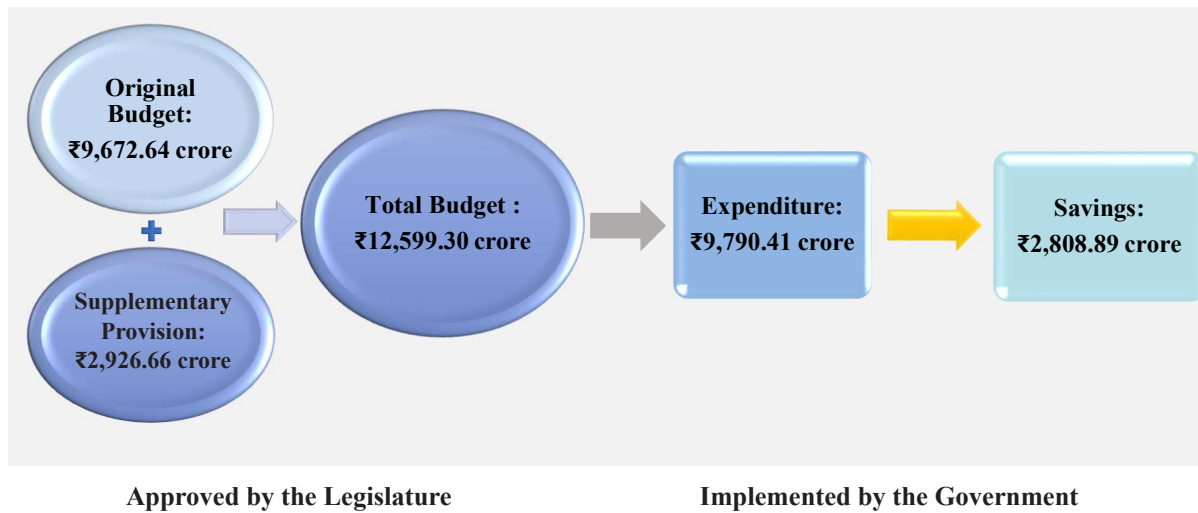
Chapter 2 Budgetary Management

2.1 Introduction

Effective financial management ensures that decisions taken at the policy level are implemented successfully at the administrative level without wastage or diversion of funds. This Chapter reviews the allocative priorities of the State Government and comments on the transparency of budget formulation and effectiveness of its implementation.

The total amount approved by the State Legislature including the original and supplementary budgets, expenditure and savings during the year 2018-19 is depicted below.

Chart-2.1: Summary of Budget and Expenditure of Mizoram for 2018-19



2.2 Budget preparation process

The State Government secured legislative approval for expenditure out of the Consolidated Fund of the State by presenting its annual Budget and 48 Demands for Grants (47 Grants and one Appropriation). Normally, every Department has one Demand for Grant, to ensure that the Head of the Department takes responsibility for implementing the policy decisions and expending public funds for the intended purposes.

Supplementary or additional Grant/Appropriation was provided during the course of the financial year for meeting expenditure in excess of the originally budgeted amount. Further, the State Government also re-appropriated/re-allocated funds from various Units of Appropriation where savings are anticipated, to Units where additional expenditure was envisaged (within the Grant/Appropriation) during the year.

2.3 Financial Accountability and Budget Review

Details of the figures depicted in the above chart are given in the Appropriation Accounts of the State for the year 2018-19. Appropriation Accounts provide details of expenditure

of the Government for the financial year, compared with the amounts of the voted grants and charged appropriations for various purposes specified in the schedules appended to the Appropriation Act passed by the Legislature. These Accounts depict the original budget provision, supplementary grants, savings, surrenders and re-appropriations distinctly and indicate actual capital and revenue expenditure on various specified services *vis-à-vis* those authorised by the Appropriation Act. Appropriation Accounts are therefore, complementary to Finance Accounts.

Audit of appropriations by the CAG seeks to ascertain whether the expenditure actually incurred under various grants is within the authorisation given under the Appropriation Act and that the expenditure required to be charged under the provisions of the Constitution is so charged. It also ascertains whether the expenditure so incurred is in conformity with the law, relevant rules, regulations and instructions.

2.3.1 Summary of Appropriation Accounts

The summarised position of budget including supplementary budget, actual expenditure, and excess/savings during 2018-19 against 48 Grants/Appropriation (47 Grants and one Appropriation) is given below:

Table-2.1: Summarised position of Expenditure *vis-à-vis* Budget provision

		(₹ in crore)					
Nature of Expenditure		Original Budget	Supplementary Budget	Total Budget	Expenditure	Savings (-)/ Excess (+)	Excess/ Savings (<i>per cent</i>)
Voted	I Revenue	6,722.15	1,706.06	8,428.21	7,115.90	(-)1,312.31	15.57
	II Capital	2,161.64	1,169.49	3,331.13	1,946.86	(-)1,384.27	41.55
	III Loans and Advances	45.40	40.42	85.82	40.72	(-)45.10	52.55
	Total Voted	8,929.19	2,915.97	11,845.16	9,103.48	(-)2,741.68	23.15
Charged	IV Revenue	459.47	10.69	470.16	442.70	(-)27.46	5.84
	V Capital*	--	--	--	--	--	--
	VI Public Debt Repayment	283.98	0.00	283.98	244.23	(-)39.75	14.00
	Total Charged	743.45	10.69	754.14	686.93	(-)67.21	8.91
Grand Total		9,672.64	2,926.66	12,599.30	9,790.41	(-)2,808.89	22.29

Source: Appropriation Accounts, 2018-19

* There was no transactions under these heads of accounts during 2018-19

As can be seen from the table above, the overall savings of 22.29 *per cent* of total grants and appropriations was almost the size of supplementary budget of ₹2,926.66 crore obtained during the year, which raises questions about the budget formulation process.

Audit of Appropriation Accounts revealed the following:

- Total savings of ₹2,808.89 crore had occurred in 47 grants and one appropriation under Revenue Section and 25 grants and one appropriation under Capital Section.
- Out of the total savings of ₹2,808.89 crore, ₹2,737.61 crore (97.46 *per cent*) was surrendered by 31 March 2019.
- Savings included an amount of ₹596.61 crore, which was expected to be received from the GoI, but was not received. While this amount was shown as savings due to its projection in the Budget, there was no real savings, since the amount was not received by the State Government.

- Out of the savings of ₹1,312.31 crore under the Revenue expenditure head (voted), 3.58 per cent was surrendered in excess of the savings.
- 92.53 per cent of the unspent provision of ₹27.46 crore under the Revenue expenditure head (charged) was not surrendered.
- There was savings of ₹25.40 crore under Public Debt, Revenue (charged) and ₹39.75 crore under Capital (charged). However, the amount was not surrendered.

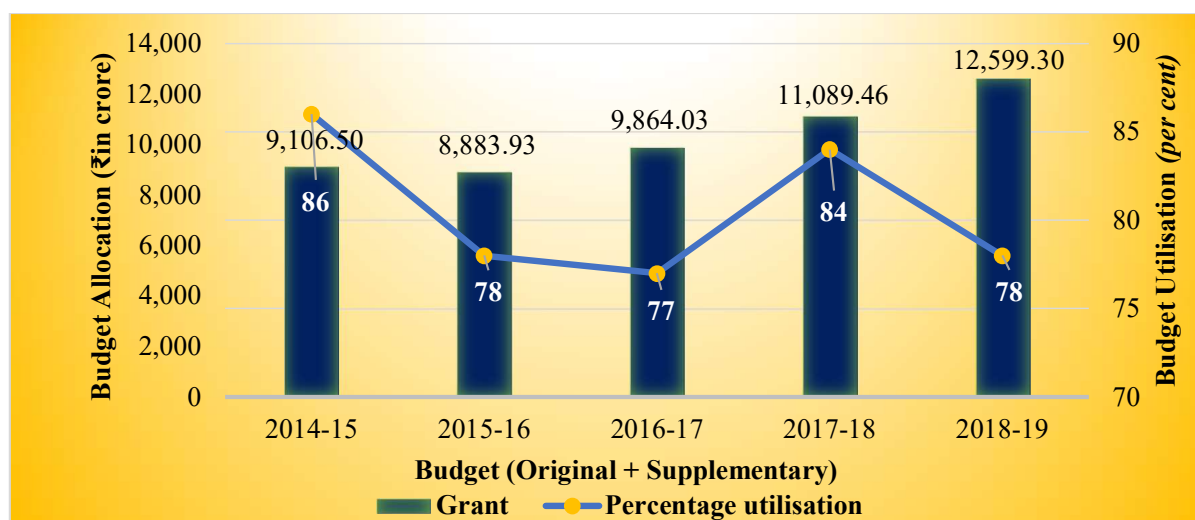
Non-surrender of funds on time not only deprives the other needy Departments of resources, but also defeats the objective of achieving efficiency in budget management.

Clearly, the State Government prepared a budget which it did not have the ability to implement and/or its Departments had not done the ground work to be able to utilise the allocated funds within the envisaged timeframe.

2.4 Sub-optimal utilisation of budgeted funds

Utilisation of budgeted funds by the State has been sub-optimal every year during the past few years. The extent of savings during the last five years is given below.

Chart-2.2: Budget Utilisation during 2014-15 to 2018-19



Source: Appropriation Accounts of the respective years

As can be seen from the chart above, utilisation of budget ranged between 77 per cent (2016-17) and 86 per cent (2014-15) during the last five years, with 78 per cent utilisation during 2018-19. Large amount of savings in allocated funds indicate both inaccurate assessment of requirement as well as inadequate capacity to utilise the funds for intended purposes.

2.5 Missing/Incomplete Explanation for Variation from Budget

Apart from showing the expenditure against the approved budget, Appropriation Accounts also provide explanation for cases where the expenditure varies significantly from the budgeted provision (Original + Supplementary). The limit beyond which, such variation at the Sub-Head level (Unit of Appropriation) are to be explained in the Appropriation Accounts is set by the Public Accounts Committee (PAC).

Accountant General (Accounts) provides the draft Appropriation Accounts to the Controlling Officers of the Departments and seeks the reasons/explanation for the variations

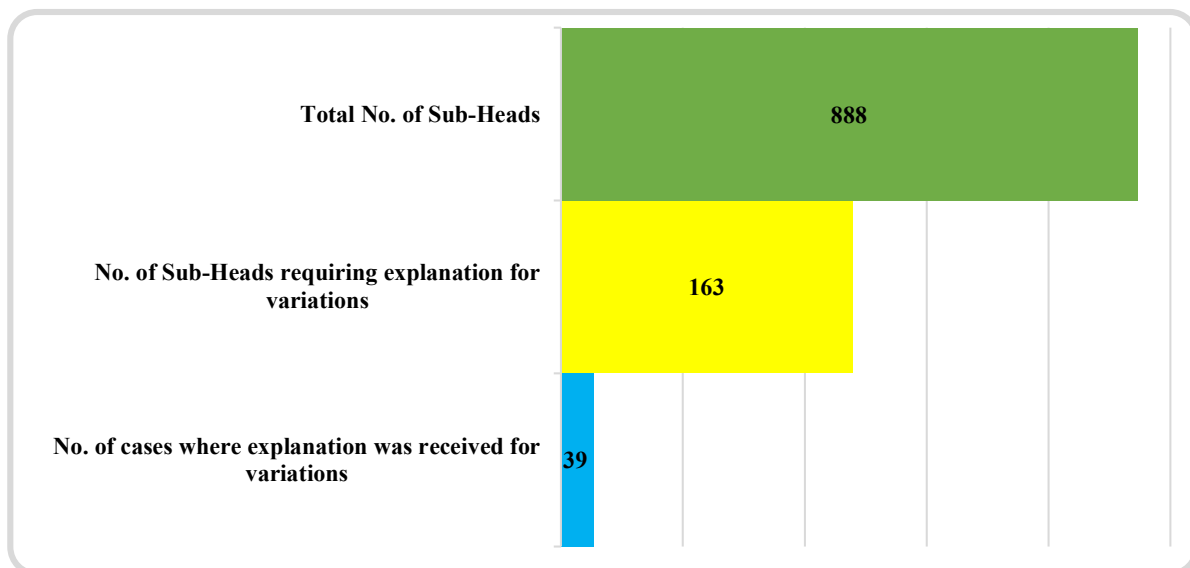
in expenditure with reference to approved budgetary allocation in keeping with the limits set by the PAC.

The current limits, set by the State PAC in October 2011 are as follows:

Savings	<ul style="list-style-type: none"> • Comments are to be made for overall savings exceeding 5 per cent of the total provision; if individual sub-heads, where savings exceed ₹5 lakh and the Grant is less than ₹20 crore; if savings exceed ₹10 lakh and the Grant is over ₹20 crore • Comments are to be made in all sub-heads under Charged Appropriations where the variation is more than ₹5 lakh
Excess	<ul style="list-style-type: none"> • General comments are to be made for regularisation of excess over the provision in all cases where there is an overall excess (irrespective of the amount) • Comments are to be made if variations (excesses) under sub-heads of Grants/Appropriation are ₹5 lakh and the Grant is less than ₹20 crore; if excess exceeds ₹10 lakh and the Grant is over ₹20 crore • Comments are to be made in all sub-heads under Charged Appropriations where the variation is more than ₹5 lakh

Audit of Appropriation Accounts of 2018-19 and an analysis of the underlying accounting data revealed that the Controlling Officers have not provided explanation for the variations in the expenditure *vis-à-vis* budgeted allocation in 163 cases. Of the 48 Grants/Appropriation, reasons for variation were not received in respect of 27 Grants/Appropriation from the Controlling Officers of Government Departments. Partial response was received in respect of 16 Grants/Appropriation. In terms of the sub-heads involved, the total number of sub-heads in the accounts, those requiring explanation for variation, and the sub-heads where explanation were received for variations from allocations, are given below in **Chart-2.3**. Details in this regard are given in **Appendix-2.1**.

Chart-2.3: Summary of unexplained variations *vis-à-vis* budget



Source: Appropriation Accounts, 2018-19 and VLC data

Absence of explanation for variation between the budgeted allocation and its utilisation, limits legislative control over budget as a means of ensuring financial accountability of the Government.

2.6 Large and Persistent Savings in Grants/Appropriation

2.6.1 Persistent Savings

During the last five years, there were persistent savings of more than ₹10 crore in two grants, as shown below:

Table-2.2: Grants indicating Persistent Savings during 2014-19

Sl. No.	Grant Number and name	Amount of savings				
		2014-15	2015-16	2016-17	2017-18	2018-19
1.	16-Home	93.78	66.33	73.76	57.20	19.03
		(15.54)	(10.71)	(11.27)	(9.10)	(2.65)
2.	47-Irrigation and Water Resources	66.01	81.04	39.03	35.26	33.68
		(85.24)	(82.54)	(70.03)	(53.42)	(56.47)

(₹in crore)

Source: Appropriation Accounts of respective years

Figures in parentheses indicate percentage to total provision of that grant

The main reason for persistent savings under Grant No.16-Home was due to non-filling of vacant posts. As regards Grant 47-Irrigation and Water Resources, the savings was due to non-release of funds by GoI and non-filling of vacant posts.

The details and trend of persistent savings are being highlighted in the Report of the CAG on State Finances every year but corrective measures were yet to be taken by the State Government. Budget provision sought and obtained by Departments far in excess of actual requirement and inability to utilise, deprives allocation of resources to other priority sectors and also leads to poor legislative control over public finances.

2.6.2 Savings not surrendered

As per extant Financial Rules, the spending departments are required to surrender the grants/appropriation or portion thereof as and when the savings are anticipated. At the close of the financial year 2018-19, under three grants and one appropriation, there were savings (₹10 lakh and above in each case) of ₹66.33 crore (2.36 per cent of the total savings) but no part of the savings was surrendered by the departments concerned as shown below.

Table-2.3: Details of grants/appropriation where no part of the savings was surrendered (₹10 lakh and above)

(₹in lakh)

Sl. No.	Number and Name of Grant/Appropriation	Total grant/appropriation	Expenditure	Savings	Surrender
Revenue (Charged)					
1.	49-Public Debt	43,708.42	41,167.85	2,540.57	Nil
Capital (Voted)					
2.	3-Council of Ministers	10.00	0.00	10.00	Nil
3.	33-Land Resources, Soil and Water Conservation	894.44	872.85	21.59	Nil
4.	34-Animal Husbandry and Veterinary	1,621.86	1,536.50	85.36	Nil
Capital (Charged)					
5.	49-Public Debt	28,398.23	24,422.69	3,975.54	Nil
Total		74,632.95	67,999.89	6,633.06	Nil

Source: Appropriation Accounts, 2018-19

2.6.3 Partial Surrender of Savings

Out of the total savings of ₹819.69 crore (₹10 lakh and above in each case) in 21 cases, savings of ₹148.69 crore were not surrendered as shown in **Appendix-2.2**. Besides, out of the total savings of ₹379.41 crore under six grants and one appropriation, an amount of ₹142.14 crore (37.46 *per cent*) was not surrendered (₹one crore and above in each case) as shown below.

Table-2.4: Details of savings partially surrendered (₹one crore and above)

(₹in lakh)

Sl. No.	Number and Name of Grant/Appropriation	Savings	Surrendered	Savings not surrendered
Revenue (Voted)				
1.	6-Land Revenue and Settlement	595.65	382.58	213.07
2.	20-School Education	12,638.60	12,028.29	610.31
3.	21-Higher and Technical Education	4,521.22	4,104.56	416.66
4.	34-Animal Husbandry and Veterinary	844.32	341.02	503.30
Revenue (Charged)				
5.	49-Public Debt	2,540.57	0.00	2,540.57
Capital (Voted)				
6.	15-General Administration Department	5,741.70	5,561.70	180.00
7.	17-Food, Civil Supplies and Consumer Affairs	4,899.46	165.01	4,734.45
8.	20-School Education	2,184.27	1,144.25	1,040.02
Capital (Charged)				
9.	49-Public Debt	3,975.53	0.00	3,975.53
Total		37,941.32	23,727.41	14,213.91

Source: Appropriation Accounts, 2018-19

2.7 Appropriation vis-à-vis Allocative Priorities

The outcome of appropriation audit showed that savings aggregating ₹1,337.23 crore in 33 cases (Revenue) and ₹1,467.66 crore in 19 cases (Capital) exceeded ₹one crore in each case or more than 20 *per cent* of the total provision (**Appendix-2.3**). Against the overall savings of ₹2,808.89 crore during 2018-19, savings of ₹2,111.98 crore (75.19 *per cent*) occurred in seven cases relating to five grants where savings were more than ₹100 crore and above as indicated in **Table-2.5**.

Table-2.5: List of Grants with savings of ₹100 crore and above

(₹in crore)

Sl. No.	Grant: Number and Name	Total Grant	Expenditure	Savings	Percentage of savings
Revenue-Voted					
1.	9-Finance	1,409.42	1,015.03	394.38	27.98
2.	20-School Education	1,220.36	1,093.97	126.39	10.36
3.	24-Medical and Public Health Services	621.32	490.22	131.11	21.10
4.	38-Rural Development	389.04	172.34	216.70	55.70
5.	45-Public Works	494.52	337.19	157.32	31.81
Capital-Voted					
6.	9-Finance	938.50	1.20	937.30	99.87
7.	45-Public Works	889.83	741.05	148.78	16.72
Total		5,962.99	3,851.00	2,111.98	35.42

Source: Appropriation Accounts, 2018-19

The reasons for savings in three grants (9, 24 and 38) have not been intimated by the respective Departments (September 2019). However, the main reasons for savings under two grants (20 and 45) have been stated to be as follows:

- **Grant No. 20-School Education:** Due to non-receipt of actual expenditure figure at the time of preparation of surrender/re-appropriation statement.
- **Grant No. 45-Public Works (Revenue Voted):** Due to miscalculation of expenditure under salary, travelling expenses, office expenses by the concerned DDOs.
- **Grant No. 45-Public Works (Capital Voted):** Due to short receipt of funds sanctioned by the Government.

2.7.1 Unutilised budgetary provision

Appropriation of funds for a work/scheme during a financial year is approved by the State Legislature through the budget. During 2018-19, for implementing Centrally Sponsored Schemes (CSS), a provision of ₹6.69 crore (Original *plus* Supplementary) under three grants and one appropriation was approved. The departments concerned, however, could not utilise the funds which resulted in savings of the entire provision of ₹6.69 crore as detailed in **Table-2.6**.

Table-2.6: Grants where entire budgetary provision remained unutilised

(₹in lakh)

Grant No. and Name	Head of Account/ Description	Budget Provision			Savings	Reasons/ Remarks
		Original	Supplementary	Total		
6-Land and Revenue and Settlement	2506-101-02 National Land Record Modernisation Programme-NLRMP (CSS)	135.88	0.00	135.88	135.88	Reason not Stated
29-Social Welfare	2235-02-101-05 Persons with Disability Act 1995 (CSS)	86.00	0.00	86.00	86.00	Reason not stated
34-Animal Husbandry and Veterinary	2404-102-01 Dairy Development (CSS)	347.00	0.00	347.00	347.00	Reason not Stated
49-Public Debt	2049-01-101-11 Interest on Power Bonds	100.00	0.00	100.00	100.00	Reason not Stated
Total		668.88	--	668.88	668.88	--

Source: Appropriation Accounts, 2018-19

2.7.2 Substantial surrenders

Substantial surrenders²³ were made in respect of 76 sub-heads on account of either non-filling of vacant posts, fewer official tours/non-availing of foreign tours by Ministers, non-receipt of Government sanction, non-release of funds from GoI and re-appropriation of fund to other head of account, *etc.* Out of the total provision amounting to ₹2,452.00 crore in these 76 sub-heads, ₹2,188.61 crore (**Appendix-2.4**) was surrendered (more than 50 *per cent* of total provision), which included 100 *per cent* surrender in 34 sub-heads (₹1,416.41 crore). Significant items in this regard are given in **Table-2.7**.

²³ Cases where more than 50 *per cent* of total provision was surrendered

Table-2.7: Grants with substantial surrenders (more than ₹one crore and 100 per cent of total provision)

Grant No.	Details of Department/Scheme	Total Provision	Details of Surrender	
			Amount	per cent
9	Finance	440.00	440.00	100.00
	Finance Department			
	New Economic Development Policy (NEDP)	188.00	188.00	100.00
	NABARD	150.00	150.00	100.00
	SMS for Various Scheme under NLCPR/NEA (CSS)	150.00	150.00	100.00
	State Priority Programmes	150.00	150.00	100.00
	North Eastern Areas	122.64	122.64	100.00
	Non-Lapsable Central Pool of Resources (NLCPR)	98.77	98.77	100.00
	Recapitalisation of R.R.B	32.89	32.89	100.00
14	Advances for Purchase of Motor Conveyances	5.00	5.00	100.00
	Planning and Programme Implementation	35.00	35.00	100.00
	Plan Assistance			
	Mizoram Polytechnic, Kolasib (CSS)	3.01	3.01	100.00
	Mizoram Polytechnic, Champhai (CSS)	3.00	3.00	100.00
28	Mizoram Polytechnic, Mamit (CSS)	3.00	3.00	100.00
	GNM, Champhai (CSS)	2.51	2.51	100.00
	Labour, Employment and Skill Development	1.68	1.68	100.00
	SMS of Strengthening of Infrastructure			
	Pradhan Mantri Awas Yojana (Gramin) (CSS)	9.08	9.08	100.00
48	General Performance Grants to ULB (FC)	6.06	6.06	100.00
	Flood Management Programme (AIBP) (CSS)	5.00	5.00	100.00
	Information and Communication Technology	3.00	3.00	100.00
	New Economic Development Policy (NEDP)			
Total		1,408.64	1,408.64	100.00

Source: Appropriation Accounts, 2018-19

2.7.3 Ineffective budgetary controls

In case of nine grants, as against the total savings of ₹584.65 crore, ₹662.09 crore was surrendered, resulting in an excess surrender of ₹77.44 crore (₹10 lakh and above in each case) as detailed below. The reasons for surrender in excess of savings were incorrect estimation of requirement during the year.

Table-2.8: Surrenders in excess of actual savings (₹10 lakh and above)

Sl. No.	Number and Name of the grant/appropriation	Total Grant/appropriation	Savings	Surrender	Surrender in excess
Revenue (Voted)					
1.	1-Legislative Assembly	29.34	2.36	2.50	0.14
2.	4-Law and Judicial	30.01	0.30	0.69	0.39
3.	9-Finance	1,409.42	394.38	461.35	66.97
4.	16-Home	704.24	19.03	20.02	0.99
5.	17-Food, Civil Supplies and Consumer Affairs	88.26	8.67	8.94	0.28
6.	24-Medical and Public Health Services	621.32	131.11	131.55	0.45
7.	41-Sericulture	20.14	3.12	3.53	0.41
8.	46-Urban Development and Poverty Alleviation	223.84	18.69	18.89	0.19
Total of Revenue		3,126.57	577.65	647.46	69.82
Capital (Voted)					
9.	25-Water Supply and Sanitation	164.49	7.00	14.63	7.62
Total of Capital		164.49	7.00	14.63	7.62
Grand Total		3,291.07	584.65	662.09	77.44

Source: Appropriation Accounts, 2018-19

Further, in 74 cases, ₹333.01 crore was surrendered (more than ₹10 lakh in each case) without furnishing any reasons as detailed in **Appendix-2.5**.

2.8 Financial Accountability

2.8.1 Excess expenditure requiring regularisation

As per Article 204 (3) of the Constitution, no money shall be withdrawn from Consolidated Fund of the State except under appropriations made by law passed in accordance with the provisions of this article. Further, Article 205 of the Constitution of India mandates the State Government to get the excess expenditure over a grant/appropriation regularised by the State Legislature. Although no time limit for regularisation was prescribed under this Article, excess expenditure was to be regularised after discussion of the Appropriation Accounts by the PAC. Administrative departments concerned are required to submit Explanatory Notes for excess expenditure to PAC through Finance Department.

During the period 2012-18, there was an excess expenditure of ₹887.73 crore under 19 Grants, covering 12 departments. This is in violation of Article 204 (3) of the Constitution, which provides that no money shall be withdrawn from the Consolidated Fund except under appropriation made by Law by the State Legislature. This vitiates the system of budgetary and financial control and encourages financial indiscipline in management of public resources.

The PAC intimated in July 2019 that an amount of ₹813.76 crore was regularised for the period 2012-16. However, ₹73.97 crore pertaining to the period 2016-18 was yet to be regularised in accordance with Article 205 of the Constitution.

During 2018-19, while there was no excess expenditure over a Grant/Appropriation, within the Grants/Appropriation, revenue and capital expenditure in eight cases (₹906.60 crore) exceeded (₹117.78 crore) the approved provisions (₹788.81 crore) by one crore in each case or more than 33 per cent of the total provision in violation of Article 204 (3) of the Constitution as detailed below.

