



सत्यमेव जयते

FINANCE ACCOUNTS 2018-19

Volume I

GOVERNMENT OF MIZORAM



TABLE OF CONTENTS

	Page(s)
Volume I	
Certificate of the Comptroller and Auditor General of India	v-ix
Guide to Finance Accounts	1-6
Statement 1 Statement of Financial Position	7-8
Statement 2 Statement of Receipts and Disbursements	9-11
	Annexure A. Cash Balances and Investments of Cash Balances 12-14
Statement 3 Statement of Receipts (Consolidated Fund)	15-18
Statement 4 Statement of Expenditure (Consolidated Fund)	19-23
Statement 5 Statement of Progressive Capital Expenditure	24-28
Statement 6 Statement of Borrowings and Other Liabilities	29-32
Statement 7 Statement of Loans and Advances given by the Government	33-34
Statement 8 Statement of Investments of the Government	35
Statement 9 Statement of Guarantees given by the Government	36
Statement 10 Statement of Grants-in-Aid given by the Government	37-47
Statement 11 Statement of Voted and Charged Expenditure	48-49
Statement 12 Statement on Sources and Application of Funds for Expenditure other than on Revenue Account	50-52
Statement 13 Summary of Balances under Consolidated Fund, Contingency Fund and Public Account	53-55
Notes to Accounts	56-104
 Volume II Part I	
Statement 14 Detailed Statement of Revenue and Capital Receipts by Minor Heads	106-153
Statement 15 Detailed Statement of Revenue Expenditure by Minor Heads	154-210
Statement 16 Detailed Statement of Capital Expenditure by Minor Heads and Sub-Heads	211-254
Statement 17 Detailed Statement of Borrowings and Other Liabilities	255-269
Statement 18 Detailed Statement on Loans and Advances given by the State Government	270-278
Statement 19 Detailed Statement of Investments of the Government	279-300
Statement 20 Detailed Statement of Guarantees given by the Government	301-302
Statement 21 Detailed Statement on Contingency Fund and Other Public Account transactions	303-325
Statement 22 Detailed Statement on Investments of Earmarked Balances	326-331

TABLE OF CONTENTS

		Page(s)
Volume II Part II		
Appendix I	Comparative Expenditure on Salary	333-340
Appendix II	Comparative Expenditure on Subsidy	341
Appendix III	Grants-in-Aid/ Assistance given by the State Government (Institution-wise and Scheme-wise)	342-360
Appendix IV	Details of Externally Aided Projects	361
Appendix V	Expenditure on Schemes	362-387
	A. Central Schemes (Centrally Sponsored Schemes and Central Schemes)	
	B. State Schemes	
Appendix VI	Direct transfer of Central Schemes funds to implementing Agencies in the State (Fund routed outside State Budgets) (Un-audited Figures)	388-404
Appendix VII	Acceptance and Reconciliation of Balances (as depicted in Statements 18 and 21)	405
Appendix VIII	Financial results of Irrigation Schemes	406
Appendix IX	Commitments of the Government- List of Incomplete Capital Works	407-429
Appendix X	Maintenance expenditure with segregation of salary and non-salary portion	430-446
Appendix XI	Major Policy Decisions of the Government during the year or new schemes proposed in the Budget	447-448
Appendix XII	Committed Liabilities of the Government	449-452
Appendix XIII	Re-organisation of the States- Items for which allocation of balances between/among the States has not been finalised	453

Certificate of the Comptroller and Auditor General of India

This Compilation containing the Finance Accounts of the Government of Mizoram for the year ending 31 March 2019 presents the financial position along with accounts of the receipts and disbursements of the Government for the year. These accounts are presented in two volumes, Volume I contains the consolidated position of the state of Finances and Volume II depicts the Accounts in detail. The Appropriation Accounts of the Government for the year for Grants and Charged Appropriations are presented in a separate compilation.

The Finance Accounts have been prepared under my supervision in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 and have been compiled from the vouchers, challans and initial and subsidiary accounts rendered by the treasuries, offices and departments responsible for the keeping of such accounts functioning under the control of the Government of Mizoram, and the statements received from the Reserve Bank of India. Statements (8 and 9 of Volume I and 19 and 20 of Volume II), explanatory notes (under Statements (4 and 15), Annexure to Statement No. 17 b (i), (ii), c (i)) and appendices (III, IV, IX, XI and XII) in this compilation have been prepared directly from the information received from the Government of Mizoram/ Corporations/ Companies/ Societies, which are responsible to ensure the correctness of such information.

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

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

On the basis of the information and explanations that my officers required and have obtained, and according to the best of my information as a result of test audit of the accounts and on consideration of explanations given, I certify that, to the best of my knowledge and belief, the Finance Accounts read with the explanatory 'Notes to Accounts' give a true and fair view of the financial position, and the receipts and disbursements of the Government of Mizoram for the year 2018-19.

Points of interest arising from study of these accounts as well as test audit conducted during the year or earlier years are contained in my Reports on the Government of Mizoram being presented separately for the year ended 31 March 2019.

Emphasis of Matter

I want to draw attention to the following significant issues, which are important from the point of view of accuracy, transparency and completeness of these accounts and maintaining legislative financial control over public finances.

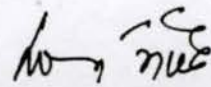
- i. Eighty Utilisation Certificates involving ₹109.31 crore were due for submission as on 31 March 2019 from the three Autonomous District Councils (ADCs) in the State. The pace of submission of UCs is not compliant with the conditions governing the grants-in-aid to these ADCs and I am unable to gain assurance that the amounts have been spent by the ADCs for the purpose for which these have been sanctioned/authorised by the Legislature.
- ii. Minor Head 800 – 'Other Expenditure' is intended to be operated only when the appropriate Minor Head is not provided under a Major Head in the accounts. 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 of ₹ 9,374.06 crore during the year. The quantum of expenditure booked under this Minor Head has been increasing over the years with it constituting 11.60 *per cent* of the expenditure during 2015-16, 17.11 *per cent* during 2016-17 and 21.90 *per cent* during 2017-18. Routine booking of expenditure under this Minor Head renders the accounts opaque.
- iii. State Disaster Response Fund (SDRF) is an interest bearing Reserve Fund and a dedicated savings bank account has been opened in State Bank of India for this purpose. During 2018-19, Government of Mizoram withdrew ₹48.73 crore from this account (interest earned was not credited to the Fund either), in violation of the provisions governing the Fund. No expenditure was booked under natural calamities in Government accounts for the year 2018-19. Consequently, it has not been possible to assess the extent to which the withdrawn amount has actually been spent on natural calamities.

- iv. As of 31 March 2019, 258 Drawing and Disbursing Officers (DDOs) out of 1069 in the State, have withdrawn ₹532.86 crore from the Consolidated Fund of the State and placed in their current/savings accounts in commercial banks. Drawal of money from the Consolidated Fund and parking in DDOs' bank accounts for further utilisation, is fraught with the risk of diversion of funds for other unauthorised purposes and the expenditure moving out of the purview of Legislative oversight, apart from being a cost to the State Government.

The audit observations on the above issues have been detailed in the State Finances Audit Report for the year ended March 2019.

Date : 30th January, 2020

Place: New Delhi



(RAJIV MEHRISHI)

Comptroller and Auditor General of India



Guide to the Finance Accounts

A. Broad overview of the structure of Government accounts

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

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

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

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

Part II: Contingency Fund: This Fund is in the nature of an imprest which is established by the State Legislature by law, and is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature. The fund is recouped by debiting the expenditure to the concerned functional major head relating to the Consolidated Fund of the State. The Contingency Fund of the Government of Mizoram for 2018-19 is ₹ 0.10 crore.

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

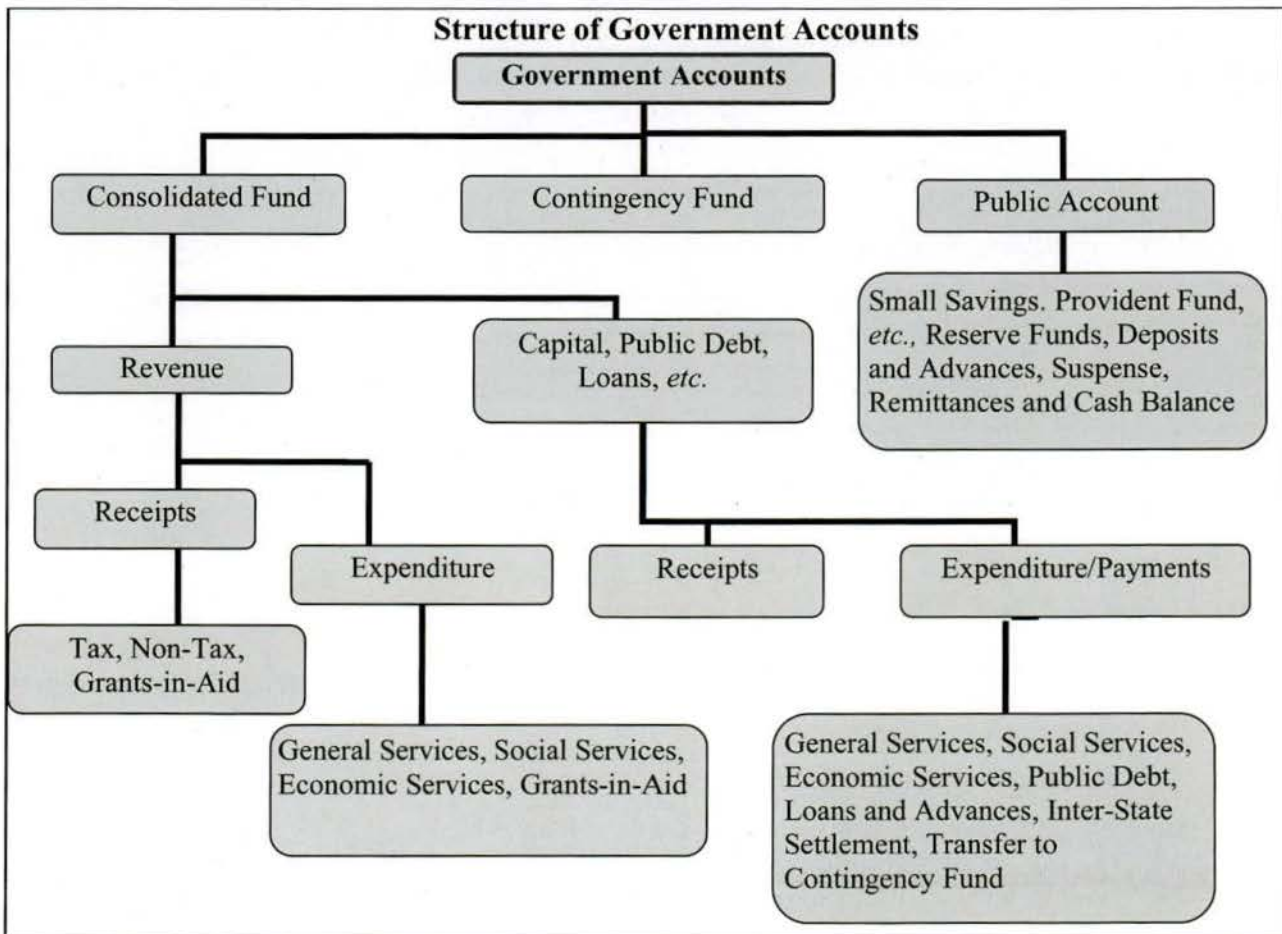
3. Government accounts are presented under a six tier classification, viz., Major Heads (four digits), Sub-Major Heads (two digits), Minor Heads (three digits), Sub-Heads (two characters), Detailed Heads (two to three digits), and Object Heads (two or three digits). Major Heads represent functions of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

4. The main unit of classification in accounts is the Major Head which contains the following coding pattern (according to the List of Major and Minor Heads corrected upto March 2019).

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

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

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



B. What the Finance Accounts contain

The Finance Accounts are presented in two volumes.

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

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

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

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

Part I of Volume II

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

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

Part II of Volume II

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

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

C. Ready Reckoner

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

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

D. Periodical adjustments and Book adjustments:

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

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

Examples of periodical adjustments and book adjustments are given below:

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

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

I STATEMENT OF FINANCIAL POSITION

(₹ in crore)

Assets ⁽¹⁾	Reference (Sl. No.)		As at 31 March 2019	As at 31 March 2018
	Notes to Accounts	Statement		
(i) Cash in Treasuries and Local Remittances		...	...	...
(ii) Departmental balances	...	21 & Annx to St.2	(-)4.68	(-)4.91
(iii) Permanent Imprest	...	21 & Annx to St.2	...	...
(iv) Cash Balance Investments		21 & Annx to St.2	71.01	3,69.13
(v) Deposits with Reserve Bank of India	...	Annx to St.2	(-)1,66.50	(-)61.87
(vi) Investments out of Earmarked Funds ^[2]		21 & Annx to St.2	3,34.54	2,91.54
Capital Expenditure				
(i) Investments in shares of Companies, Corporations, etc.		5,16 & 19	42.77	38.67
(ii) Other Capital Expenditure		5,12 & 16	1,39,69.51	1,21,05.14
Contingency Fund (un-recouped)				
Loans and Advances	3(iii)	7 & 18	2,47.48	2,29.12
Advances with departmental officers				
Suspense and Miscellaneous Balances^[3]			...	...
Remittance Balances		21	1,72.62	86.09
Cumulative excess of expenditure over receipts			...	...
Grand Total			1,46,66.75	1,30,52.91

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

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

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

1 STATEMENT OF FINANCIAL POSITION

(₹ in crore)

Liabilities ^[1]	Reference (Sl. No.)		As at 31 March 2019	As at 31 March 2018
	Notes to Accounts	Statement		
Borrowings (Public Debt)				
(i) Internal Debt		6 & 17	29,58.10	30,57.24
(ii) Loans and Advances from Central Government				
Non-Plan Loans		6 & 17	41.05	41.05
Loans for State Plan Schemes		6 & 17	1,73.40	1,95.63
Loans for Central Plan Schemes		6 & 17	0.02	0.02
Loans for Centrally Sponsored Plan Schemes		6 & 17	16.78	16.78
Loans for Special Schemes		6 & 17	15.69	15.69
Other Loans for Special Schemes for States/Union Territory with Legislative Schemes		6 & 17	19.23	7.87
Contingency Fund (corpus)		21	0.10	0.10
Liabilities on Public Account				
(i) Small Savings, Provident Fund, etc.		21	23,81.02	27,42.20
(ii) Deposits		21	17,04.74	12,15.10
(iii) Reserve Funds	3(v)	21	3,40.94	3,00.70
(iv) Remittance Balances		21	...	...
(v) Suspense and Miscellaneous Balance		21	8,62.75	8,41.49
Cumulative excess of receipts over Expenditure^[4]		12	61,52.93	46,19.04
Total			1,46,66.75	1,30,52.91

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

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

2 STATEMENT OF RECEIPTS AND DISBURSEMENTS

(₹ in crore)

Receipts			Disbursements		
	2018-19	2017-18		2018-19	2017-18
Part I Consolidated Fund					
Section A: Revenue					
Revenue Receipts <i>(Ref. Statement 3 & 14)</i>	90,39.50	85,80.20	Revenue Expenditure <i>(Ref. Statement 4-A, 4-B & 15)</i>	75,05.59	68,80.77
Tax Revenue (raised by the State) <i>(Ref. Statement 3 & 14)</i>	7,26.70	5,45.91	Salaries ^[1] <i>(Ref. Statement 4-B & Appendix I)</i>	27,39.45	24,00.82
Non-Tax Revenue <i>(Ref. Statement 3 & 14)</i>		3,90.65	Subsidies <i>(Ref. Appendix II)</i>	12.43	13.00
	...	...	Grants-in-Aid ^[2] <i>(Ref. Statement 4-B, 10 & Appendix III)</i>	16,18.36 ^[a]	16,41.29
Interest Receipts <i>(Ref. Statement 3 & 14)</i>	57.68	51.14	General Services <i>(Ref. Statement 4 & 15)</i>		
Others <i>(Ref. Statement 3)</i>	3,92.28	3,39.51	Interest Payment and Service of Debt <i>(Ref. Statement 4-A, 4-B & 15)</i>	4,11.68	3,86.20
Total <i>(Ref. Statement 3 & 14)</i>	4,49.96	3,90.65	Pension <i>(Ref. Statement 4-A, 4-B & 15)</i>	9,70.37	8,37.78
Share of Union Taxes/Duties <i>(Ref. Statement 3 & 14)</i>	35,02.96	30,97.05	Others <i>(Ref. Statement 4-B)</i>	3,45.99	2,30.42
			Total <i>(Ref. Statement 4-A & 15)</i>	17,28.04	14,54.40
			Social Services <i>(Ref. Statement 4-A & 15)</i>	5,13.21	4,91.90
			Economic Services <i>(Ref. Statement 4-A & 15)</i>	8,51.85	8,42.04
Grants from Central Government <i>(Ref. Statement 3 & 14)</i>	43,59.88	45,46.59	Compensation and assignment to Local Bodies and PRIs <i>(Ref. Statement 4-A & 15)</i>	42.25	37.32
Revenue Deficit	...	...	Revenue Surplus	15,33.91	16,99.43

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

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

^[a] Excludes ₹ 42.45 crore compensation and assignment to Local Bodies and PRIs.