Table-2.9: Expenditure in excess of provisions within a Grant

(₹in crore)

Sl. No.	Grant No.	Name of the Grant/ Appropriation with Heads of Account	Total Grant/ Appropriation	Expenditure		Percentage
				Total	Excess	
Revenue (Voted)						
1.	9	Finance 2071-01-101-01 Pension	372.61	455.25	82.64	22.18
2.	20	School Education 2202-02-109-01 Government High School	143.52	144.77	1.25	0.87
3.	21	Higher and Technical Education 2203-105-01 Mizoram Polytechnic, Lunglei	3.91	4.95	1.04	26.49
Revenue (Charged)						
4.	49	Public Debt 2049-01-101-09 Interest on Market Borrowing	200.00	213.31	13.31	6.66
Total of Revenue			720.03	818.27	98.24	13.64

Sl. No.	Grant No.	Name of the Grant/ Appropriation with Heads of Account	Total Grant/ Appropriation	Expenditure		Percentage
				Total	Excess	
Capital (Charged)						
5.	49	Public Debt				
		6003-105-01 Loans from NABARD	35.68	44.45	8.77	24.58
		6003-111-01 National Small Savings Fund	10.92	16.27	5.35	48.94
		6003-103-01 Loans from LIC (Housing)	19.62	23.82	4.20	21.42
		6003-103-02 Loans from LIC (Water Supply)	2.55	3.78	1.22	47.92
Total of Capital			68.78	88.32	19.54	28.42
Grand Total			788.81	906.60	117.78	14.93

Source: Appropriation Accounts, 2018-19

2.8.2 Unnecessary Supplementary provision

Supplementary provision aggregating ₹246.36 crore (₹10 lakh or more in each case) obtained in 18 cases, under 16 Grants out of 47 Grants and one appropriation, during 2018-19 proved unnecessary, as even the original provision was not fully utilised, as detailed in **Appendix-2.6**. Out of these 18 cases, there was un-necessary supplementary provision (₹one crore and above in each case) aggregating ₹244.34 crore (99.18 per cent) in 14 cases as detailed in **Table-2.10**. The remaining four cases accounted for 0.82 per cent of the supplementary provision.

Table-2.10: Unnecessary Supplementary Provision of ₹one crore and above

(₹in lakh)

Sl. No.	Number and Name of the Grant	Original Provision	Actual Expenditure	Savings out of Original Provision	Supplementary Provision
A. Revenue (Voted)					
1.	9-Finance	1,39,844.79	1,01,503.39	38,341.40	1,096.93
2.	11-Secretariat Administration	11,654.15	10,941.22	712.93	667.02
3.	34-Animal Husbandry and Veterinary	6,276.29	5,882.31	393.98	450.34
4.	38-Rural Development	31,523.87	17,234.47	14,289.40	7,380.40
5.	40-Commerce and Industries	7,445.99	6,409.63	1,036.36	701.25
6.	45-Public Works	41,542.21	33,719.32	7,822.89	7,909.41
7.	48-Information and Communication Technology	539.68	409.56	130.12	171.19
Total for Revenue (Voted)		2,38,826.98	1,76,099.90	62,727.08	18,376.54
B. Capital (Voted)					
8.	9-Finance	93,730.44	120.00	93,610.44	120.00
9.	14-Planning and Programme Implementation	3,500.00	105.00	3,395.00	105.00
10.	15-General Administration	5,920.00	748.30	5,171.70	570.00
11.	17-Food,Civil Supplies and Consumer Affairs	17,826.60	16,912.14	914.46	3,985.00
12.	19-Local Administration	5,100.00	5,067.50	32.50	640.00
13.	31-Agriculture	3,300.00	711.55	2,588.45	223.00
14.	47-Irrigation and Water Resources	4,000.00	1,046.00	2,954.00	414.63
Total for Capital (Voted)		1,33,377.04	24,710.49	1,08,666.55	6,057.63
Grand Total (A + B)		3,72,204.02	2,00,810.39	1,71,393.63	24,434.17

Source: Appropriation Accounts, 2018-19

2.9 Excessive/unnecessary Re-appropriation of funds

Re-appropriation is transfer of funds within a grant from one unit of appropriation, where savings are anticipated, to another unit where need for additional funds is identified. State Government has the power to sanction/authorise any re-appropriation within a Grant, which does not involve the undertaking of a recurring liability.

Injudicious re-appropriation proved excessive/inadequate or insufficient in 19 sub-heads and resulted in savings/excess of over ₹10 lakh and above in each case as detailed in Appendix-2.7.

2.10 Review of selected Grant

During the year 2018-19, **Grant No. 38–Rural Development** was selected for detailed scrutiny in audit to review compliance with prescribed budgetary procedures, monitoring of funds, control mechanisms and implementation of schemes within the grant. Outcome of the audit is discussed in the succeeding paragraphs.

2.10.1 Budget and Expenditure

The summarised position of budgetary allocation and actual expenditure there-against during the year 2018-19 in respect of this Grant is given below:

Table-2.11: Budget and expenditure during 2018-19

(₹in crore)

Nature of expenditure	Budget Provision			Actual expenditure	Savings (-)
	Original	Supplementary	Total		
Revenue	315.24	73.80	389.04	172.34	(-)216.70
Capital	46.31	14.49	60.80	51.95	(-)8.85
Total	361.55	88.29	449.84	224.29	(-)225.55

Source: Appropriation Accounts, 2018-19

There was significant unspent provision/savings of 55.70 per cent under Revenue head while savings of 14.56 per cent of the total provision occurred in the Capital Section. The savings were intimated by the Accountant General (Accounts) to the Chief Controlling Officer of the Department requesting to explain the reasons for significant variations. However, the reasons for savings were not intimated by the Department concerned (September 2019).

2.10.2 Unnecessary Supplementary Provision

Scrutiny of the Grant revealed that supplementary provision of ₹73.80 crore under revenue sector was obtained even when the original provision (₹315.24 crore) was not fully utilised, resulting in savings of ₹216.70 crore.

Considering that the Chief Controlling Officer (CCO) had not offered any explanation for significant variation in expenditure from the budget allotment, it is inferred that the CCO has not monitored the expenditure pattern closely and has been unable to assess properly the requirement of funds having regard to the fund absorption capacity of the Department.

2.10.3 Persistent Savings

During the period from 2014-15 to 2018-19, there were persistent savings within the grant as shown in **Table-2.12** below. The percentage of savings to total grant ranged between 17.64 and 50.14 *per cent*.

Table-2.12: Persistent savings

(₹in crore)

38-Rural Development	Amount of savings				
	2014-15	2015-16	2016-17	2017-18	2018-19
Revenue	125.08	66.75	117.86	73.84	216.70
Capital	20.31	3.76	0.16	16.59	8.85
Total	145.39	70.51	118.02	90.43	225.55
Total Grant	431.47	399.68	488.77	468.15	449.84
<i>Percentage of savings to Total Grant</i>	<i>33.70</i>	<i>17.64</i>	<i>24.15</i>	<i>19.32</i>	<i>50.14</i>

Source: Appropriation Accounts of respective years

Persistent savings to the extent of around 18 to 50 *per cent* of the total grant in the past five years indicated that the budgeting process in the Department was unrealistic and did not reflect the actual requirements of the Department. Thus, it is imperative that budgeting is done in a planned and realistic manner to ensure prudent financial management and utilise funds for the envisaged developmental programmes.

2.10.4 Substantial surrenders

There were substantial surrenders of more than 50 *per cent* of total provision within this grant in respect of three sub-heads on account of non-receipt of funds from the GoI. Out of the total provision of ₹272.42 crore in these three sub-heads for implementation of Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS), Integrated Watershed Management Programme (IWMP) and Pradhan Mantri Awas Yojana (PMAY), ₹215.33 crore was surrendered, which included 100 *per cent* surrender under PMAY as shown in **Table-2.13**:

Table-2.13: Details of substantial surrenders (more than 50 *per cent* of total provision)

(₹in crore)

Head and details of scheme	Total Provision	Details of surrender		Reasons
		Amount	Per cent	
2505-02-101-02 MG-NREGS (CSS)	224.99	182.31	81.03	Due to non-release of funds by GoI
2501-05-101-02 Integrated Watershed Management Programme (CSS)	38.35	23.94	62.43	
2216-03-101-01 Pradhan Mantri Awas Yojana (Gramin) (CSS)	9.08	9.08	100.00	
Total	272.42	215.33	79.04	--

Source: Appropriation Accounts, 2018-19

2.11 Conclusion

Budgetary assumptions of the State Government were not realistic during 2018-19 and despite carrying out an elaborate pre-budget exercise to bring about efficiency and transparency in budget formulation and execution, budgetary estimates were off the mark by a considerable margin, and control over the execution and monitoring of budget was inadequate.

Supplementary Grants/Appropriation were obtained without adequate justification, and large amounts were expended without budgetary provision. Despite flagging this issue every year over the last several years, the State Government was yet to take corrective measures in this regard.

Savings during the year accounted for more than four times of the budget; however, the Controlling Officers have not provided explanations to the Accountant General (Accounts) for variations in expenditure vis-à-vis allocations. Departments were not cautioned against persistent savings; nor were their budgets varied in accordance with their ability to absorb the allocations.

2.12 Recommendations

- i) State Government needs to formulate a realistic budget based on reliable assumptions of the needs of the Departments and their capacity to utilise the allocated resources;
- ii) An appropriate control mechanism needs to be instituted by the Government to enforce proper implementation and monitoring of budget to ensure that savings are curtailed, large savings within the Grant/Appropriation are controlled and anticipated savings are identified and surrendered within the specified timeframe;
- iii) Controlling Officers need to be made aware of their responsibility to explain the variation in expenditure from the allocation to facilitate proper analysis of budget and preparation of meaningful Appropriation Accounts; and
- iv) State Government should operationalise its ‘outcome budget’ initiative in true spirit to enforce accountability of the Departments for public funds placed at their disposal.

CHAPTER-III
FINANCIAL REPORTING



Chapter 3 Financial Reporting

3.1 Introduction

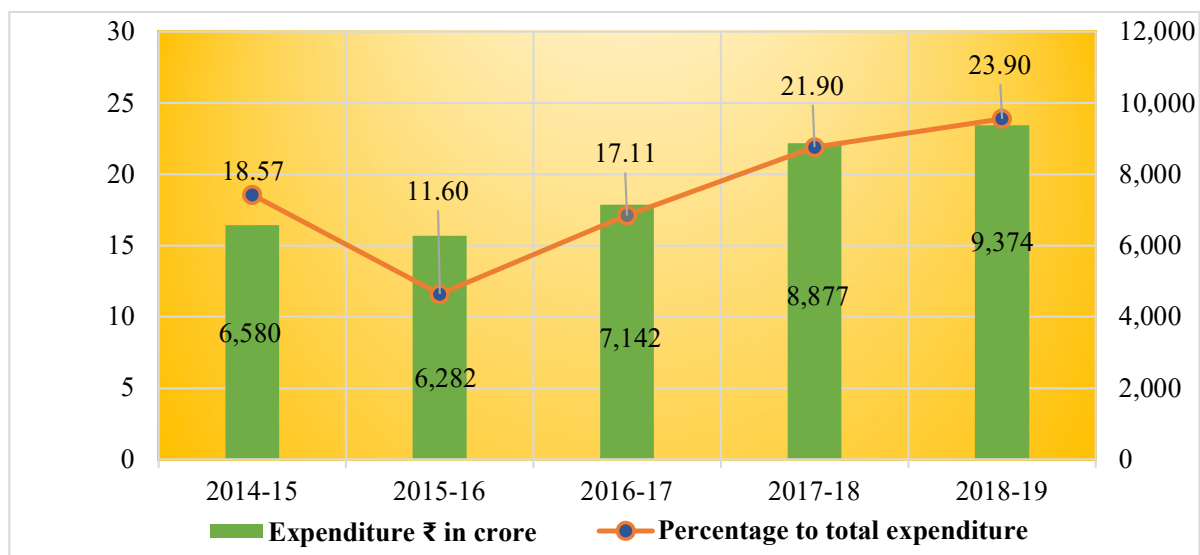
Sound internal financial reporting system and compliance with rules and procedures contribute significantly to good governance. These also ensure relevant, reliable and timely financial reporting and thereby assist the State Government in meeting its basic stewardship responsibilities, including strategic planning and appropriate decision making. This Chapter provides an overview and status of the State Government's compliance with various financial rules, procedures and directives during the current year.

3.2 Opaqueness in Accounts - Operation of Omnibus Minor Head 800

The omnibus Minor Head 800 relating to Other Receipts/Other Expenditure is to be operated only in cases where the appropriate Minor Head has not been provided under a Major Head in the accounts. If such instances occur on a regular basis, it is the responsibility of the State Government to discuss with the Accountant General (Accounts) and obtain approval to open appropriate Minor Heads. Indiscriminate booking of receipts and expenditure under Minor Head 800 affects transparency and nature of transactions and renders the accounts opaque.

GoM has operated this Minor Head extensively during the five-year period 2014-19. During 2018-19, the State Government booked ₹2,240.55 crore under Minor Head 800 under 67 revenue and capital Major Heads of Account on the expenditure side, constituting 23.90 *per cent* of the total expenditure (Revenue *plus* Capital) of ₹9,374.06 crore. The quantum of expenditure booked under this Minor Head has been increasing over the years with it constituting 18.57 *per cent* of the expenditure during 2014-15, 11.60 *per cent* during 2015-16, 17.11 *per cent* during 2016-17 and 21.90 *per cent* during 2017-18. The extent of operation of Minor Head 800 for Other Expenditure, as a percentage of Total Expenditure during 2014-19 is given below:

Chart-3.1: Operation of Minor Head 800 - Other Expenditure during 2014-19



Source: Finance Accounts (Vol-I) of the respective years

Chart-3.1 shows that there has been largescale operation of Minor Head 800 for Other Expenditure, with its share in total expenditure ranging from 11.60 to 23.90 *per cent* during the period. Instances of substantial proportion (50 *per cent* or more) of the expenditure within a given Major Head, classified under Minor Head 800 – ‘Other Expenditure’, are given below.

Table-3.1: Significant expenditure booked under Minor Head 800 – Other Expenditure during 2018-19

(₹in crore)

Major Head		Total Expenditure	Expenditure under Minor Head 800	Percentage
2204	Sports and Youth Services	24.08	12.43	51.62
2217	Urban Development	203.22	124.13	61.08
2225	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	423.89	423.89	100.00
2501	Special Programmes for Rural Development	83.68	56.38	67.38
3275	Other Communications Services	4.10	4.10	100.00
3425	Other Scientific Research	20.13	11.96	59.41
3435	Ecology and Environment	1.13	1.13	100.00
3451	Secretariat-Economic Services	33.38	20.50	61.41
Total		793.61	654.52	--

Source: Finance Accounts, Vol.-I, 2018-19

In the case of receipts, the operation of Minor Head 800 reduced from 26.98 *per cent* of Revenue Receipts during 2014-15 to 4.10 *per cent* of Revenue Receipts in 2018-19. During 2018-19, the State Government classified receipts of ₹370.76 crore, pertaining to 40 Major Heads, under Minor Head ‘800 - Other Receipts’. Significant Major Heads out of these are given below.

Table-3.2 Significant Receipts booked under Minor Head 800 – Other Receipts during 2018-19

(₹in crore)

Major Head		Total Receipts	Receipts under Minor Head 800	Percentage
0425	Co-operation	2.13	1.87	87.79
0435	Other Agricultural Programme	2.22	2.22	100.00
0801	Power	270.24	270.24	100.00
1054	Roads and Bridges	24.46	24.19	98.90
1055	Road Transport	2.25	2.25	100.00

Source: Finance Accounts, 2018-19 (Vol.-I)

Classification of large amounts under the omnibus Minor Head 800 affects transparency in financial reporting and distorts proper analysis of allocative priorities and quality of expenditure.

3.3 Delay in submission of Utilisation Certificates

General Financial Rules provide that the Utilisation Certificates (UCs) should be obtained by the departmental officers from the grantees and after verification, these should be forwarded to the Accountant General within 12 months of the closure of the financial year unless specified otherwise. At the end of March 2019, UCs involving ₹109.31 crore were yet to be received from the grantees as detailed in **Table-3.3**.

Table-3.3: Year-wise details of pendency in submission of UCs

(₹in crore)

Year	Opening balance		Grants sanctioned during the year		UCs submitted during the year		Outstanding UCs	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount
2014-15	7,610	3,183.76	401	261.48	3,134	354.48	4,877	3,090.76
2015-16	4,877	3,090.76	28	41.02	4,867	3,040.01	38	91.77
2016-17	38	91.77	1,614	142.76	11	128.60	1,641	105.93
2017-18	1,641	105.93	1,750	1,656.83	3,304	1,630.90	87	131.86
2018-19	87	131.86	71*	143.37	07	22.55	80	109.31

Source: Finance Accounts, 2018-19 (Vol.-I) and VLC data

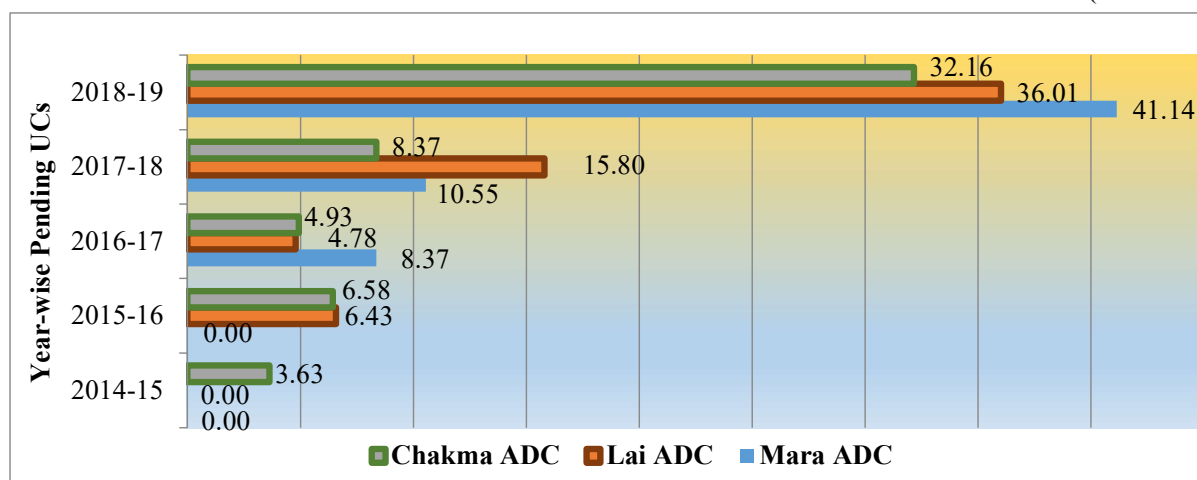
* UCs for grants disbursed during 2018-19 would be due for submission in 2019-20

The State Government managed to bring down the number of outstanding UCs drastically over the years, which is commendable. However, with respect to the UCs yet to be submitted, it cannot be vouched that the expenditure has actually been incurred for the purpose for which it was sanctioned/authorised. Huge pendency in submission of UCs is fraught with the risk of fraud and misappropriation of funds.

UCs were pending primarily from Lai (₹36.01 crore), Mara (₹41.14 crore) and Chakma (₹32.16 crore) Autonomous District Councils (ADCs) as shown below:

Chart-3.2: ADC-wise outstanding position of UCs as on March 2019

(₹in crore)



Source: Finance Accounts, 2018-19 (Vol.-I) and VLC data

It is a matter of concern that the Departmental authorities have not yet explained as to how an amount of ₹109.31 crore was spent over the years, as it involves public funds provided to them for implementation of specific programmes/schemes and there is no assurance that the intended objectives of providing these funds have been achieved. In the absence of accountability for expenditure relating to funds provided as far back as 2011-12, the possibility of misappropriation of these funds cannot be ruled out. Since non-submission of UCs is fraught with the risk of misappropriation, it is imperative that the State Government monitors this aspect closely and hold the concerned persons accountable for submission of UCs in a timely manner.

On this being pointed out, the State Government replied (February 2020) in respect of Chakma ADC, that the works were in-progress under some schemes and in some of the cases the matter was taken up for enquiry by the Anti-Corruption Bureau (ACB), Mizoram. However, the Government did not specify the number of works and amount involved.

3.4 Non-submission of Detailed Countersigned Contingent (DCC) Bills

Drawing and Disbursing Officers (DDOs) are authorised to draw sums of money for limited purposes by preparing Abstract Contingent (AC) bills without vouchers. As per Central Treasury Rules (CTR), subsequently, Detailed Countersigned Contingent (DCC) bills (vouchers in support of final expenditure) are required to be furnished to the Accountant General (Accounts) within one month following the month in which such amounts are drawn.

As of 31 March 2019, there were 55 un-adjusted AC Bills involving ₹102.98 crore. The position of outstanding DCC Bills as on 31 March 2019 is shown in **Table-3.4**. Details are shown in **Appendix-3.1**.

Table-3.4: Year-wise break-up of outstanding DCC Bills as on 31 March 2019

(₹in crore)

Year	Opening balance		AC Bills drawn		DCC Bills submitted		Outstanding AC Bills	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount
2014-15	30	26.71	61	144.28	54	108.86	37	62.13
2015-16	37	62.13	49	164.56	49	198.99	37	27.70
2016-17	37	27.70	45	141.61	41	128.72	41	40.59
2017-18	41	40.59	35	55.22	72	85.75	04	10.06
2018-19	04	10.06	153	137.57	102	44.65	55 ²⁴	102.98

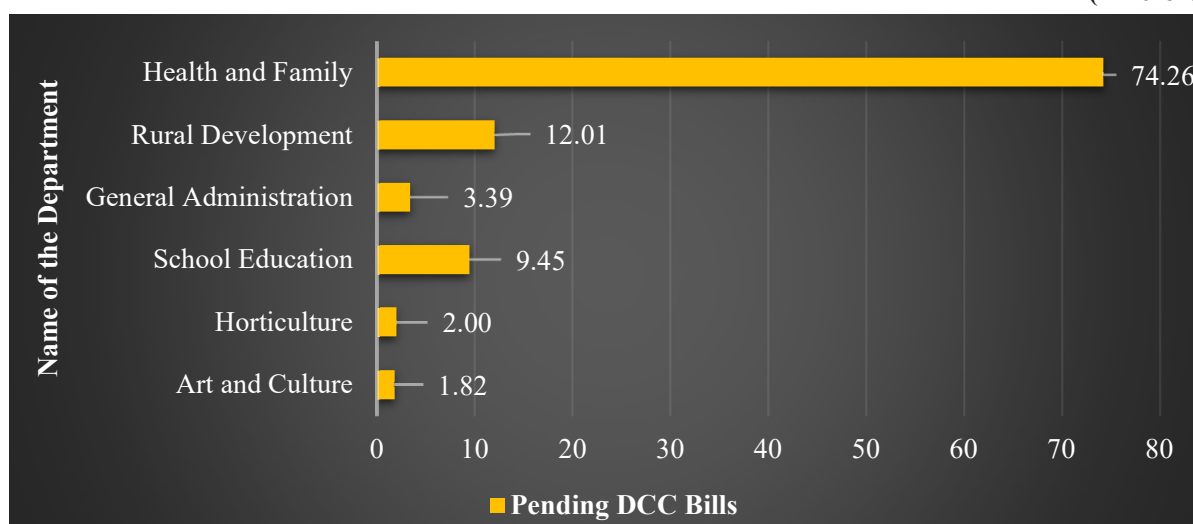
Source: Finance Accounts, 2018-19 (Vol.-I) and VLC data

During the year 2018-19, ₹44.65 crore was adjusted against the amount of ₹147.63 crore (Opening balance: ₹10.06 crore plus drawn during the year: ₹137.57 crore), leaving ₹102.98 crore pending for adjustment against 55 AC Bills pertaining to eight departments. Prolonged non-submission of DCC Bills renders the accounts opaque.

Details of outstanding DCC Bills in respect of six major departments as on 31 March 2019 are shown in **Chart-3.3**.

Chart-3.3: Pending DCC Bills in respect of six major Departments

(₹in crore)



Source: Information furnished by the office of the Principal Accountant General (Accounts)

²⁴ Differs from Finance Accounts due to adjustment of 29 DCC bills amounting to ₹2.35 crore by Local Administration Department after closure of accounts

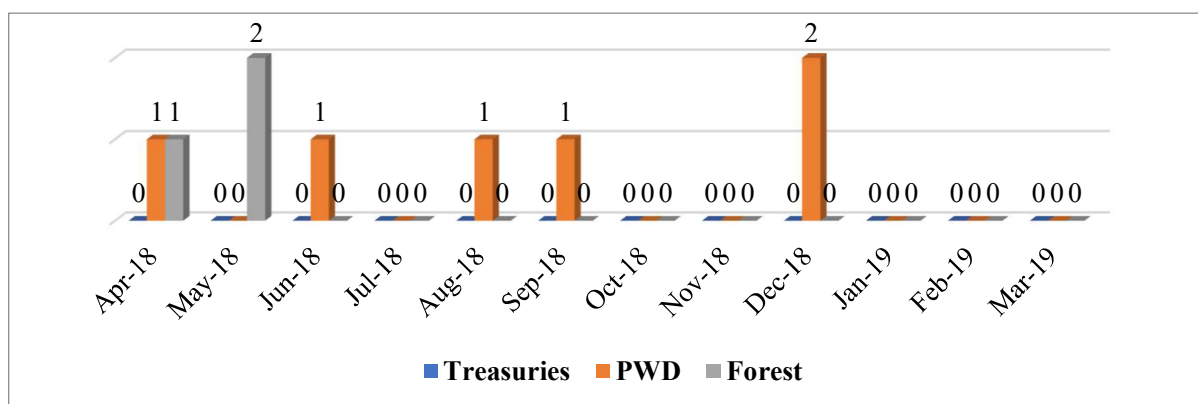
Advances drawn and not accounted for increase the possibility of wastage/misappropriation/malfeasance, *etc.* Non-adjustment of advances for long periods is fraught with the risk of misappropriation and therefore, requires close monitoring by the respective DDOs for ensuring submission of DCC bills. Further, to the extent of non-receipt of DCC bills, there is no assurance that the expenditure shown in the Finance Accounts is correct or final.

3.5 Timeliness and Quality of Accounts

3.5.1 Timely rendition of Accounts

The accounts of the State Government are compiled by the Accountant General (Accounts) from the initial accounts rendered by 10 district treasuries, 08 Mizoram Houses (New Delhi, Kolkata, Mumbai, Bengaluru, Vellore, Guwahati, Shillong, and Silchar), 73 public works divisions and 34 forest divisions, apart from the RBI advices. During the financial year 2018-19, there were delays in rendition of monthly accounts ranging from 01 to 13 days by treasuries, 01 to 17 by Public works divisions and 01 to 27 days by forest divisions. Details of accounts excluded from the Monthly Civil Accounts are given below:

Chart-3.4: Number of accounts excluded from Monthly Civil Accounts during 2018-19



Source: Information furnished by the office of the Principal Accountant General (Accounts)

As can be seen from the above chart, public works divisions were the major units that delayed the rendition of monthly accounts. Consequently, receipts and expenditure relating to these divisions/units could not be incorporated in the Civil Accounts in the month of occurrence of the transaction. Due to the failure of the account rendering units to furnish accounts on time, some accounts were excluded from the Monthly Civil Accounts by the Accountant General (Accounts) in six months during the year 2018-19. Therefore, the monthly accounts indicating the receipts and disbursements of the State during the month, rendered by the Accountant General (Accounts) to the State Government were incomplete in respect of these months.