2 STATEMENT OF RECEIPTS AND DISBURSEMENTS

(₹ in crore)

Receipts			Disbursements		
	2018-19	2017-18		2018-19	2017-18
Part - I Consolidated Fund					
Section - B : Capital					
Capital Receipts <i>(Ref. Statement 3 & 14)</i>	...	...	Capital Expenditure <i>(Ref. Statement 4A, 4-B & 16)</i>	18,68.47	19,96.35
			General Services <i>(Ref. Statement 4-A & 16)</i>	99.31	1,20.35
			Social Services <i>(Ref. Statement 4 -A & 16)</i>	7,62.20	6,13.71
			Economic Services <i>(Ref. Statement 4 -A & 16)</i>	10,06.96	12,62.29
Recoveries of Loans and Advances <i>(Ref. Statement 3,7 & 18)</i>	22.16	21.64	Loans and Advances disbursed <i>(Ref. Statement 4-A, 7 & 18)</i>	40.52	44.95
			General Services <i>(Ref. Statement 4 -A, 7 & 18)</i>	...	...
			Social Services <i>(Ref. Statement 4 -A, 7 & 18)</i>	...	0.01
			Economic Services <i>(Ref. Statement 4 -A, 7 & 18)</i>	...	4.54
			Others <i>(Ref. Statement 7)</i>	40.52	40.40
Public Debt Receipts <i>(Ref. Statement 3,6 & 17)</i>	1,34.22	8,94.14	Repayment of Public Debt <i>(Ref. Statement 4 -A, 6 & 17)</i>	2,44.23	4,72.96
Internal Debt ^[&] <i>(Market loans, NSSF, etc.)</i> <i>(Ref. Statement 3,6 & 17)</i>	1,22.86	8,86.27	Internal Debt <i>(Market loans, NSSF, etc.)</i> <i>(Ref. Statement 4 -A, 6 & 17)</i>	2,22.00	4,50.93
Loans from GOI <i>(Ref. Statement 3,6 & 17)</i>	11.36	7.87	Loans from GOI <i>(Ref. Statement 4 -A, 6 & 17)</i>	22.23	22.03
Inter-State Settlement Account (Net)	...	...	Inter-State Settlement Account (Net)	...	...
Total Receipts Consolidated Fund <i>(Ref. Statement 3)</i>	91,95.88	94,95.98	Total Expenditure Consolidated Fund <i>(Ref. Statement 4)</i>	96,58.81	93,95.03
Deficit in Consolidated Fund	4,62.93	...	Surplus in Consolidated Fund	...	1,00.95
Part II Contingency Fund					
Contingency Fund <i>(Ref. Statement 21)</i>	...	...	Contingency Fund <i>(Ref. Statement 21)</i>	...	...

[&] Internal Debt includes NSSF transactions.

ANNEXURE A
CASH BALANCES AND INVESTMENTS OF CASH BALANCES

EXPLANATORY NOTES

The opening and closing balance include ₹ (-)1,25.39 crore representing Cash Balance of the Union Territory Government of Mizoram merged in the general Cash Balance of the Central Government. Final decision regarding treatment of amount is awaited from the Government of India (August 2019).

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

For arriving at the daily cash balance ^[1] for the purpose of grant of Ways and Means Advances/Overdraft, the RBI evaluates the holdings of the 14 days treasury bills along with the transactions reported (at RBI counters, Inter-Government transactions and Treasury transactions reported by the agency banks) for the day. To the cash balance so arrived, the maturity of 14 days Treasury Bills if any, is added and excess balance, if any, after maintaining the minimum cash balance is reinvested in Treasury Bills. **If the net Cash Balance arrived at results in less than the minimum Cash Balance** or a credit balance and if there are no 14 days treasury bills maturing on that day, RBI rediscounts the holdings of the 14 days Treasury Bills and makes good the shortfall. If there is no holding of 14 days Treasury Bills on that day the State Government applies for Ways and Means Advances/Special Ways and Means Advances/ Over Draft.

III. The limit for ordinary ways and means advances to the State Government was ₹ 55.00 crore with effect from 1-04-2006. The Bank has also agreed to give special ways and means advances against the pledge of Government Securities. The limit of special ways and means advances revised by the Bank from time to time. The extent to which the Government maintained the minimum cash balance with the Reserve Bank during 2018-19 is given below:

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

^[1] The cash balance 'Deposits with RBI' above is the closing cash balance of the year as on 31 March 2018 but worked out by 10 April 2019 and not simply the daily balance on 31 March 2019.

ANNEXURE A
CASH BALANCES AND INVESTMENTS OF CASH BALANCES

EXPLANATORY NOTES

- IV. (a) A detailed accounts of transactions relating to Ways and Means Advances obtained from the Reserve Bank of India is given below :

Particulars	Balance on 1 April 2018	Amount obtained during 2018-19	Amount Repaid during 2018-19	Balance 31 March 2019	Interest realised during the year
(₹ in crore)					
Ordinary Ways and Means Advaces	Nil	Nil	Nil	Nil	Nil
Special Ways and Means Advances	Nil	Nil	Nil	Nil	Nil
Overdrafts/Shortfalls	Nil	Nil	Nil	Nil	Nil
Total	Nil	Nil	Nil	Nil	Nil

- (b) All the investments out of the cash balances are in Government of India securities. Interest realised during the year on such investment was ₹ 29.83 crore.

	Opening Balance on 1 April 2018	Purchase during 2018-19	Sales during 2018-19	Closing Balance 31 March 2019	Interest realised during the year
(₹ in crore)					
Short Term investments					
Government of India Treasury Bills	3,69.13	2,03,97.85	2,06,95.97	71.01	29.83
Long Term Investments					
Government of India Stock /Securities	...	...	...	...	...
Total	3,69.13	2,03,97.85	2,06,95.97	71.01	29.83

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

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

(₹ in crore)

	Description	2018-19	2017-18
I.	TAX REVENUE AND NON-TAX REVENUE		
A.	Tax Revenue		
A.1	Own Tax Revenue	7,26.70	5,45.91
	State Goods and Services Tax	4,54.73	1,69.76
	Land Revenue	8.64	8.29
	Stamps and Registration Fees	4.43	3.20
	State Excise	65.34	65.83
	Taxes on Sales, Trades, etc.	1,35.93	2,42.85
	Taxes on Goods and Passengers	4.71	7.83
	Taxes on Vehicles	38.37	31.58
	Others	14.55	16.57
A. 2	Share of net proceeds of Taxes	35,02.96	30,97.05
	Goods and Services Tax	9,33.63	3,56.96
	Corporation Tax	12,18.27	9,48.82
	Taxes on Income other than Corporation Tax	8,97.21	8,01.20
	Other Taxes on Income and Expenditure	6.34	...
	Taxes on Wealth	0.45	(-)0.03
	Customs	2,48.31	3,12.70
	Union Excise Duties	1,65.03	3,26.90
	Service Tax	31.92	3,50.50
	Other Taxes and Duties on Commodities and Services	1.80	...
	Others	...	...
	Total A. Tax Revenue	42,29.66	36,42.96
B.	Non-Tax Revenue		
	Interest Receipts	57.68	51.14
	Miscellaneous General Services	5.72	13.88
	Forestry and Wild Life	3.30	3.67
	Other Administrative Services	9.74	6.85
	Non-ferrous Mining and Metallurgical Industries	5.61	6.33
	Animal Husbandry	0.58	0.58
	Crop Husbandry	0.69	0.73
	Police	0.61	0.59

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

(₹ in crore)

	Description		2018-19	2017-18
I. TAX REVENUE AND NON-TAX REVENUE - conclud.				
B.	Non-Tax Revenue - conclud.			
	Public Works		0.20	0.12
	Others		3,65.83	3,06.76
	Total B. Non-Tax Revenue		4,49.96	3,90.65
II. GRANTS FROM GOVERNMENT OF INDIA				
C.	Grants			
	Grants-in-Aid from Central Government			
C.1	Non-Plan Grants			
		Grants under the provision to Article 275 (1) of the Constitution	...	...
		Grants towards contribution to Calamity Relief Fund	...	...
		Grants under National Calamity Contingency Fund	...	...
		Other Grants	...	...
C.2	Grants for State /Union Territory Plan Schemes			
		Block Grants (of which EAP)	...	...
		Grants under the provision to Article 275 (1) of the Constitution	...	...
		Grants for Central Road Fund	...	
		Other Grants	...	...
C.3	Grants for Central Plan Schemes	Other Grants	...	...
C.4	Grants for Centrally Sponsored Plan Schemes	Other Grants	...	...
C.5	Grants for Special Plan Schemes	Scheme of North Eastern Council	...	...
C.6	Centrally Sponsored Schemes (CSS)	Central Assistance/Share	11,47.42	13,93.97
		EAP Grants for Centrally Sponsored Schemes	1,02.26	70.83

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

(₹ in crore)

	Description		2018-19	2017-18
II. GRANTS FROM GOVERNMENT OF INDIA - conclud.				
C.	Grants - conclud.			
	Grants-in-Aid from Central Government - conclud.			
C.7	Finance Commission Grants	Post Devolution Revenue Deficit Grants	25,88.00	24,46.00
		Grants for Panchayati Raj Institution	10.68	72.41
		Grants for State Disaster Response Fund	18.00	17.10
C.8	Other Transfer / Grants to States	Grants under Article 275 (1) of the Constitution	35.07	25.05
		Central Pool of Resources for NE Region	1,62.40	1,74.78
		Schemes of North Eastern Council	2,13.00	2,56.40
		Grants towards National Disaster Response Fund	...	35.97
		Grants for Central Road Fund Goods Transport Vehicles	23.40 0.36	29.89 0.34
		Grants to cover gap Resources under Article 275 (1) of the Constitution	0.36	0.40
		Grants to meet Revenue Deficit	0.23	...
		Special Assistance	58.70	23.45
	Total C. Grants		43,59.88	45,46.59
	Total Revenue Receipts (A+B+C)		90,39.50	85,80.20

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

(₹ in crore)

Description		2018-19	2017-18
III CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS			
D.	Capital		
	Disinvestment proceeds	...	...
	Others	...	...
	Total D. Capital	...	...
E.	Public Debt Receipts		
E.1	Internal Debt		
	Market Loans	...	4,24.37
	WMA ^[1] from RBI	...	2,34.90
	Bonds	...	...
	Loans from Financial Institutions	1,22.86	2,27.00
	Special Securities issued to National Small Savings Fund	...	...
	Other Loans	...	...
E.2	Loans and Advances from Central Government		
	Non-Plan Loans	...	...
	Loans for State Plan Schemes	...	...
	Loans for Central Plan Schemes	...	...
	Loans for Centrally Sponsored Plan Schemes	...	...
	Other Loans for States/Union Territory with Legislative Schemes	11.36	7.87
	Other	...	...
	Total E. Public Debt Receipts	1,34.22	8,94.14
F.	Loans and Advances by State Government (Recoveries)^[2]	22.16	21.64
G.	Inter-State Settlements	...	...
	Total Receipts in Consolidated Fund (A+B+C+D+E+F+G)	91,95.88	94,95.98

^[1] WMA: Ways and Means Advances.

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

4 STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

A. EXPENDITURE BY FUNCTION

(₹ in crore)

	Description	Revenue	Capital	Loans and Advances	Total
A.	GENERAL SERVICES				
A.1	Organs of State	1,61.36	...	...	1,61.36
	Parliament/State/Union Territory Legislatures	27.38	...	...	27.38
	President, Vice-President/Governor, Administrator of Union Territories	9.66	...	...	9.66
	Council of Ministers	2.61	...	...	2.61
	Administration of Justice	42.60	...	...	42.60
	Elections	79.11	...	...	79.11
A.2	Fiscal Services	84.22	10.22	...	94.44
	Land Revenue	22.05	...	...	22.05
	Stamps and Registration	0.81	...	...	0.81
	State Excise	32.01	...	...	32.01
	Taxes on Sales, Trade, etc.	17.42	...	...	17.42
	Taxes on Vehicles	10.40	...	...	10.40
	Collection Charges under SGST	...	...	...	...
	Other Fiscal Services	1.53	10.22	...	11.75
A.3	Interest Payment and Servicing Debt	4,11.68	...	...	4,11.68
	Appropriation for Reduction or Avoidance of Debt	43.00	...	...	43.00
	Interest Payments	3,68.68	...	...	3,68.68
A.4	Administrative Services	10,64.79	89.09	...	11,53.88
	Public Service Commission	8.19	...	...	8.19
	Secretariat-General Services	1,21.72	...	...	1,21.72
	District Administration	48.85	...	...	48.85
	Treasury and Accounts Administration	30.86	...	...	30.86
	Police	6,19.75	8.79	...	6,28.54
	Jails	24.65	...	...	24.65
	Supplies and Disposals	0.82	...	...	0.82
	Stationery and Printing	14.50	...	...	14.50
	Public Works	54.70	55.72	...	1,10.42
	Vigilance	7.20	...	...	7.20
	Other Administrative Services	1,33.55	24.58	...	1,58.13
A.5	Pensions and Miscellaneous General Services	9,73.17	...	...	9,73.17
	Pensions and other Retirement Benefits	9,70.37	...	...	9,70.37
	Miscellaneous General Services	2.80	...	...	2.80
	Total A. General Services	26,95.22	99.31	...	27,94.53

4 STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

A. EXPENDITURE BY FUNCTION - contd.

(₹ in crore)

Description		Revenue	Capital	Loans and Advances	Total
B.	Social Services				
B.1	Education, Sports, Art and Culture	13,98.30	70.67	...	14,68.97
	General Education	13,48.54	70.67	...	14,19.21
	Technical Education	11.31	...	...	11.31
	Sports and Youth Services	24.08	...	...	24.08
	Art and Culture	14.37	...	...	14.37
B.2	Health and Family Welfare	4,90.67	91.28	...	5,81.95
	Medical and Public Health	4,54.84	91.28	...	5,46.12
	Family Welfare	35.83	...	...	35.83
B.3	Water Supply, Sanitation, Housing and Urban Development	4,27.96	5,59.36	...	9,87.32
	Water Supply and Sanitation	2,11.96	1,50.64	...	3,62.60
	Housing	12.78	59.49	...	72.27
	Urban Development	2,03.22	3,49.23	...	5,52.45
B.4	Information and Broadcasting	14.76	1.91	...	16.67
	Information and Publicity	14.76	1.91	...	16.67
B.5	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	4,23.89	1.32	...	4,25.21
	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	4,23.89	1.32	...	4,25.21
B.6	Labour and Labour Welfare	21.81	...	...	21.81
	Labour, Employment and Skill Development	21.81	...	...	21.81
B.7	Social Welfare and Nutrition	1,54.88	37.66	...	1,92.54
	Social Security and Welfare	1,49.44	37.66	...	1,87.10
	Nutrition	7.66	...	...	7.66
	Relief on account of Natural Calamities	(-)2.22 ^[a]	...	...	(-)2.22 ^[a]
B.8	Others	2.18		...	2.18
	Other Social Services	...	...	...	...
	Secretariat-Social Services	2.18		...	2.18
	Total B. Social Services	29,34.45	7,62.20	...	36,96.65

^[a] Minus figure is due to deduction of expenditure met from State Disaster Response Fund.