Exclusion of accounts not only distorts the budgetary position of the Government, but also impacts its monitoring of fund flow to the last mile of implementation, its planned pacing of expenditure on developmental programmes, providing intended benefits to the targeted beneficiaries, functioning of departments, *etc.* during the year. The State Government needs to monitor closely and ensure the rendition of accounts by all the account rendering authorities to the Accountant General (Accounts) on a timely basis, to manage its own budget more effectively.

3.5.2 Reconciliation of Accounts

Financial Rules stipulate that expenditure recorded by respective departments should be reconciled by them every month during the financial year with those recorded in the books of the Accountant General to enable Controlling Officers of the departments to exercise effective control over expenditure and receipts and to ensure accuracy of their accounts.

The CAG has been expressing concern about non-reconciliation of departmental figures every year in the Audit Reports. The State Government has taken corrective action in this regard and as against 59 and 79 *per cent* reconciliation in respect of receipts and expenditure respectively during 2017-18, the extent of reconciliation during 2018-19 has increased to 93 *per cent* in respect of receipts and 98 *per cent* in respect of expenditure, which is commendable.

3.6 Suspense and Remittance Balances

Suspense heads are operated in Government accounts to reflect transactions that cannot be booked initially to their final Head of Account for some reason or the other. These are finally cleared by minus debit or minus credit when the amount is taken to its final Head of Account. If the amounts under suspense heads remain unadjusted, the balances under these heads get accumulated resulting in understatement of Government's receipts and payments.

Remittances embrace all transactions which are adjusting Heads of Account and the debits or credits under these heads are eventually cleared by corresponding credit or debit within the same or in another circle of accounting.

Finance Accounts reflect the net balances under Suspense and Remittance Heads. The outstanding balances under these heads are worked out by aggregating the outstanding debit and credit balances separately under various heads. Clearance of suspense and remittance items depends on the details furnished by the State Treasuries/Works and Forest Divisions, *etc.* The position of gross figures under major suspense and remittance heads for the last three years is given below.

Table-3.5: Balances under Suspense and Remittance Heads

(₹in crore)

Minor Head	2016-2017		2017-18		2018-19	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
Major Head 8658-Suspense						
101 - PAO suspense	40.27	9.00	44.84	64.14	60.28	76.79
Net	Dr. 31.27		Cr. 19.30		Cr. 16.51	
102 - Suspense Account-Civil	98.87	74.72	80.10	72.40	73.85	72.40
Net	Dr. 24.15		Dr. 7.70		Dr. 1.45	
109 - Reserve Bank Suspense -Headquarters	1.93	(-)16.89	13.19	(-)65.60	16.72	(-)71.60
Net	Dr. 18.82		Dr. 78.79		Dr. 88.32	
110 - Reserve Bank Suspense - CAO	1,307.79	2,49.16	833.45	1,747.47	805.26	1,744.20
Net	Cr. 741.37		Cr. 914.02		Cr. 938.94	
112 - Tax Deducted at Source (TDS) Suspense	0.01	0.61	0.01	0.37	0.01	2.79
Net	Cr. 0.60		Cr. 0.36		Cr. 2.78	

Minor Head	2016-2017		2017-18		2018-19	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
Major Head 8782-Cash Remittances						
102 - P.W. Remittances	16,880.44	16,570.28	19,308.32	19,000.29	22,134.38	21,639.58
Net	Dr. 310.16		Dr. 380.03		Dr. 494.80	
103 - Forest Remittances	2,145.37	2,455.78	2,378.14	2,688.64	2,622.43	2,957.74
Net	Cr. 310.41		Cr. 310.50		Cr. 355.31	

Source: Finance Accounts, 2018-19 (Vol.-I)

3.7 Accounting of transactions relating to Central Road Fund

As per the prescribed accounting procedure relating to the Central Road Fund (CRF), the receipt of the grant from GoI is to be recorded first under the Revenue Receipts Major Head 1601 and thereafter transferred to the Fund (under Public Account Major Head 8449-Other deposits-103 subvention from Central Road Fund), by operating the Revenue Expenditure Major Head 3054 in the same year of receipt. Further, expenditure on prescribed road works is to be accounted for first under the relevant Revenue or Capital Expenditure section and is to be reimbursed out of the Fund as a deduct expenditure to the concerned Revenue or Capital Major Head (3054 or 5054 as the case may be). GoI released ₹23.40 crore from CRF to State Government in 2018-19. However, due to non-availability of the relevant head of account in Budget under Major Head 3054-80-797-transfer to Deposit Accounts, no amount was transferred to the Public Account. State Government incurred an expenditure of ₹23.05 crore under the head 5054-Capital outlay on Roads and Bridges-04 District and Other Roads-800-Other Expenditure.

3.8 Reconciliation of Cash Balances

There is a difference of (-)₹12.89 crore (net credit) as on 31 March 2019 between the Cash Balance as worked out by the Office of the Accountant General (Accounts) and as reported by the Reserve Bank of India. This difference is mainly due to erroneous reporting by the accredited banks to the Reserve Bank of India, Nagpur Branch which is responsible for maintaining Cash Balance of the State Government.

3.9 Compliance with Indian Government Accounting Standards

Government Accounting Standards Advisory Board (GASAB) set up by the Comptroller and Auditor of India in 2002, has been formulating standards for government accounting and financial reporting, to enhance accountability mechanisms. As of end of March 2019, three Indian Government Accounting Standards (IGAS) have been notified. The details of these standards and the extent of compliance with these by the GoM in its financial statements for the year 2018-19 are given below.

Table-3.6: Compliance with IGAS

IGAS	Essence of IGAS	Status	Impact of non-compliance
IGAS -1 Guarantees given by government – Disclosure requirements	This standard requires the government to disclose the maximum amount of guarantees given during the year in its financial statements along with additions, deletions, invoked discharged and outstanding at the end of the year	Partially complied	The Government disclosed the Sector-wise guarantees as per format L of the IGAS; however, the Class-wise details for each Class as per format M of the IGAS were not disclosed in the Financial Statements.

IGAS	Essence of IGAS	Status	Impact of non-compliance
IGAS -2 Accounting and classification of Grants-in-Aid	Grants-in-Aid are to be classified as revenue expenditure in the accounts of the grantor and as revenue receipts in the accounts of the grantee, irrespective of the end use. Grants-in-Aid should be disclosed in cash as well as in kind in the financial statements of the grantor	Partially complied	Grants-in-Aid given by the Government in cash were disclosed while Grants-in-Aid given in kind were not disclosed. Therefore, total Grants-in-Aid given by the State Government to the grantee could not be ascertained.
IGAS -3 Loans and Advances made by Government	This standard relates to recognition, measurement, valuation and reporting in respect of loans and advances made by the Government in its Financial statement to ensure complete, accurate and uniform accounting practices	Partially complied	The Government disclosed outstanding Loans and Advances at the beginning and end of the accounting period. However, details of interest payments in arrears and rate of interest were not disclosed in the additional disclosure of fresh loans and advances.

3.10 Audit of Accounts

The departmental undertakings of Government performing activities of quasi-commercial nature are required to prepare proforma accounts in the prescribed format annually. The accounts depict the working results of financial operations of the departmental undertakings indicating their performance and efficiency in conducting business. In the absence of timely finalisation of accounts, the investment of the Government remains outside the scrutiny of State Legislature and Audit. Consequently, corrective measures, if any, needed for ensuring accountability and improving efficiency cannot be taken on time. Besides, the delay in finalisation of accounts may also make the system vulnerable to fraud and leakage of public money.

There are three Government departments in the State (Food, Civil Supplies and Consumers Affairs Department, Transport Department and Power and Electricity Department) performing activities of a quasi-commercial nature. The Heads of these departments were to ensure that these undertakings prepare such accounts and submit the same to the Accountant General for audit by 30 June each year. The accounts for 2017-18 in respect of Food, Civil Supplies and Consumers Affairs Department were submitted in May 2019; while the accounts in respect of Transport Department have not been submitted since 2007-08, the accounts of Power and Electricity Department were not submitted since the inception of the Department in 1979, except for 2015-16 which was submitted in February 2018.

On this being pointed out, the State Government replied (January 2020) as follows:

- **Food, Civil Supplies and Consumers Affairs Department:** Preparation of accounts for 2018-19 was under process. The reason for delay in preparation and submission of accounts was attributed to the change of charge of the dealing assistant.
- **Transport Department:** The accounts would be submitted after the completion of internal audit. The reason for delay in preparation and submission of accounts was attributed to the steps taken for improving the system and lack of training of the accounting staff for maintaining accounts.

- **Power and Electricity Department:** The accounts were prepared and submitted to the Joint Electricity Regulatory Commission (Manipur and Mizoram) for approval.

3.11 Building and Other Construction Workers' Welfare Cess

Under Section 3 of the Building and Other Construction Workers' Welfare Cess Act 1996, there shall be levied and collected a Cess at such rate not exceeding two *per cent*, but not less than one *per cent* of the cost of construction incurred by an employer, as the Government may, by notification in the Official Gazette, from time to time, specify. As per Rule 5 (3) of the Building and Other Construction Workers' Welfare Cess Rules 1998, the amount collected is to be transferred to the Building and Other Construction Workers' Welfare Board (Board) within thirty days of its collection.

The State Government notified²⁵ (May 2012) enforcement of Levy and Collection of Cess for the purpose of Building and Other Construction Workers' (Regulation of Employment and Conditions of Service) Act, 1996. In accordance with this notification, all the DDOs were directed to deduct the prescribed Cess in respect of all the civil construction works involving employment of labour and deposit the same in the account of the Secretary, Mizoram Building and Other Construction Workers' Welfare Board (MBOCWB) through Account Payee Cheque/ Bank Draft.

As of end of 2018-19, a total of 25,319 workers were registered with the Board. Details of amount collected and actual expenditure incurred during the period from 2014-15 to 2018-19 are given below.

Table-3.7: Fund Position of MBOCWB Board for the period 2014-19

(₹in crore)						
Year	Opening Balance	Receipts during the year	Others/ Miscellaneous Receipts*	Available Fund	Total Expenditure	Closing Balance
2014-15	4.94	8.48	2.06	15.48	11.18	4.30
2015-16	4.30	10.50	0.60	15.40	2.83	12.57
2016-17	12.57	14.75	0.87	28.19	13.34	14.85
2017-18	14.85	15.08	2.81	32.74	8.15	24.59
2018-19	24.59	20.55	19.43	64.57	13.56	51.01
Total	--	69.36	25.77	--	49.06	--

Source: Information furnished by the Board

* Others and Miscellaneous Receipts include Labour Registration Fee/Monthly Subscription Fee, Bank interest, Fixed Deposit (Principal and Interest), recovery of soft loan and sale of vehicle, etc.

As is evident from the table above, the MBOCWB received ₹39.98 crore during the year 2018-19 and expended ₹13.56 crore (Administrative expenses: ₹0.39 crore, Welfare schemes: ₹12.76 crore and Others: ₹0.41 crore).

Audit scrutiny revealed the following lapses in this regard.

3.11.1 Non-preparation of Accounts and non-submission of audited statement in the State Legislature

As per Section 27 of the Building and Other Construction Workers' (Regulation of Employment and Conditions of Service) Act, 1996, the Board has to maintain proper accounts and other

²⁵ Vide Office Memorandum No. B-16012/2/2011-LE&IT dated 29 May 2012

relevant records and prepare an Annual Statement of Accounts. Further, the Board has to furnish the audited copy of accounts together with the auditor's report to the State Government, who shall cause it to be laid before the State Legislature. The Board, however, has not prepared the accounts.

On this being pointed out, the Secretary, MBOCWB (December 2019) attributed it to lack of expertise within the Welfare Board.

In the absence of annual accounts, a true and fair view of the financial position and performance and the veracity of the expenditure incurred under various heads during 2018-19 could not be ascertained.

Further, due to non-submission of audited copy of the accounts (annual report) and annual statement, the state of affairs and activities of the Board remained out of the scrutiny of the State Legislature.

3.11.2 Delay in depositing Labour Cess

As per Rule 5 (3) of the Building and Other Construction Workers' Welfare Cess Rules, 1998, the amount collected is to be transferred to the Board within 30 days of its collection. As per the information furnished by the State Government, the Cess Collectors collected an amount of ₹14.73 crore during 2018-19 as shown below.

Table-3.8: Details of Cess collected

Sl. No.	Details of Cess Collector	Period of collection of Cess	Amount (₹in crore)
1.	Labour Officer (LO), Mamit and Kolasib Districts	27.03.2018 to 19.03.2019	4.17
2.	Deputy Labour Commissioner (DLC), Aizawl District (All Mizoram)	22.03.2018 to 29.03.2019	5.14
3.	District Labour and Employment Officer (DLEO), Champhai District	17.01.2018 to 12.02.2019	0.45
4.	DLEO, Lunglei District	11.04.2018 to 15.03.2019	0.40
5.	DLEO, Siaha and Lawngtlai Districts	04.04.2018 to 19.03.2019	0.43
6.	DLEO, Aizawl and Serchhip Districts	02.04.2019 to 25.03.2019	4.14
Total		--	14.73

Source: Information furnished by the Board and the cess collectors

Scrutiny of records of the MBOCWB and the information furnished by the Cess Collectors showed that there was a delay in remitting the collected Cess to the bank account of the MBOCWB by five cess collectors during the period from 17 January 2018 to 06 September 2019 as shown in **Table-3.9**.

Table-3.9: Delay in depositing Cess in the account of MBOCWB by the Cess Collectors

Sl. No.	Name of the Cess collector	Amount (₹in crore):		Period of delay (in days)
		Collected	Amount deposited with delay	
1.	LO, Mamit and Kolasib Districts	4.17	0.56	Between 02 - 179
2.	DLC, Aizawl District (All Mizoram)	5.14	0.97	Between 05 - 138
3.	DLEO, Champhai District	0.45	0.26	Between 02 - 391
4.	DLEO, Lunglei District	0.40	0.08	Between 01 - 04
5.	DLEO, Siaha and Lawngtlai Districts	0.43	0.05	08
6.	DLEO, Aizawl and Serchhip Districts	4.14	-	--
Total		14.73	1.92	--

Source: Information furnished by the Board and the cess collectors

As can be seen from the **Table-3.9**, out of ₹14.73 crore collected by the LO/DLC/DLEOs during 2018-19, an amount of ₹1.92 crore was transferred with a delay between one and 391 days in violation of the Cess Rules. Details of delay of transfer of Cess are given in **Appendix-3.2**.

The Secretary, MBOCWB replied (December 2019) that he would issue a show cause notice to the Cess Collectors who failed to deposit/transfer the collected Cess.

3.11.3 Non-deduction of Cess by the Drawing and Disbursing Officers

Audit scrutiny on a sample basis revealed cases of non-deduction of Cess by the Drawing and Disbursing Officers (DDOs) as shown below:

Table-3.10: Cases of non-deduction of labour cess

(₹in crore)						
Sl. No.	Name of the Department	No. of DDOs	No. of cases	Cess to be collected	Cess collected and deposited	Balance
1.	Public Health and Engineering	07	07	67.10	2.16	64.94
2.	General Administration	01	01	0.87	0.00	0.87
3.	Social Welfare	05	06	65.98	0.00	65.98
4.	Printing and Stationery	01	01	0.10	0.00	0.10
5.	Public Works	02	02	32.27	0.00	32.27
6.	Labour, Employment, Skill Development and Entrepreneurship	01	01	0.12	0.00	0.12
7.	Home	01	01	0.03	0.00	0.03
8.	Fisheries	02	02	1.63	0.00	1.63
9.	Sericulture	01	01	3.59	0.00	3.59
10.	Horticulture	01	01	1.22	0.00	1.22
11.	Commerce and Industries	01	01	3.07	0.00	3.07
Total		23	24	175.98	2.16	173.82

Source: Information furnished by the office of the Principal Accountant General (General, Social, Economic and Revenue Sectors)

As can be seen from the table above, an amount of ₹175.98 crore was to be collected by 17 DDOs in 11 Departments; however, only ₹2.16 crore was deducted and deposited in the account of the MBOCWB by three DDOs leaving non-deduction of cess amounting to ₹173.82 crore. Details of cases of non-deduction of cess by the DDOs are given in **Appendix-3.3**.

These instances are only illustrative, as these are based on a sample check, and there is a high probability of the Cess being not deducted by many other DDOs in various Departments of the State Government. Not only is this a violation of the Act, but the welfare of the building and other construction workers, who work in a high-risk environment would be hampered for want of finances due to non-deduction and non-depositing of the Cess.

3.12 Misappropriation, losses and defalcations

Information regarding cases of misappropriation, losses, defalcations during 2018-19, if any, were called for from the State Government. However, no cases of misappropriation were reported by the State Government (January 2020).

Audit, however, detected two cases of misappropriation to the tune of ₹39.13 lakh relating to Law and Judicial (₹29.13 lakh) and Agriculture (Research and Education) (₹10.00 lakh) Departments during 2018-19.

The State Government should initiate departmental enquiry against those responsible for misappropriation/loss and expedite the process to bring the defaulters to book. The State Government should also strengthen the internal control mechanism to ensure that such cases do not go undetected.

3.13 Follow-up action on Audit Reports

3.13.1 *Suo-motu* Action Taken Notes

In his Audit Reports on the Finances of the GoM, the CAG of India has been flagging year after year, issues of concern relating to various aspects of financial and budgetary management, areas of non-compliance with the prescribed procedures, rules and regulations, *etc.* by the State Government departments/authorities. These Reports can achieve the desired results only when they evoke positive and adequate response from the Government/administration itself. To ensure accountability of the executive with regard to the issues contained in the Audit Reports, the PAC of Mizoram Legislative Assembly issued instructions (April 2010) for submission of *suo motu* Action Taken Notes (ATNs) by the administrative departments concerned within three months of presentation of the Audit Reports to the State Legislature. However, this is not being complied with by several Departments.

3.13.2 Discussion of SFAR by the PAC

The Audit Reports on State Finances were placed before the State Legislature every year since 2010, however, the audit observations featured in the State Finances Audit Reports were not taken up for discussion as of April 2020.

3.14 Conclusion

Indiscriminate operation of omnibus Minor Head 800-Other Expenditure affected transparency in financial reporting and obscured proper analysis of allocative priorities and quality of expenditure.

Non-submission of UCs and DCC bills by Departments for funds drawn for specific developmental programmes/projects and non-submission of accounts by Autonomous Councils, Development Bodies and Authorities was violative of prescribed financial rules and directives and point to inadequate internal controls and reflect poorly on the monitoring mechanism of the State Government.

Delayed rendering of accounts by the account rendering units/authorities distorted the accurate depiction of monthly transactions of the State and impacted effective budgetary management. Further, non-furnishing of requisite missing details by the treasuries and public works divisions and other account rendering units delayed clearance of suspense and remittances transactions in the books of accounts.

3.15 Recommendations


- i) State Government should discourage the use of omnibus Minor Head 800 and chalk out a specific timeframe in consultation with the Accountant General (Accounts), to identify appropriate Heads of Account to classify the transactions correctly in the books of accounts.
- ii) State Government needs to institute a rigorous monitoring mechanism to ensure that the Departments comply with the prescribed rules and procedures with regard to submission of UCs, DCC bills and accounts for audit.
- iii) All the accounts rendering units need to be instructed to submit the complete accounts as per the prescribed time schedule and furnish the missing/incomplete details to enable clearance of suspense and remittances transactions in a time bound manner.
- iv) State Government should set up an appropriate mechanism to ensure that the Cess is collected scrupulously and the amount collected is deposited in the bank account of the MBOCWB in a timely manner. Further, the Government may take appropriate action against the defaulting officers for violation of the Cess Rules.

Aizawl
The 29 July 2020


(SARAT CHATURVEDI)
Principal Accountant General, Mizoram

Countersigned

New Delhi
The 30 July 2020


(RAJIV MEHRISHI)
Comptroller and Auditor General of India

APPENDICES



Appendices

APPENDIX 1.1 PART-A: State Profile

(Reference: Paragraph-1.1)

Sl. No.	Particulars	Figures			
1.	Area	21,081 sq.km.			
2.	Population as per 2011 Census	10.97 lakh			
	Projected population [#]	12.99 lakh			
3.	Density of Population (As per 2011 Census) (All India Density = 382 persons per sq.km.)	52 sq.km.			
4.	Literacy (As per 2011 Census) (All India Average = 72.99 per cent)	91.33 per cent			
5.	Gross State Domestic Product (GSDP) 2018-19 at current prices	₹22,240.57 crore*			
6.	Decadal population growth (2001-2011)	10.70 per cent			
	Decadal population growth (2009-2019)	23.48 per cent			
Financial Data					
Particulars		Figures (in per cent)			
		CAGR from 2009-10 to 2017-18		Growth from 2017-18 to 2018-19	
		SCS	Mizoram	SCS	Mizoram
a.	Revenue Receipts	13.41	14.11	11.64	6.09
b.	Own Tax Revenue	17.65	22.51	23.22	33.12
c.	Non-Tax Revenue	8.57	15.14	19.16	15.18
d.	Total Expenditure	11.95	13.24	13.97	5.52
e.	Capital Expenditure	9.64	16.89	13.68	(-)6.41
f.	Revenue Expenditure on Education	13.97	13.44	16.16	11.32
g.	Revenue Expenditure on Health	15.37	8.08	17.91	4.65
h.	Salaries and Wages	12.81	10.86	14.70	11.32
i.	Pension	19.15	22.59	13.33	15.83

Source: Statistical Handbook 2018, Directorate of Economics and Statistics, Mizoram

[#] Projected population obtained from the Directorate of Economics and Statistics, Mizoram

* GSDP figure is projected figure obtained from the Directorate of Economics and Statistics, Mizoram
CAGR – Compound Annual Growth Rate; SCS – Special Category States

APPENDIX 1.1 PART-B: Layout of Finance Accounts

(Reference: Paragraph-1.4)

The new format of Finance Accounts introduced from the year 2014-15, has been divided into two Volumes – Volume I and II. Volume I presents the financial statements of the Government in summarised form while Volume II presents detailed financial statements. The layout of the Finance Accounts is chalked out in the following manner:

Statement	Layout
Volume I	
Statement No.1	Statement of Financial Position
Statement No.2	Statement of Receipts and Disbursements Annexure A: Cash Balances and Investments of Cash Balances
Statement No.3	Statement of Receipts (Consolidated Fund)
Statement No.4	Statement of Expenditure (Consolidated Fund)
Statement No.5	Statement of Progressive Capital Expenditure
Statement No.6	Statement of Borrowings and other Liabilities
Statement No.7	Statement of Loans and Advances given by the Government
Statement No.8	Statement of Investments of the Government
Statement No.9	Statement of Guarantees given by the Government
Statement No.10	Statement of Grants-in-Aid given by the Government
Statement No.11	Statement of Voted and Charged Expenditure
Statement No.12	Statement on Sources and Application of funds for expenditure other than Revenue Account
Statement No.13	Summary of Balances under Consolidated Fund, Contingency Fund and Public Account
	Notes to Accounts
Volume II	
Part – I	
Statement No.14	Detailed Statement of Revenue and Capital Receipts by Minor Heads
Statement No.15	Detailed Statement of Revenue Expenditure by Minor Heads
Statement No.16	Detailed Statement of Capital Expenditure by Minor Heads and Sub Heads
Statement No.17	Detailed Statement of Borrowings and other Liabilities
Statement No.18	Detailed Statement of Loans and Advances given by the State Government
Statement No.19	Detailed Statement of Investments of the Government
Statement No.20	Detailed Statement of Guarantees given by the Government
Statement No.21	Detailed Statement on Contingency Fund and other Public Account transactions
Statement No.22	Detailed Statement on Investment of Earmarked Funds
Part – II : Appendices	
I	Comparative Expenditure on Salary
II	Comparative Expenditure on Subsidy
III	Grants-in-Aid/Assistance given by the State Government (Institution-wise and Scheme-wise)
IV	Details of Externally Aided Projects
V	Plan Scheme expenditure A. Central Schemes (Centrally Sponsored Schemes and Central Plan Schemes) B. State Plan Schemes
VI	Direct transfer of Central Scheme funds to implementing agencies in the State (Funds routed outside State Budget) (Unaudited figures)
VII	Acceptance and Reconciliation of Balances (As depicted in Statements 18 and 21)

Statement	Layout
VIII	Financial Results of Irrigation Schemes
IX	Commitments of the Government – List of Incomplete Capital Works
X	Maintenance Expenditure with segregation of Salary and Non-salary portion
XI	Major Policy decisions of the Government during the year or new schemes proposed in the Budget
XII	Committed Liabilities of the Government
XIII	Re-organisation of the States – items for which allocation of balances between/ among the States has not been finalised

APPENDIX 1.1 PART-C: Definition of major Three Sectors in Economy for computing Gross State Domestic Product

(Reference: Paragraph-1.5)

Three major activities of the economy for computation of Gross State Domestic Product (GSDP) are (i) Primary Sector; (ii) Secondary Sector and (iii) Tertiary Sector.

(i) Primary Sector	The Primary Sector is largely dependent on the availability of natural resources and its transformation into primary products <i>i.e.</i> manufacturing of goods. Most of the natural products are derived from agriculture, dairy, fishing and forestry. The inputs from the agriculture produces form the largest proportion in this sector, thus, this sector is also known as Agricultural Sector. The primary sector tends to make up a larger portion of the economy.
(ii) Secondary Sector	The secondary sector of the economy encompasses activities in which natural products are changed into other forms or finished goods through manufacturing and are consequently used for consumption. The manufacturing could be done in a factory, workshop or at home and is usually associated with the different kinds of industries that come up; therefore, this is also called Industrial Sector. Secondary sector or Industrial Sector is usually divided into Light Industry and Heavy Industry. Light industry involves products that require less capital and are more consumer-oriented <i>e.g.</i> Manufacturing of clothes, shoes, furniture, <i>etc.</i> Heavy Industry involves products that are either heavy in weight or in the production process. They require huge capital and advanced resources <i>viz.</i> heavy machinery, heavy equipment, <i>etc.</i> This sector includes mining, quarrying, manufacturing, electricity, construction and water supply, <i>etc.</i> The sector supports both the primary and tertiary sector, thus, this sector is the backbone of any economy.
(iii) Tertiary Sector	The economic activities included in the tertiary sector helps to develop the primary and secondary sectors. These activities do not produce any goods but they are an aid or a support for the production process. For example, borrowing money from banks to help production, trade and transportation facility of goods that are produced in the primary and secondary sector. Tertiary Sector includes Transport, Storage, Communication, Banking, Insurance, Trade, Hospitality, Tourism, Entertainment, Management Consultancy, <i>etc.</i> Since the activities involved in Tertiary Sector generate services rather than goods, it is also called Service Sector. This sector is the fastest growing sector of Indian Economy.

APPENDIX 1.2 Time Series data on State Government Finances

(Reference: Paragraphs-1.4 and 1.15)

(₹in crore)

	2014-15	2015-16	2016-17	2017-18	2018-19
Part A: Receipts					
1. Revenue Receipts	5,511.10	6,676.40	7,398.30	8,580.20	9,039.50
<i>(i) Tax Revenue</i>	<i>266.52</i>	<i>358.41</i>	<i>441.81</i>	<i>545.91</i>	<i>726.70</i>
Taxes on Agricultural Income	0.00	0.00	0.00	0.00	0.00
State Goods and Services Tax	--	--	--	169.76	454.73
Taxes on Sales, Trade, etc.	211.95	247.04	307.81	242.85	135.93
State Excise	4.91	60.60	72.26	65.83	65.34
Taxes on Vehicles	17.03	19.44	25.75	31.58	38.36
Stamps and Registration Fees	3.72	3.57	3.26	3.20	4.43
Land Revenue	11.06	8.88	8.58	8.29	8.64
Taxes on Goods and Passengers	2.56	2.71	7.90	7.83	4.71
Other Taxes	15.29	16.17	16.25	16.57	14.56
<i>(ii) Non-Tax Revenue</i>	<i>241.96</i>	<i>297.63</i>	<i>365.22</i>	<i>390.65</i>	<i>449.96</i>
<i>(iii) State's share of Union taxes and duties</i>	<i>910.67</i>	<i>2,348.11</i>	<i>2,800.63</i>	<i>3,097.05</i>	<i>3,502.96</i>
<i>(iv) Grants-in-Aid from GoI</i>	<i>4,091.95</i>	<i>3,672.25</i>	<i>3,790.64</i>	<i>4,546.59</i>	<i>4,359.88</i>
2. Miscellaneous Capital Receipts	0.00	0.00	0.00	0.00	0.00
3. Recoveries of Loans and Advances	31.63	25.84	22.45	21.64	22.16
4. Total Revenue and Non-Debt Capital Receipts (1+2+3)	5,542.73	6,702.24	7,420.75	8,601.84	9,061.66
5. Public Debt Receipts	1,383.08	563.07	755.51	894.14	134.22
Internal Debt (excluding WMAs and Overdraft)	311.32	296.74	748.67	868.76	122.86
Net transaction under WMAs and Overdraft	1,066.87	262.53	0.00	17.51	0.00
Loans and Advances from GoI	4.89	3.80	6.84	7.87	11.36
6. Total Receipts in the Consolidated Fund	6,925.81	7,265.31	8,176.26	9,495.98	9,195.88
7. Contingency Fund Receipts	0.00	0.00	0.00	0.00	0.00
8. Public Account Receipts	3,692.99	2,915.47	3,017.68	4,521.83	5,313.51
9. Total Receipts of the State (6+7+8)	10,618.80	10,180.78	11,193.94	14,017.81	14,509.39
Part B: Expenditure					
10. Revenue Expenditure	5,652.44	5,570.86	6,230.34	6,880.77	7,505.59
Plan	2,151.82	1,947.86	2,152.21	6,880.77	7,505.59
Non Plan	3,500.62	3,623.00	4,078.13	--	--
<i>General Services (including Interest Payments)</i>	<i>1,749.65</i>	<i>1,917.01</i>	<i>2,097.05</i>	<i>2,239.14</i>	<i>2,695.22</i>
<i>Social Services</i>	<i>2,160.93</i>	<i>2,219.96</i>	<i>2,300.85</i>	<i>2,606.53</i>	<i>2,934.45</i>
<i>Economic Services</i>	<i>1,741.86</i>	<i>1,433.89</i>	<i>1,832.44</i>	<i>2,035.10</i>	<i>1,875.92</i>
<i>Grants-in-Aid and Contributions</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
11. Capital Expenditure	927.51	710.97	911.41	1,996.35	1,868.47
Plan	791.26	633.75	860.33	1,996.35	1,868.47
Non Plan	136.25	77.22	51.08	--	---
<i>General Services</i>	<i>74.21</i>	<i>34.20</i>	<i>49.18</i>	<i>120.35</i>	<i>99.31</i>
<i>Social Services</i>	<i>314.00</i>	<i>211.95</i>	<i>313.30</i>	<i>613.71</i>	<i>762.20</i>
<i>Economic Services</i>	<i>539.30</i>	<i>464.82</i>	<i>548.93</i>	<i>1,262.29</i>	<i>1,006.96</i>

	2014-15	2015-16	2016-17	2017-18	2018-19
12. Disbursement of Loans and Advances	2.43	7.13	27.05	44.95	40.52
13. Total Expenditure (10+11+12)	6,582.38	6,288.96	7,168.80	8,922.07	9,414.58
14. Repayments of Public Debt	1,189.24	550.28	312.92	472.96	244.23
Internal Debt (excluding WMAs and Overdraft)	103.21	267.00	291.95	450.93	222.00
Net transactions under WMAs and overdraft	1,066.87	262.53	0.00	0.00	0.00
Loans and Advances from GoI	19.16	20.75	20.97	22.03	22.23
15. Appropriation to Contingency Fund	0.00	0.00	0.00	0.00	0.00
16. Total disbursement out of Consolidated Fund (13+14+15)	7,771.62	6,839.24	7,481.72	9,395.03	9,658.81
17. Contingency Fund disbursements	0.00	0.00	0.00	0.00	0.00
18. Public Account disbursements	2,834.48	3,111.44	3,520.83	4,211.05	5,210.10
19. Total disbursement by the State (16+17+18)	10,606.10	9,950.68	11,002.55	13,606.08	14,868.91
Part C: Deficits					
20. Revenue Deficit (-)/Surplus (+) (1-10)	(-)141.34	1,105.54	1,167.96	1,699.43	1,533.91
21. Fiscal Deficit (-)/Surplus (+) (4-13)	(-)1,039.65	413.28	251.95	(-)320.23	(-)352.92
22. Primary Deficit (-)/Surplus (+) (21-23)	(-)733.82	782.55	593.21	18.97	15.76
Part D: Other data					
23. Interest Payments (included in Revenue Expenditure)	305.83	369.27	341.26	339.20	368.68
24. Financial Assistance to LBs, etc.	1,631.81	1,338.24	1,445.31	1,678.61	1,660.61
25. WMAs/Overdraft availed (days)	73	10	0	0	0
Ordinary WMAs availed (days)	39	05	0	0	0
Special WMAs availed (days)	32	04	0	0	0
Overdraft availed (days)	02	01	0	0	0
26. Interest on WMAs/Overdraft	1.12	0.26	0.00	0.00	0.00
27. Gross State Domestic Product	13,509.40	15,138.86	17,191.91	19,328.64	22,240.57
28. Outstanding Fiscal Liabilities (year-end)	6,550.39	6,407.39	6,725.00	7,300.30	7,315.54
29. Outstanding Guarantees (year-end) (including interest)	96.90	100.22	123.99	133.91	97.99
30. Maximum Amount Guaranteed (year-end)	273.94	273.94	293.94	293.94	277.58
31. Number of Incomplete Projects	24	66	41	54	251
32. Capital blocked in incomplete projects	54.93	297.01	211.65	200.31	1,200.02
Part E: Fiscal Health Indicators					
I - Resource Mobilisation					
Own Tax Revenue/GSDP	1.97	2.37	2.57	2.82	3.27
Own Non-Tax Revenue/GSDP	1.79	1.97	2.12	2.02	2.02
Central Transfers/GSDP	6.74	15.51	16.29	16.02	15.75
II - Expenditure Management					
Total Expenditure/GSDP	48.72	41.54	41.70	46.16	42.33
Total Expenditure/Revenue Receipts	119.44	94.20	96.90	103.98	104.15

	2014-15	2015-16	2016-17	2017-18	2018-19
Revenue Expenditure/Total Expenditure	85.87	88.58	86.91	77.12	79.72
Expenditure on Social Services/Total Expenditure	37.60	38.67	36.47	36.09	39.27
Expenditure on Economic Services/Total Expenditure	34.66	30.19	33.22	36.96	30.62
Capital Expenditure/Total Expenditure	14.09	11.31	12.71	22.38	19.85
Capital Expenditure on Social and Economic Services/Total Expenditure.	12.96	10.76	12.03	21.03	18.79
III - Management of Fiscal Imbalances					
Revenue Deficit (Surplus)/GSDP	(-)1.05	7.30	6.79	8.79	6.90
Fiscal Deficit (Surplus)/GSDP	(-)7.70	2.73	1.47	(-)1.66	(-)1.59
Primary Deficit (Surplus)/GSDP	(-)5.43	5.17	3.45	0.10	0.07
Revenue Deficit (Surplus)/Fiscal Deficit (Surplus)	13.59	267.50	463.57	(-)530.69	(-)434.63
Primary Revenue Balance/GSDP	1.45	9.91	8.91	10.66	8.65
IV - Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	48.49	42.32	39.12	37.77	32.89
Fiscal Liabilities/Revenue Receipts	118.86	95.97	90.90	85.08	80.93
Growth Rate of GSDP (g)	31.24	12.06	13.56	12.43	15.07
Average Interest Rate (r)	5.03	5.70	5.20	4.84	5.04
Domar Gap (g - r)	26.21	6.36	8.36	7.59	10.03
V - Other Fiscal Health Indicators					
Return on Investment	0.00	0.00	0.00	0.00	0.00
Financial Assets/Liabilities	1.10	1.07	1.20	1.29	1.46

Source: Finance Accounts of respective years

APPENDIX 1.3 Abstract of Receipts and Disbursements for 2018-19

(Reference: Paragraph-1.10)

(₹ in crore)

Receipts		Disbursements					
2017-18		2018-19	2017-18		2018-19		
					State	CSS/CS	Total
Section –A: Revenue							
8,580.20	I. Revenue Receipts	9,039.50	6,880.77	I. Revenue Expenditure	6,384.18	1,121.41	7,505.59
545.91	<i>Tax Revenue</i>	726.70	2,239.14	<i>General Services</i>	2,569.40	125.82	2,695.22
390.65	<i>Non-Tax Revenue</i>	449.96	2,606.53	<i>Social Services</i>	2,281.60	652.85	2,934.45
3,097.05	<i>State's Share of Union taxes and duties</i>	3,502.96	1,256.87	Education, Sports, Art and Culture	1,153.20	245.10	1,398.30
1,464.80	<i>Centrally Sponsored Schemes</i>	1,249.68	468.89	Health and Family Welfare	342.94	147.73	490.67
2,535.51	<i>Finance Commission Grants</i>	2,616.67	317.93	Water Supply, Sanitation, Housing and Urban Development	268.88	159.09	427.97
546.28	<i>Other Transfer/Grants</i>	493.53	11.71	Information and Broadcasting	14.76	0.00	14.76
			370.99	Welfare of ST, SC and OBC	420.51	3.37	423.88
			13.00	Labour and Labour Welfare	21.55	0.26	21.81
			165.16	Social Welfare and Nutrition	57.58	97.3	154.88
			1.98	Others	2.18	0.00	2.18
			2,035.10	Economic Services	1,533.18	342.74	1,875.92
			544.42	Agriculture and Allied Activities	408.29	160.24	568.53
			355.71	Rural Development	66.18	115.45	181.63
			40.20	Special Areas Programmes	40.00	0.38	40.38
			11.39	Irrigation and Flood Control	14.89	0.21	15.10
			511.37	Energy	583.04	0.00	583.04
			86.12	Industry and Minerals	69.91	5.64	75.55
			398.30	Transport	249.06	54.43	303.49
			7.78	Communication	3.70	0.40	4.10
			14.49	Science, Technology and Environment	19.83	1.43	21.26
			65.32	General Economic Services	78.28	4.56	82.84
			0.00	Grants-in-Aid and Contributions	0.00	0.00	0.00
0.00	II. Revenue Deficit carried over to Section B	0.00	1,699.43	II. Revenue Surplus carried over to Section B	--	--	1,533.91
8,580.20	Total (A)	9,039.50	8,580.20	Total (A)	--	--	9,039.50
Section –B: Others							
182.16	III. Opening Cash balance including Permanent Advances and Cash Balance investment	593.89	0.00	III. Opening Overdraft from Reserve Bank of India	--	--	0.00

Receipts				Disbursements			
2017-18		2018-19	2017-18		2018-19		
					State	CSS/CS	Total
---	IV. Miscellaneous Capital Receipts	---	1,996.35	IV. Capital Outlay	1,377.90	490.57	1,868.47
			120.35	<i>General Services</i>	86.04	13.27	99.31
			613.71	<i>Social Services</i>	527.84	234.36	762.20
			55.28	Education, Sports, Art and Culture	66.54	4.13	70.67
			85.02	Health and Family Welfare	49.65	41.63	91.28
			447.63	Water Supply, Sanitation, Housing and Urban Development	403.36	156.00	559.36
			1.41	Information and Broadcasting	1.91	0.00	1.91
			1.00	Welfare of SC, ST and OBC	1.32	0.00	1.32
			23.37	Social Welfare and Nutrition	5.06	32.60	37.66
			0.00	Others	0.00	0.00	0.00
			1,262.29	<i>Economic Services</i>	764.02	242.94	1,006.96
			260.29	Agriculture and Allied Activities	180.01	1.88	181.89
			12.29	Rural Development	7.51	2.33	9.84
			49.29	Special Areas Programmes	4.25	37.46	41.71
			18.96	Irrigation and Flood Control	5.74	4.33	10.07
			212.75	Energy	32.88	76.62	109.50
			1.40	Industry and Minerals	0.54	0.00	0.54
			629.60	Transport	522.26	106.72	628.98
			77.71	General Economic Services	10.83	13.60	24.43
21.64	V. Recoveries of Loans and Advances	22.16	44.95	V. Loans and Advances disbursed	--	--	40.52
0.00	From Power Projects	0.00	0.00	For Power Projects			0.00
14.20	From Government Servants	17.99	40.40	To Government Servants			40.52
0.00	Loans for Village and Small Industries	0.00	0.00	Loans for Village and Small Industries			0.00
4.47	Loans for Housing	1.58	0.01	Loans for Housing			0.00
2.97	From Others	2.59	4.54	To Others			0.00
1,699.43	VI. Revenue Surplus brought down	1,533.91	0.00	VI. Revenue Deficit brought down	--	--	0.00
894.14	VII. Public Debt Receipts	134.22	472.96	VII. Repayment of Public Debt	--	--	244.23
0.00	External debt	0.00	0.00	External debt			0.00
886.27	Internal Debt other than Ways and Means Advances and Overdraft	122.86	450.93	Internal Debt other than Ways and Means Advances and Overdraft			222.00
---	Net transaction under Ways and Means Advances including Overdraft	---	0.00	Net transaction under Ways and Means Advances including Overdraft			0.00
7.87	Loans and Advances from Central Government	11.36	22.03	Repayment of Loans and Advances to Central Government			22.23

Receipts				Disbursements			
2017-18		2018-19	2017-18		2018-19		
					State	CSS/CS	Total
0.00	VIII. Appropriation to Contingency Fund	0.00	0.00	VIII. Appropriation to Contingency Fund	--	--	0.00
0.00	IX. Amount transferred to Contingency Fund	0.00	0.00	IX. Expenditure from Contingency Fund	--	--	0.00
4,521.83	X. Public Accounts Receipts	5,313.51	4,211.05	X. Public Accounts Disbursements	--	--	5,210.10
847.16	Small Savings, Provident Funds, etc.	746.88	1,026.30	Small Savings, Provident Funds, etc.			1,108.06
75.38	Reserve Funds	88.97	20.94	Reserve Funds			48.73
(-308.53)	Suspense and Miscellaneous	5.80	(-)487.78	Suspense and Miscellaneous			(-)15.45
2,668.47	Remittances	2,917.47	2,738.07	Remittances			3,004.00
1,239.35	Deposits and Advances	1,554.39	913.52	Deposits and Advances			1,064.76
0.00	XI. Closing overdraft from Reserve Bank of India	0.00	593.89	XI. Cash Balance at end of 31-03-2018	--	--	234.37
			0.00	Cash in Treasuries and Local Remittances			0.00
			(-)61.87	Deposits with Reserve Bank			(-)166.50
			(-)4.91	Departmental Cash Balance			(-)4.68
			369.13	Cash Balance Investment			71.01
			291.54	Investment of earmarked funds			334.54
7,319.20	Total (B)	7,597.69	7,319.20	Total (B)			7,597.69
15,899.40	Grand Total (A)+(B)	16,637.19	15,899.40	Grand Total (A)+(B)			16,637.19

Source: Finance Accounts of respective years

APPENDIX 1.4 Funds under Central Schemes transferred directly to State Implementing Agencies

(Reference: Paragraph-1.14.2)

(₹in crore)

Sl. No.	GoI Scheme	Implementing Agency	Funds released 2018-19
1.	Mahatma Gandhi National Rural Guarantee Programme	MGNREGA Rural Employment Guarantee Council, Mizoram	350.06
2.	National AIDS and STD Control Programme	State AIDS Control Society, Mizoram, Aizawl	15.58
3.	NER Textiles Promotion Scheme	Director Sericulture, GoM	10.68
4.	Organic Value Chain Development of NE Region	Mission Organic Mizoram	10.19
5.	Electronic Governance	Mizoram State e-Governance Society	10.11
6.	MPs Local Area Development (MPLADS)	Deputy Commissioner, Aizawl	10.00
7.	Solar Power-Offgrid	Power and Electricity Department, Mizoram	7.89
8.	Biotechnology research and Development	Mizoram Youth Commission	7.03
9.	Management Support to Rural Development Programs and Strengthening of District Planning Process	Extension Training Centre, Thingsulthliah, Mizoram	4.93
10.	Integrated Development of Tourist Circuits around specific themes	Swadesh Darshan-Integrated Development of Theme Based Tourism Circuits	4.90
11.	Pradhan Mantri Kisan Samman Nidhi (PM-Kisan)	Department of Agriculture, Mizoram	4.44
12.	Industrial Infrastructure Upgradation Scheme	Bamboo Development Agency	4.08
13.	Science and Technology Institutional and Human Capacity Building	Science and Technology	3.82
14.	Market Intervention Scheme and Price Support Scheme (MIS-PSS)	Hnahlan Grapes Growers' Society	3.70
15.	One Stop Centre	One Stop Centre, Aizawl	2.73
16.	Scheme for Prevention of Alcoholism and Substance Abuse	Social Justice and Empowerment	2.66
17.	Pradhan Mantri Kisan Sampada Yojana Committed Liabilities for infrastructure related schemes	Mizoram Food and Allied Industries Corporation Limited	2.46
18.	Rashtriya Gokul Mission	State Implementation unit Mizoram of NPCBB	2.02
19.	National Service Scheme	Mizoram State NSS Cell	1.72
20.	National Hydrology Project	Minor Irrigation Department	1.50

Sl. No.	GoI Scheme	Implementing Agency	Funds released 2018-19
21.	Atal Innovation Mission including Self Employment and Talent Utilisation	Planning and Programme Implementation	1.44
22.	Research and Development	Trade and Commerce, GoM	1.09
23.	National Rural Livelihood Mission CS	Mizoram State Rural Livelihood Mission (MzSRLM)	1.03
24.	Beti Bachao Beti Padhao	Office of the Deputy Commissioner, Siaha	1.00
25.	Environmental Education, Awareness and Training	Environmental Education, Awareness and Training (Mizoram State Pollution Control Board)	0.95
26.	AID to Voluntary Organisation Working for the Welfare of Scheduled Tribes	Mizoram Hmeithi Association Aizawl, Mizoram	0.94
27.	Women Helpline	Women Helpline, Aizawl	0.85
28.	Establishment Expenditure Election Commission of India	Establishment Expenditure Election Commission of India (Chief Electoral Officer)	0.81
29.	Capacity Development CSO and NSSO	Directorate of Economics and Statistics, Mizoram	0.81
30.	Training Schemes	Administrative Training Institute, GoM	0.58
31.	Innovation, Technology Development and Deployment	Mizoram Science and Technology and Innovation Council	0.58
32.	Pradhan Mantri Matru Vandana Yojna	Development of Social Welfare, Mizoram	0.53
33.	National Handloom Development Programme	Trade and Commerce, GoM	0.41
34.	ASPIRE (Promotion of Innovation, Rural Industry and Entrepreneurship)	Mizoram Khadi and Village Industries Board	0.37
35.	Khelo India	Mizoram State Sports Council	0.30
36.	Environmental Information System	Environmental Information System (Mizoram State Pollution Control Board)	0.28
37.	Kala Sanskrit Vikas Yojana	Innovation, Technology, Development and Deployment (Pachhunga University College)	0.23
38.	National Rural Health Mission	Centre for Peace and Development	0.23
39.	Space Application	Mizoram Remote Sensing Application Centre	0.23
40.	Pollution Abatement	Pollution Abatement (Mizoram State Pollution Control Board)	0.21

Sl. No.	GoI Scheme	Implementing Agency	Funds released 2018-19
41.	Deendayal Disabled Rehabilitation Scheme	Gilead Special School	0.20
42.	Apprenticeship and Training	Mizoram Council for Vocational Training	0.18
43.	Development of Nursing Services	Mizoram Nursing Council	0.16
44.	E-Courts Phase II	Registrar General, High Court of Guahati (Mizoram)	0.16
45.	Institutional Development for Inclusive Urban Governance, Building Materials and Technology	Directorate of Economics and Statistics, Mizoram	0.16
46.	Schemes for Differently Abled Persons	Director, Social Welfare Department	0.14
47.	Gender Budgeting and Research, Publication and Monitoring	State Institute of Rural Development and Panchayati Raj	0.14
48.	Pradhan Mantri Gram Sadak Yojna-Centre Component	Mizoram Rural Roads Development Agency, Aizawl	0.04
49.	CIC and RTI	Mizoram State Information	0.03
50.	Action Research and Studies on Judicial Reforms	State Institute of Rural Development and Panchayati Raj	0.02
51.	Industrial Research and Development	Science and Technology	0.02
52.	Young Leaders Programme	Mizoram State NSS Cell	0.02
53.	Strengthening of PDS Operations	Strengthening of Public Distribution System Operations	0.01
Total			474.65

Source: Finance Accounts, 2018-19 which inter-alia is taken from the "Public Financial Management System (PFMS)" Portal of the Controller General of Accounts (CGA)

Appendix-1.5 Statement showing the details of amount parked in the savings/current bank accounts by the various Drawing and Disbursing Officers of different State Government Departments

(Reference: Paragraph-1.19.4)

Sl. No.	Name of the DDO/ Department/PIU	Details of Bank Account		Current/ Savings	Amount kept as of 31 March 2018	Total no. of bank accounts	Amount kept as of 31 March 2019	Total no. of bank accounts	Total no. of bank accounts
		Name and Address	Account No.						
1. Taxation Department									
1	R. Zosiamliana, Additional Commissioner of State Tax, Aizawl	State Bank of India (SBI), Main Branch	36897982147	Current	1.56	1	1.76	1	1
Total (1)					1.56		1.76		
2. Finance Department									
2	Laldinpuia, Deputy Secretary-cum-Deputy Program Director, Finance Department (FMU)	SBI	31380787081		0.00		0.08		2
3	Dr. Lalnuanpuia, Institutional Finance and State Lottery, Aizawl	Axis Bank	39001020003018	NA	0.00		0.44		3
		Industrial Development Bank of India (IDBI), Aizawl	159102000003162		0.00		7.48		4
4	F. Thasiama, District Treasury Officer, Lunglei	SBI	37951911713		0.00		0.001		5
Total (2)					0.00		8.00		
3. Mizoram Public Service Commission									
5	V. Lalmingchhuangi, Deputy Controller of Examinations, Mizoram Public Service Commission	SBI, New Secretariat Branch	31167542783	Current	0.58	2	1.13		6
Total (3)					0.58		1.13		
4. Secretariat Administration Department									
6	Lalremruata Ralte, Under Secretary, Secretariat Administration Department (Accounts)	SBI, Aizawl Branch	35624667104	Current	1.14	3	3.12		7
Total (4)					1.14		3.12		

Sl. No.	Name of the DDO/ Department/PIU	Details of Bank Account			Current/ Savings	Amount kept as of 31 March 2018	Total no. of bank accounts	Amount kept as of 31 March 2019	Total no. of bank accounts
		Name and Address	Account No.						
5.	Planning and Programme Implementation Department								
7	V. L. Remliana, Planning and Programme Implementation Department (P&PID)	Mizoram Cooperative Apex Bank Ltd., Main Branch	1019402270	Current	2.25	4	14.37	8	
8	Dr. Lalrinchhana, P&PID	SBI, Lunglei	33159065087	NA	0.00		0.02	9	
9	B. Lalrinhlua, Economics and Statistics Department	SBI, Aizawl Branch	36952222561	Current	0.74	5	0.04	10	
		Total (5)			2.99		14.43		
6.	General Administration Department								
10	R. Vanrengpuia, O/o the Deputy Commissioner (DC), Serchhip	SBI, Serchhip Branch	11484224031		0.00	6	0.01	11	
11	Pinky Zosangpuui, O/o of the DC, Serchhip	Mizoram Rural Bank (MRB), Serchhip	97007550242	NA	0.00		0.002	12	
12	Dorothy Muansangi, O/o of the Deputy Commissioner, Serchhip	MRB, Serchhip	97009073366		0.00		0.004	13	
13	DC, Aizawl District	SBI, Aizawl Branch	NA	Current	0.00		0.25	14	
			36134059706		0.00		0.33	15	
			36134059423		0.00		0.44	16	
			32628451148		0.00		0.05	17	
			11788592929		0.00		0.05	18	
			31126558699		0.00		0.004	19	
			34829686653		0.00		0.001	20	
			31139108702		0.00		0.03	21	
			11788592453		0.00		0.02	22	
14	B. Malsawmthuangi, Sub-Divisional Officer (Sadar), Siaha	SBI, Siaha	11788592442	NA	0.00		0.06	23	
			31132917039		0.00		0.003	24	
			32506060774		0.00		0.001	25	
			31126067349		0.00		0.0001	26	
			11788591517		0.00		0.01	27	
			11788591335		0.00		0.03	28	
			11788592328		0.00		0.003	29	
			97004631216		0.00		0.002	30	