4 STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

A. EXPENDITURE BY FUNCTION - contd.

(₹ in crore)

Description		Revenue	Capital	Loans and Advances	Total
C.	Economic Services				
C.1	Agriculture and Allied Activities	5,68.52	1,81.89	...	7,50.41
	Crop Husbandry	2,64.04	14.95	...	2,78.99
	Soil and Water Conservation	24.27	7.93	...	32.20
	Animal Husbandry	57.53	14.76	...	72.29
	Dairy Development	1.29	...	...	1.29
	Fisheries	16.49	...	...	16.49
	Forestry and Wild Life	1,24.67	...	...	1,24.67
	Food, Storage and Warehousing	52.97	88.33	...	1,41.30
	Agricultural Research and Education	6.19	...	...	6.19
	Co-operation	15.50	5.60	...	21.10
	Other Agricultural Programmes	5.57	50.32	...	55.89
C.2	Rural Development	1,81.63	9.84	...	1,91.47
	Special Programmes for Rural Development	72.16	...	...	72.16
	Rural Employment	50.97	...	...	50.97
	Land Reforms	4.08	...	...	4.08
	Other Rural Development Programmes	54.42	9.84	...	64.26
C.3	Special Areas Programmes	40.38	41.71	...	82.09
	Special Areas Programmes	40.38	41.71	...	82.09
C.4	Irrigation and Flood Control	15.10	10.07	...	25.17
	Minor Irrigation	15.10	10.07	...	25.17
	Command Area Development	...	...	...	...
	Flood Control Project	...	...	...	...
C.5	Energy	5,83.04	1,09.50	...	6,92.54
	Power	5,83.04	1,09.50	...	6,92.54
	New and Renewable Energy	...	...	...	...
C.6	Industry and Minerals	75.55	0.54	...	76.09
	Village and Small Industries	65.75	0.54	...	66.29
	Industries	1.61	...	...	1.61

4 STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

A. EXPENDITURE BY FUNCTION - conold.

(₹ in crore)

Description		Revenue	Capital	Loans and Advances	Total
C.	Economic Services - conold.				
C.6	Industry and Minerals - conold.				
	Non-ferrous Mining and Metallurgical Industries	8.19	...	...	8.19
	Cement and Non-Metallic Mineral Industries	...	...	...	...
	Other Outlays on Industries and Minerals	...	...	...	...
C.7	Transport	3,03.50	6,28.98	...	9,32.48
	Civil Aviation	8.52	11.40	...	19.92
	Roads and Bridges	2,64.52	6,10.58	...	8,75.10
	Road Transport	29.68	7.00	...	36.68
	Inland Water Transport	0.78	...	...	0.78
C.8	Communications	4.10	...	...	4.10
	Other Communications Services	4.10	...	...	4.10
C.9	Science Technology and Environment	21.26	...	...	21.26
	Other Scientific Research	20.13	...	...	20.13
	Ecology and Environment	1.13	...	...	1.13
	General Economic Services	82.84	24.43	...	1,07.27
	Secretariat-Economic Services	33.38	...	...	33.38
	Tourism	9.42	22.83	...	32.25
	Census Survey and Statistics	13.42	...	...	13.42
	Civil Supplies	22.10	...	...	22.10
	Other General Economic Services	4.52	1.60	...	6.12
	Total C. Economic Services	18,75.92	10,06.96	...	28,82.88
E.	Public Debt	...	...	2,44.23	2,44.23
	Internal Debt of the State Government	...	...	2,22.00	2,22.00
	Loans and Advances from the Central Government	...	...	22.23	22.23
	Total E. Public Debt	...	...	2,44.23	2,44.23
F.	Loans and Advances			40.52	40.52
	Loans to Government Servants			40.52	40.52
	Miscellaneous Loans	...	...	...	...
	Total F. Loans and Advances	...	...	40.52	40.52
	Total Consolidated Fund of Mizoram Expenditure	75,05.59	18,68.47	2,84.75	96,58.81

4 STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)**B. EXPENDITURE BY NATURE**

(₹ in crore)

Head of Expenditure	2018-19			2017-18			2016-17		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
Salary	27,39.45	...	27,39.45	24,00.82	...	24,00.82	23,23.02	...	23,23.02
Wages	1,57.69	...	1,57.69	...	...	...	...	...	...
Pensionary Charges	9,70.37	...	9,70.37	8,37.78	...	8,37.78	7,61.40	...	7,61.40
Medical Treatment	80.37	...	80.37	...	...	...	...	...	...
Domestic Travel Expenses	34.70	...	34.70	...	...	...	...	...	...
Foreign Travel Expenses	0.34	...	0.34	...	...	...	...	...	...
Office Expenses	97.21	...	97.21	73.86	...	73.86	59.66	...	59.66
Rent, Rates and Taxes	3.00	...	3.00	3.28	...	3.28	3.21	...	3.21
Publications	2.26	...	2.26	...	...	...	...	...	...
Other Administrative Expenses	3.73	...	3.73	...	...	...	...	...	...
Supplies and Materials	34.09	90.79	1,24.88	28.25	1,41.60	1,69.85	30.32	39.05	69.37
POL	1.54	...	1.54	...	...	...	...	...	...
Advertising and Publicity	1.93	...	1.93	...	...	...	...	...	...
Minor Works	4,25.45	...	4,25.45	4,84.43	...	4,84.43	4,53.77	0.58	4,54.35
Professional Services	5.28	...	5.28	...	...	...	...	...	...
Grants-in-Aid (Salaries)	6,35.23	...	6,35.23	5,06.31	...	5,06.31	4,80.97	...	4,80.97
Grants-in-Aid (Non-Salary)	8,18.15	...	8,18.15	9,05.40	...	9,05.40	8,32.30	...	8,32.30
Subsidies	12.43	...	12.43	13.00	...	13.00	2.17	...	2.17
Scholarship and Stipends	80.09	...	80.09	50.72	...	50.72	2.79	...	2.79
Grants for Creation of Capital Assets	2,07.24	...	2,07.24	2,66.90	...	2,66.90	1,32.04	...	1,32.04
Secret Services	0.98	...	0.98	...	...	...	...	...	...
Suspense	0.51	...	0.51	...	...	...	...	...	...
Interest	3,68.68	...	3,68.68	3,39.20	...	3,39.20	3,41.26	...	3,41.26
Other Charges	7,02.35	...	7,02.35	...	...	...	...	...	...
Motor Vehicles	46.48	...	46.48	...	...	...	...	...	...
Machinery and Equipment	33.04	15.86	48.90	...	...	...	...	...	...
Major Works	...	17,57.72	17,57.72	...	18,20.21	18,20.21	...	8,69.00	8,69.00
Others	43.00	2,88.85	3,31.85	9,70.82	5,52.45	15,23.27	8,07.43	3,42.75	11,50.18
Total	75,05.59	21,53.22	96,58.81	68,80.77	25,14.26	93,95.03	62,30.34	12,51.38	74,81.72

5 STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2017-18	Progressive Expenditure upto 2017-18	Expenditure during 2018-19	Progressive Expenditure upto 2018-19	Increase (+)/ Decrease (-) in Percentage
1	2	3	4	5	6	7
(₹ in crore)						
A. Capital Account of General Services						
4047	Capital Outlay on Other Fiscal Services	16.50	19.80	10.22	30.02	(-)38
4055	Capital Outlay on Police	22.65	1,98.87	8.79	2,07.66	(-)61
4058	Capital Outlay on Stationery and Printing	...	8.20	...	8.20	...
4059	Capital Outlay on Public Works	59.20	3,83.98	55.72	4,39.70	(-)6
4070	Capital Outlay on Other Administrative Services	22.00	39.57	24.58	64.15	12
Total A. Capital Accounts of General Services		1,20.35	6,50.42	99.31	7,49.73	(-)17
B. Capital Account of Social Services						
(a) Capital Account of Education, Sports, Art and Culture						
4202	Capital Outlay on Education, Sports, Art and Culture	55.28	3,82.54	70.67	4,53.21	28
Total (a) Capital Account of Education, Sports, Art and Culture		55.28	3,82.54	70.67	4,53.21	28
(b) Capital Account of Health and Family Welfare						
4210	Capital Outlay on Medical and Public Health	85.02	2,30.64	91.28	3,21.92	7
4211	Capital Outlay on Family Welfare	...	0.52	...	0.52	...
Total (b) Capital Account of Health and Family Welfare		85.02	2,31.16	91.28	3,22.44	7

5 STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2017-18	Progressive Expenditure upto 2017-18	Expenditure during 2018-19	Progressive Expenditure upto 2018-19	Increase (+)/ Decrease (-) in Percentage
1	2	3	4	5	6	7
(₹ in crore)						
B. Capital Account of Social Services - conold.						
(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development						
4215	Capital Outlay on Water Supply and Sanitation	76.34	11,23.39	1,50.64	12,74.03	97
4216	Capital Outlay on Housing	48.10	2,24.55	59.49	2,84.04	24
4217	Capital Outlay on Urban Development	3,23.19	12,14.11	3,49.23	15,63.34	8
Total	(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development	4,47.63	25,62.05	5,59.36	31,21.41	25
(d) Capital Account of Information and Broadcasting						
4220	Capital Outlay on Information and Publicity	1.41	6.94	1.91	8.85	35
Total	(d) Capital Account of Information and Broadcasting	1.41	6.94	1.91	8.85	35
(e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes						
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	1.00	1.40	1.32	2.72	32
Total	(e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	1.00	1.40	1.32	2.72	32
(g) Capital Account of Social Welfare and Nutrition						
4235	Capital Outlay on Social Security and Welfare	23.37	2,53.80	37.66	2,91.46	61
Total	(g) Capital Account of Social Welfare and Nutrition	23.37	2,53.80	37.66	2,91.46	61
Total	B. Capital Account of Social Services	6,13.71	34,37.89	7,62.20	42,00.09	24

5 STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2017-18	Progressive Expenditure upto 2017-18	Expenditure during 2018-19	Progressive Expenditure upto 2018-19	Increase (+)/ Decrease (-) in Percentage
1	2	3	4	5	6	7
(₹ in crore)						
C. Capital Account of Economic Services						
(a) Capital Account of Agriculture and Allied Activities						
4401	Capital Outlay on Crop Husbandry	66.77	1,25.29	14.95	1,40.24	(-78)
4402	Capital Outlay on Soil and Water Conservation	2.88	48.69	7.93	56.62	175
4403	Capital Outlay on Animal Husbandry	17.59	70.16	14.76	84.92	(-16)
4404	Capital Outlay on Dairy Development	...	0.49	...	0.49	...
4405	Capital Outlay on Fisheries	...	7.56	...	7.56	...
4406	Capital Outlay on Forestry and Wild Life	...	30.52	...	30.52	...
4408	Capital Outlay on Food Storage and Warehousing	1,44.51	11,58.09	88.33	12,46.42	(-39)
4416	Investments in Agricultural Financial Institutions	...	0.04	...	0.04	...
4425	Capital Outlay on Co-operation	4.15	36.51	5.60	42.11	35
4435	Capital Outlay on other Agricultural Programmes	24.39	44.39	50.32	94.71	106
Total (a) Capital Account of Agriculture and Allied Activities		2,60.29	15,21.74	1,81.89	17,03.63	(-30)
(b) Capital Account of Rural Development						
4515	Capital Outlay on other Rural Development Programmes	12.29	94.18 ⁽¹⁾	9.84	1,04.02	(-20)
Total (b) Capital Account of Rural Development		12.29	94.18⁽¹⁾	9.84	1,04.02	(-20)

⁽¹⁾ Differs with last year's figure is due to rounding of figures.

5 STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2017-18	Progressive Expenditure upto 2017-18	Expenditure during 2018-19	Progressive Expenditure upto 2018-19	Increase (+)/ Decrease (-) in Percentage
1	2	3	4	5	6	7
(₹ in crore)						
C. Capital Account of Economic Services - contd.						
(c) Capital Account of Special Areas Programme						
4552	Capital Outlay on North Eastern Areas	...	3,41.45	...	3,41.45	...
4575	Capital Outlay on other Special Areas Programmes	49.29	4,75.80	41.71	5,17.51	(-)15
Total (c) Capital Account of Special Areas Programmes		49.29	8,17.25	41.71	8,58.96	(-15)
(d) Capital Account of Irrigation and Flood Control						
4701	Capital Outlay on Major and Medium Irrigation	...	0.96	...	0.96	...
4702	Capital Outlay on Minor Irrigation	18.96	3,66.62	10.07	3,76.69	(-)47
4705	Capital Outlay on Command Area Development	...	0.03	...	0.03	...
4711	Capital Outlay on Flood Control Projects	...	21.03	...	21.03	...
Total (d) Capital Account of Irrigation and Flood Control		18.96	3,88.64	10.07	3,98.71	(-47)
(e) Capital Account of Energy						
4801	Capital Outlay on Power Projects	2,12.75	17,21.52 ⁽¹⁾	1,09.50	18,31.02	(-)49
4810	Capital Outlay on New and Renewable Energy	...	1.96	...	1.96	...
Total (e) Capital Account of Energy		2,12.75	17,23.48⁽¹⁾	1,09.50	18,32.98	(-49)
(f) Capital Account of Industry and Minerals						
4851	Capital Outlay on Village and Small Industries	1.40	67.81	0.54	68.35	(-)61
4852	Capital Outlay on Iron and Steel Industries	...	0.02	...	0.02	...
4853	Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	...	0.37	...	0.37	...
4885	Other Capital Outlay on Industries and Minerals	...	0.77	...	0.77	...
Total (f) Capital Account of Industry and Minerals		1.40	68.97	0.54	69.51	(-61)

⁽¹⁾ Differs with last year's figure is due to rounding of figures.

5 STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2017-18	Progressive Expenditure upto 2017-18	Expenditure during 2018-19	Progressive Expenditure upto 2018-19	Increase (+)/ Decrease (-) in Percentage
1	2	3	4	5	6	7
(₹ in crore)						
C. Capital Account of Economic Services - conclud.						
(g) Capital Account of Transport						
5053	Capital Outlay on Civil Aviation	9.14	1,38.19	11.40	1,49.59	25
5054	Capital Outlay on Roads and Bridges	6,17.26	30,32.45	6,10.58	36,43.03	(-1)
5055	Capital Outlay on Road Transport	3.20	46.01	7.00	53.01	119
5056	Capital Outlay on Inland and Water Transport	...	5.28	...	5.28	...
Total (g) Capital Account of Transport		6,29.60	32,21.93	6,28.98	38,50.91	...
(j) Capital Account of General Economic Services						
5452	Capital Outlay on Tourism	76.61	2,18.19	22.83	2,41.02	(-70)
5475	Capital outlay on Other General Economic Services	1.10	1.12	1.60	2.72	45
Total (j) Capital Account of General Economic Services		77.71	2,19.31	24.43	2,43.74	(-69)
Total C. Capital Account of Economic Services		12,62.29	80,55.50	10,06.96	90,62.46	(-20)
Total Expenditure Heads (Capital Account)		19,96.34	1,21,43.81	18,68.47	1,40,12.28	(-6)

EXPLANATORY NOTE

“Investments: During 2018-19, Government of Mizoram invested ₹ 4.10 crore in Other Co-operatives (Statement No.16 Vol II). Total investments of the Government in different concerns at the end of 2017-18 and 2018-19 were ₹ 38.67 crore and ₹ 42.77 crore respectively. No dividend received during 2017-18 and 2018-19. Further details are given in Statement No.19 Vol II.”