Sl. No.	Name of the DDO/ Department/PIU	Details of Bank Account		Current/ Savings	Amount kept as of 31 March 2018	Total no. of bank accounts	Amount kept as of 31 March 2019	Total no. of bank accounts
		Name and Address	Account No.					
15	V. Ladinsanga, Sub-Divisional Officer (SDO) (Sadar), Kolasib	SBI, Kolasib	32917662339	Current	0.07	7	0.23	31
16	H. D. Lalpekmauia, SDO (Sadar), Mamit	SBI, Mamit	36266330983	Current	0.10	8	0.65	32
17	Mark Lalthanliana, Deputy Resident Commissioner, Government of Mizoram, Shillong	SBI	10881249062	Savings	0.005	9	0.0005	33
18	J. Lalthmingliana, Principal Consultant, Aviation Wing	SBI	37487460517	Savings	3.95	10	1.27	34
		ICICI	77205500197		0.00		3.02	35
7. Home Department		Total (6)			4.13		6.47	
19	Maj. Zosangliana Hualngo, SM Retired, Commandant General-cum-Additional Director, Mizoram Home Guard and Civil Defence (MRHG&CD)		36723551609	NA	0.11	11	0.08	36
20	Vanlalthhuanga, District Commandant, MRHG&CD	SBI, Dawrpui Branch	36904703669		0.001	12	0.002	37
21	Lalthankima Sailo, Directorate of Prisons, Inspector General of Police		30272376559	Current	2.14	13	0.61	38
22	Zosangliana, Assistant Inspector General of Police-I	SBI,Aizawl Branch	31672653013	NA	10.50	14	5.54	39
23	J. Lalmuankima, Additional Superintendent of Police, Anti-Corruption Bureau	SBI	36257097435		0.00		0.001	40
24	H. Sangchungnunga, Director, Forensic Science Laboratory	SBI, Aizawl Branch	37090915032	Current	1.13	15	0.32	41
25	Col. K. S. Dhinsa, Commanding Officer, I Mizo Bn. NCC, Khatla, Aizawl	SBI, Khatla	36888094800		0.00		0.001	42

Sl. No.	Name of the DDO/ Department/PIU	Details of Bank Account		Current/ Savings	Amount kept as of 31 March 2018	Total no. of bank accounts	Amount kept as of 31 March 2019	Total no. of bank accounts
		Name and Address	Account No.					
26	Lalthankima Sailo, Inspector General of Prisons, Aizawl	SBI, Dawrpui	30272376559	Current	0.00		0.61	43
27	S. Nitin, Wing Commander, I Mizo Air Sqn. NCC	SBI, Khatla	36939481806	NA	0.00		0.09	44
			10763513114					
28	Lieutenant Commander (Retired), Director, Sainik Welfare and Resettlement Department, Aizawl	SBI, Aizawl Branch	10763513103	NA	0.00		0.03	46
29	Lalrengpuia, Commandant, Central Training Institute, MRHG&CD	SBI, Dawrpui Branch	36905259291		0.00		0.03	47
30	Lalthangpuii Pulamte, Fire and Emergency Services	SBI	36339217390	Current	0.00		0.07	48
Total (7)					13.88		7.40	
8.	Food, Civil Supplies and Consumer Affairs Department							
31	Robert C. Lalhmangaiha (Directorate of Food, Civil Supplies and Consumer Affairs Department)	Punjab National Bank	4782002100001184	Current	10.00	16	1.64	49
32	Spencer Vanlalchhuanga, District Civil Supplies Officer (DCSO), Champhai	SBI, Champhai Branch	36512708084		0.00		0.28	50
33	Spencer Vanlalchhuanga, DCSO, Lawngtlai	SBI, Lawngtlai Branch	35659808805	NA	0.00		0.001	51
			36378937785					
34	Malsawmtluanga, DCSO, Aizawl	SBI	36334881992	Current	0.91	17	0.29	53
Total (8)					10.91		2.21	
9.	Printing and Stationery Department							
36	Lalbiakfela, Controller, Printing and Stationery Department (P&SD), Mizoram (B. Lalchhawntluanga, (P&SD), Aizawl)	Bank of Baroda (Formerly Vijaya Bank)	605300301000103	NA	0.02	18	0.26	54
Total (9)					0.02		0.26	

Sl. No.	Name of the DDO/ Department/PIU	Details of Bank Account		Current/ Savings	Amount kept as of 31 March 2018	Total no. of bank accounts	Amount kept as of 31 March 2019	Total no. of bank accounts
		Name and Address	Account No.					
10. Local Administration Department								
37	C. Lalthlamuana, Joint Director, Local Administration Department	SBI, Aizawl Branch	31280416519	Current	10.65	19	3.45	55
Total (10)					10.65		3.45	
11. School Education Department								
38	Lalnuntluanga Hnamte, Principal, District Institute of Education and Training, Aizawl	SBI	32708665148	Current	0.21	20	0.01	56
39	Zoliani Hnamte, Mizoram Board of School Education	SBI, Dawrpui	10276736224	Savings	0.00		4.01	57
Total (11)					0.21		4.02	
12. Higher and Technical Education Department								
40	Ramhanga Ralte, Joint Director, Directorate of Higher and Technical Education Department	SBI, Aizawl Branch Aizawl	10763499494		5.42	21	0.71	58
41	M. S. Dawngliana Hnamte, Government Mamit College	Apex Bank Mamit	1201820000832		0.00		0.01	59
42	P. Lalhmingliana, Government Champhai College	SBI, Champhai Branch	35956583621		0.00		0.19	60
43	Prof. J. Zorema, Government J. Buana College	SBI, Lunglei	35866352040	NA	0.00		0.01	61
			33893223312		0.00		0.11	62
		IDBI, Lunglei	1463104000031480 1463104000028848		0.00		0.02	
44	P. C. Lalremsiama, Government Serchhip College	Apex Bank, Lunglei	201820002381		0.00		0.01	65
45	J. Lalsawmliana, Government Zawlnuam College	SBI, Serchhip	11484224111		0.00		0.03	66
46	Dr. Abdul Hannan Barbhuiya, Government Saiha College	SBI, Zawlnuam	11826753295		0.00		0.09	67
		SBI, Siaha	11788590217		0.00		0.03	68

Sl. No.	Name of the DDO/ Department/PIU	Details of Bank Account			Current/ Savings	Amount kept as of 31 March 2018	Total no. of bank accounts	Amount kept as of 31 March 2019	Total no. of bank accounts
		Name and Address	Account No.						
47	Dr. P. Lalremlian, Government Aizawl West College	SBI, Dawrpui	10276733948		0.00		0.07	69	
48	Dr. H. Lalchuanvela, Women Polytechnic, Aizawl	SBI	36483423622		0.00		0.04	70	
49	Dr. Lalsiamhnuna, Government Saitual College	SBI	11841002862		0.00		0.02	71	
			118410033694		0.00		0.004	72	
50	Vanlalduha, Government Aizawl North College	SBI, Dawrpui	37139249344		0.00		0.03	73	
			10276736144		0.00		0.003	74	
51	Prof. Vanlalhrauai, IASE	SBI, College Veng IDBI	34648835090		0.00		0.04	75	
			34648826245		0.00		0.07	76	
			33140283460		0.00		0.07	77	
52	Dr. Lalrintluanga, Government T. Romana College	SBI, Dawrpui	159104000123273		0.00		0.03	78	
			35147163265		0.00		0.01	79	
53	Prof. C. Sangluai, Government Aizawl College	SBI, Mission Veng	10665619678	NA	0.00		0.19	80	
54	B. Lalmuakluaia, Mizoram Polytechnic, Lunglei	SBI, Lunglei	36526966924		0.00		0.01	81	
55	K. Lalsangluaia, Government Hnahthial College	MRB, Hnahthial	97002637913		0.00		0.03	82	
56	Er. K. Zodinghana, Technical Wing	SBI	33016746139		0.00		0.49	83	
			35980866359		0.00		0.09	84	
57	Lalmhingthanga, GHBC	SBI, Dawrpui	10276730200		0.00		0.29	85	
			25053039338		0.00		0.02	86	
			97002633191		0.00		0.13	87	
58	Prof. B. Zoliana, Government Zirliri Residential Science College	SBI, Ramhlun	37540282407		0.00		0.0004	88	
			159104000124133		0.00		0.03	89	
59	Dr. Louis Hauhnar, Mizoram Hindi Training College	SBI	33782170580		0.00		0.03	90	

Sl. No.	Name of the DDO/ Department/PIU	Details of Bank Account		Current/ Savings	Amount kept as of 31 March 2018	Total no. of bank accounts	Amount kept as of 31 March 2019	Total no. of bank accounts
		Name and Address	Account No.					
60	Prof. K. Vanlalmawia, Government Johnson College	SBI, Dawrpui	10276783515		0.00		0.03	91
61	Dr. C. Lalmuankima, Government Kolasib College	SBI	11470458429		0.00		0.01	92
			31023766660		0.00		0.001	93
		UBI	2167010051183		0.00		0.02	94
62	L. H. Rothanga, Lunglei Government College	MRB	97004558653	NA	0.00		0.02	95
		SBI	11376846635		0.00		0.0005	96
			35849850920		0.00		0.06	97
		IDBI	1463104000028830		0.00		0.06	98
		Canara Bank	4152101000668		0.00		0.04	99
63	Dr. Rualkhuma Colney, Mizoram Law College	SBI	30324769985		0.00		0.01	100
		IDBI	159104000124119		0.00		0.06	101
64	Dr. J. V. Nunchunga, Principal, Government J.Thankima College, Aizawl	Mizoram Co-operative Apex Bank (MCAB)	1001870004405		0.00		0.11	102
65	D. Ramdinthangi, Joint Director, State Council of Educational Research and Training (SCERT)	SBI, Dawrpui	34241702491		0.00		4.93	103
Total (12)					5.42		8.32	
13.	Art and Culture Department							
66	K. Lalruala, Directorate of Art and Culture	SBI, Aizawl Branch	10763499461		2.44	22	2.92	104
67	P. C. Zosangpuii, Museum Curator, Mizoram State Museum	MRB, Aizawl	97009504259		0.00		0.04	105
68	F. Lalthanmawia, Archivist, Mizoram State Archives, Aizawl	Mizoram Co-operative Development Bank, Aizawl	145203550011637		0.00		0.03	106
Total (13)					2.44		2.99	

Sl. No.	Name of the DDO/ Department/PIU	Details of Bank Account		Current/ Savings	Amount kept as of 31 March 2018	Total no. of bank accounts	Amount kept as of 31 March 2019	Total no. of bank accounts
		Name and Address	Account No.					
14.	Medical and Public Health Services Department							
69	Dr. Lalramliana, Deputy Director (General), Directorate of Health services, Aizawl	SBI, Dawrpui	35664010935	Current	11.44	23	7.11	107
70	Dr. P.C. Lalramliana, Joint Director, Hospital and Medical Education, Aizawl	SBI, Dawrpui	36305688620	Current	0.00		1.48	108
		Axis Bank	918022045092905		0.00		0.15	109
71	Dr. Jane R. Ralte, Zoram Medical College, Aizawl	Axis Bank	918010057389173	Savings	0.00		1.18	110
		Axis Bank	918020056410426		0.00		2.83	111
72	Dr. Robert Lalfakzuala District Medical Superintendent, Kolasib	SBI, Kolasib	36250138979	Current	0.00		0.05	112
73	Dr. Hmingthanmawii, CMO, Kolasib	SBI, Kolasib	36250847465		0.00		0.001	113
		Total (14)			11.44		12.80	
15.	Information and Public Relations Department							
74	Lalramlian Chawngte, Director, Information and Public Relations Department	SBI	10763499518	NA	1.67	24	1.53	114
		Total (15)			1.67		1.53	
16.	District Council and Minority Affairs Department							
75	B. Lalhmingmuana, Deputy Secretary to the Lai Autonomous District Council, Lawngtlai	SBI	11695378150	Current	10.42	25	10.55	115
		Total (16)			10.42		10.55	
17.	Labour, Employment, Skill Development and Entrepreneurship Department							
	Lalmuanawma, Deputy Director, Labour, Employment, Skill Development and Entrepreneurship Department (LESD&ED)	Punjab National Bank	4782002100001430		2.40	26	0.64	116
76	Vanlalthruaia Sailo, Principal Government Industrial Training Institute, Aizawl	SBI, Khatla	37806181216	NA	0.00		0.04	117
77		SBI, Aizawl Branch	37598203904		0.00		0.17	118

Sl. No.	Name of the DDO/ Department/PIU	Details of Bank Account		Current/ Savings	Amount kept as of 31 March 2018	Total no. of bank accounts	Amount kept as of 31 March 2019	Total no. of bank accounts
		Name and Address	Account No.					
78	Vanlalwmpuia, District Labour Employment Officer, LESD&ED, Lunglei	SBI, Saiha	34458684770	NA	0.00		0.11	119
Total (17)								
18.	Social Welfare Department							
79	Ruth Vanlalsawmi, Superintendent, Special Home, Social Welfare Department (SWD)	SBI, Durtlang Branch	37161131163	Current	0.06	27	0.01	120
80	Lallianpuii, Deputy Director, SWD	SBI, Dawrpui Branch	30043519284	Savings	0.00		32.24	121
81	Zodinthangi, District Social Welfare Officer (DSWO)	Mizoram Rural Bank (MRB), Chanmari	97004192346	Current	0.85	28	0.01	122
82	Lalrammawii Kawilam, Principal, Anganwadi Workers Training Centre, SWD	MRB, Chaltlang Branch	97005346320	NA	0.22	29	0.38	123
83	Challiannnguri, Child Development Project Officer (CDPO), Serchhip Integrated Child Development Service (ICDS) Project	SBI, Serchhip Branch	34815575585	Current	0.10	30	0.17	124
84	C. Duhveli, District Programme Officer (DPO), ICDS Lunglei	MRB, Lunglei	97007876208		0.00		0.01	125
		SBI, Lunglei	32613686393		0.03	31	0.01	126
85	Sailopari, CDPO, Thingdawl ICDS Project	MRB, Kolasib	97007874494	Current	0.04	32	0.12	127
86	R. Laldinliana, CDPO, Lunglei ICDS Project	MRB, Serkawn Branch, Lunglei	97002720787	NA	0.24	33	0.16	128
87	Challiannnguri, CDPO, East Lungdar ICDS Project	MRB	97007851669		0.03	34	0.12	129
88	G. Lalhmingthangi, DSWO, Aizawl East	MRB, Chanmari	97004199986		0.77	35	0.001	130
		MRB, Chaltlang Branch	97009015156	Current	0.00		0.001	131
89	Assistant Commissioner, Persons With Disabilities	SBI	34830555025		0.00		0.12	132
90	R. Laldimpuii, CDPO, Aibawk	MRB	97007307707		0.00		0.13	133
91	Rotluanga, CDPO, Aizawl Urban ICDS Project	MRB, Chanmari	97007611763	NA	0.00		0.02	134

Sl. No.	Name of the DDO/ Department/PIU	Details of Bank Account		Current/ Savings	Amount kept as of 31 March 2018	Total no. of bank accounts	Amount kept as of 31 March 2019	Total no. of bank accounts
		Name and Address	Account No.					
92	Lalrimuana, CDPO, Ngopa ICDS Project	SBI, Ngopa	35154945460	NA	0.00		0.02	135
93	Flora Laltanpuui, CDPO, Thinsulthliah ICDS Project	MRB, Thinsulthliah	97008762187	NA	0.00		0.06	136
94	W. C. Zoramawii, CDPO, ICDS, Champai	MRB	97002779436	Savings	0.00		0.31	137
95	Lalnunthari, District Programme Officer (DPO), SWD, Kolasib	MRB, Kolasib	97007855904	NA	0.00		0.0004	138
			97007855915		0.00		0.0006	139
96	P.C. Lalrimawia, CDPO, Bilkhawthlir	MRB, Bilkhawthlir	97007386123	Current	0.08	36	0.09	140
			25005021442		0.00		0.01	141
97	C. Zodinpuui, Superintendent, Residential Institute and Training Centre, SWD	SBI, Dawrpui	37623733120	NA	0.00		0.002	142
98	Lalmachhuani, Phullen ICDS Project	MRB, Phullen	97007468289		0.00		0.03	143
99	Hunlawmawma, CDPO, Tuipang ICDS Project	MRB	97004633905	Savings	0.00		0.19	144
			97007435173	Current	0.00		0.51	145
100	Hunlawmawma, CDPO, Sangau ICDS Project	SBI, Saiha	37113698775	NA	0.00		0.001	146
101	R. Laldinliana, CDPO, Lungsen ICDS Project	MRB, Lungsen	97003244047		0.02	37	0.29	147
102	Flora Laltanpuui, CDPO, Darlawn ICDS Project	SBI, Darlawn	37305546927	Current	0.0005	38	0.24	148
103	C. Lalnunfela, CDPO, Siaha, ICDS Project	SBI, Siaha	37154966554	NA	0.11	39	0.29	149
104	Lalrimuana, CDPO, Khawzawl ICDS Project	MRB, Khawzawl	25016043983		0.00		0.002	150
105	Lalbanglova, CDPO, Tlangnuam ICDS Project	MRB, Kulikawn	97007536759	Current	0.00		0.03	151
106	F. Lalngathawmi, DSWO, Saiha	SBI, Saiha	36266677722		0.00		0.08	152
107	F. Lalngathawmi, DSWO, Lunglei	SBI, Lunglei	11376846294		0.00		0.04	153
108	C. Lalthuamluui, Secretary, Mizoram State Social Welfare Board, Aizawl	SBI, Aizawl Branch	10763511571	NA	0.00		0.03	154
			10763513227					

Sl. No.	Name of the DDO/ Department/PIU	Details of Bank Account			Current/ Savings	Amount kept as of 31 March 2018	Total no. of bank accounts	Amount kept as of 31 March 2019	Total no. of bank accounts
		Name and Address	Account No.						
109	Dr. Lalhrualtuangi Chhangte, CDPO, W. Phaileng, ICDS Project	MRB	25010000015	NA	0.00		0.0001	156	
110	Lucy Lalthakimi, DPO, Mamit	SBI	38004774457		0.00		0.004	157	
		MRB	97007858359		0.00		0.01	158	
19.	Disaster Management and Rehabilitation Department	Total (18)			2.55		35.75		
		SBI, Dawrpui Branch	10276735129		0.51	40	1.14	159	
			97007455236		0.00		0.002	160	
			97000989900	NA	0.20	41	0.09	161	
		MRB, Vaivakawn	97009013261		6.90	42	2.02	162	
			97000423436		0.14	43	0.12	163	
			97005430904		0.99	44	1.29	164	
		Total (19)			8.74		4.66		
20.	Agriculture Department								
		SBI, Aizawl Branch	36493060313		0.06	45	0.37	165	
		MRB, Zarkawt	97000509437 (RKVY)		0.28	46	0.35	166	
		ICICI, Khatla	240701000058 (NMOOP)		0.43	47	1.26	167	
		MRB, Treasury Square	97008029078 (Seed Village)		0.05	48	0.06	168	
			36331712041		3.30	49	2.34	169	
		SBI	36902960696	NA	0.12	50	4.36	170	
			36902960200		4.43	51	1.49	171	
			36902959987		2.35	52	1.30	172	
			159104000131193		4.07	53	4.36	173	
		IDBI Bank	159104000131179		2.50	54	0.09	174	
		Apex Bank	101880034621		0.31	55	7.49	175	
		MRB	97008049415		9.76	56	2.98	176	
		PNB	4782000100048615		2.49	57	2.87	177	
113	Rohmingthanga Colney, Joint Director (Technical), Directorate of Agriculture (Crop husbandry)								

Sl. No.	Name of the DDO/ Department/PIU	Details of Bank Account		Current/ Savings	Amount kept as of 31 March 2018	Total no. of bank accounts	Amount kept as of 31 March 2019	Total no. of bank accounts
		Name and Address	Account No.					
114	District Agriculture Officer (DAO), Lawngtlai	SBI	36953527390	NA	0.00		0.02	178
			97007682688		0.00		0.11	179
		MRB	25048058531		0.00		0.79	180
			25048058972		0.00		0.0002	181
		Co-operative Apex	801870000545		0.00		0.93	182
			801870000546		0.00		0.02	183
			36953524718		0.00		0.004	184
			36953526953		0.00		0.0002	185
			36953525745		0.00		0.21	186
			36953526330		0.00		1.11	187
115	DAO, Serchhip	SBI	36953521592		0.00		0.0002	188
			36953524253		0.00		0.0002	189
			97008753157		0.00		0.23	190
		MRB	97009108289		0.00		0.14	191
			97008130000		0.00		0.003	192
		SBI, Serchhip	97008763146		0.00		0.001	193
			36966190508		0.00		0.83	194
			36952910227		0.00		0.01	195
		SBI	36952911005		0.00		0.72	196
			36952908398		0.00		0.01	197
116	DAO, Siaha	MRB	97008123264		0.00		0.06	198
			501870010606		0.00		0.0002	199
		Co-operative Apex	501870010605		0.00		0.01	200
		IDBI	2044104000002295		0.00		0.001	201
		MRB	97008098485		0.00		0.24	202
			201870000490		0.00		0.83	203
		Co-operative Apex	201870000489		0.00		0.001	204
		IDBI	1463104000034470		0.00		0.06	205
			36946774075		0.00		1.01	206
			36946776367		0.00		0.05	207
117	DAO, Lunglei	SBI	36946775499		0.00		0.49	208

Appendices

Sl. No.	Name of the DDO/ Department/PIU	Details of Bank Account		Current/ Savings	Amount kept as of 31 March 2018	Total no. of bank accounts	Amount kept as of 31 March 2019	Total no. of bank accounts				
		Name and Address	Account No.									
118	DAO, Mamit	SBI	36964039796	NA	0.00		0.01	209				
			36955160417		0.00		0.23	210				
			36954953906		0.00		1.61	211				
			36955159967		0.00		0.05	212				
			33456230941		0.00		0.02	213				
			37001687678		0.00		0.08	214				
			97008113697		0.00		0.06	215				
			97009112359		0.00		0.04	216				
			1201870034996		0.00		0.01	217				
			97000137514		0.00		0.07	218				
119	DAO, Champhai	MRB	97008108042	NA	0.00		0.03	219				
			36952578625		0.00		0.04	220				
			2045104000008174		0.00		0.02	221				
			36952578277		0.00		0.02	222				
			301880000006		0.00		0.09	223				
			36957060759		0.00		0.05	224				
			36957062666		0.00		0.16	225				
			36957061902		0.00		1.5	226				
			101880034615		0.00		0.001	227				
			101880034619		0.00		0.05	228				
120	DAO, Aizawl	Co-operative Apex	9700754603	NA	0.00		0.18	229				
			97008081539		0.00		0.32	230				
			97009112285		0.00		0.25	231				
			37921305833		0.00		0.001	232				
			119		DAO, Champhai	MRB	97008108042	NA	0.00		0.03	219
							36952578625		0.00		0.04	220
							2045104000008174		0.00		0.02	221
							36952578277		0.00		0.02	222
							301880000006		0.00		0.09	223
							36957060759		0.00		0.05	224
36957062666	0.00			0.16			225					
36957061902	0.00			1.5			226					
101880034615	0.00			0.001			227					
101880034619	0.00			0.05			228					
120	DAO, Aizawl	Co-operative Apex	9700754603	NA	0.00		0.18	229				
			97008081539		0.00		0.32	230				
			97009112285		0.00		0.25	231				
			37921305833		0.00		0.001	232				

Sl. No.	Name of the DDO/ Department/PIU	Details of Bank Account			Current/ Savings	Amount kept as of 31 March 2018	Total no. of bank accounts	Amount kept as of 31 March 2019	Total no. of bank accounts
		Name and Address	Account No.						
121	DAO, Kolasib	SBI		36937741405	0.00		1.1	233	
				36937701289	0.00		0.41	234	
				36937715135	0.00		0.59	235	
				36964201332	0.00		0.003	236	
				36964161320	0.00		0.0002	237	
				36186468265	0.00		0.002	238	
				3694125393	0.00		0.0002	239	
				36964181891	0.00		0.0002	240	
				97009120749	0.00		0.14	241	
				97007500982	0.00		1.37	242	
122	H. Mamthianga, Joint Director of Horticulture	MRB, Tresury Square		97007506065	1.87	58	1.87	247	
				36916865970	17.46	59	5.58	248	
				36916864807	5.33	60	5.09	249	
				36916871440	0.35	61	0.74	250	
123	Vanlalnunluanga Renthlei, Directorate of Horticulture	MRB, Tresury Square		101960002762	0.00		1.15	251	
				32883904457	1.80	62	0.12	252	
				25060020769	1.80	63	2.05	253	
				97009412891	0.00		1.50	254	
124	L. Lalhmingmawia Pachuau, Directorate of Horticulture	MRB, Lunglawn		97004027767	4.49	64	2.47	255	
				97009413533	0.00		0.33	256	
				25002071543	0.51	65	0.42	257	
				97009393659	0.00		0.01	258	
				97009212053	0.00		0.01	259	
124	L. Lalhmingmawia Pachuau, Directorate of Horticulture	MRB, Lunglawn		97004055558	0.00		1.65	260	
				1463104000034867	0.00		0.36	261	
				97001949526	0.00		0.16	262	
				25024108162	4.91	66	1.65	263	
				97009416908	0.00		0.07	264	
Total (20)					30.15		46.41		
21.	Horticulture Department								

Sl. No.	Name of the DDO/ Department/PIU	Details of Bank Account		Current/ Savings	Amount kept as of 31 March 2018	Total no. of bank accounts	Amount kept as of 31 March 2019	Total no. of bank accounts
		Name and Address	Account No.					
125	F. Lalthanmuana, Directorate of Horticulture	MRB, Khawzawl	97004045539		1.52	67	1.03	265
			97009258509		0.00		0.25	
			97009426520		0.00		0.45	
			97005037311		0.00		0.003	
			32972409894		0.75		0.08	
126	T. Vanlalhana, Directorate of Horticulture	MRB, Mamit	97001349472		0.70	70	0.02	271
			97009497875		0.00		0.12	
			97004052331		2.30		1.62	
			97009209436		0.0001		0.90	
			97001900828		0.43		0.43	
127	M. Vanlalzami, Directorate of Horticulture	MRB, Serchhip	97004104937		3.84	75	1.41	275
			97001766927		0.18		0.11	
			70196000002		0.00		0.16	
			25031035443		0.00		0.02	
			97004092056		0.00		0.39	
128	Vanlalvuana Rokhum, Directorate of Horticulture	MRB, New Siaha	97009249775		0.00	76	0.01	280
			97009450508		0.00		0.08	
			97004051767		1.71		1.75	
			97001760914		0.21		0.14	
			601870000028		0.00		1.20	
129	R. L. Peka, Directorate of Horticulture	MRB, Kolasib	97004033758		1.36	78	0.54	285
			97009184341		0.00		0.02	
			97009488974		0.00		0.08	
			97005767610		0.00		0.06	
			97007580867		0.00		0.0005	
130	C. Lianluaia, Directorate of Horticulture	MRB, Champhai	36521656656		0.00	79	0.0008	289
			97004438213		0.00		0.04	
			97004438235		0.00		0.001	
			97005014804		0.00		0.0003	
			97004438224		0.00		0.0001	
131	Lalvansanga, Directorate of Horticulture	MRB, Hnahthial	97004438224		0.00	77	0.14	283
			97004033758		0.00		0.02	
			97009184341		0.00		0.02	
			97009488974		0.00		0.08	
			97005767610		0.00		0.06	
132	V. L. Remruatpuia, Directorate of Horticulture	MRB, Hnahthial	97007580867		0.00	78	0.0005	286
			36521656656		0.00		0.0008	
			97004438213		0.00		0.04	
			97004438235		0.00		0.001	
			97005014804		0.00		0.0003	
133	V. L. Remruatpuia, Directorate of Horticulture	MRB, Hnahthial	97004438224		0.00	79	0.0008	290
			97004438213		0.00		0.04	
			97004438235		0.00		0.001	
			97005014804		0.00		0.0003	
			97004438224		0.00		0.0001	

Sl. No.	Name of the DDO/ Department/PIU	Details of Bank Account			Current/ Savings	Amount kept as of 31 March 2018	Total no. of bank accounts	Amount kept as of 31 March 2019	Total no. of bank accounts
		Name and Address	Account No.						
133	Lalrosanga, Directorate of Horticulture	MRB, Rawpuichhip	97006183408 97004934174 97006183373		0.00006 0.03 0.00006	79 80 81	0.00001 0.05 0.004	295 296 297	
134	Lalrosanga, Directorate of Horticulture	MRB, Mamit	97004414350 97005307629 97007435934	Savings	0.02 0.95 0.0002	82 83 84	0.07 0.03 0.0002	298 299 300	
Total (21)					52.52		36.30		
22.	Animal Husbandry and Veterinary Department								
		HDFC	50100193216691	NA	0.00		0.24	301	
		SBI	10763499450	Current	0.22	85	1.28	302	
135	Additional Director, Animal Husbandry and Veterinary (AH&Vety) Department, Aizawl	Bandhan Bank	50170006311136 240701000142 240701000134		0.00 0.00 0.00		4.61 3.96 1.50	303 304 305	
		IDBI Bank	159104000129855	NA	0.00		3.40	306	
136	Dr. Engkunga Chhangte, District AH&Vety Officer, Kolasib	SBI	11470457083		0.00		0.001	307	
Total (22)					0.22		14.99		
23.	Fisheries Department								
		SBI, Dawrpui	36973785927 36973718111	Savings	4.01 0.37	86 87	2.65 0.65	308 309	
137	Laltleipui, Deputy Director, Director of Fisheries, Aizawl	SBI, Aizawl Branch	10763502317	Current	0.04	88	0.32	310	
		MRB, Treasury Square	97010207731		0.00		3.001	311	
		SBI, Aizawl Branch	32883902982 25060020805		0.00 0.00		0.23 0.001	312 313	
138	Lalrochhara, District Fisheries Development Officer (DFDO), Aizawl	MRB, Treasury Square	25002071509	Savings	0.00		0.001	314	
139	Lalthanzuala, DFDO, Lunglei	MRB, Venlai Branch, Lunglei	2502418559		0.00		0.01	315	
140	V. L. Hmachuana, DFDO, Siaha	MRB, Saiha	25031306184		0.00		0.004	316	
141	C. Lalpamawii, DFDO, Kolasib	MRB, Kolasib	25022047880		0.00		0.003	317	
142	C. Lallianpui, DFDO, Mamit	MRB, Mamit	25004115978		0.00		0.03	318	

Sl. No.	Name of the DDO/ Department/PIU	Details of Bank Account		Current/ Savings	Amount kept as of 31 March 2018	Total no. of bank accounts	Amount kept as of 31 March 2019	Total no. of bank accounts
		Name and Address	Account No.					
143	Lalremsangpuii, DFDO, Lawngtlai	MRB, Lawngtlai	25048058439		0.00		0.01	319
144	Zonunluangai, DFDO, Serchhip	MRB, New Serchhip	25039011887	Savings	0.00		0.001	320
145	Lucy Lalrinpuii, DFDO, Champhai	MRB, Champhai	25057028877		0.00		0.004	321
Total (23)					4.42		6.92	
24.	Environment, Forests and Climate Change Department							
146	Kawlnhuna, India Forests Service (IFS), DFO, Forest Division	SBI	36213691738	Current	0.00		0.001	322
			10763501958		0.00		0.001	323
		Axis Bank	915010014234927	Savings	0.00		0.35	324
			913010037001788		0.00		0.01	325
147	C. Lalthakima, Deputy Conservator of Forest (DCF), Chhimtuipui Wildlife Division	SBI, Lawngtlai Branch	36273900560		0.14	89	0.07	326
148	H. Lianmawia, Conservator of Forests [Wild Life (WL)], Principal Chief Conservator of Forests (WL) and Chief Wild Life Warden Office, Aizawl	SBI, Aizawl	32257796726	Current	0.00		0.001	327
149	Lalduhlilana, DFO, Thenzawl Forest Division	SBI, Thenzawl	36373559047	NA	0.00		0.004	328
150	H. Lianmawia, Field Director, Dampa Tiger Reserve, West Phaileng	SBI, Mission Veng	36377799846	Current	0.00		1.69	329
151	C. Lalbiaka, Deputy Conservator of Forests (DCF), Wildlife Division	SBI, New Secretariat	37640366407	NA	0.00		0.05	330
		SBI, Aizawl Branch	10763499438		0.00		0.002	331
		MRB, Zarkawt	97000225661		0.00		0.49	332
152	Lalbiakchama Chawngthu, DFO, Tlabung		36694668823	Current	0.56	90	0.0000003	333
153	Dr. C. Vidhyasagar, IFS, DFO, Lunglei	SBI, Lunglei	35655538206		0.00		0.06	334
154	Laldinthara, Working Plan Officer, Working Plan Forest Division, Lunglei		36332179744	NA	0.00		0.01	335

Sl. No.	Name of the DDO/ Department/PIU	Details of Bank Account			Amount kept as of 31 March 2018	Total no. of bank accounts	Amount kept as of 31 March 2019	Total no. of bank accounts
		Name and Address	Account No.	Current/ Savings				
155	N. Viji, IFS, Working Plan Officer, Working Plan Forest Division (N), Aizawl	SBI, Aizawl Branch	36493059976	NA	0.001	91	0.002	336
156	Lalnunzira, DFO, Kawrthah Forest Division	SBI, Mamit Branch	36372260458	Savings	0.00		0.001	337
25. Rural Development Department		Total (24)			0.70		2.74	
157	Lalchhanhima, Directorate of Rural Development (RD) Department	SBI, Dawrpui	10276733993 37233370155 37577366556	NA	13.78 5.15 4.44	92 93 94	5.74 4.05 2.03	338 339 340
158	Remlalliana Hnamte, Block Development Officer (BDO), Aibawk, RD Block	MRB, Aibawk	97002751115 97002950289 97003558803 97004107745 97007851251 97002781730		0.00 0.00 0.00 0.00 0.00 0.00		0.28 0.05 0.12 0.04 0.11 0.09	341 342 343 344 345 346
159	Benjamin Lalzama, Project Director (PD), District Rural Development Agency (DRDA), Kolasib	SBI, Kolasib MRB, Kolasib SBI, Kolasib Apex Bank, Kolasib MRB, Kolasib SBI, Kolasib MRB, Kolasib Apex Bank, Kolasib MRB, Kolasib SBI, Kolasib MRB, Kolasib	30866457243 97009065005 11470466972 601820003587 97007947523 97008827023 30397840386 97005821535 601820004073 25022035943 97010071990 31114483829 31114482429 97001308060		0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00		0.15 0.005 0.01 0.02 0.002 0.03 0.003 0.002 0.002 0.07 0.02 0.01 0.47 0.04	347 348 349 350 351 352 353 354 355 356 357 358 359 360

Sl. No.	Name of the DDO/ Department/PIU	Details of Bank Account		Current/ Savings	Amount kept as of 31 March 2018	Total no. of bank accounts	Amount kept as of 31 March 2019	Total no. of bank accounts
		Name and Address	Account No.					
			97008747657		0.00		0.04	361
			97000805404		0.00		0.03	362
			97001736244		0.00		0.02	363
			97004044580		0.00		0.04	364
			97002634468		0.00		0.003	365
			97004044591		0.00		0.02	366
			97004821092		0.00		0.01	367
		MRB, Serchhip	97007612701	Current	0.00		0.11	368
			701870000031		0.00		0.04	369
			701820003958		0.00		0.04	370
		Apex Bank, Serchhip	701870000032		0.00		0.02	371
			701870000029		0.00		0.04	372
			701870000030		0.00		0.04	373
		SBI, Serchhip	35982097969	Savings	0.00		0.05	374
		Apex Bank, Serchhip	701820003957		0.00		0.01	375
			701820003959		0.00		0.01	376
		MRB, Serchhip	97002531778		0.00		0.01	377
			97007494548		0.00		0.0001	378
		SBI, Serchhip	32822783636		0.00		0.0004	379
		MRB, Serchhip	97009972874		0.00		0.61	380
			33178082056		0.00		0.65	381
		SBI, Champhai	11467030545		0.00		0.05	382
		MRB, Champhai	97007125728		0.00		0.002	383
			31042513843		0.00		0.001	384
		SBI, Champhai	31880176833		0.00		0.01	385
			2264145000077		0.00		0.03	386
		HDFC, Champhai	22641450000136		0.00		0.02	387
		SBI, Champhai	33009794828		0.00		0.02	388
		HDFC, Champhai	50100034374452		0.00		0.003	389
160	Pu V. L. Remliana, DRDA, Serchhip							
161	Ethel Rothangpuii, PD, DRDA, Champhai							

Sl. No.	Name of the DDO/ Department/PIU	Details of Bank Account			Amount kept as of 31 March 2018	Total no. of bank accounts	Amount kept as of 31 March 2019	Total no. of bank accounts
		Name and Address	Account No.	Current/ Savings				
162	Dr. Andrew H. Vanlalidika, PD, DRDA, Aizawl	MRB, Champhai	97004667913		0.00		0.02	390
		Apex Bank, Champhai	301880000003		0.00		0.03	391
		HDFC, Champhai	50100023597851		0.00		0.11	392
		Apex Bank, Champhai	301880000001		0.00		0.001	393
		SBI, Champhai	31042514097		0.00		0.003	394
			36052523966		0.00		0.002	395
			34941741287		0.00		0.17	396
		SBI, New Secretariat	35593187196		0.00		0.28	397
			36052463360		0.00		0.06	398
			38303030065		0.00		0.0001	399
		YES Bank, Mission Veng	15394600000411		0.00		0.02	400
		ICICI, Aizawl Branch	77201000519		0.00		0.13	401
			36052525012		0.00		0.004	402
			32670545591		0.00		0.02	403
			36052525715		0.00		0.004	404
			32174703268		0.00		0.001	405
	32174698543		0.00		0.001	406		
SBI, New Secretariat	32174711859		0.00		0.003	407		
	32174715616		0.00		0.001	408		
	32174706655		0.00		0.002	409		
	32917838285		0.00		0.0004	410		
	32917850847		0.00		0.001	411		
	32917849650		0.00		0.001	412		
	50100029310691		0.00		0.0001	413		
HDFC, Chandmari	50100034374465		0.00		0.004	414		
	50100029310702		0.00		0.001	415		
SBI, New Secretariat	35074884755		0.00		0.001	416		
	35074750651		0.00		0.001	417		
HDFC, Chandmari	50100052123333		0.00		0.03	418		

Appendices

Sl. No.	Name of the DDO/ Department/PIU	Details of Bank Account			Current/ Savings	Amount kept as of 31 March 2018	Total no. of bank accounts	Amount kept as of 31 March 2019	Total no. of bank accounts
		Name and Address	Account No.						
		MRB, Aizawl	97001942407		0.00		0.30	419	
			50100052123346		0.00		0.05	420	
		HDFC, Chandmari	50100029310681		0.00		0.03	421	
			50100029310715		0.00		0.02	422	
163	Neng Thianlala, BDO, Bilkhawthlir RD Block	MRB	97002026120		0.00		0.01	423	
			97008223893		0.00		0.02	424	
164	Programme Officer, Bilkhawthlir RD Block	MRB	97001049897		0.00		0.15	425	
			97002703670		0.00		0.07	426	
		SBI, Darlawn	35735582201		0.00		0.08	427	
		MRB, Sakawrdai	97008012893		0.00		0.09	428	
165	Lalrinchhani Ralte, BDO, Darlawn RD Block	SBI, Darlawn	35059205682		0.00		0.06	429	
			35071022160		0.00		0.03	430	
		MRB, Khawruhlian	97009369762		0.00		0.0001	431	
			97002756408		0.00		0.003	432	
166	BDO, Thingsulthliah RD Block	MRB	97001984583	Savings	0.00		0.07	433	
167	PD, DRDA, Siaha	HDFC	22871450000091		0.00		0.03	434	
		SBI	36231132234		0.00		0.001	435	
168	District Programme Officer, Mahatma Gandhi National Rural Employment Gurantee Scheme, DRDA, Siaha	SBI	11788592566		0.00		0.002	436	
		IDBI	2044104000002233		0.00		0.005	437	
169	Project Manager, Pradhan Mantri Krishi Sinchai Yojana (PMKSY)- Watershed Development Component (WDC), DRDA, Saiha	SBI	31114901439	NA	0.00		0.0002	438	
			31114990918		0.00		0.0002	439	
		MCAB	501870010441		0.00		0.0002	440	
			501870010444		0.00		0.004	441	
			97001771347		0.00		0.0002	442	
			97002047005		0.00		0.00002	443	
		MRB	97002576673		0.00		0.0001	444	
			97004687850		0.00		0.0002	445	
			97004690205		0.00		0.0001	446	

Sl. No.	Name of the DDO/ Department/PIU	Details of Bank Account			Amount kept as of 31 March 2018	Total no. of bank accounts	Amount kept as of 31 March 2019	Total no. of bank accounts
		Name and Address	Account No.	Current/ Savings				
170	Andy Lalfakzuala, BDO, Tlanguam RD Block	Apex Bank, Secretariat Branch	1401930000016		0.00		0.0002	447
			97005627050		0.00		0.13	448
			1101820000657		0.00		0.004	449
			1401870000013		0.00		0.01	450
			1401870000017		0.00		0.04	451
171	Henry C. Lalrawnkima, BDO, RD Block, Lungsen	MRB Lungsen	97005213378		0.00		1.68	452
			97003769234		0.00		0.05	453
			97009067035		0.00		0.001	454
			97000865179		0.00		0.02	455
			97002579211		0.00		0.10	456
172	Lalzikpui, BDO, Thingsulthliah RD Block	MRB	25018010594		0.00		0.14	457
			97000308195		0.00		0.002	458
			97002066265		0.00		0.05	459
			97007970017		0.00		0.33	460
			97000745410		0.00		0.56	461
173	Vanlalchhuanliana, BDO, RD Block	MRB, Khawbung	97009265673		0.00		0.02	462
			25035000211		0.00		0.17	463
			25044000049		0.00		2.22	464
			97000788613		0.00		0.02	465
			25044000061		0.00		0.14	466
174	Rebecca Laldinmawii Hrahse, BDO, Champhai	SBI, Champhai	97007422357		0.00		0.05	467
			25044009756		0.00		0.37	468
			11467027690		0.00		0.00001	469
			36892072733		0.00		1.91	470
			97002770603		0.00		0.04	471
Total (25)				23.37		25.40		

Sl. No.	Name of the DDO/ Department/PIU	Details of Bank Account			Current/ Savings	Amount kept as of 31 March 2018	Total no. of bank accounts	Amount kept as of 31 March 2019	Total no. of bank accounts
		Name and Address	Account No.						
26.	Power and Electricity Department								
175	Lalramlien F. Tusing, Chief Engineer (CE), Power and Electricity Department (PED), Aizawl	SBI, Dawrpui Branch	36473836427	Current	0.00		0.02	475	
176	Zothansanga, EE, PED, Power maintenance Divison (PMD)-II, Lunglei	SBI, Lunglei Branch	36570869257	NA	0.00		0.37	476	
177	Executive Engineer (EE), Kolasib Power Divison	SBI Kolasib	11470457107		0.00		0.95	477	
178	Lalrimawia, EE, Construction Divison, PED, Aizawl	SBI Dawrpui	36454749401	Current	0.00		0.30	478	
179	C. Lalruatlana, PED, Aizawl		38013782583	NA	0.00		0.001	479	
180	Lalchhanhima, EE, Lawngtlai Power Divison	SBI, Lawngtlai	36461808529	Current	0.00		0.46	480	
181	Laldawngliana, EI, PED	SBI, Zemabawk	36512471676		0.00		0.0001	481	
182	P. B. Laltanpuia, EE, Hydrel Division, Ngopa	SBI	35738984837	NA	0.00		0.002	482	
183	Er. Laltlanthanga, Sr. EE, PE Revenue Divison, Aizawl	SBI, Dawrpui	30227217301		0.00		0.29	483	
184	R. Romawia, EE, Khawzawl Power Divison	SBI, Champhai	35702843150	Current	0.00		0.03	484	
185	Lanithanga, Sr. EE, PE, Generation Divison, Aizawl	SBI, Dawrpui	36373622748		0.00		1.01	485	
186	Kunjabihari Singh, EE, Power Divison, Saiba	SBI, Siaha	36702518906		0.00		0.90	486	
187	H. Vanlalhlhima, EE, Meter Relay and Testing Divison, Zuangtui	SBI, Aizawl Branch	38426748327	NA	0.00		0.01	487	
188	Lalduhawma, EE, PED, Aizawl	SBI, Dawrpui	36374195906		0.00		0.002	488	
189	J. Lalhmachhuana, EE, PED, Champhai	SBI	36706398424		0.00		0.001	489	
190	R. L. Muanpui, EO to Engineer-in-Chief, PED Aizawl	SBI, New Secretariat, Aizawl	36723171898	Current	0.04		0.05	490	

Sl. No.	Name of the DDO/ Department/PIU	Details of Bank Account		Current/ Savings	Amount kept as of 31 March 2018	Total no. of bank accounts	Amount kept as of 31 March 2019	Total no. of bank accounts
		Name and Address	Account No.					
191	EE, Kolasib Power Division	SBI	11470457107		0.00		0.95	491
192	H.S. Vanlachaka, EE, Thermal Project Division, Bilkhawthlir	SBI, Kolasib	36694368386	NA	0.00		0.06	492
193	Thanglura Sailo, EE, Mamit Power Division	SBI	36709354290	Current	0.00		0.85	493
194	K. Lalhlunthanga, EE, Civil Project Division, Aizawl	SBI, Dawrpui	36377663939		0.00		0.52	494
		Total (26)			0.04		6.78	
27.	Commerce and Industries Department							
195	Pu Sailoliana Sailo, Commerce and Industries Department	SBI, Aizawl Branch	30113752723 3672315770	Current NA	8.70 0.00	95	4.68 8.15	495 496
		Total (27)			8.70		12.83	
28.	Transport Department							
196	R. Lalrammawia, Joint Director (Hqr), Directorate of Transport		10763499574 37212105794 38287458213	NA	0.00 0.00 0.00		0.68 7.65 0.17	497 498 499
197	R. Lalrammawia, Joint Director (Operation), Directorate of Transport	SBI, Aizawl Branch	36454159387		0.00		0.58	500
198	District Transport Officer (DTO), Aizawl Urban, Transport Department		36505803384	Current	0.01	96	0.02	501
199	DTO, Lunglei	SBI, Lunglei	36535068851		0.00		0.00002	502
200	DTO, Siaha	SBI, Siaha	34335434979		0.00		0.001	503
201	DTO, Champhai	SBI, Champhai	35522471966		0.00		0.004	504
202	DTO, Kolasib	SBI, Kolasib	36549473750	NA	0.00		0.002	505
203	DTO, Lawngtlai	SBI, Lawngtlai	35738432933		0.00		0.001	506
204	DTO, Aizawl Rural	SBI, Aizawl	38164267285		0.00		0.001	507
		Total (28)			0.01		9.11	

Sl. No.	Name of the DDO/ Department/PIU	Details of Bank Account			Current/ Savings	Amount kept as of 31 March 2018	Total no. of bank accounts	Amount kept as of 31 March 2019	Total no. of bank accounts
		Name and Address	Account No.						
29.	Tourism Department								
205	R. Lalrinchhani, Tourist Officer, Directorate of Tourism	SBI, Dawrpui Branch	34881317503	Current	29.26	97	6.92	508	
		Total (29)			29.26		6.92		
30.	Urban Development and Poverty Alleviation Department								
206	Lalrawnthanga, Program Director, State Investment Programme Management and Implementation Unit	Axis Bank	911010001868474	Savings	68.19	98	24.84	509	
		Bandhan Bank	50180003256981		4.22	99	9.37	510	
		HDFC	501000025331782		20.94	100	17.30	511	
		IDBI	159104000107594		23.03	101	4.22	512	
		SBI	35289311337		11.25	102	18.79	513	
		SBI, Mission Veng	37580257417		0.00	NA	0.0003	514	
			37580134733		0.00		1.85	515	
			37580670593		0.00		0.86	516	
			37311165730		0.00		9.90	517	
			32166666848		0.00		0.05	518	
			31693377807		0.00		1.12	519	
			390010100039312		0.00		0.94	520	
		207	Sangkhawma, Deputy Director, Urban Development and Poverty Alleviation Department		Axis Bank, Chanmari	910020025192760	0.00	0.02	521
	910020010441446			0.00	0.24	522	0.24	522	
Central Bank, Zarkawt	3064580972			0.00	4.05	523	4.05	523	
	3542120380			0.00	0.75	524	0.75	524	
MRB, Kulikawn	97008952554			0.00	8.32	525	8.32	525	
Bank of India, Zarkawt	504710110001903			0.00	53.06	526	53.06	526	
Axis Bank, Treasury Square	101870035094			0.00	3.63	527	3.63	527	
Apex Bank, Centenary Branch	1101880000001			0.00	8.25	528	8.25	528	
SBI, Kulikawn	35241627266			0.00	7.35	529	7.35	529	
Punjab Bank	4782000100041843			0.00	3.63	530	3.63	530	
MRB, Lunglei	97005585642			0.00	0.44	531	0.44	531	
SBI, Lunglei	34623510025			0.00	0.04	532	0.04	532	
MRB, Serkawn	97009194202			0.00	5.55	533	5.55	533	
MRB, Lunglei	97009194155	0.00	3.58	534	3.58	534			
		Total (30)			127.63		188.15		

Sl. No.	Name of the DDO/ Department/PIU	Details of Bank Account			Amount kept as of 31 March 2018	Total no. of bank accounts	Amount kept as of 31 March 2019	Total no. of bank accounts
		Name and Address	Account No.	Current/ Savings				
31.	Irrigation and Water Resources Department							
209	L. Malsawma Haulnar (O/o The Chief Engineer, Irrigation and Water Resources Department)	SBI, New Secretariat Complex Branch	37492291448	Current	0.001	103	0.14	535
	Total (31)				0.001		0.14	
32.	Land Resources, Soil and Water Conservation Department							
210	R. Zoengmawia, District Officers, Land Resources, Soil and Water Conservation Department, Aizawl	MCAB MRB	101870035058 25002071510	NA	0.00 0.00		0.0002 0.0002	536 537
	Total (32)				0.00		0.0004	
33.	Public Works Department							
211	Hmingthantluangi, Finance and Accounts Officer, Chief Engineer (CE) (Buildings), Public Works Department (PWD)	SBI, Aizawl Branch	36458384104	Current	0.00		0.02	538
212	C. Lalchhuana Superintending Engineer (SE), PWD, National Highway, Circle-I, Aizawl		37177845104	NA	0.00		0.001	539
213	Lalhmimgmawia, Executive Engineer (EE), PWD, Lawngtlai Divison	SBI, Lawngtlai Branch	36474500881		0.00		0.16	540
214	Er. P. C. Chhairkima, EE, PWD, Saitual	SBI, Saitual	36487464723	Current	0.00		0.49	541
215	Pazawna, EE, PWD, Building Divison, Lunglei	SBI	34760409469		0.00		0.21	542
216	Er. Lalzarlhiana, Sr. EE, PWD, Quality Control, Research and Development Divison, Zuangtui, Aizawl	SBI, Bawngkawn	36573543776	NA	0.00		0.004	543
217	Hmingthantluangi, FAO, O/o CE (Highways), PWD, Aizawl	SBI	36434958612	Current	0.00		20.76	544
218	C. Lalengzauva, EE (P), PWD, Eastern Circle, Aizawl	SBI, Aizawl Branch	36461410416	NA	0.00		0.001	545

Appendices

Sl. No.	Name of the DDO/ Department/PIU	Details of Bank Account		Current/ Savings	Amount kept as of 31 March 2018	Total no. of bank accounts	Amount kept as of 31 March 2019	Total no. of bank accounts
		Name and Address	Account No.					
219	David Sapzova, EE, PWD Project Division-I, Aizawl	SBI	36462102433		0.00		0.004	546
220	Lalmasaa, Sr. EE, PWD, Aizawl Road Division	SBI, Chatlang	36420060556	Current	0.00		1.18	547
221	EE, National Highway Division-IV, Lunglei	SBI, Lunglei	31933821121		0.00		0.62	548
		IDBI, Lunglei	1463102000000420		0.00		0.05	549
		Axis Bank, Lunglei	919020009390037		0.00		1.14	550
222	Lalthan Zuala, Sr. EE, PWD, Siaha Division	SBI, Siaha	36729624448	NA	0.00		2.27	551
223	B. Lalawmpuia, National Highway Circle -II, PWD, Aizawl		36492152376		0.00		0.001	552
224	F. Lairamenga, EE, Office of the Chief Engineer (Roads), PWD, Aizawl	SBI, Aizawl Branch	36378937491	Current	0.00		0.001	553
225	Zosangliana Zote, EE, PWD, Khawzawl Division	SBI, Champhai	37041427135		0.00		1.71	554
226	C. Lalhumhima, EE, PWD, Multi Modal Project Division Lawngtlai	SBI, Lawngtlai	31903917942		0.00		0.01	555
227	Sanghrima Chongthu, EE, PWD, National Highway Div-V, Thingdawl	SBI, Kolasib	38222100897		0.00		1.58	556
228	Malsawmdawngliani, Joint Director of Accounts, Office of the EE, PWD, Aizawl	SBI, Aizawl Branch	36461620296	NA	0.00		0.13	557
229	Lalnunfela, Senior Grade Architect, Chief Architect, PWD, Aizawl	MRB, Khatla	97008962299		0.00		0.001	558
230	R. Laldawngliana, SE, PWD, Mechanical Circle, Aizawl	SBI, Aizawl Branch	36454158667		0.00		0.001	559
231	C. Lalthlamuani, Sr. EE, PWD, Serchhip	SBI, Serchhip	114084224042	Current	0.00		3.3	560
232	R. Zirsangliana, EE, PWD, Hmuifang Division, Aibawk	SBI, Kulikawn	36338390568		0.00		1.41	561