5 STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2017-18	Progressive Expenditure upto 2017-18	Expenditure during 2018-19	Progressive Expenditure upto 2018-19	Increase (+)/ Decrease (-) in Percentage
1	2	3	4	5	6	7
(₹ in crore)						
C. Capital Account of Economic Services - contd.						
(c) Capital Account of Special Areas Programme						
4552	Capital Outlay on North Eastern Areas	...	3,41.45	...	3,41.45	...
4575	Capital Outlay on other Special Areas Programmes	49.29	4,75.80	41.71	5,17.51	(-)15
Total (c) Capital Account of Special Areas Programmes		49.29	8,17.25	41.71	8,58.96	(-15)
(d) Capital Account of Irrigation and Flood Control						
4701	Capital Outlay on Major and Medium Irrigation	...	0.96	...	0.96	...
4702	Capital Outlay on Minor Irrigation	18.96	3,66.62	10.07	3,76.69	(-)47
4705	Capital Outlay on Command Area Development	...	0.03	...	0.03	...
4711	Capital Outlay on Flood Control Projects	...	21.03	...	21.03	...
Total (d) Capital Account of Irrigation and Flood Control		18.96	3,88.64	10.07	3,98.71	(-47)
(e) Capital Account of Energy						
4801	Capital Outlay on Power Projects	2,12.75	17,21.52 ^[1]	1,09.50	18,31.02	(-)49
4810	Capital Outlay on New and Renewable Energy	...	1.96	...	1.96	...
Total (e) Capital Account of Energy		2,12.75	17,23.48^[1]	1,09.50	18,32.98	(-49)
(f) Capital Account of Industry and Minerals						
4851	Capital Outlay on Village and Small Industries	1.40	67.81	0.54	68.35	(-)61
4852	Capital Outlay on Iron and Steel Industries	...	0.02	...	0.02	...
4853	Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	...	0.37	...	0.37	...
4885	Other Capital Outlay on Industries and Minerals	...	0.77	...	0.77	...
Total (f) Capital Account of Industry and Minerals		1.40	68.97	0.54	69.51	(-61)

^[1] Differs with last year's figure is due to rounding of figures.

5 STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2017-18	Progressive Expenditure upto 2017-18	Expenditure during 2018-19	Progressive Expenditure upto 2018-19	Increase (+)/ Decrease (-) in Percentage
1	2	3	4	5	6	7
(₹ in crore)						
C. Capital Account of Economic Services - conclud.						
(g) Capital Account of Transport						
5053	Capital Outlay on Civil Aviation	9.14	1,38.19	11.40	1,49.59	25
5054	Capital Outlay on Roads and Bridges	6,17.26	30,32.45	6,10.58	36,43.03	(-1)
5055	Capital Outlay on Road Transport	3.20	46.01	7.00	53.01	119
5056	Capital Outlay on Inland and Water Transport	...	5.28	...	5.28	...
Total (g) Capital Account of Transport		6,29.60	32,21.93	6,28.98	38,50.91	...
(j) Capital Account of General Economic Services						
5452	Capital Outlay on Tourism	76.61	2,18.19	22.83	2,41.02	(-70)
5475	Capital outlay on Other General Economic Services	1.10	1.12	1.60	2.72	45
Total (j) Capital Account of General Economic Services		77.71	2,19.31	24.43	2,43.74	(-69)
Total C. Capital Account of Economic Services		12,62.29	80,55.50	10,06.96	90,62.46	(-20)
Total Expenditure Heads (Capital Account)		19,96.34	1,21,43.81	18,68.47	1,40,12.28	(-6)

EXPLANATORY NOTE

“Investments: During 2018-19, Government of Mizoram invested ₹ 4.10 crore in Other Co-operatives (Statement No.16 Vol II). Total investments of the Government in different concerns at the end of 2017-18 and 2018-19 were ₹ 38.67 crore and ₹ 42.77 crore respectively. No dividend received during 2017-18 and 2018-19. Further details are given in Statement No.19 Vol II.”

6 STATEMENT OF BORROWINGS AND OTHER LIABILITIES

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

(₹ in crore)

Nature of Borrowings	Balance as on 1 April 2018	Receipts during the year	Repayments during the year	Balance as on 31 March 2019	Net Increase (+) / Decrease (-)		As a percentage of total liabilities
					Amount	Per cent	
1	2	3	4	5	6	7	8
A Public Debt							
6003 Internal Debt of the State Government							
Market Loans	23,48.47	...	1,23.22	22,25.25	(-)1,23.22	(-)5	30
WMA ^[2] from the RBI	...	...	...	...	...	...	...
Bonds	2.28	...	...	2.28	...	...	...
Loans from Financial Institutions	4,20.66	1,22.86	82.51	4,61.01	40.35	10	6
Special Securities issued to National Small Savings Fund	2,03.86	...	16.27	1,87.59	(-)16.27	(-)8	3
Other Loans	81.97	...	...	81.97	...	...	...
Total 6003	30,57.24	1,22.86	2,22.00	29,58.10	(-)99.14	(-)3	40
6004 Loans and Advances from the Central Government							
Non-Plan	41.05	...	...	41.05	...	...	...
Loans for State/Union Territory Plan Schemes	1,95.63	...	22.23	1,73.40	(-)22.23	(-)11	2
Loans for Central Plan Schemes	0.02	...	...	0.02	...	...	...
Loans for Centrally Sponsored Plan Schemes	16.78	...	...	16.78	...	...	...
Loans for Special Schemes	15.69	...	...	15.69	...	...	...
Ways and Means Advances	...	...	...	...	...	...	...
Other Loans for States/Union Territory with Legislative Schemes	7.87	11.36	...	19.23	11.36	144	...
Total 6004	2,77.04	11.36	22.23	2,66.17	(-)10.87	4	...
Total Public Debt	33,34.28	1,34.22	2,44.23	32,24.27	(-)1,10.01	(-)3	44

^[1] Detailed Account is at Annexure to Statement No. 17 in Vol II

^[2] WMA: Ways and Means Advances.

6 STATEMENT OF BORROWINGS AND OTHER LIABILITIES

Nature of Borrowings	Balance as on 1 April 2018	Receipts during the year	Repayments during the year	Balance as on 31 March 2019	Net Increase (+) / Decrease (-)		As a percentage of total liabilities
					Amount	Per cent	
1	2	3	4	5	6	7	8
B. Other Liabilities							
Public Account							
Small Savings, Provident Funds, etc.	27,42.20	7,46.88	11,08.06	23,81.02	(-)3,61.18	(-)13	33
Reserve Funds Bearing Interest	2.64	45.97	48.73	(-)0.12	(-)2.76	(-)105	...
Reserve Funds not Bearing Interest	6.52	43.00	43.00	6.52	...	...	...
Deposits Bearing Interest	2.55	...	...	2.55	...	...	...
Deposits not Bearing Interest	12,12.12	15,46.98	10,57.79	17,01.31	4,89.19	40	23
Total Other Liabilities	39,66.03	23,82.83	22,57.58	40,91.28	1,25.25	3	56
Total Public Debt and Other Liabilities	73,00.31	25,17.05	25,01.81	73,15.55	15.24	...	...

For details on amortization arrangements, service of debt, etc. explanatory notes to this statement may be seen.

Explanatory Notes

1. Internal Debt : Internal Debt : The Internal Debt of State Government comprises (i) Long Term Loans raised from open market, (ii) Ways and Means Advances from the Reserve Bank of India, (iii) Loans from the National Bank for Agricultural and Rural Development and (iv) Loans from autonomous bodies such as Life Insurance Corporation of India, etc. Further details are given in Statement No. 17 and Annexure to Statement No. 17.

2. Market Loans Bearing Interest: These comprise long term loans (which have a currency of more than 12 months) raised in open market. In 2018-19, no loans were raised from the market. However, an amount of ₹ 1,23.22 crore was repaid during the year leaving a balance of ₹ 22,25.25 crore to end of 31 March, 2019.

3. Special Securities issued to National Small Savings Fund” (NSSF): During 2018-19, ₹ 16.27 crore has been repaid. The balance outstanding at the end of the year was ₹ 1,87.59 crore which was 5.82 per cent of total Public Debt of the State Government as on 31 March 2019.

6 STATEMENT OF BORROWINGS AND OTHER LIABILITIES

Amortisation arrangements

(a) **Sinking Fund** : The Balance in the Fund at the commencement and at the end of the year 2018-19 are given below:

Description	Balance on 1 April 2018	Addition during the year	Interest on investment	Withdrawals during the year	Balance as on 31 March 2019
(₹ in crore)					
Sinking Fund	2,73.04	36.00	...	...	3,09.04
Total	2,73.04	36.00	...	...	3,09.04

4. Loans from Small Saving Fund: Loans out of the collection in the 'Small Savings Schemes' and 'Public Provident Fund' in the Post offices are being shared between the State Government and the Central Government in the ratio of 3:1. A separate fund *viz.* 'National Small Savings Fund' was created in 1999-2000 for the purpose of release of loans out of Small Savings collections. The loans received during 2018-19 amounted to ₹ 7,46.88 crore and ₹ 11,08.06 crore was repaid during the year. The balance outstanding at the end of the year was ₹ 23,81.02 crore which was 74 *per cent* of the total Public Debt of the State Government as on 31 March 2019.

5. Loans and Advances from Government of India: During 2018-19, the State Government received loans, amounting to ₹ 11.36 crore under Block Loans of Other Loans for States/Union Territory with Legislature Schemes and re-paid ₹ 22.23 crore during the year under Block Loans of Loans for State/Union Territory Plan Schemes. Details of the loans from Government of India are given in Annexure of Statement No. 17 in Vol II.

Nature of Obligation	Balance on 1 April 2018	Receipt during the year	Repayment during the year	Balance on 31 March 2019	Net Increase (+) or Decrease (-) during the year
(₹ in crore)					
Deposits bearing interest such as deposits of local Funds, <i>etc.</i>	2.55	...	...	2.55	...
Non- Interest bearing obligations such as Deposit of Local Funds, Civil Deposits, Other Earmarked Funds, <i>etc.</i>	12,18.64	15,46.98	10,57.79	17,07.83	4,89.19
Total	12,21.19	15,46.98	10,57.79	17,10.38	4,89.19

6 STATEMENT OF BORROWINGS AND OTHER LIABILITIES

Explanatory Notes - conclud.

Service of debt

Interest on Debt and other obligations: The outstanding gross debt and other obligations and the total net amount of interest charges met from revenue during 2017-18 and 2018-19 were as shown below:

	2018-19	2017-18	(₹ in crore) Net increase(+) or decrease(-) during the year
i) Gross Debt and Other obligation outstanding at the end of the year			
(a) Public Debt and Small Savings, Provident Funds, etc.	73,15.55	73,00.31	15.24
ii) Interest paid by Government			
(a) Public Debt and Small Savings, Provident Funds, etc.	3,68.68	3,39.20	29.48
(b) Other obligations	...	...	...
Total (i) & (ii)	76,84.23	76,39.51	44.72
iii) Deduct			
(a) Interest received on loans and advances given by Government	27.85	26.41	1.44
(b) Interest realised on investment of cash balance	29.83	24.73	5.10
Total (iii)	57.68	51.14	6.54
iv) Net interest charges	3,11.00	2,88.06	22.94
v) Percentage of Gross Interest to Total Revenue Receipts [item (ii)]	4.07	3.95	0.12
vi) Percentage of Net Interest to Total Revenue Receipts [item (iv)]	3.44	3.36	0.08

5. Appropriation for reduction or avoidance of Debt

During 2018-19, an amount of ₹ 43.00 crore was transferred to Sinking Fund from Revenue for Investment in the Government of India Securities.

7 STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Sectors/Loanee Groups ^[1]	Balance on April 1 2018	Disbursements during the year	Repayments during the year	Loans and advances written off	Balance on March 31 2019	Per cent increase / decrease during the year
1	2	3	4	5	6	7
(₹ in crore)						
01 Social Services						
Loans for Housing	91.98	...	1.58	...	90.40	(-)2
Loans for Urban Development	1.17	...	0.03	...	1.14	(-)3
Loans for Social Security and Welfare	1.13	...	...	...	1.13	...
Total 01 Social Services	94.28	...	1.61	...	92.67	(-)2
02 Economic Services						
Loans for Co-operation	20.69		2.54	...	18.15	(-)12
Loans for Animal Husbandry	0.20	...	...	...	0.20	...
Loans for Other Agricultural Programmes	9.08	...	...	...	9.08	...
Loans for Road Transport	0.02	...	...	...	0.02	...
Loans for North Eastern Areas	0.15	...	0.02	...	0.13	(-)20
Loans for Power Projects	1.61	...	...	...	1.61	...
Loans for Village and Small Industries	13.92	...	...	...	13.92	...
Loans for other Industries	2.25	...	...	...	2.25	...
Total 02 Economic Services	47.92	...	2.56	...	45.36	(-)5

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

7 STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Sectors/Loanee Groups[1]	Balance on April 1 2018	Disbursements during the year	Repayments during the year	Loans and advances written off	Balance on March 31 2019	Per cent increase / decrease during the year
1	2	3	4	5	6	7
(₹ in crore)						
03 Loans to Government Servant						
Loans to Government Servants, <i>etc.</i>	83.23	40.52	17.99	...	1,05.76	27
Total 03 Loans to Government Servant	83.23	40.52	17.99	...	1,05.76	27
04 Miscellaneous Loans						
Miscellaneous Loans	3.69	...	...	...	3.69	...
Total 04 Miscellaneous Loans	3.69	...	...	...	3.69	...
Total	2,29.12	40.52	22.16	...	2,47.48	8

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

8 STATEMENT OF INVESTMENTS OF THE GOVERNMENT

(₹ in crore)

Name of Concern	2018-19			2017-18		
	Number of concerns	Investment at the end of the year	Dividend / interest received during the year	Number of concerns	Investment at the end of the year	Dividend / interest received during the year
Government Companies /Statutory Corporations	6	6.99	...	6	6.99	...
Co-operative Banks, Societies, etc.	423	35.78	...	423	31.68	...
Total	429	42.77	...	429	38.67	...

9 STATEMENT OF GUARANTEES GIVEN BY THE GOVERNMENT

Guarantees given by the State Government for repayment of loans, *etc.*, raised by Statutory Corporation, Government Companies, Local Bodies and Other Institutions during the year and sums guaranteed outstanding on 31 March 2019 in various sectors are shown below:

Sector-wise disclosure for Guarantees:

(₹ in crore)

Sector (No. of Guarantees within bracket)	Maximum amount guaranteed (Principal only)	Outstanding at the beginning of the year 2018-19		Additions during the year	Deletions (other than invoked) during the year	Invoked during the year		Outstanding at the end of the year 2018-19		Guarantee Commission or fee		Other material details
		Principal	Interest			Discharged	Not Discharged	Principal	Interest	Receivable	Received	
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Co-operatives Banks/ Societies	1,23.28	22.19	27.44	...	11.57	...	...	10.62	6.43	...	0.08	...
2. Government Companies	59.67	15.93	13.74	...	...	...	...	15.93	14.45	...	...	...
3. Statutory Corporations	59.13	16.39	1.49	...	...	...	...	16.39	1.50	...	...	...
4. Other Institutions	35.50	35.10	1.63	...	3.89	...	...	31.21	1.46	...	...	...
Total	2,77.58	89.61	44.31	...	15.46	...	...	74.15	23.84	...	0.08	...

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

(i) Grants-in-Aid paid in cash

Name / Category of the Grantee		Total Funds Released as Grants-in-Aid			Funds Allocated for Creation of Capital Assets out of Total Funds Released shown in Column (No. 2)			
		2018-19			2018-19			2017-18
		State Fund Expenditure	Central Assistance (Including CSS/CS)	Total	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total	
1	2	3	4	5	6	7	8	
(₹ in crore)								
1.	Panchayati Raj Institutions							
(i)	Zilla Parishads	...	...	...	...	...	...	...
(ii)	Panchayat Samities	...	...	...	...	...	...	...
(iii)	Gram Panchayats	...	...	...	...	...	...	...
2.	Urban Local Bodies							
(i)	Municipal Corporations	...	...			...	...	...
(ii)	Municipalities/ Municipal Councils (Aizawl Municipal Council Authorities – Urban Local Bodies and PA)	22.24	19.91	42.15	...	13.97	13.97	42.86
(iii)	Others: a) MPCB	...	...	...	...	...	...	...
3.	Public Sector Undertakings							
(i)	Government Companies: a) Health Care	...	...	...	...	...	...	...
(ii)	Statutory Corporations:							
	a) National Service Scheme	...	...	...	...	...	...	...
	b) Mizoram Youth Commission	...	...	...	...	...	...	1.77
	c) Mizoram State Sports Council	10.05	...	10.05	0.43	...	0.43	9.07

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

(i) Grants-in-Aid paid in cash

Grantee Institutions		Total Funds Released as Grants-in-Aid			Funds Allocated for Creation of Capital Assets out of Total Funds Released shown in Column (No. 2)			
		2018-19			2018-19			2017-18
		State Fund Expenditure	Central Assistance (Including CSS/CS)	Total	State Fund Expenditure	Central Assistance Including (CSS/CS)	Total	
1	2	3	4	5	6	7	8	
(₹ in crore)								
6.	Others							
1.	Education and Training	0.05	...	0.05	...	...	...	...
2.	Science and Technology	0.07	...	0.07	...	...	...	...
3.	Grants to Village Council (MFC)	16.23	...	16.23	...	...	...	...
3.	Training on Scientific Research	0.14	...	0.14	...	...	...	...
4.	Infrastructure Development of Minorities Institute	...	0.05	0.05	...	0.05	0.05	...
5.	State Finance Commission	5.00	...	5.00	...	...	...	...
6.	MLA local Area Development scheme	40.00	...	40.00	...	...	...	...
7.	Sainik School, Chhingchhip	1.85	...	1.85	...	...	...	...
8.	VC Renumeration under ADC	4.98	...	4.98	...	...	...	...
8.	Assistance to Excluded Area	...	45.44	45.44	...	45.44	45.44	...
9.	Non-Government Middle School	29.76	...	29.76	...	...	...	...
10.	Non-Government Primary School	0.24	...	0.24	...	...	...	...
11.	CID	...	2.56	2.56	...	...	...	...
12.	MG-NREGA	8.29	42.69	50.98	...	...	...	...
13.	NGO	0.28	...	0.28	0.11	...	0.11	...

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

(i) Grants-in-Aid paid in cash

Grantee Institutions		Total Funds Released as Grants-in-Aid			Funds Allocated for Creation of Capital Assets out of Total Funds Released shown in Column (No. 2)			
		2018-19			2018-19			2017-18
		State Fund Expenditure	Central Assistance (Including CSS/CS)	Total	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total	
1	2	3	4	5	6	7	8	
(₹ in crore)								
6.	Others - contd.							
14.	Government Elementary, MDM	4.38	18.95	23.33	...	...	...	...
15.	Youth Commission	6.09	...	6.09	...	...	...	...
16.	Mizoram State Social Welfare Board	0.96	...	0.96	...	...	...	...
17.	Khadi and Village Industry	11.21	...	11.21	...	...	...	...
18.	Government Secondary	3.20	9.24	12.44	...	...	...	...
19.	RUSA	0.44	22.87	23.31	...	...	...	...
20.	Non-Government High School	62.54	...	62.54	...	...	...	...
21.	Sarva Shiksha Abhiyan	40.76	1,09.67	1,50.43	...	...	...	...
22.	Non-Government Higher Sec. Schools	27.66	...	27.66	...	...	...	...
23.	North Eastern Areas	0.24	3.07	3.31	0.24	2.14	2.38	...
24.	MIRSAC	2.38	1.43	3.81	...	...	...	...
25.	MISTIC	0.34	...	0.34	...	...	...	...
26.	Mizoram Hindi Prachar Sabha	0.57	...	0.57	0.25	...	0.25	...
27.	Rashtryia Krishi Vikash Yojana	0.11	10.95	11.06	0.02	0.37	0.39	...
28.	Mizoram Science Centre	1.37	...	1.37	...	...	...	...
29.	Non-Government College and Institute	0.32	...	0.32	...	...	...	...

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

(i) Grants-in-Aid paid in cash

Grantee Institutions	Total Funds Released as Grants-in-Aid			Funds Allocated for Creation of Capital Assets out of Total Funds Released shown in Column (No. 2)			
	2018-19			2018-19			2017-18
	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total	
1	2	3	4	5	6	7	8
(₹ in crore)							
6.	Others - contd.						
30.	Mission for Integrated Development of Horticulture	2.22	32.00	34.22	...	...	...
31.	Fresh Water Aquaculture	...	3.36	3.36	...	...	...
32.	Assistance to State Pollution control Board	1.14	...	1.14	...	...	...
33.	Pradhan Mantri Krishi Sinchai Yojana (PMKSY)	0.43	4.50	4.93	...	...	...
34.	New Economic Development Policy (NEDP)	98.67	...	98.67	27.06	...	27.06
35.	National Mission for Sustainable Agriculture (NMSA)	...	11.37	11.37	...	...	...
36.	Fostering Climate Resilient upland Farming System-	13.00	...	13.00	...	...	...
37.	National Mission on Agriculture Extension Technology	0.39	13.13	13.52	...	...	...
38.	Mizoram State Council for Child Welfare	0.05	...	0.05	...	...	...
39.	Social Security and Welfare	1.02	13.61	14.63	...	...	...
40.	Smart City Mission	...	53.00	53.00	...	50.00	50.00

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

(i) Grants-in-Aid paid in cash

Grantee Institutions	Total Funds Released as Grants-in-Aid			Funds Allocated for Creation of Capital Assets out of Total Funds Released shown in Column (No. 2)			
	2018-19			2018-19			2017-18
	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total	
1	2	3	4	5	6	7	8
(₹ in crore)							
6.	Others - contd.						
41.	Piggery Development	1.41	1.05	2.46	...	...	...
42.	Housing for All	...	61.77	61.77	...	4.15	4.15
43.	Creche/Day Care Centre	0.09	...	0.09	...	...	...
44.	Swadhar Greh	...	0.30	0.30	...	...	...
45.	Production of Vizual Arts	0.40	...	0.40	...	...	...
46.	Mizoram Journalist Welfare Society	0.20	...	0.20	...	...	...
47.	State Resource Centre for Empowerment of Women	0.08	0.87	0.95	...	...	...
48.	Minority Concentration District	0.26	1.61	1.87	...	...	...
49.	National Nutrition Mission	0.33	3.66	3.99	...	...	...
50.	State Co-operative Union, Aizawl	1.82	...	1.82	...	...	...
51.	Mizoram Co-operative Union, Lunglei	0.43	...	0.43	...	...	...
52.	Indira Gandhi National Old Age Pension Scheme	1.53	7.65	9.18	...	...	...
53.	Protection of Child Right	1.12	...	1.12	...	...	...

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

(i) Grants-in-Aid paid in cash

Grantee Institutions		Total Funds Released as Grants-in-Aid			Funds Allocated for Creation of Capital Assets out of Total Funds Released shown in Column (No. 2)			
		2018-19			2018-19			2017-18
		State Fund Expenditure	Central Assistance (Including CSS/CS)	Total	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total	
1	2	3	4	5	6	7	8	
(₹ in crore)								
6.	Others - contd.							
54.	Indira Gandhi National Widow Pension Scheme	0.14	0.69	0.83	...	...	...	...
55.	Indira Gandhi National Disable Pension Scheme	0.04	0.22	0.26	...	...	...	...
56.	Development of Bamboo	0.82	...	0.82	...	...	...	...
57.	MSD and R. Board	0.76	...	0.76	...	...	...	...
58.	Est. of Ekalayva Model School, Lunglei	...	1.33	1.33	...	...	...	...
59.	Est. of Ekalayva Model School, Serchhip	...	1.33	1.33	...	...	...	...
60.	National family Benefit Scheme	...	0.40	0.40	...	...	...	...
61.	Administration of DRDA	0.42	3.81	4.23	...	...	...	...
62.	National Rural Livelihood Mission	4.61	41.53	46.14	...	...	...	...
63.	State Institute of RD	1.42	...	1.42	...	...	...	...
64.	Integrated Watershed Management	1.37	14.41	15.78	...	...	...	...
65.	MKSP under NRLM	0.18	...	0.18	...	...	...	...
66.	Agriculture Marketing	0.15	...	0.15	...	...	...	...

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

(i) Grants-in-Aid paid in cash

Grantee Institutions		Total Funds Released as Grants-in-Aid			Funds Allocated for Creation of Capital Assets out of Total Funds Released shown in Column (No. 2)			
		2018-19			2018-19			2017-18
		State Fund Expenditure	Central Assistance (Including CSS/CS)	Total	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total	
1	2	3	4	5	6	7	8	
(₹ in crore)								
6.	Others - contd.							
67.	Shyama Prasad Mukherjee Rurban Mission (SPMRM)	0.90	8.10	9.00	...	...	...	...
68.	Pradhan Mantri Gram Sadak Yojana (PMGSY)	6.01	54.09	60.10	5.70	51.32	57.02	...
69.	Modified Industrial Infrastructure Upgradation	1.08	...	1.08	1.08	...	1.08	...
70.	Supervision SSI	4.54	...	4.54	...	...	...	...
71.	Handloom and Handicraft Development	0.31	5.05	5.36	...	...	...	...
72.	National Urban Livelihood Mission	0.36	12.55	12.91	...	0.91	0.91	...
73.	Swachh Bharat Mission	1.00	...	1.00	...	...	...	...
74.	Promotion and Development of SSI	0.05	...	0.05	...	...	...	...
75.	Capacity Building under e-governance (Me-GAP) (IT)	0.95	...	0.95	...	...	...	...
76.	AMRUT	...	0.29	0.29	...	...	...	...
77.	Direction	4.38	3.09	7.47	0.77	...	0.77	...
78.	AB-PMJAY	2.73	...	2.73	...	...	...	...
79.	MCVT	0.20	...	0.20	...	...	...	...

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

(i) Grants-in-Aid paid in cash

Grantee Institutions		Total Funds Released as Grants-in-Aid			Funds Allocated for Creation of Capital Assets out of Total Funds Released shown in Column (No. 2)			
		2018-19			2018-19			2017-18
		State Fund Expenditure	Central Assistance (Including CSS/CS)	Total	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total	
1	2	3	4	5	6	7	8	
(₹ in crore)								
6.	Others - contd.							
80.	Pre-School for Children	0.03	...	0.03	...	...	...	...
81.	Home for Destitute Children	0.01	...	0.01	...	...	...	...
82.	Juvenile Justice	0.15	...	0.15	...	...	...	...
83.	Scheme under Article 275(1)	...	0.67	0.67	...	...	...	...
84.	Grants-in-Aid to Central Assisted Society/Organisation	...	6.96	6.96	...	...	...	...
85.	National Food Security Mission	...	2.28	2.28	...	...	...	...
86.	Cultivation of Grapes or Commercial Scale	0.06	...	0.06	...	...	...	...
	State Vety Council	0.37	...	0.37	...	...	...	...
87.	Control of Animal Diseases	0.40	...	0.40	...	...	...	...
88.	Mizoram Skill Development Society	0.08	...	0.08	...	...	...	...
89.	IT Promotional and Development	0.10	...	0.10	...	...	...	...
90.	Publication Board	0.29	...	0.29	...	...	...	...
91.	Tribal Research Institute	...	0.59	0.59	...	...	...	...

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

(i) Grants-in-Aid paid in cash

Grantee Institutions	Total Funds Released as Grants-in-Aid			Funds Allocated for Creation of Capital Assets out of Total Funds Released shown in Column (No. 2)			
	2018-19			2018-19			2017-18
	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total	
1	2	3	4	5	6	7	8
	(₹ in crore)						
6. Others - conclud.							
92. Raja Ram Mohan Roy Library Foundation	0.15	...	0.15	...	...	...	...
93. Direction S.S. and A. Board	0.71	...	0.71	...	...	...	...
94. Education and Welfare of Handicaped	0.45	...	0.45	...	...	...	...
95. Administration	0.02	...	0.02	...	...	...	...
96. State Consumer Welfare Fund	0.02	...	0.02	...	...	...	...
97. ERIK-ZENICS	0.04	...	0.04	...	...	...	...
Total	4,29.35	6,32.19	10,61.54	35.23	1,54.38	1,89.61	11,62.87
Grand Total	8,96.55	7,64.06	16,60.61	35.89	1,71.35	2,07.24	16.78.61

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

(ii) Grants-in-Aid given in kind ^[1]

Grantee Institutions		Total value					
		(₹ in crore)					
		2018-19			2017-18		
		State Fund Expenditure	Central Assistance (Including CSS/CS)	Total	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total
1	2	3	4	5	6	7	
1.	Panchayati Raj Institutions						
(i)	Zilla Parishads	...	...	...	...	...
(ii)	Panchayat Samities	...	...	...	...	...
(iii)	Gram Panchayats	...	...	...	...	...
2.	Urban Local Bodies						
(i)	Municipal Corporations	...	...	...	...	...
(ii)	Municipalities/ Municipal Councils	...	...	...	...	...
(iii)	Others	...	...	...	...	...
3.	Public Sector Undertakings						
(i)	Government Companies	...	...	...	...	...
(ii)	Statutory Corporations	...	...	...	...	...
4.	Autonomous Bodies						
(i)	Universities	...	...	...	...	...
(ii)	Development Authorities	...	...	...	...	...
(iii)	Co-operative Institutions	...	...	...	...	...
(iv)	Others	...	...	...	...	...
5.	Non-Government Organisations	...	...	...	...	...
	Total	...	...	...	...	...

^[1] Information has not been furnished by the State Government (August 2019).

II STATEMENT OF VOTED AND CHARGED EXPENDITURE

Particulars		Actuals					
		2018-19			2017-18		
		Charged	Voted	Total	Charged	Voted	Total
		(₹ in crore)					
Expenditure Heads (Revenue Account)		4,42.70	70,62.89	75,05.59	4,08.44	64,72.33	68,80.77
Expenditure Heads (Capital Account)		...	18,68.47	18,68.47	...	19,96.35	19,96.35
Disbursement under							
	Public Debt	2,44.23	...	2,44.23	4,72.96	...	4,72.96
	Loan and Advances (A)	...	40.52	40.52	...	44.95	44.95
	Inter-State Settlement Account	...	...	...	...	...	...
	Transfer to Contingency Fund (A)	...	...	...	...	...	...
	Total	6,86.93	89,71.88	96,58.81	8,81.40	85,13.63	93,95.03
(A)	The Figures have been arrived at as follows :						
E.	Public Debt ^[1]						
	Internal Debt of the State Government	2,22.00	...	2,22.00	4,50.93	...	4,50.93
	Loans and Advances from the Central Government	22.23	...	22.23	22.03	...	22.03
F.	Loans and Advances ^[1]						
			40.52	40.52	...	44.95	44.95
G.	Inter-State Settlement						
	Inter-State Settlement	...	...	...	...	...	...
H.	Transfer to the Contingency Fund Appropriation to the Contingency Fund						
	
	Total	2,44.23	40.52	2,84.75	4,72.96	44.95	5,17.91

^[1] A more detailed account is given in Statement No.18 Vol. II.

11 STATEMENT OF VOTED AND CHARGED EXPENDITURE

i) The percentage of charged expenditure and voted expenditure to total expenditures during 2017-18 and 2018-19 was as under:

Year	Percentage of total expenditure	
	Charged	Voted
2017-18	9.38	90.62
2018-19	7.11	92.89

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

	On 1 April 2018	During the year 2018-19	On 31 March 2019
	2	3	4
Capital and Other Expenditure			
Capital Expenditure (Sub-Sector wise)			
General Services			
Fiscal Services	19.80	10.22	30.02
Police	1,98.87	8.79	2,07.66
Public Works	3,83.98	55.72	4,39.70
Other Administrative Services	39.57	24.58	64.15
Stationery and Printing	8.20	...	8.20
Social Services			
Education, Sports, Art and Culture	3,82.54	70.67	4,53.21
Health and Family Welfare	2,31.16	91.28	3,22.44
Water Supply, Sanitation, Housing and Urban Development	25,62.05	5,59.36	31,21.41
Information and Broadcasting	6.94	1.91	8.85
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	1.40	1.32	2.72
Social Welfare and Nutrition	2,53.80	37.66	2,91.46
Economic Services			
Agriculture and Allied Activities	15,21.74	1,81.89	17,03.63
Rural Development	94.18 ⁽¹⁾	9.84	1,04.02
Special Areas Programme	8,17.25	41.71	8,58.96
Irrigation and Flood Control	3,88.64	10.07	3,98.71
Energy	17,23.48 ⁽¹⁾	1,09.50	18,32.98
Industry and Minerals	68.97	0.54	69.51
Transport	32,21.93	6,28.98	38,50.91
General Economic Services	2,19.31	24.43	2,43.74
Total Capital Expenditure	1,21,43.81	18,68.47	1,40,12.28

⁽¹⁾ Differs with last year's figure is due to rectification of last year's printing mistakes.