Sl. No.	Name of the DDO/ Department/PIU	Details of Bank Account		Amount kept as of 31 March 2018	Total no. of bank accounts	Amount kept as of 31 March 2019	Total no. of bank accounts
		Name and Address	Account No.				
233	Vanlalmuana Fanai, EE PWD, Tlabung	SBI	36567031051	0.00		0.24	562
234	H. P. Zothankhuma EE, PWD Kolasib	SBI, Kolasib	36313844183	0.00		1.31	563
235	Er. P. C. Lallianzuala, EE, PWD, National Highway Divison-II, Aizawl	SBI, Aizawl Branch	31891060010	0.00		0.001	564
236	M. Lalrammawia, SE, PWD Lunglei	SBI, Lunglei	11376850878	0.00	NA	0.001	565
237	B. Vanlalhruai, EE, PWD, Building Divison, Aizawl	SBI, Aizawl Branch	36339216680	0.00	Current	0.001	566
Total (33)				0.00		36.61	
34.	Sports and Youth Services Department						
238	Zothanmawia, Directorate of Sports and Youth Services, Aizawl	SBI, Aizawl Branch	10763502102	0.00	Current	6.61	567
Total (34)				0.00		6.61	
35.	Public Health and Engineering Department						
239	Lalmuanzova, E-in-C, Public Health and Engineering Department (PHED), Aizawl		36335050658	0.00		0.001	568
240	Hydrogeologist, GWRA Cell, PHED		36335151147	0.00		0.006	569
241	Aizawl Water Distribution Division (North), PHED		36372239448	0.00		0.05	570
242	Aizawl Water Distribution Division (South), PHED	SBI, Dawrpui	36377665722	0.00	Current	0.09	571
243	Aizawl Water Transmission Division, PHED		36319072297	0.00		0.001	572
244	Rural Watsan Divison, Aizawl, PHED		36331591772	0.00		0.01	573
245	Sewerage and Drainage Divison, Aizawl, PHED		36330585522	0.00		0.01	574

Sl. No.	Name of the DDO/ Department/PIU	Details of Bank Account		Current/ Savings	Amount kept as of 31 March 2018	Total no. of bank accounts	Amount kept as of 31 March 2019	Total no. of bank accounts
		Name and Address	Account No.					
246	Mamit Water and Sanitation (WATSAN) Divison, PHED	SBI, Mamit	34015409991		0.00		0.01	575
247	Kolasib WATSAN Divison, PHED	SBI, Kolasib	36379365840		0.00		0.43	576
248	Khawzawl WATSAN Divison, PHED	SBI, Khawzawl	36339698072		0.00		0.98	577
249	Champhai WATSAN Divison, PHED	SBI, Champhai	36339045689		0.00		0.93	578
250	Serchhip WATSAN Divison, PHED	SBI, Serchhip	36378660596		0.00		0.33	579
251	Hnahthial WATSAN Divison, PHED	SBI, Hnahthial	31047828688	Current	0.00		0.44	580
252	Lunglei Water Supply Maintenance Divison, PHED		36694668120		0.00		0.04	581
253	Rural WATSAN Divison Lunglei, PHED	SBI, Lunglei	36335801357		0.00		0.01	582
254	Lawngtlai WATSAN Divison, PHED	SBI, Lawngtlai	36336271622		0.00		0.17	583
255	Siaha WATSAN Divison, PHED	SBI, Siaha	36272377720		0.00		0.002	584
256	Ground Water and Quality Control Divison, PHED		36338749256		0.00		0.005	585
257	Chief Chemist- State Referral Institute, PHED	SBI Dawrpui	36377839790		0.00		0.003	586
Total (35)					0.00		3.52	
36.	Law and Judicial Department							
258	R. Lalduhawmi, Chief Judicial Magistrate (CJM), Kolasib	SBI, Kolasib	33400483920	Savings	0.00		0.01	587
259	Lalbiakzama, Judge, Fast Track Court (FTC), Kolasib		36817151694		0.00		0.13	588
260	Melody Lalrochampuii Pachuau, Deputy Secretary, Law and Judicial Department	SBI, New Secretariat	36338165544	NA	0.00		0.11	589
Total (36)					0.00		0.25	

Sl. No.	Name of the DDO/ Department/PIU	Details of Bank Account			Amount kept as of 31 March 2018	Total no. of bank accounts	Amount kept as of 31 March 2019	Total no. of bank accounts
		Name and Address	Account No.	Current/ Savings				
37.	Land Revenue and Settlement Department							
261	Lalmuanpuia, Deputy Director, Land Revenue and Settlement Department	SBI, Aizawl	37000079657	Current	0.00	0.35	590	
	Total (37)				0.00	0.35		
38.	Governor							
262	Joseph Lalrinawma, Deputy Secretary to Governor	SBI	36695754846	NA	0.00	0.36	591	
	Total (38)				0.00	0.36		
	Grand Total (1 to 38)				368.17	534.20		

Source: Finance Accounts (Volume-I, 2018-19 and Departmental records)

* **NF = Not Furnished**

	2017-18	2018-19	Increase/Decrease
Total number of Departments (In nos.)	33	38	5
Total number of DDOs (In nos.)	95	262	167
Total number of Bank Accounts (In nos.)	179	591	412
Amount parked in Bank Accounts (₹ in crore)	368.17	534.20	166.03
Total number of same DDOs holding bank accounts in 2017-18 and 2018-19 (In nos.)	60	-	-
Total number of same bank accounts in 2017-18 and 2018-19 (In nos.)	103	-	-
Amount lying in 60 bank accounts (₹ in crore)	368.13	225.52	(-)142.61

APPENDIX 1.6 Assets and Liabilities of the GoM as on 31 March 2019

(Reference: Paragraph-1.22.1)

(₹in crore)

As on 31 March 2018	Liabilities		As on 31 March 2019
3,057.24	Internal Debt		2,958.10
	2,348.47	Market Loans bearing interest	2,225.25
	0.00	Market Loans not bearing interest	0.00
	(-)50.81	Loans from Life Insurance Corporation of India	(-)79.41
	0.07	Loans from General Insurance Corporation of India	0.07
	138.99	Loans from other Institutions	182.45
	302.66	Loans from NABARD	330.39
	2.28	Compensation and other Bonds	2.28
	29.75	Loans from NCDC	27.52
	0.00	Ways and Means Advances	0.00
	0.00	Overdrafts from Reserve Bank of India	0.00
	203.86	Special Securities to NSSF	187.58
	81.97	Other loans	81.97
277.03	Loans and Advances from Central Government		266.17
	0.00	Pre 1984-85 Loans	0.00
	41.05	Non-Plan Loans	41.05
	195.63	Loans for State Plan Schemes	173.41
	0.02	Loans for Central Plan Schemes	0.02
	16.77	Loans for Centrally Sponsored Plan Schemes	16.77
	15.69	Loans for Special Schemes	15.69
	7.87	Other loans	19.23
	0.00	Ways and Means Advances towards expenditure, etc.	0.00
0.10	Contingency Fund		0.10
2,742.20	Small Savings, Provident Funds, etc.		2,381.02
1,215.11	Deposits		1,704.74
300.70	Reserve Funds		340.94
841.49	Suspense and Miscellaneous		862.75
4,619.04	Surplus on Government Account		6,152.93
	1,699.43	Current year surplus	1,533.91
	2,919.61	Add Accumulated Surplus as on 31 March 2018	4,619.02*
13,052.91	Total		14,666.75
As on 31 March 2018	Assets		As on 31 March 2019
12,143.81	Gross Capital Outlay on Fixed Assets		14,012.28
	3.94	Investments in shares of Companies, Corporations, etc.	4.10
	12,139.87	Other Capital Outlay	14,008.18
229.12	Loans and Advances		247.48
	1.60	Loans for Power Projects	1.60
	48.63	Other Development Loans	46.03
	91.97	Loans for Housing	90.40
	86.92	Loans to Government Servants and Miscellaneous Loans	109.45
0.00	Civil Advances		0.00
86.09	Remittance Balances		172.62
302.35	Cash Balance		(-)100.17
	(-)61.87	Cash in Treasuries and Local Remittances	(-)166.50
	(-)4.91	Departmental Cash Balance including Permanent Advances	(-)4.68
	369.13	Cash Balance Investments	71.01
291.54	Investment out of Reserve Fund		334.54
13,052.91	Total		14,666.75

Source: Finance Accounts of the respective years

* Differs from last years figure by ₹0.02 crore due to rectification of printing mistakes in Finance Accounts, 2016-17

APPENDIX 2.1 Numbers of Sub-Heads - Grant-wise which required replies for variations (Excess/Saving)

(Reference: Paragraph-2.5)

Grant No.	Grant Description	Revenue Voted	Revenue Charged	Capital Voted	Capital Charged	Total No. of Sub-Head replies for (Excess/Saving) required	Total No. of Sub-Head replies for (Excess/Saving) received	Total No. of Sub-Head replies for (Excess/Saving) not received
1	Legislative Assembly	✓				02	0	02
3	Council of Ministers	✓				03	01	02
				✓		01	0	01
6	Land Revenue and Settlement	✓				07	06	01
7	Excise and Narcotics	✓				02	0	02
9	Finance	✓				13	0	13
11	Secretariat Administration	✓				01	01	0
13	Personnel and Administrative Reforms	✓				01	01	0
15	General Administration Department	✓				13	04	09
				✓		02	0	02
17	Food, Civil Supplies and Consumer Affairs	✓				05	05	0
20	School Education	✓				17	05	12
				✓		01	01	0
21	Higher and Technical Education	✓				05	0	05
24	Medical and Public Health Services	✓				03	0	03
		✓				76	24	52
26	Information and Public Relations	✓				01	0	01

Appendices

Grant No.	Grant Description	Revenue Voted	Revenue Charged	Capital Voted	Capital Charged	Total No. of Sub-Head replies for (Excess/Saving) required	Total No. of Sub-Head replies for (Excess/Saving) received	Total No. of Sub-Head replies for (Excess/Saving) not received
28	Labour, Employment and Skill Development	✓				04	0	04
29	Social Welfare	✓				08	07	01
31	Agriculture	✓				07	04	03
		✓		✓		01	0	01
32	Horticulture	✓				02	02	0
34	Animal Husbandry and Veterinary	✓				10	0	10
				✓		01	0	01
36	Environment, Forests and Climate Change	✓				04	01	03
37	Co-operation	✓				03	02	01
38	Rural Development	✓				05	0	05
40	Commerce and Industries	✓				01	0	01
41	Sericulture	✓				02	02	0
42	Transport	✓				05	0	05
45	Public Works	✓				06	06	01
				✓		02	02	0
46	Urban Development and Poverty Alleviation	✓				05	0	05
				✓		01	0	01
	Public Debt		✓		✓	11	0	11
						08	0	08
Total						163	39	114

Source: Appropriation Accounts, 2018-19

APPENDIX 2.2 Details of savings not surrendered (₹10 lakh and above)

(Reference: Paragraph-2.6.3)

(₹in lakh)

Sl. No.	Number and Name of Grants/ Appropriation	Savings	Surrender	Savings not surrendered
Revenue (Voted)				
1.	6-Land Revenue and Settlement	595.65	382.58	213.07
2.	11-Secretariat Administration	1,379.95	1,353.88	26.07
3.	14-Planning and Programme Implementation	122.01	108.50	13.51
4.	18-Printing and Stationery	69.28	5.71	63.57
5.	20-School Education	12,638.60	12,028.29	610.31
6.	21-Higher and Technical Education	4,521.22	4,104.56	416.66
7.	29-Social Welfare	3,827.96	3,732.99	94.97
8.	34-Animal Husbandry and Veterinary	844.32	341.02	503.30
9.	37-Co-operation	130.70	35.81	94.89
10.	38-Rural Development	21,669.80	21,618.50	51.30
11.	39-Power	644.59	549.15	95.44
12.	42-Transport	333.78	293.83	39.95
13.	45-Public Works Department	15,732.30	15,673.91	58.39
Revenue (Charged)				
14.	49-Public Debt	2,540.57	0.00	2,540.57
Capital (Voted)				
15.	3-Council of Ministers	10.00	0.00	10.00
16.	15-General Administration Department	5,741.70	5,561.70	180.00
17.	17-Food, Civil Supplies and Consumer Affairs	4,899.46	165.01	4,734.45
18.	20-School Education	2,184.27	1,144.25	1,040.02
19.	33-Land Resources, Soil and Water Conservation	21.59	0.00	21.59
20.	34-Animal Husbandry and Veterinary	85.36	0.00	85.36
Capital (Charged)				
21.	49-Public Debt	3,975.53	0.00	3,975.53
Total		81,968.64	67,099.69	14,868.95

Source: Appropriation Accounts, 2018-19

APPENDIX 2.3 Statement of various Grants/Appropriation where savings were more than ₹One crore each or more than 20 per cent of the total provision

(Reference: Paragraph-2.7)

(₹in crore)

Sl. No.	Grant No.	Name of Grant/Appropriation	Total Grant/Appropriation	Saving	Per cent
Revenue (Voted)					
1.	1	Legislative Assembly	29.34	2.36	8.04
2.	6	Land Revenue and Settlement	32.17	5.96	18.53
3.	7	Excise and Narcotics	33.92	1.90	5.60
4.	9	Finance	1,409.42	394.38	27.98
5.	11	Secretariat Administration	123.21	13.80	11.20
6.	14	Planning and Programme Implementation	108.14	1.22	1.13
7.	15	General Administration Department	161.90	9.86	6.09
8.	16	Home	704.24	19.03	2.70
9.	17	Food, Civil Supplies and Consumer Affairs	88.26	8.67	9.82
10.	20	School Education	1,220.36	126.39	10.36
11.	21	Higher and Technical Education	311.08	45.21	14.53
12.	24	Medical and Public Health Services	621.32	131.11	21.10
13.	25	Water Supply and Sanitation	221.61	9.65	4.35
14.	27	District Council and Minority Affairs	433.70	9.81	2.26
15.	28	Labour, Employment, Skill Development and Entrepreneurship	25.61	3.80	14.84
16.	29	Social Welfare	181.55	38.28	21.09
17.	30	Disaster Management and Rehabilitation	65.01	9.99	15.37
18.	31	Agriculture	222.75	26.35	11.83
19.	32	Horticulture	78.38	4.55	5.81
20.	34	Animal Husbandry and Veterinary	67.27	8.44	12.55
21.	36	Environment, Forests and Climate Change	133.20	7.39	5.55
22.	37	Co-operation	16.80	6.00	35.71
23.	38	Rural Development	389.04	216.70	55.70
24.	39	Power	589.48	6.45	1.09
25.	40	Commerce and Industries	81.47	17.38	21.33
26.	41	Sericulture	20.14	3.12	15.49
27.	42	Transport	44.24	3.34	7.55
28.	45	Public Works	494.52	157.32	31.81
29.	46	Urban Development and Poverty Alleviation	223.84	18.69	8.35
30.	48	Information and Communication Technology	7.11	3.01	42.33

Sl. No.	Grant No.	Name of Grant/Appropriation	Total Grant/Appropriation	Saving	Per cent
Revenue (Charged)					
31.	1	Legislative Assembly	0.87	0.47	54.02
32.	4	Law and Judicial	14.08	1.19	8.45
33.	49	Public Debt	437.08	25.41	5.81
Total of Revenue			8,591.11	1,337.23	15.57
Capital (Voted)					
34.	3	Council of Ministers	0.10	0.10	100.00
35.	9	Finance	938.50	937.30	99.87
36.	14	Planning and Programme Implementation	36.05	35.00	97.09
37.	15	General Administration Department	60.90	57.42	94.29
38.	17	Food, Civil Supplies and Consumer Affairs	218.12	48.99	22.46
39.	19	Local Administration	57.40	6.73	11.72
40.	20	School Education	49.37	21.84	44.24
41.	21	Higher and Technical Education	12.36	2.78	22.49
42.	24	Medical and Public Health Services	133.02	46.38	34.87
43.	25	Water Supply and Sanitation	164.49	7.00	4.26
44.	29	Social Welfare	38.42	5.01	13.04
45.	31	Agriculture	35.23	28.11	79.79
46.	32	Horticulture	12.20	2.76	22.62
47.	38	Rural Development	60.80	8.85	14.56
48.	40	Commerce and Industries	52.30	3.27	6.25
49.	45	Public Works	889.83	148.78	16.72
50.	46	Urban Development and Poverty Alleviation	378.18	33.90	8.96
51.	47	Irrigation and Water Resources	44.15	33.68	76.29
Capital Charged)					
52.	49	Public Debt	283.98	39.76	14.00
Total Capital			3,465.40	1,467.66	42.35
Grand Total (Revenue + Capital)			12,056.51	2,804.89	23.26

Source: Appropriation Accounts, 2018-19

APPENDIX 2.4 Results of review of substantial surrenders (more than 50 per cent of total provision) made during 2018-19

(Reference: Paragraph-2.7.2)

(₹in lakh)

Grant No.	Number and details of Grant/ Scheme	Total Provision	Details of Surrender		Reasons/Remarks
			Amount	per cent	
1	Legislative Assembly 2011-02-101-01 Speaker/ Dy. Speaker (Charged)	87.20	47.34	54.29	Due to less expenditure than anticipated under salaries, medical treatment, domestic travel expenses and non-performance of foreign tours
3	Council of Ministers 2013-108-01 Tour Expenses	35.00	25.71	73.46	Due to less official tours of Ministers than estimated and non-availing of foreign tours by Ministers
9	Finance 2052-090-01 Finance Department	44,000.00	44,000.00	100.00	Due to allocation of fund to various departments
	2052-092-99 Capacity Development for FMU/ FMC (SAL/TA-EAP)	1,500.00	1,412.39	94.16	Not stated
	2052-092-89 New Economic Development Policy (NEDP)	800.00	713.55	89.19	Not stated
	4047-800-89 New Economic Development Policy (NEDP)	18,800.00	18,800.00	100.00	Due to allocation of fund to various departments
	4047-800-07 NABARD	15,000.00	15,000.00	100.00	
	4047-800-02 SMS for Various Scheme under NLCPR/NEA (CSS)	15,000.00	15,000.00	100.00	
	4047-800-03 State Priority Programmes	15,000.00	15,000.00	100.00	
	4047-800-04 North Eastern Areas	12,264.00	12,264.00	100.00	
	4047-800-05 Non- Lapsable Central Pool of Resources (NLCPR)	9,877.00	9,877.00	100.00	
	7610-201-02 House Building Advances to Government Servants	4,120.00	4,000.00	97.09	
	4047-800-01 Recapitalization of R.R.B	3,289.44	3,289.44	100.00	
	7610-202-01 Advances for Purchase of Motor Conveyances	500.00	500.00	100.00	
14	Planning and Programme Implementation 5475-800-01 Plan Assistance	3,500.00	3,500.00	100.00	
15	General Administration Department 2053-094-05 Sub- Division, Siaha	288.06	174.13	60.45	Due to non-filling up of vacant post, non-disbursement of wages during August 2018 to March 2019 as per instruction of the GoM and late receipt of medical treatment claims from health care society

Grant No.	Number and details of Grant/ Scheme	Total Provision	Details of Surrender		Reasons/Remarks
			Amount	per cent	
	4070-800-89 New Economic Development Policy (NEDP)	5,920.00	5,561.70	93.95	Not stated
17	Food, Civil Supplies and Consumer Affairs	221.43	150.80	68.10	Due to non-filling up of vacant post, expiry, retirement of employees and non-receipt of appropriate bill
	2408-01-001-01 Direction				
	2408-01-001-08 Integrated Management of Public Distribution System (IM-PDS)/CSS	25.20	25.20	100.00	Due to non-implementation of scheme during 2018-19
	5475-800-01 Strengthening of Legal Metrology (CSS)	325.00	165.00	50.77	Not stated
20	School Education				
	2202-02-101-02 Government Secondary (RMSA)	4,929.64	4,005.56	81.25	Due to non-receipt of sanctions from the GoI
21	Higher and Technical Education				
	2202-03-001-01 Direction	2,981.53	1,826.97	61.28	Due to non-payment of arrears and non-receipt of claims under domestic travel expenses
	2203-105-01 Mizoram Polytechnic, Kolasib (CSS)	301.00	301.00	100.00	
	2203-105-05 Mizoram Polytechnic, Champhai (CSS)	300.00	300.00	100.00	Due to technical and administrative reasons
	2203-105-06 Mizoram Polytechnic, Mamit (CSS)	300.00	300.00	100.00	
	2202-80-107-04 Pre-Matric Scholarship for Minorities (CSS)	58.26	35.20	60.42	Not stated
	2202-03-107-02 PMS/PMMS for Students of Minorities Communities (CSS)	15.37	15.37	100.00	Not stated
24	Medical and Public Health Services				
	2210-01-001-02 Administration	2,942.13	1,531.38	52.05	Due to re-provision of fund to other head of account
	2210-05-105-01 Establishment of MIMER (CSS)	1,539.83	994.42	64.58	Not stated
	2210-06-112-02 Public Health Insurance (CSS)	1,844.08	943.14	51.14	Due to non-receipt of sanction from the Government
	2211-001-01 Direction (CSS)	615.84	523.10	84.94	Not stated
	2210-06-003-01 ANM School, Lawngtlai (CSS)	142.60	123.34	86.49	Due to non-receipt of sanction from the Government
	2210-06-003-06 GNM, Champhai (CSS)	100.00	100.00	100.00	Due to non-function of GNM School
	2210-06-104-02 Strengthening of State Drug Regulatory System (CSS)	97.44	97.44	100.00	Due to non-receipt of Administrative Approval and Expenditure Sanction

Grant No.	Number and details of Grant/ Scheme	Total Provision	Details of Surrender		Reasons/Remarks
			Amount	per cent	
	2210-06-104-03 SMS for strengthening of State Drug Regulatory System	66.67	66.67	100.00	Due to non-receipt of Administrative Approval and Expenditure Sanction
	2210-06-112-02 Mizoram State Health Care Society	75.75	38.25	50.50	
	2210-06-003-01 SMS for ANM School, Lawngtlai	23.88	23.88	100.00	Due to non-receipt of Government sanction and surrender for re-validation
	2210-06-003-02 SMS for ANM School, Mamit	20.79	20.79	100.00	
	2210-06-003-03 SMS for ANM School, Aizawl	20.79	20.79	100.00	
	2210-06-003-05 GNM School, Kolasib (CSS)	16.92	16.23	95.92	Not stated
	4210-03-105-01 Establishment of MIMER (CSS)	4,297.53	2,300.00	53.52	Due to non-receipt of Government sanction
	4210-04-003-06 GNM, Champhai (CSS)	150.75	150.75	100.00	
	4210-04-003-05 General Nursing and Midwifery School, Kolasib (CSS)	119.56	68.84	57.58	Not stated
26	Information and Publicity 2220-06-800-01 Cultural and Activities	43.50	34.02	78.21	Due to dropping of tableau
28	Labour, Employment and Skill Development 2230-03-003-03 SMS of strengthening of Infrastructure	168.29	168.29	100.00	Not stated
29	Social Welfare 2235-03-101-01 Old Age Pension (CSS)	2,235.34	1,448.26	64.79	Due to budget allotment being higher than the actual requirement
	2235-02-103-07 Indira Gandhi Matriva Sahyog Yojana (IGMSY) (CSS)	287.00	287.00	100.00	Due to IGMSY was discontinued and release of that fund has been stopped from the GoI
	2235-02-103-15 Maternity Benefit Programme (MBP) (CSS)	335.47	185.41	55.27	Not stated
	2236-02-101-02 (RSEAG)-'SABLA' (CSS)	234.00	164.68	70.38	Due to short release of fund from the GoI
	2235-02-105-01 MSD and R Board	46.23	29.85	64.57	Not stated
30	Disaster Management and Rehabilitation 2245-05-101-01 State Disaster Response Fund (FC)	1,800.00	900.00	50.00	Due to non-release of remaining amount by the Government
	2245-05-101-02- State Disaster Response Fund (SMS)	200.00	100.00	50.00	

Grant No.	Number and details of Grant/ Scheme	Total Provision	Details of Surrender		Reasons/Remarks
			Amount	per cent	
31	Agriculture 2401-800-77 Rashtryia Krishi Vikas Yojana (RKVY) (CSS)	2,200.00	1,394.93	63.41	Due to non-release of fund from the GoI
	2401-800-10 Global Environmental Facility (GEF)/CSS	25.00	25.00	100.00	Due to non-finalisation of annual work plan and signing of operational partner agreement by the Government and FAO
	4401-800-89 New Economic Development Policy (NEDP)	3,307.00	2,800.00	84.67	Due to re-provision of fund to other account
32	Horticulture 2401-119-12 National Mission on Medicinal Plants (NMMP) (CSS)	43.81	43.81	100.00	Due to non-receipt of fund from the GoI
	4401-800-89 New Economic Development Policy (NEDP)	406.80	275.14	67.64	Due to re-provision of fund to other head of account
34	Animal Husbandry and Veterinary 2403-105-02 Piggery Development under NLM (CSS)	380.70	252.64	66.36	Not stated
	2403-800-77 Rashtriya Krishi Vikas Yojana (CSS)	108.21	59.43	54.92	Not stated
36	Environment, Forests and Climate Change 2406-01-005-01 Forest Resource Survey	67.40	67.40	100.00	Due to covering excess expenditure in other head of account
38	Rural Development 2505-02-101-02 MG-NREGS (CSS)	22,499.16	18,230.51	81.03	Due to non-release of fund by the GoI
	2501-05-101-02 Integrated Watershed Management Programme (CSS)	3,835.00	2,394.00	62.43	
	2216-03-101-01 Pradhan Mantri Awas Yojana (Gramin) (CSS)	908.00	908.00	100.00	
40	Commerce and Industries 2851-103-06 National Handloom Development Programme (CSS)	1,665.92	1,160.45	69.66	Due to non-release of fund from the Ministry of Textiles, GoI
45	Public Works Department 3054-04-337-01 Pradhan Mantri Gram Sadak Yojana (PMGSY) (CSS)	20,675.00	15,266.26	73.84	Due to less receipt of fund from the GoI and less receipt of expenditure sanction
	2059-80-052-01 Purchase and maintenance of Machinery and Equipment	26.00	26.00	100.00	Due to re-provision of fund to other head of account
	3054-80-052-01 Purchase and maintenance	20.00	20.00	100.00	

Grant No.	Number and details of Grant/ Scheme	Total Provision	Details of Surrender		Reasons/Remarks
			Amount	per cent	
	4070-800-89 New Economic Development Policy (NEDP)	5,850.00	4,000.00	68.38	Due to non-receipt of Expenditure Sanction from the Government in respect of development of Infrastructure for District Administration and Sub-Division and implementation of NEDP under the GAD
46	Urban Development and Poverty Alleviation 2217-01-051-03 PAHOSS	1,002.00	1,000.00	99.80	Not stated
	2217-01-192-02 General Performance Grants to ULB (FC)	606.00	606.00	100.00	Due to non-release of fund by the GoI
	4217-01-051-05 North Eastern Areas	36.90	36.90	100.00	Not stated
47	Irrigation and Water Resources 4702-101-03 River Diversion (AIBP) (CSS)	2,000.00	1,567.15	78.36	Due to less release of central assistance from the GoI
	4702-101-001-05 River Diversion (NABARD)	1,500.00	1,012.37	67.49	Not stated
	4702-800-01 Flood Management Programme (AIBP) (CSS)	500.00	500.00	100.00	Due to non-release of Central Assistance from the GoI
	4702-101-04 River Diversion (SMS)	374.63	288.31	76.96	Due to non-release of corresponding central assistance
48	Information and communication Technology 3275-800-89 New Economic Development Policy (NEDP)	300.00	300.00	100.00	Due to pull back of all fund by the Government for expenditure in other scheme
Total		2,45,200.05	2,18,861.19	89.26	