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

	On 1 April 2018	During the year 2018-19	On 31 March 2019
	2	3	4
Capital and Other Expenditure		(₹ in crore)	
F. Loans and Advances			
Loans for Housing	91.98	(-)1.58	90.40
Loans for Urban Development	1.17	(-)0.03	1.14
Loans for Social Security and Welfare	1.13	...	1.13
Loans for Animal Husbandry	0.20	...	0.20
Loans for Co-operation	20.69	(-)2.54	18.15
Loans for Other Agricultural Programmes	9.08	...	9.08
Loans for North Eastern Areas	0.15	(-)0.02	0.13
Loans for Power Projects	1.61	...	1.61
Loans for Village and Small Industries	13.92	...	13.92
Loans for other Industries	2.25	...	2.25
Loans for Road Transport	0.02	...	0.02
Loans to Government Servants, <i>etc.</i>	83.23	22.53	1,05.76
Miscellaneous Loans	3.69	...	3.69
Total F. Loans and Advances	2,29.12	18.36	2,47.48
Total Capital and Other Expenditure	1,23,72.93	18,86.83	1,42,59.76
Deduct			
Contribution from Contingency Fund	...	...	...
Contribution from Miscellaneous Capital Receipt	...	...	...
Contribution from Development Fund	...	...	...
Net Capital and Other Expenditure	1,23,72.93	18,86.83	1,42,59.76^[X]

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

	On 1 April 2018	During the year 2018-19	On 31 March 2019
	2	3	4
	(₹ in crore)		
PRINCIPAL SOURCES OF FUNDS			
Revenue Surplus	...	15,33.91	...
Add Adjustment on Account of retirement/ Disinvestment	...	...	...
E. Public Debt			
Internal Debt of the State Government	30,57.24	(-)99.14	29,58.10
Loans and Advances from the Central Government	2,77.04	(-)10.87	2,66.17
I. Small Savings, Provident Funds, etc.	27,42.20	(-)3,61.18	23,81.02
Total Debt	60,76.48	(-)4,71.19	56,05.29
Other Obligations			
Contingency Funds	0.10	...	0.10
J. Reserve Fund	3,00.70	40.24	3,40.94
K. Deposit and Advances	12,15.10	4,89.64	17,04.74
L. Suspense and Miscellaneous	8,46.40	21.03	8,67.43
M. Remittances	(-)86.09	(-)86.53	(-)1,72.62
Total Other Obligations	22,76.21	4,64.38	27,40.59
Total Debt and Other Obligations	83,52.69	(-)6.81	83,45.88
Deduct Cash Balance	(-)61.87	1,04.63	(-)1,66.50
Deduct Investment	6,60.67	2,55.12	4,05.55
Net Provision of funds	77,53.89	3,52.94	81,06.83^[VI]

Note : The net provision of Funds ^[VI] shown in the Statement differs from the Net Capital and other expenditure ^[X] upto the end of the year 2018-19 by ₹ 61,52.93 crore. This is explained below:

1. Accumulated Revenue Surplus	₹ 61,53.78 crore
2: Items of difference explained at page 114-115 of Finance Accounts for the year 1993-94	₹ (-)0.85 crore
Total	₹ 61,52.93 crore

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

A The following is a summary of balances as on 31 March 2019

Debit Balance	Sector of the General Account		Credit Balance
1	2	3	4
(₹ in crore)			(₹ in crore)
		CONSOLIDATED FUND	
81,93.90	A to D and Part of L	Government Account	...
...	E	Public Debt	32,24.27
2,47.48	F	Loans and Advances	...
		CONTINGENCY FUND	
		Contingency Fund	0.10
		PUBLIC ACCOUNT	
	I	Small Savings, Provident Funds, <i>Etc.</i>	23,81.02
	J	RESERVE FUNDS	
0.12		Reserve funds bearing Interest	...
		Gross Balance	
		Investment	
...		Reserve funds not bearing Interest	3,41.06
		Gross Balance	
		Investment	
...	K	DEPOSITS AND ADVANCES	
		Deposits bearing Interest	2.55
		Deposits not bearing Interest	17,01.31
		Advances	0.89
	L	SUSPENSE AND MISCELLANEOUS	
71.01		Investments	...
		Other Items (Net)	8,67.43
1,72.62	M	REMITTANCES	...
(-) 1,66.50	N	CASH BALANCE (Closing)	...
85,18.63		Total	85,18.63

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

EXPLANATORY NOTES

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

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

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

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

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

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

Debit (₹ in crore)		Credit (₹ in crore)
78,59.34	A- Amount at the Debit of the Government Account on 1 April 2018	
75,05.59	B- Receipt Heads (Revenue Account)	90,39.50
	C- Receipt Heads (Capital Account)	
18,68.47	D- Expenditure Heads (Revenue Account)	
	E- Expenditure Heads (Capital Account)	
	F- Suspense and Miscellaneous (Miscellaneous Government Accounts)	
	H- Inter State Settlements	
	I- Transfer to Contingency Fund	
	K- Amount at the debit of the Government Account as on 31 March 2019	81,93.90
1,72,33.40	Total	1,72,33.40

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

EXPLANATORY NOTES - conclud.

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

Notes to Accounts

1. Summary of significant Accounting policies:

(i) Entity and Accounting Period:

These accounts present the transactions of the Government of Mizoram for the period from 1 April 2018 to 31 March 2019. The accounts of receipts and expenditure of the Government of Mizoram have been compiled from the initial accounts rendered by 10 Treasuries, five Joint Resident Commissioners, 73 Public Works and 35 Forest Divisions and Advices of the Reserve Bank of India. The delay in submission of the monthly accounts ranged between one to 12 days, one to 121 days and one to 13 days by Treasuries, Joint Resident Commissioners (Mizoram Houses) and Divisional Accounts respectively. Such delays have affected timely submission of the Monthly Civil Accounts to the State Government. However, no accounts were excluded at the end of the year.

(ii) Basis of Accounting:

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

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

(iii) Currency in which Accounts are kept:

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

(iv) Form of Accounts:

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

2. Quality of Accounts:

(i) Goods and Service Tax (GST):

Advance Apportionment and Devolution of Un-apportioned Integrated Goods and Services Tax: As per sanction orders issued by the Ministry of Finance, Government of India, an amount of ₹ 31.06 crore was received on account of advance apportionment of Integrated Goods and Services Tax (IGST) and on the basis of the recommendations of the Fourteenth Finance Commission ₹ 69.00 crore was assigned to the Mizoram Government being share of net proceeds.

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

Minor Head 800 'Other Receipts' and 'Other Expenditure' are intended to be operated only when the appropriate Minor head under the Major Head has not been provided in the accounts. Routine operation

of Minor Head 800 is to be discouraged, since it renders the accounts opaque. During the year 2018-19, ₹ 370.76 crore was recorded under Minor Head 800 'Other Receipts' under 40 Revenue Major Heads of accounts on the Receipt side constituting 4.10 *per cent* of the total Revenue Receipt of ₹ 9,039.50 crore. Similarly, ₹ 2,240.55 crore under 67 Revenue and Capital Major Heads of accounts on the expenditure side constituting 23.90 *per cent* of the total expenditure ₹ 9,374.06 crore (Revenue and Capital) was recorded under Minor Head 800 'Other Expenditure' under the Major Heads concerned. Instances of substantial proportion (10 *per cent* and above) of bookings made under Minor Head 800 'Other Receipts' and 'Other Expenditure' are given in **Annexure B and C** respectively.

(iii) Unadjusted Abstract Contingent (AC) Bills:

Drawing and Disbursing Officers are authorised to draw sums of money by preparing Abstract Contingent (AC) Bills by debiting service heads. They are required to present Detailed Countersigned Contingency (DC) Bills containing vouchers in support of final expenditure within one month of the drawal of AC Bills. Prolonged non-submission of DC Bills renders the accounts opaque. Details of AC Bills outstanding as on 31 March 2019 are as given below:

(₹ in crore)

Year	No. of Bills	Amount	No. of Clearance	Amount cleared	No. of AC Bills outstanding	Outstanding Amount
upto 2013-14	1,615	1,264.42	1,586	1,262.07	29	2.35
2014-15	61	114.74	61	114.74	...	...
2015-16	49	164.56	49	164.56	...	...
2016-17	45	159.91	45	159.91	...	...
2017-18	35	57.08	33	52.08	2	5.00
2018-19	153	137.57	100	39.59	53	97.98
Total	1,958	1,898.28	1,874	1,792.95	84	105.33

Major defaulting departments are mentioned as below:

(₹ in crore)

Sl. No.	Name of the Department	2017-18			2018-19		
		Items	Amount	Per cent	Items	Amount	Per cent
1.	Local Administration Department ^[a]	29	2.35	19	29	2.35	2
2.	Directorate of Rural Development ^[b]	...	...	...	9	7.03	7
3.	Health and Family Welfare ^[c]	2	5.00	43	7	35.48	34
4.	State Election Department	...	...	...	20	18.80	18
5.	Art and Culture Department	...	...	...	01	1.82	2
6.	Horticulture Department	...	...	...	01	2.00	2
7.	Directorate of School Education	...	...	...	01	9.45	9
Total		31	7.35	...	68	76.93	...

^[a] Pertains to 1998-99

^[b] Pertains to 2016-17

^[c] Pertains to 2017-18

Out of ₹ 137.57 crore drawn against AC Bills in 2018-19, AC bills amounting to ₹ 119.22 crore (86.66 *per cent*) were drawn in March 2019. It is observed that compared to last year, drawal of AC Bill in March 2019 was increased by ₹ 110.11 crore.

(iv) Outstanding Utilisation Certificates (UCs):

Institutions receiving Grants-in-Aid from the Government of Mizoram are required to furnish Utilisation Certificates (UCs) within 12 months of the closure of the financial year, countersigned by the Controlling Authority after verification. To the extent of non-receipt of UCs, the expenditure shown in the accounts cannot be treated as final nor can it be confirmed that the amount has been expended/ utilised for the intended purposes of sanction. At the close of March 2019 accounts, 80 UCs amounting to ₹ 109.31 crore, remained outstanding. Details are given below:

(₹ in crore)						
Year	No. of GIA sanctions	Amount sanctioned during the year	No. of UCs submitted	Clearance during the year	No of outstanding UCs	Outstanding Amount
2011-12	35	176.29	34	172.66	1	3.63
2012-13	46	219.58	46	219.58	0	0
2013-14	40	234.51	40	234.51	0	0
2014-15	47	278.66	47	278.66	0	0
2015-16	45	141.39	39	132.82	6	8.57
2016-17	47	59.25	20	41.17	27	18.08
2017-18	62	100.86	16	21.83	46	79.03
Grand total	322	1,210.54	242	1,101.23	80	109.31

Major defaulting departments are as mentioned below:

(₹ in crore)							
Sl. No.	Name of the Department	2017-18			2018-19		
		Items	Amount	Per cent	Items	Amount	Per cent
1	2	3	4	5	6	7	8
1.	Chakma Autonomous District Council	14	10.55	30	30	32.16	29
2.	Lai Autonomous District Council	13	15.80	46	24	36.01	33
3.	Mara Autonomous District Council	11	8.37	24	26	41.14	38
Total		38	34.72	...	80	109.31	..

(v) Reconciliation of Receipts and Expenditure figures between Chief Controlling Officers (CCOs)/ Controlling Officers (COs) and Principal Accountant General (Accounts Wing):

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

There are 44 and 87 number of CCOs/DDOs have been reconciled and their percentage of reconciliation on Receipt and Expenditure are 93 per cent and 98 per cent respectively. The details of reconciled/not reconciled are shown at Annexure I & II.

(vi) Cash Balance:

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 Principal Accountant General (Accounts Wing) 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. Other Items:**(i) Liabilities towards pensionary Benefits:**

The expenditure during the year on pension and other retirement benefits of State Government employees recruited on or before 31 August 2010 was ₹ 942.33 crore (12.56 per cent of the total revenue expenditure of ₹ 7,505.59 crore). State Government employees recruited on or after 01 September 2010 are covered under the 'New Pension Scheme' (NPS), which is a Defined Contributory Pension Scheme. In terms of the Scheme, employees contribute 10 per cent of basic pay and dearness allowance, which is matched by the State Government and the entire amount is transferred to the designated Fund Manager through the National Securities Depository Limited (NSDL)/ Trustee Bank.

As per the procedure adopted by the Government of Mizoram, the employees' contribution is initially credited to 'MH 0071 Contribution Recoveries towards Pension and Other Retirement Benefits' and thereafter transferred along with the employer's contribution to a Current Account opened for this purpose, for eventual transfer to NSDL. The Current Account is jointly maintained by Chief Controller of Accounts and the Joint Director, Accounts and Treasuries. Details of transactions in the Current Account do not constitute part of the accounts rendered to the Principal Accountant General. Hence, timely transfer of these balance to NSDL cannot be confirmed.

During 2018-19 the Government of Mizoram collected ₹27.75 crore being employees' (excluding ₹ 0.08 crore transfer out to subscribers' Bank Account who exit from NPS) and ₹ 27.96 crore employers' contribution {excluding ₹ 0.08 crore being Service Charges of Central Record Keeping Agency (CRA) and inclusive of ₹ 0.21 crore matching for previous year}. Out of total contribution of ₹ 55.71 crore, State Government transferred ₹ 59.44 crore (₹ 29.72 crore as employees' contribution including ₹ 1.97 crore (₹ 1.76 crore plus ₹ 0.21 crore) pertaining to previous years' un transferred employees' contribution and ₹ 29.72 crore as Government Matching Share ₹ 27.75 crore for current year's Government matching plus ₹ 0.21 crore and ₹ 1.76 crore respectively for previous year's marching share) to NSDL, leaving zero balance outstanding for the financial year 2018-19, details of which are given in **Annexure D (A)**. Out of the total outstanding liabilities, uncollected contribution and interest accrued could not be estimated; year-wise details of unmatched Government share and un-transferred amount are given in **Annexure D (B)**.

(ii) Guarantees:

The State Government extends guarantees on loans taken from financial institutions by State Government entities like Public Sector undertaking, etc. Guarantees reported in Statement Nos. 9 and 20 are based on information received from the Finance Department, which is the authority for issuing such guarantees. In terms of Mizoram Ceiling on Government Guarantees Act, 2011, the

total outstanding Government Guarantees as on the first day of April shall not exceed 25 *per cent* of the Gross State Domestic Product (GSDP) estimated for the year and total fresh guarantees given in a year shall not exceed three *per cent* of GSDP estimated for the year. The total outstanding guarantees of ₹ 133.92 crore as on 1 April 2018 work out to 0.60 *per cent* of the GSDP estimated as ₹ 22,271.59 crore for the year 2018-19. During the year, no fresh guarantees were given by the State Government.

As per the Act, the State Government should charge a minimum of 0.75 *per cent* of the guarantees amount as guarantee commission which shall form the corpus of Guarantee Redemption Fund. Guarantee commission shall not be waived under any circumstances. During 2018-19, ₹ 0.08 crore was collected as guarantee commission/ fee by the State Government.

(iii) Investments:

Information on Government investment appearing in Statement Nos. 8 and 19 of the Finance Accounts are based on the accounts and sanction received by the Principal Accountant General. As on 31 March 2019, the total investment of the State Government in Public Sector Undertakings and Co-operatives, *etc.* was ₹ 42.77 crore. These figures requires confirmation by the concerned Department (including Finance Department) and the concerned entity.

(iv) Reserve Funds and Deposits:

As on 31 March 2019, the total accumulated balance of five Reserve Funds maintained by the Government of Mizoram was ₹ 340.94 crore (₹ 334.42 crore in active funds and ₹ 6.52 crore in inactive funds), out of which ₹ 334.54 crore (98 *per cent*) was invested. Details of Reserve Funds of the Government of Mizoram is as follows:

(a) Reserve Funds bearing Interest:

(i) State Disaster Response Fund (SDRF):

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

As on 1 April 2018, the Fund had a balance ₹ 2.64 crore. During 2018-19, the Government of India released ₹ 18.00 crore towards SDRF to the Mizoram State and the Government of Mizoram transferred ₹ 45.97 crore to the Fund which includes ₹ 35.97 crore National Disaster Response Fund (NDRF) received during 2017-18 plus ₹ 9.00 crore Central Share and ₹ 1.00 crore State Share thereof for the year 2018-19 and short transfer of ₹ 9.00 crore leading to overstatement of Revenue Receipts by the same amount during 2018-19. During 2018-19, Government of Mizoram had withdrawn ₹ 48.73 crore from the Fund which was kept in the Saving Bank account (State Bank of India) operated jointly by the Additional Secretary, Finance Department (Economic Affairs) and Director, Disaster Management and Rehabilitation Department. Consequently, it has not been possible to assess the extent to which the withdrawn amounts have actually been spent on natural calamities. As per the guidelines for operation of SDRF, expenditure on Natural Calamities are initially to be booked under MH 2245 Relief on Account of Natural Calamities

which are finally to be met from the SDRF balance. As no expenditure towards natural calamities have been booked under MH 2245, except those relating to transfer to fund and withdrawal for current account, the head of account is showing minus expenditure of ₹ 2.22 crore, leading to understatement of revenue expenditure to the extent of ₹ 2.22 crore in 2018-19.

As per the Ministry of Home Affairs guidelines dated 28.09.2010 (para 4), the State Government shall pay interest to the SDRF at the rate applicable to overdrafts under overdraft Regulation Guidelines of the RBI. The interest will be credited on a half yearly basis. The undischarged interest liability works out to ₹ 1.61 crore as detailed below:

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

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

[**] Out of ₹ 0.54 crore, ₹ 0.37 crore was credited to the fund in 2014-15 and ₹ 0.17 crore was due as on 31 March 2019.

(b) Reserve Funds not bearing Interest:

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

(i) Consolidated Sinking Fund:

In terms of the recommendations of Twelfth Finance Commission, the Government of Mizoram constituted a revised Consolidated Sinking Fund (CSF) Scheme in 2006-07 for redemption of outstanding liabilities. As per the Scheme and in terms of the guidelines of the Reserve Bank of India, States are required to contribute a minimum of 0.50 per cent of their outstanding liabilities (Internal Debt plus Public Account liabilities) as at the end of the previous year. The Fund is administered by the Reserve Bank of India subject to such directions/ instructions as the Government may issue from time to time.

In the year 2018-19, against the minimum required contribution of ₹ 36.50 crore (0.50 per cent of outstanding liabilities of ₹ 73,00.31 crore as on 1 April 2018), the State Government contributed ₹ 36.00 crore leaving a shortfall of ₹ 0.50 crore. Total accumulations in the Fund as on 31 March 2019 was ₹ 309.04 crore which has been invested in Government of India Securities.

(ii) Guarantee Redemption Fund:

The State Government created a Guarantee Redemption Fund (GRF) in the year 2009-10. As per the guidelines of the Scheme, the Government is required to contribute an amount equivalent to at least one fifth of the outstanding invoked guarantees plus an amount of guarantees likely to be invoked as a result of the incremental guarantees issued during the year. It is open to the Government to increase the contributions to the Fund at its discretion. The fund is administered by Reserve Bank of India. There were

no outstanding invoked guarantees in 2018-19. The State Government transferred ₹ 7.00 crore during the year to the Fund. Balance of ₹ 25.50 crore remaining in the Fund as on 31 March 2019 has been invested in Government of India securities.

B. Inactive Reserve Funds:

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

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

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

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

The Fund is inactive with a closing balance of ₹ 3.69 crore since 2010-11

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

The interest liabilities in respect of Reserve Funds Bearing Interest and Deposits Bearing Interest under sectors J and K respectively of the Public Account are annual liabilities that the State Government is required to discharge. No Budget provision has been made by the State Government despite balances in such Reserve Funds and Deposits as on 1 April 2018 as detailed below:

(₹ in crore)				
Sector	Sub-sector	Minimum rate of interest estimated	Balance at the beginning of 2018-19	Interest Due
J. Reserve Funds	(a) Reserve Funds Bearing Interest (SDRF)	7.50 per cent (average of Ways and Means interest rate)	2.64	1.61 ^[1]
K Deposits and Advances	(a) Deposits Bearing Interest MH 8336 800 Other Deposits, plus (b) MH 8342 120 Miscellaneous Deposits	7.50 per cent (average of Ways and Means interest rate)	2.55	0.19
Total Interest				1.80

[1] Total interest due from 2010-11 to 2018-19

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

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

Government of India released ₹ 23.40 crore from Central Road Fund to State Government in 2018-19. However, due to non-availability of budget provision under Major Head 3054-80-797- transfer to Deposit Accounts, no amount was transferred to the Public Account. Out of the release, the 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.

(vi) Suspense and Remittance Balance:

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

(vii) Rush of Expenditure

In terms of Rule 62 (3) of General Financial Rules 2017, rush of expenditure particularly in the closing month of the financial year shall be regarded as breach of financial regularity and should be avoided. State Government Departments, however, withdrew ₹ 1,691.60 crore in March 2019 and ₹ 77.82 crore on the last working day of March 2019 (Treasury-wise details of significant transactions are given in **Annexure G**) (18.05 per cent and 0.83 per cent respectively of total expenditure ₹ 9,374.06 crore (Revenue and Capital) and corresponding quantum of Revenue Receipts of the State Government in March 2019 was ₹ 486.08 crore (5.38 per cent of total Revenue Receipts). End use of expenditure incurred in a few large departments/Major Heads with reference to the drawal of expenditure during March 2019 (₹ 1,691.60 crore) are **4217 Capital Outlay on Urban Development 10.70 per cent, 2202 General Education 8.63 per cent, 2070 Other Administrative Services 7.19 per cent, 2210 Medical and Public Health 6.04 per cent, 2055 Police 5.50 per cent, 2225 Welfare of Scheduled Caste, Scheduled Tribes, Other Backward Classes and Minorities 5.01 per cent and 4210 Capital Outlay on Medical and Public Health 4.95 per cent.**

During 2018-19, of the total expenditure (₹ 9,658.81 crore) ₹ 2,818.09 crore (29 per cent) was incurred during last quarter of the current financial year, whereas, of the total receipts (₹ 9,195.88 crore) ₹ 3,178.02 crore (35 per cent) were received during the last quarter. Comparison of month-wise receipts corresponding to expenditure for the last quarter (January 2019 to March 2019) is as under:

(₹ in crore)

Month	Expenditure	Receipts	Expenditure compared to Receipts Increase (+)/ Decrease (-)
January 2019	469.48	1,979.13	(-) 1,509.65
February 2019	657.01	712.81	(-)55.80
March 2019	1,691.60	486.08	1,205.52
Total	2,818.09	3,178.02	(-)359.93

However, during this period of previous year the expenditure was 42 per cent (₹ 3,931.61 crore) of total expenditure (₹ 9,395.03 crore). Details of substantial expenditure incurred by the Departments are given in **Annexure III**.

(viii) Restructuring of Centrally Sponsored and Central Plan Schemes:

As per recommendation of the Sub-Group of Chief Ministers on rationalization of Centrally Sponsored Schemes (CSSs), the existing 66 CSSs have now been restructured in to 28 CSSs. From 1 April 2014 onwards, Government of India released Central Assistance for CSS/ ACA Flagship Schemes directly to the State Government and these releases are now classified as "Central Assistance to the State".

Government of Mizoram, depicted the budget allocation as State and Centrally Sponsored Schemes for the year 2018-19. As Central Assistance to the Government of Mizoram, as per Clearance Memos from the Reserve Bank of India, CAS, Nagpur and supporting sanction orders from the respective Ministries ₹ 4,359.88 crore was received from the Government of India and appropriately booked in the accounts of the State Government under Major Head 1601 Grants-in-Aid.

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

Till 31 March 2014, Government of India transferred substantial funds directly to State Implementing Agencies/Non-Government Organizations (NGOs) for implementation of various schemes/programmes. As per the PFMS portal of the Controller General of Accounts (CGA), Government of India released ₹ 474.65 crore directly to the implementing agencies during 2018-19 (excluding direct release to central implementing agencies). Details are at **Appendix VI**.

(x) Compliance to the Fiscal Responsibility and Budget Management (FRBM)/ Medium Term Fiscal Policy (MTFP) Act:

As per the recommendations of the Fourteenth Finance Commission, the State Government are required to amend their FRBM/MTFP Acts. Government of Mizoram has not amended their Act in term of recommendations of Fourteenth Finance Commission. However, in the Fiscal Policy Strategy Statement laid before the Mizoram Legislative Assembly on 15 March 2018 as required under Section 6(6) of the Mizoram Fiscal Responsibility and Budget Management Act, 2006, the fiscal target set by Fourteenth Finance Commission have been recognised. The Government of Mizoram has estimated Revenue Surplus (₹ 1,729.81 crore) and projected Outstanding Debt to GSDP (31.19 *per cent*) for 2018-19. The Fiscal Deficit for 2018-19 was projected at 1.14 *per cent* of the GSDP. The State Government's performance as reflected in the accounts during the year 2018-19, is given below:

(₹ in crore)

Sl. No.	Targets	Achievements during 2018-19 as per the accounts
1.	Revenue Surplus for the 2018-19 has been estimated ₹ 1,729.81 crore	The Government of Mizoram had a Revenue Surplus of ₹ 1,533.91 crore in 2018-19.
2.	Gross Fiscal Deficit for 2018-19 was projected at 1.14 <i>per cent</i> of the GSDP.	The State had a Fiscal Deficit of ₹ 352.92 crore for 2018-19 as per the accounts, which was 1.58 <i>per cent</i> of GSDP ^[*] .
3.	Outstanding Debt to GSDP has been projected at 31.19 <i>per cent</i> for 2018-19.	The Outstanding Debt for 2018-19 (₹ 7,315.55 crore) was 32.85 <i>per cent</i> of GSDP ^[*] .

^[*] **GSDP** (Gross State Domestic Product) Projected for 2018-19 was ₹ 22,271.59 crore as per information received from the Directorate of Economic and Statistics, Government of Mizoram vide No. B.14015/6/2013-DES (T) dated 18 June 2019.

(xi) Opening of Bank Accounts by the DDOs

The State Government's receipts and disbursement are done through Consolidated Fund of the State for which the Reserve Bank of India acts as a banker. It has been observed that most of the Drawing and Disbursing Officer (DDOs) have opened Current/ Saving Accounts in Commercial Banks. As per information provided by the State Government, ₹ 532.86 crore was lying in the bank accounts of 258 number of DDOs as on 31 March 2019. Drawal of moneys from the Consolidated Fund and keeping in DDOs' Bank Account for further utilisations may result in fictitious expenditure.

(xii) Accounting of Labour Cess

As per information furnished by the Government of Mizoram, during 2018-19, ₹ 20.55 crore was collected as Labour Cess and transferred to the Mizoram Building and Other Workers Welfare Board, which has been notified by the State Government during 2018-19. However, no separate Rule for accounting of Labour Cess has been framed till date. Further, as per Accounts, ₹ 0.34 crore was booked as "Receipts under Labour Law" Minor Head 101 of Major Head 0230 Labour and Employment (Statement No. 14 of Finance Accounts Vo. II).

(xiii) Impact on Revenue Surplus and Fiscal Deficit:

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

(₹ in crore)

Paragraph No.	Item	Impact on Revenue Surplus		Impact on Fiscal Deficit	
		Understatement	Overstatement	Understatement	Overstatement
Para 3(iv) of Notes to Accounts	Short Transfer of Central Government's share to the SDRF	...	9.00	9.00	.....
	Excess drawal from SDRF	...	2.22	2.22	...
	Short credit of contribution of State Government to the Consolidated Sinking Fund	.....	0.50	0.50	.....
	Non-adjustment of interest payment on Interest bearing Reserve Funds	...	1.61	1.61	.....
	Non-adjustment of interest payment on Interest bearing Deposits	...	0.19	0.19	.....
	Net Impact	.....	13.52	13.52	.....

(xiv) Lapsable Fund/Non-Lapsable Fund:

As per information furnished by the State Government of Mizoram, Finance Department (EA), there is no Scheme operated termed as "Lapsable/Non-Lapsable Fund" in respect of Government of Mizoram.

(xv) Grants/Loans given to PSUs:

Statement showing debt of PSEs/PSUs where accounts have not been finalised:

(₹ in crore)

Statement of year wise position of Outstanding Public Sector Borrowing as on 31 March 2019								
	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
I. Total Outstanding debt of PSEs/ PSUs								
(i) Loan from Central Government	...	...	...	...	...	...	...	...
(ii) Loans from State Government	9.35	9.35	9.35	9.35	9.35	10.35	10.35	9.35
(iii) Bonds/Debentures	...	...	...	...	...	...	...	...
(iv) Foreign Parties	...	...	...	...	...	...	...	...
(v) Banks	...	...	...	...	...	...	...	...
(vi) Other Financial Institutions like LIC, NABARD, etc.	21.58	21.58	21.58	20.33	20.33	20.33	20.33	20.33
(vii) Intra-PSU lending	...	...	...	...	...	...	...	...
(viii) Others	...	...	...	...	...	...	...	...

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

Incomplete Capital Projects aged five years and above in respect of 29 items projected cost of ₹ 868.50 crore are listed in Annexure H.

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

(₹ in crore)

Sl. No.	Book Adjustment	Head of Account		Amount	Remarks
		From	To		
1.	Adjustment of GPF interest for the year 2018-19	2049 Interest Payments <i>03 Interest on Small Saving and Provident Fund, etc.</i> 104 Interest on GPF	8009 State Provident Funds <i>01 Civil</i> 101 GPF	79.00	Annual adjustment of Interest on GPF
2.	Adjustment of Group Insurance Fund	108 Interest on Insurance and Pension Fund	8011 State Insurance Funds 105 State Government Insurance Fund	5.00	Annual adjustment of Interest on Group Insurance Fund
3.	Appropriation for reduction or avoidance of debt	2048 Appropriation for reduction or avoidance of debt 101 Sinking Funds	8222 Sinking Funds <i>01 Appropriation for reduction or avoidance of debt</i> 101 Sinking Funds	36.00	Investment made by RBI on behalf of the State Government
		200 Other Appropriation	8235 General and Other Reserve Funds 117 Guarantee Redemption Fund	7.00	Transfer of Fund to Guarantee Redemption Fund
4.	Adjustment on Account of transfer of Fund to Major Head 8121	2245 Relief on account of Natural Calamities <i>05 State Disaster Response Fund</i> 101 Transfer of Reserve Fund and Deposit Accounts- State Disaster Response Fund	8121 General and Other Reserve Funds 122 State Disaster Response Fund	45.97	Transfer of Fund to State Disaster Response Fund
Total				172.97	

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

(₹ in crore)

Major Head	Total Receipts	Receipts Under Minor Head 800	Percentage
0041 Taxes on Vehicles	38.36	4.72	12.30
0049 Interest Receipts	57.68	22.59	39.16
0055 Police	0.61	0.23	37.70
0056 Jail	0.05	0.05	100
0059 Public Works	0.20	0.19	95.00
0070 Other Administrative Services	9.74	2.97	30.49
0202 Education, Sports, Art and Culture	2.53	0.43	17.00
0216 Housing	1.19	0.26	21.85
0217 Urban Development	0.38	0.08	21.05
0235 Social Security and Welfare	0.92	0.92	100
0401 Crop Husbandry	0.69	0.34	49.28
0403 Animal Husbandry	0.58	0.15	25.86
0404 Dairy Development	0.14	0.14	100
0405 Fisheries	0.09	0.03	33.33
0408 Food Storage and Warehousing	0.14	0.14	100
0425 Co-operation	2.13	1.87	87.79
0435 Other Agricultural Programmes	2.22	2.22	100
0515 Other Rural Development Programmes	0.41	0.41	100
0801 Power	270.24	270.24	100
0851 Village and Small Industries	0.17	0.16	94.12
1053 Civil Aviation	4.37	0.53	12.13
1054 Roads and Bridges	24.46	24.19	98.90
1055 Road Transport	2.25	2.25	100

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

(₹ in crore)

Major Head		Total Expenditure	Expenditure under Minor Head 800	Percentage
2070	Other Administrative Services	133.55	74.16	55.53
2204	Sports and Youth Services	24.08	12.43	51.62
2205	Art and Culture	14.37	2.77	19.28
2217	Urban Development	203.22	124.13	61.08
2220	Information and Publicity	14.76	3.74	25.34
2225	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	423.89	423.89	100.00
2230	Labour, Employment and Skill Development	21.81	5.83	26.73
2235	Social Security and Welfare	149.44	31.73	21.23
2401	Crop Husbandry	264.44	110.41	41.75
2402	Soil and Water Conservation	24.27	3.30	13.60
2405	Fisheries	16.49	3.50	21.22
2408	Food, Storage and Warehousing	52.97	10.44	19.71
2415	Agricultural Research and Education	6.19	2.05	33.12
2435	Other Agricultural Programmes	5.57	1.55	27.83
2501	Special Programmes for Rural Development	72.16	56.38	78.13
2506	Land Reforms	4.08	0.50	12.25
2702	Minor Irrigation	15.10	3.33	22.05
2801	Power	583.04	81.34	13.95
2853	Non-ferrous Mining and Metallurgical Industries	8.19	1.67	20.39
3054	Roads and Bridges	264.52	97.86	37.00
3055	Road Transport	29.68	4.63	15.60
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
3452	Tourism	9.42	2.33	24.73
3456	Civil Supplies	22.10	3.64	16.47

Annexure C - conclud.