Source: Appropriation Accounts, 2018-19

APPENDIX 2.5 Unexplained surrender of more than ₹10 lakh

(Reference: Paragraph-2.7.3)

(₹in lakh)

Sl. No.	Grant No.	Grant Name and Major Head	Total Grant	Expenditure	Surrender
1.	9	Finance			
		2052-092-99 Capacity Development for FMU/FMC (SAL/TA-EAP)	87.61	87.61	1,412.39
		2071-01-117-01 Government Contribution	2,810.00	2,804.20	1,100.00
2.	13	2052-092-89 New Economic Development Policy (NEDP)	86.45	86.45	713.55
		Personnel and Administrative Reforms			
3.	15	2070-800-89 New Economic Development Policy (NEDP)	169.54	169.54	59.26
		General Administration			
		2015-104-01 Conduct of Election to MP/MLA	6,554.64	6,554.65	83.15
		2053-093-04 D.C., Champhai	317.28	317.27	81.25
		2015-103-01 Preparation and Printing of Electoral Roll	466.66	466.66	75.53
		2053-094-07 Sub-Division, Champhai	49.65	49.64	35.28
		2070-115-03 Circuit and Guest House, Siaha	32.95	32.97	32.92
		2070-115-06 Circuit and Guest House, Calcutta	433.14	433.12	17.84
4.	17	4070-800-89 New Economic Development Policy (NEDP)	358.30	358.30	5,561.70
		Food, Civil Supplies and Consumer Affairs			
5.	19	5475-800-01 Strengthening of Legal Metrology (CSS)	160.00	160.00	165.00
		Local Administration			
6.	20	4216-03-800-89 New Economic Development Policy (NEDP)	5,027.50	5,027.50	672.50
		School Education			
		2202-01-101-01 Government Middle School	19,225.11	19,125.31	102.41
		2202-02-105 01 DIET (CSS)	1,687.14	1,679.79	831.69
		2202-02-110-03 Vocationalisation of Secondary Education	27.95	27.22	18.86
		2202-02-105-03 DIET	145.60	145.40	18.78
		2202-02-004-01 SCERT	648.10	651.95	64.98
		2202-02-105-04 Teacher Education (CSS)	31.53	31.53	17.15
7.	21	4202-01-800-89 New Economic Development Policy (NEDP)	1,259.00	1,259.00	1,095.61
		4202-01-800-04 Re-construction of School Buildings/ NABARD	1,698.94	1,698.94	48.64
		Higher and Technical Education			
		2202-80-107-04 Pre-Matric Scholarship for Minorities (CSS)	23.06	23.06	35.20
8.	24	2202-03-107-02 PMS/PMMS for Students of Minorities Communities (CSS)	0.00	0.00	15.37
		4202-02-800-89 New Economic Development Policy (NEDP)	848.00	848.00	278.00
		Medical and Public Health services			
		2210-06-101-18 National Health Mission (CSS)	8,853.46	8,853.46	8,704.36
		2210-01-001-02 Administration	1,410.75	1,410.74	571.24
		2210-05-105-01 Establishment of MIMER (CSS)	545.41	545.41	994.42
		2211-001-01 Direction (CSS)	92.74	92.74	375.59
8.	24	2210-06-003-05 GNM School, Kolasib (CSS)	0.69	0.60	16.23
		2211-101-01 Maintenance of Sub-Centre (CSS)	2,698.08	2,698.07	46.11
		4210-04-101-05 Strengthening of Trauma Center (CSS)	1,187.68	1,187.68	448.28
		4210-04-003-05 General Nursing and Midwifery School, Kolasib (CSS)	50.72	50.72	68.84

Sl. No.	Grant No.	Grant Name and Major Head	Total Grant	Expenditure	Surrender
9.	26	Information and Public Relation 2251-092-01 State Information Commission	218.45	218.44	17.05
10.	28	Labour, Employment and Skill Development 2230-03-003-03 SMS for Strengthening of Infrastructure	0.00	0.00	168.29
		2230-03-003-01 Industrial Training Institute	471.94	471.14	63.21
		2230-03-800-89 New Economic Development Policy (NEDP)	575.00	575.00	50.00
		2230-02-101-01 Employment Exchange	227.70	227.68	43.22
		2230-01-001-01 Direction	195.48	195.43	28.68
		2230-01-001-02 Administration	48.68	48.66	20.97
11.	29	Social Welfare 2235-02-103-15 Maternity Benefit Programme (MBP) (CSS)	150.06	150.06	185.41
		2235-02-103-11 Swadhar Greh (CSS)	30.16	30.15	18.91
		4235-02-800-12 SCA to CSS	0.00	0.00	501.00
12.	31	Agriculture 2401-104-01 Fostering Climate Resilient Upland Farming Systems in the North East (FOCUS)	1,300.00	1,300.00	401.85
		2401-800-09 Pradhan Mantri Krishi Sinchayee Yojana (CSS)	1,000.00	1,000.00	49.75
		2401-102-01 Food Grain Development	84.55	84.53	13.76
13.	34	Animal Husbandry and Veterinary 2403-105-02 Piggery Development under NLM (CSS)	128.06	128.03	252.64
		2403-800-77 Rashtriya Krishi Vikas Yojana (CSS)	48.78	48.78	59.43
		2403-101-09 Control of Animal Disease (CSS)	333.94	333.93	16.06
14.	36	Environment, Forests and Climate Change 2406-01-102-07 National Afforestation Programme (CSS)	779.09	779.09	237.92
		2406-01-101-06 Development of Bamboo (CSS)	1,707.33	1,707.32	187.17
		2406-01-800-89 New Economic Development Policy (NEDP)	224.00	224.00	122.03
		2406-01-101-07 Development of Bamboo/SMS	120.55	120.55	89.95
		2406-01-005-01 Forest Resource Survey	0.00	0.00	54.58
		2406-01-001-01 Direction	1,496.70	1,496.69	34.43
		2406-01-005-02 W.P.O.	174.74	174.73	13.22
15.	37	Co-operation 2425-001-02 Administration	365.74	365.86	12.39
16.	38	Rural Development 2515-001-01 Direction	605.48	595.50	11.50
		2515-001-01 SLMC and Internal Audit	91.86	91.84	32.68
		2515-104-02 Administration of RD Programme	500.29	494.00	18.19
		2575-06-101-01 BADP under RD Department (CSS)	38.19	38.18	23.62
		4515-800-89 New Economic Development Policy (NEDP)	695.87	695.87	600.00
17.	40	Commerce and Industries 2435-01-101-01 Agriculture Marketing	397.99	397.96	15.20
18.	41	Sericulture 2851-107-02 Administration	1,404.42	1,450.45	341.17
19.	42	Transport 2401-001-02 Administration	841.54	840.83	177.16
		3055-001-01 Direction	665.14	657.12	36.54

Sl. No.	Grant No.	Grant Name and Major Head	Total Grant	Expenditure	Surrender
20.	46	Urban Development and Poverty Alleviation			
		2217-01-051-03 PAHOSS	2.00	2.00	1,000.00
		2217-01-051-01 NERUDP/EAP	604.54	604.54	70.46
		2217-01-192-01 General Basic Grants to ULB (FC)	1,990.50	1,990.50	144.50
		2217-05-001-07 National Urban Livelihood Mission (CSS)	1,284.76	1,254.75	22.24
		2015-101-01 State Election Commission	208.68	208.68	12.82
		2217-01-800-02 Administration (Sanitation)	568.51	619.09	18.59
		4217-01-800-89 New Economic Development Policy (NEDP)	15,891.65	15,891.66	3,322.85
		4217-01-051-05 North Eastern Areas	0.00	0.00	36.90
21.	47	Irrigation and Water Resources			
		4702-101-001-05 River Diversion (NABARD)	487.63	487.63	1,012.37
Total			92,947.68	92,878.20	33,300.84

Source: Appropriation Accounts, 2018-19

APPENDIX 2.6 Unnecessary Supplementary Provision (₹10 lakh and above)

(Reference: Paragraph-2.8.2)

(₹in lakh)

Sl. No.	Number and Name of the Grant	Original Provision	Actual Expenditure	Savings out of Original Provision	Supplementary Provision
A. Revenue (Voted)					
1.	3-Council of Minister	457.94	452.64	5.30	31.00
2.	6-Land Revenue and Settlement	3,135.87	2,621.27	514.60	81.05
3.	9-Finance	1,39,844.79	1,01,503.39	38,341.40	1,096.93
4.	11-Secretariat Administration	11,654.15	10,941.22	712.93	667.02
5.	34-Animal Husbandry and Veterinary	6,276.29	5,882.31	393.98	450.34
6.	38-Rural Development	31,523.87	17,234.47	14,289.40	7,380.40
7.	40-Commerce and Industries	7,445.99	6,409.63	1,036.36	701.25
8.	41-Sericulture	1,934.06	1,702.01	232.05	79.65
9.	45-Public Works Department	41,542.21	33,719.32	7,822.89	7,909.41
10.	48-Information and Communication Technology	539.68	409.56	130.12	171.19
Total of Revenue (Voted)		2,44,354.85	1,80,875.82	63,479.03	18,568.24
B. Capital (Voted)					
11.	3-Council of Ministers	0.00	0.00	0.00	10.00
12.	9-Finance	93,730.44	120.00	93,610.44	120.00
13.	14-Planning and Programme Implementation	3,500.00	105.00	3,395.00	105.00
14.	15-General Administration	5,920.00	748.30	5,171.70	570.00
15.	17-Food,Civil Supplies and Consumer Affairs	17,826.60	16,912.14	914.46	3,985.00
16.	19-Local Administration	5,100.00	5,067.50	32.50	640.00
17.	31-Agriculture	3,300.00	711.55	2,588.45	223.00
18.	47-Irrigation and Water Resources	4,000.00	1,046.00	2,954.00	414.63
Total of Capital (Voted)		1,33,377.04	24,710.49	1,08,666.55	6,067.63
Grand Total (A+B)		3,77,731.89	2,05,586.31	1,72,145.58	24,635.87

Source: Appropriation Accounts, 2018-19

**APPENDIX 2.7 Excessive/Inadequate/Unnecessary re-appropriation of funds
(₹10 lakh and above)**

(Reference: Paragraph-2.9)

(₹in lakh)

Sl. No.	Grant No.	Description	Major Head	Re-appropriation	Final Excess(+)/ Saving (-)
1.	1	Legislative Assembly 02-101-02 M.L.A.	2011	(-)9.50	(+)14.09
2.	6	Land Revenue and Settlement 102-01 Survey and Settlement Operations	2029	(+)5.13	(-)86.83
3.	9	Finance 095-02 District Treasury	2054	(-)18.07	(-)104.65
		01-101-01 Judicial Stamp	2030	(-)7.89	(-)13.75
		01-101-01 Pension	2071	(+)1,086.85	(+)8,263.91
4.	20	School Education 01-101-01 Government Primary School	2202	(-)304.65	(-)99.80
		01-101-02 Government Middle School	2202	(-)18.95	(-)534.34
		02-109-01 Government High School	2202	(-)188.83	(+)125.08
		01-104-01 Inspection	2202	(+)19.73	(+)84.37
		80-800-01 Physical Education	2202	(-)54.95	(+)25.28
		02-101-01 Inspection	2202	(+)3.86	(-)20.98
5.	34	Animal Husbandry and Veterinary 001-01 Direction	2403	(-)190.94	(-)28.20
		103-01 Poultry Development	2403	(+)10.15	(-)56.94
		109-01 Veterinary Extension Research and Training	2403	(+)0.53	(-)19.89
6.	38	Rural Development 001-03 Block Level Administration	2515	(+)19.65	(-)29.75
7.	41	Sericulture 107-02 Administration	2851	(-)0.47	(+)46.03
8.	42	Transport 001-01 Direction	2401	(+)6.59	(-)14.53
9.	45	Public Works Department 80-001-02 Administration	2059	(-)121.10	(-)26.69
		80-001-02 Administration	3054	(-)52.21	(-)21.38

Source: Appropriation Accounts, 2018-19

APPENDIX 3.1 Year-wise break-up of outstanding DCC Bills as on 31 March 2019

(Reference: Paragraph-3.4)

Year	Opening balance as on 1 st April			Amount drawn in AC Bills during the year			Amount adjusted through DCC Bills			Amounting Outstanding as on 31 st March		
	Year	No.	Amount	Year	No.	Amount	Year	No.	Amount	Year	No.	Amount
2014-15	Upto 2012-13	26	16.32	Upto 2012-13	00	0.00	Upto 2012-13	17	14.99	Upto 2013-14	09	1.33
	2013-14	04	10.39	2013-14	00	0.00	2013-14	04	10.39			
	2014-15	00	0.00	2014-15	61	144.28	2014-15	33	83.48			
	Total	30	26.71	Total	61	144.28	Total	54	108.86	Total	37	62.13
2015-16	Upto 2013-14	09	1.33	Upto 2013-14	00	0.00	Upto 2013-14	00	0.00	Upto 2014-15	33	17.50
	2014-15	28	60.80	2014-15	00	0.00	2014-15	04	44.63			
	2015-16	00	0.00	2015-16	49	164.56	2015-16	45	154.36			
	Total	37	62.13	Total	49	164.56	Total	49	198.99	Total	37	27.70
2016-17	Upto 2014-15	33	17.50	Upto 2014-15	00	0.00	Upto 2014-15	02	1.96	Upto 2015-16	32	21.12
	2015-16	04	10.20	2015-16	00	0.00	2015-16	03	4.62			
	2016-17	00	0.00	2016-17	45	141.61	2016-17	36	122.14			
	Total	37	27.70	Total	45	141.61	Total	41	128.72	Total	41	40.59
2017-18	Upto 2015-16	32	21.12	Upto 2015-16	00	0.00	Upto 2015-16	32	21.12	Upto 2016-17	01	4.71
	2016-17	09	19.47	2016-17	00	0.00	2016-17	08	14.76			
	2017-18	00	0.00	2017-18	35	55.22	2017-18	32	49.87			
	Total	41	40.59	Total	35	55.22	Total	72	85.75	Total	04	10.06
2018-19	Upto 2016-17	01	4.71	Upto 2016-17	00	0.00	Upto 2016-17	01	4.71	Upto 2017-18	02	5.00
	2017-18	03	5.35	2017-18	00	0.00	2017-18	01	0.35			
	2018-19	00	0.00	2018-19	153	137.57	2018-19	100	39.59			
	Total	04	10.06	Total	153	137.57	Total	102	44.65	Total	55	102.98

Source: Finance Accounts, 2013-14 to 2017-18. Information furnished by the office of the Principal Accountant General (Accounts)

APPENDIX 3.2 Delay in deposit of collected Cess to Mizoram Building and Other Construction Workers' Welfare Board by the Cess Collectors

(Reference: Paragraph-3.11.2)

(Amount in ₹)

Sl. No.	Date of:		Amount	Period of delay (in days)
	Receipt of Cess by the DLEO	Transfer of Cess to the Board		
(A)	Labour Officer, Labour, Employment, Skill Development and Entrepreneurship (LESDE) Department-cum-Cess Collector, Mamit and Kolasib Districts			
1.	27-04-2018	05-06-2018	1,17,539.00	09
2.	27-04-2018	05-06-2018	32,616.00	09
3.	09-08-2018	06-12-2018	42,44,531.00	89
4.	07-09-2018	15-10-2018	2,350.00	08
5.	13-09-2018	10-04-2019	1,500.00	179
6.	13-09-2018	15-10-2018	2,000.00	02
7.	13-09-2018	15-10-2018	1,500.00	02
8.	13-09-2018	15-10-2018	2,500.00	02
9.	17-09-2018	08-11-2018	9,11,198.00	22
10.	17-09-2018	08-11-2018	27,610.00	22
11.	03-10-2018	08-11-2018	45,137.00	06
12.	07-12-2018	29-01-2019	28,877.00	23
13.	10-12-2018	29-01-2019	28,783.00	20
14.	19-12-2018	01-02-2019	11,799.00	14
15.	19-12-2018	01-02-2019	7,865.00	14
16.	19-12-2018	29-01-2019	52,386.00	11
17.	18-03-2019	16-08-2019	4,900.00	121
18.	18-03-2019	16-08-2019	4,900.00	121
19.	18-03-2019	16-08-2019	9,800.00	121
20.	19-03-2019	02-09-2019	2,254.00	137
21.	22-03-2019	16-08-2019	3,000.00	117
22.	22-03-2019	22-05-2019	29,420.00	31
23.	23-03-2019	16-08-2019	5,000.00	116
24.	23-03-2019	16-08-2019	5,000.00	116
25.	25-03-2019	16-08-2019	8,000.00	114
26.	26-03-2019	16-08-2019	4,179.00	113
27.	26-03-2019	16-08-2019	4,000.00	113
28.	26-03-2019	16-08-2019	2,082.00	113
29.	26-03-2019	16-08-2019	3,150.00	113
30.	26-03-2019	16-08-2019	1,200.00	113
31.	26-03-2019	16-08-2019	1,200.00	113
32.	26-03-2019	16-08-2019	1,200.00	113
33.	26-03-2019	16-08-2019	1,200.00	113
34.	28-03-2019	16-08-2019	200.00	111
35.	28-03-2019	16-08-2019	300.00	111

Sl. No.	Date of:		Amount	Period of delay (in days)
	Receipt of Cess by the DLEO	Transfer of Cess to the Board		
36.	28-03-2019	16-08-2019	2,000.00	111
37.	28-03-2019	16-08-2019	500.00	111
38.	28-03-2019	16-08-2019	2,000.00	111
39.	28-03-2019	16-08-2019	1,000.00	111
40.	28-03-2019	16-08-2019	300.00	111
41.	28-03-2019	16-08-2019	2,000.00	111
42.	28-03-2019	16-08-2019	300.00	111
43.	28-03-2019	16-08-2019	300.00	111
44.	28-03-2019	16-08-2019	1,000.00	111
Total (A)			56,18,576.00	--
(B) DLC LESDE Department-cum-Cess Collector Aizawl District (All Mizoram)				
1.	26-04-2018	20-06-2018	10,05,768.00	25
2.	04-09-2018	24-10-2018	1,465.00	20
3.	04-09-2018	24-10-2018	3,200.00	20
4.	04-09-2018	24-10-2018	1,000.00	20
5.	04-09-2018	24-10-2018	25,000.00	20
6.	04-09-2018	24-10-2018	2,000.00	20
7.	05-09-2018	24-10-2018	73,594.00	19
8.	17-09-2018	24-10-2018	7,563.00	07
9.	19-09-2018	24-10-2018	3,33,139.00	05
10.	19-09-2018	24-10-2018	23,896.00	05
11.	12-10-2018	05-12-2018	1,30,193.00	24
12.	14-11-2018	04-01-2019	65,424.00	21
13.	15-11-2018	04-01-2019	374.00	20
14.	22-11-2018	04-01-2019	3,000.00	13
15.	07-12-2018	24-01-2019	1,62,760.00	18
16.	28-01-2019	02-04-2019	15,44,039.00	34
17.	11-02-2019	10-04-2019	8,12,806.00	28
18.	14-02-2019	02-04-2019	71,508.00	17
19.	26-02-2019	10-04-2019	21,52,674.00	13
20.	28-02-2019	10-04-2019	93,446.00	11
21.	07-03-2019	28-05-2019	15,71,396.00	52
22.	22-03-2019	06-09-2019	5,000.00	138
23.	23-03-2019	06-09-2019	5,000.00	137
24.	25-03-2019	06-09-2019	5,000.00	135
25.	25-03-2019	06-09-2019	5,000.00	135
26.	25-03-2019	06-09-2019	5,000.00	135
27.	25-03-2019	06-09-2019	5,000.00	135
28.	25-03-2019	06-09-2019	5,000.00	135
Total (B)			97,35,641.00	--

Sl. No.	Date of:		Amount	Period of delay (in days)
	Receipt of Cess by the DLEO	Transfer of Cess to the Board		
(C)	DLEO-cum-Cess Collector, Champhai District			
1.	17-01-2018	16-04-2018	78,776.00	59
2.	02-02-2018	16-04-2018	1,70,744.00	43
3.	16-02-2018	16-04-2018	23,125.00	29
4.	16-02-2018	16-04-2018	11,198.00	29
5.	06-03-2018	16-04-2018	2,34,894.00	11
6.	15-03-2018	16-04-2018	5,070.00	02
7.	09-03-2018	16-04-2018	1,37,909.00	08
8.	17-04-2018	26-06-2018	25,602.00	40
9.	17-04-2018	26-06-2018	41,842.00	40
10.	17-04-2018	26-06-2018	29,456.00	40
11.	17-04-2018	26-06-2018	61,311.00	40
12.	15-05-2018	26-06-2018	75,900.00	12
13.	09-05-2018	27-07-2018	30,584.00	49
14.	22-06-2018	23-08-2018	1,78,429.00	32
15.	11-07-2018	26-09-2018	46,161.00	47
16.	11-07-2018	26-09-2018	19,673.00	47
17.	11-07-2018	26-09-2018	72,422.00	47
18.	31-07-2018	10-10-2018	1,51,156.00	41
19.	25-09-2018	20-11-2019	40,519.00	391
20.	26-09-2018	20-11-2019	1,08,200.00	390
21.	27-09-2018	20-11-2019	91,578.00	389
22.	24-10-2018	20-11-2019	1,700.00	362
23.	12-11-2018	22-01-2019	26,655.00	41
24.	12-11-2018	22-01-2019	32,075.00	41
25.	08-11-2018	22-01-2019	32,590.00	45
26.	21-11-2018	22-01-2019	52,493.00	32
27.	21-11-2018	22-01-2019	17,038.00	32
28.	21-11-2018	22-01-2019	73,153.00	32
29.	22-11-2018	22-01-2019	22,230.00	31
30.	22-11-2018	22-01-2019	40,811.00	31
31.	30-11-2018	22-01-2019	1,74,210.00	23
32.	11-12-2018	22-01-2019	38,924.00	12
33.	18-12-2018	22-01-2019	59,956.00	05
34.	18-12-2018	22-01-2019	1,24,234.00	05
35.	18-12-2018	22-01-2019	18,736.00	05
36.	19-12-2018	22-01-2019	10,403.00	04
37.	11-12-2018	12-02-2019	74,120.00	33
38.	11-12-2018	12-02-2019	9,720.00	33

Sl. No.	Date of:		Amount	Period of delay (in days)
	Receipt of Cess by the DLEO	Transfer of Cess to the Board		
39.	10-01-2019	12-02-2019	36,037.00	03
40.	30-01-2019	11-03-2019	25,984.00	10
41.	31-01-2019	11-03-2019	59,392.00	09
Total (C)			25,65,010.00	--
(D) District Labour and Employment Officer(DLEO)-cum-Cess Collector, Lunglei District				
1.	04-08-2018	07-09-2018	37,835.00	04
2.	06-08-2018	07-09-2018	4,97,500.00	02
3.	05-10-2018	05-11-2018	2,01,710.00	01
4.	18-12-2018	18-01-2019	74,750.00	01
Total (D)			8,11,795.00	--
(E) DLEO-cum-Cess Collector Siaha and Lawngtlai Districts				
1.	12-02-2019	22-03-2019	4,46,968.00	08
Total (E)			4,46,968.00	--
Grand Total (A +B + C + D + E)			1,91,77,990.00	--

Source: Information furnished by the Cess Collectors and the Board

APPENDIX 3.3 Statement showing the details of non-deduction of labour cess detected in 2019-20
(Reference: Paragraph-3.11.3)
(₹in crore)

Sl. No.	Department	Name of the: Drawing and Disbursing Officer	Cess to be collected	Cess collected	Balance
1.	(A) Public Health and Engineering	Executive Engineer (EE), Champhai Water and Sanitation (WATSAN) Division	1.16	0.66	0.50
2.		EE, Hnahthial WATSAN Division	1.95	0.75	1.20
3.		EE, Siaha WATSAN Division	44.59	0.00	44.59
4.		Sr. EE, Serchhip WATSAN Division	2.02	0.75	1.27
5.		EE, Aizawl Water Distribution Division (North)	5.82	0.00	5.82
6.		EE, Rural WATSAN Division, Aizawl	5.78	0.00	5.78
7.		EE, Rural WATSAN Division, Aizawl	5.78	0.00	5.78
Total (A)			67.10	2.16	64.94
8.	(B) General Administration	Deputy Commissioner, Serchhip	0.87	0.00	0.87
Total (B)			0.87	0.00	0.87
9.	(C) Social Welfare	Child Development Project Officer (CDPO), Siaha	0.05	0.00	0.05
10.		CDPO, Tuipang	1.19	0.00	1.19
11.		CDPO, Khawbung	0.53	0.00	0.53
12.		CDPO, Phullen	0.33	0.00	0.33
13.		Director, Social Welfare	60.06	0.00	60.06
14.	Department	3.82	0.00	3.82	
Total (C)			65.98	0.00	65.98
15.	(D) Printing and Stationery	Controller, Printing and Stationery	0.10	0.00	0.10
Total (D)			0.10	0.00	0.10
16.	(E) Public Works	EE, Project Division-II, Aizawl	9.22	0.00	9.22
17.		EE, Kolasib	23.05	0.00	23.05
Total (E)			32.27	0.00	32.27
18.	(F) Labour, Employment, Skill Development and Entrepreneurship	Principal, Industrial Training Institute (ITI), Aizawl	0.12	0.00	0.12
Total (F)			0.12	0.00	0.12
19.	(G) Home	Sainik Welfare and Resettlement, Mizoram	0.03	0.00	0.03
Total (G)			0.03	0.00	0.03

Sl. No.	Name of the:		Cess to be collected	Cess collected	Balance
	Department	Drawing and Disbursing Officer			
20.	(H) Fisheries	District Fisheries Development Officer, Fisheries Department, Champhai	0.04	0.00	0.04
21.		Director, Fisheries Department, Aizawl	1.59	0.00	1.59
Total (H)			1.63	0.00	1.63
22.	(I) Sericulture	Director, Sericulture Department, Aizawl	3.59	0.00	3.59
Total (I)			3.59	0.00	3.59
23.	(J) Horticulture	Director, Horticulture Department, Aizawl	1.22	0.00	1.22
Total (J)			1.22	0.00	1.22
24.	(K) Commerce and Industries	Director, Commerce and Industries Department, Aizawl	3.07	0.00	3.07
Total (K)			3.07	0.00	3.07
Grand Total (A to K)			175.98	2.16	173.82

Source: Information furnished by the office of the Principal Accountant General (General, Social, Economic and Revenue Sectors)