Booking under 800 Other Expenditure

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

(₹ in crore)

	Major Head	Total Expenditure	Expenditure under Minor Head 800	Percentage
4047	Capital Outlay on other Fiscal Services	10.22	*10.22	100
4055	Capital Outlay on Police	8.79	4.15	47.21
4059	Capital Outlay on Public Works	55.72	20.26	36.36
4070	Capital Outlay on other Administrative Services	24.58	24.58	100.00
4202	Capital Outlay on Education, Sports, Art and Culture	70.67	61.44	86.94
4210	Capital Outlay on Medical and Public Health	91.28	35.64	39.04
4215	Capital Outlay on Water Supply and Sanitation	150.64	22.60	15.00
4216	Capital Outlay on Housing	59.49	50.28	84.52
4217	Capital Outlay on Urban Development	349.23	169.83	48.63
4220	Capital Outlay on Information and Publicity	1.91	1.50	78.53
4235	Capital Outlay on Social Security and Welfare	37.66	37.66	100.00
4401	Capital Outlay on Crop Husbandry	14.95	14.95	100.00
4402	Capital Outlay on Soil and Water Conservation	7.93	2.79	35.18
4403	Capital Outlay on Animal Husbandry	14.77	14.77	100.00
4425	Capital Outlay on Co-operation	5.60	1.50	26.79
4435	Capital Outlay on Other Agricultural Programmes	50.32	41.73	82.93
4515	Capital Outlay on other Rural Development Programmes	9.84	6.96	70.73
4801	Capital Outlay on Power Projects	109.50	109.50	100.00
5054	Capital Outlay on Roads and Bridges	610.58	434.27	71.12
5055	Capital Outlay on Road Transport	7.00	7.00	100.00
5452	Capital Outlay on Tourism	22.83	* 9.86	43.19
5475	Capital Outlay on other General Economic Services	1.60	1.60	100.00

Annexure D

(A) Details of NPS Transaction for 2018-19

(Refer para 3 (i) of Notes to Accounts)

(₹ in crore)

Details	Contribution	Transfer to Bank Account	Transfer to NSDL	Remarks (2-4)
1	2	3	4	5
Employees Contribution	27.75 ^[*]	27.75	29.72	1.97 (un-transfer amount of previous years)
Employers Contribution	27.96 ^[**]	27.96	29.72	1.76 (un-transfer amount of previous years)
Total	55.71	55.71	59.44	3.73 (un-transferred amount of previous years)

(B) Details of Unmatched Government Share and un-transferred funds to NSDL under NPS

(Refer para 3 (i) of Notes to Accounts)

(₹ in crore)

Year	Contribution				Total contribution (2+4)	Funds transferred to NSDL			
	Employees	Contribution by the Government				Employees' Share	Government Share	Total (7+8)	Less transferred (6-9)
		Required	Actual	Difference (3-4)					
1	2	3	4	5	6	7	8	9	10
2010-2011	...	...	...	...	...	...	...	...	...
2011-2012	0.46	0.46	0.20	0.26	0.66	0.20	0.20	0.40	0.26
2012-2013	2.89	2.89	2.15	0.74	5.04	2.42	2.15	4.57	0.47
2013-2014	4.73	4.73	5.30	(-)0.57	10.03	5.30	5.30	10.60	(-)0.57
2014-2015	8.22	8.22	7.95	0.27	16.17	7.95	7.95	15.90	0.27
2015-2016	11.48	11.48	11.28	0.20	22.76	11.28	11.28	22.56	0.20
2016-2017	14.58	14.58	13.88	0.70	28.46	13.88	13.88	27.76	0.70
2017-2018	18.64	18.64	19.71 ^[A]	(-)1.07	38.35	17.95	17.95	35.90	2.45
2018-2019	27.75	27.75	27.96	(-)0.21	55.71	29.72	29.72	59.44	(-)3.73
Total	88.75	88.75	88.43	0.32	177.18	88.70	88.43	177.13	(-)0.05

^[*] Excludes ₹ 0.08 crore transferred to subscriber's accounts who exit NPS.

^[**] Excludes ₹ 0.08 crore service charges of Central Record Keeping Agency (CRA) and includes ₹ 0.21 crore.

^[A] Differs with last year's figure is due to rectification of last year's printing errors.

Annexure E**In-operative Reserve Funds**

(Refer para 3 (iv) (b) B. of Notes to Accounts)

(₹ in crore)

Sl. No.	Name of Reserve Fund	Balance as on 31 March 2019 (₹ in crore)	Inoperative from	Period inoperative
	8235 General and other Reserve Funds			
1.	101 General Reserve Funds of Government Commercial Department/Undertakings	2.83	2002-03	17 years
	200 Other Funds	3.69	2010-11	9 years

Annexure F

Outstanding Suspense Balances

(Refer para 3 (vi) of Notes to Accounts)

Major Head 8658 Suspense Accounts:

(₹ in crore)

Name of Minor Head	2016-17		2017-18		2018-19	
	Dr	Cr	Dr	Cr	Dr	Cr
101 Pay and Accounts Office -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 -Central Accounts Office	1,307.79	2,049.16	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	

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

(₹ in crore)

Name of Minor Head	2016-17		2017-18		2018-19	
	Dr	Cr	Dr	Cr	Dr	Cr
102 Public Works Remittances	16,880.44	16,570.28	19,380.32	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	

Annexure G**Treasury wise details of amounts withdrawn on the last working day of March 2019**

(Refer para No. 3 (vii) of Notes to Accounts)

(₹ in crore)

Sl. No.	Treasury Name	Amount
1.	Lunglei Treasury	0.16
2.	Siaha Treasury	0.06
3.	Serchhip Treasury	0.79
4.	Lawngtlai Treasury	0.02
5.	Aizawl North Treasury	54.84
6.	Aizawl South Treasury	21.80
7.	Chawngte Treasury	0.15
	Total	77.82

Annexure H
Incomplete Projects Aged Five Years and more as on 31 March 2019
(Refer para No. 3 (xvi) of Notes to Accounts)

(₹ in crore)

Sl. No.	Name of the projects/ works	Estimated cost of work	Year of commencement	Target year of completion	Physical progress of work (in per cent)	Expenditure during the year (2018-19)	Progressive expenditure to the end of the year	Pending payment	Revised cost if any/date of revision
1	2	3	4	5	6	7	8	9	10
Power									
1.	Construction of 5MW Tlawva SHP	57.49	2010	2018	92	14.60	72.70	...	₹73.40 dt.05/06/2017
2.	Construction of 4MW Kawlbem SHP	49.60	2013	2018	92	5.00	44.42	...	...
3.	Construction of 110 KM,132 KV S/C, Melriat S/S - Lunglei line including one bay at Melriat and one bay at Khawiva	41.76	2012	2018	97	6.68	41.76	...	...
	Total	148.85				26.28	158.88		73.40
Water Supply									
1.	Greater Khawzawl WSS (10 per cent GBS)	24.97	2012	2015	72	0.19	18.72	...	...
	Total	24.97	2012	2015	72	0.19	18.72		
Building									
1.	Construction of Polytechnic at Lawngtlai	8.00	2013	2019	88	0.91	6.48	...	...
2.	Construction of Cultural Centre cum Auditorium, Vaivakawn	6.19	2013	2015	83	0.41	3.69	2.39	...

Annexure H

Incomplete Projects Aged Five Years and more as on 31 March 2019

(Refer para No. 3 (xvi) of Notes to Accounts)

(₹ in crore)

Sl. No.	Name of the projects/ works	Estimated cost of work	Year of commencement	Target year of completion	Physical progress of work (in per cent)	Expenditure during the year (2018-19)	Progressive expenditure to the end of the year	Pending payment	Revised cost if any/date of revision
1	2	3	4	5	6	7	8	9	10
3.	Construction of Mullti Level Parking, Community Centre and Office Complex at Aizawl North	12.98	2013	2015	100	3.25	8.34	0.46	...
4.	Re-construction of Staff Quarters at Raj Bhawan Complex, Aizawl	14.58	2010	2013	100	0.82	13.76	0.81	...
5.	Construction of Raj Bhawan	36.00	2013	2016	100	1.97	34.27	1.72	...
6.	Construction of Addl. Bldg, for Civil Secretariat	26.48	2013	2016	100	7.32	25.10	1.37	...
7.	Construction of Alternate Dispute Resolution Centre at New Secretariat Complex, Khatla	2.66	2014	2019	80	0.63	0.63	2.02	...
	Total	106.89				15.31	92.27	8.77	

Annexure H
Incomplete Projects Aged Five Years and more as on 31 March 2019
(Refer para No. 3 (xvi) of Notes to Accounts)

(₹ in crore)

Sl. No.	Name of the projects/works	Estimated cost of work	Year of commencement	Target year of completion	Physical progress of work (in per cent)	Expenditure during the year (2018-19)	Progressive expenditure to the end of the year	Pending payment	Revised cost if any/ date of revision
1	2	3	4	5	6	7	8	9	10
Road and Bridges									
1.	Widening to 2- lane re- alignment and Geometric Improvement from 11.00 km to 114.618 km of NH-44A in the state of Mizoram under Phase A of Sardpne	9.92	2011	2019	82	2.77	7.89	2.03	...
2.	Upgradation of Serkhan to Bagha road within Mizoram under NEC Scheme (SH: Pavement works from 0.00 km to 73.00 km group No.1)	56.81	2012	2014	93	1.96	59.36	...	...
3.	upgradation of Serkhan to Bagha road within Mizoram under NEC Scheme (SH: Cross Drainage, protection works and Mansory side drain from 0.00 km to 73.00 km Group No.3)	17.41	2013	2014	99	0.58	1.96	...	...
4.	Upgradation of Serkhan to Bagha road within Mizoram under NEC Scheme (Sh: formation cutting from 0.00 km to 12.00 km group No.1)	3.11	2011	2013	100	2.92	6.04	0.59	...
5.	Construction of Mauzam-Puankhai road (sh:cell filled concrete pavement) (0.00-11.120 km) Package No.MZ 05-04-7-11(5) Phase-vii	7.37	2013	2018	42	2.39	2.39	...	...

Annexure H

Incomplete Projects Aged Five Years and more as on 31 March 2019

(Refer para No. 3 (xvi) of Notes to Accounts)

(₹ in crore)

Sl. No.	Name of the projects/works	Estimated cost of work	Year of commencement	Target year of completion	Physical progress of work (in per cent)	Expenditure during the year (2018-19)	Progressive expenditure to the end of the year	Pending payment	Revised cost if any/ date of revision
1	2	3	4	5	6	7	8	9	10
Road and Bridges – contd.									
6.	Construction of Tawngkolong-Longmasu road (FC&PW) (0.00-27.5) KM	11.22	2013	2015	95	0.48	10.66	...	...
7.	Construction of Niawhtlang-Chakhang road	15.76	2013	2015	70	1.82	9.74	...	...
8.	Construction of Serkawn-Tuipang L road (cell filled concrete pavement)	10.55	2013	2015	90	1.60	7.37	...	...
9.	Construction of new 2-lane highway from 0/00 km to 38/00 km in Mizoram to support Kaladan Multi Modal Transport Project in Phase A of SARDP-NE Package- i	1.95	2010	2020	79	0.29	2.21	...	...
10.	Construction of new 2-lane highway from 38/00 to km 71/00 km in Mizoram to support Kaladan Multi Modal Transport Project in Phase A of SARDP-NE Package- ii	1.86	2010	2020	93	0.15	2.12	...	...

Annexure H

Incomplete Projects Aged Five Years and more as on 31 March 2019

(Refer para No. 3 (xvi) of Notes to Accounts)

(₹ in crore)

Sl. No.	Name of the projects/works	Estimated cost of work	Year of commencement	Target year of completion	Physical progress of work (in per cent)	Expenditure during the year (2018-19)	Progressive expenditure to the end of the year	Pending payment	Revised cost if any/ date of revision
1	2	3	4	5	6	7	8	9	10
Road and Bridges – conclud.									
11.	Construction of new 2-lane highway from 71/00 km to 99/83 km in Mizoram to support Kaladan Multi Modal Transport Project in Phase A of SARDP- NE Package- iii	1.93	2010	2020	78	0.17	1.96	...	...
12.	Construction and maintenance of Hmuntha- Khawbel road	10.77	2013	2015	98	3.14	10.04	...	...
13.	Construction and maintenance of Chhingchhip- Hualtu road	12.59	2013	2015	80	0.20	11.03	...	...
14.	Champhai- Zokhawthar road	137.14	2014	2020	64	17.07	83.56	...	154.37
15.	Chhumkhum- Chawngte road	245.66	2014	2020	59	75.01	142.55	...	251.18
16.	PPC- I	8.71	2014	2020	98	...	8.58	...	9.91
17.	PPC- II	8.28	2014	2020	98	0.69	7.91	...	...
18.	CSC	26.75	2014	2020	92	6.12	27.4	...	30.05
	Total	587.79				117.36	402.77	2.62	445.51
	GRAND TOTAL (29 items)	868.50				159.14	672.64	11.39	518.91

Annexure I

Reconciliation of Receipts figures between Chief Controlling Officers (CCOs)/ Controlling Officers (COs) and Principal Accountant General (Accounts Wing) for the year 2018-19

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

(₹ in crore)

Sl. No.	CCOs/ COs	Heads	Status of Reconciliation		
			Amount due for reconciliation	Amount reconciled/ Not reconciled	Per cent
1	2	3	4	5	6
1.	Superintendent, Finance Department (EA)	0005	864.63	864.63	100
2.	Taxation Department	0006	454.73	Not reconciled	...
1.	Superintendent, Finance Department (EA)	0008	69.00	69.00	100
	Superintendent, Finance Department (EA)	0020 (901)	1,218.27	1,218.27	100
	Superintendent, Finance Department (EA)	0021 (901)	897.21	897.21	100
	Superintendent, Finance Department (EA)	0028	20.82	6.34	...
3.	Finance and Accounts Officer, Land Revenue Department	0029	8.64	8.64	100
4.	Chief Controller of Accounts, Accounts and Treasury	0030	4.43	Not reconciled	...
1.	Superintendent, Finance Department (EA)	0032	0.45	0.45	100
	Superintendent, Finance Department (EA)	0037	248.31	248.31	100
	Superintendent, Finance Department (EA)	0038	165.03	165.03	100
5.	Commissioner of Excise and Narcotics	0039	65.34	65.34	100
2.	Commissioner of Taxation Department	0040	135.93	Not reconciled	...
6.	Deputy Director of Accounts, Transport Department	0041	38.36	38.36	100
	Deputy Director of Accounts, Transport Department	0042	4.71	4.71	100
1.	Superintendent, Finance Department (EA)	0044	31.92	31.92	100
	Superintendent, Finance Department (EA)	0045	1.86	1.80	100
	Superintendent, Finance Department (EA)	0049	57.68	57.68	100
7.	Secretary, MPSC	0051	0.36	0.36	100
8.	Deputy Director of Accounts, Police	0055	0.61	Not reconciled	...
9.	Inspector General of Police	0056	0.05	Not reconciled	...
10.	Controller, Printing and Stationery	0058	1.77	1.77	100
11.	Engineer-in-Chief, PWD	0059	0.20	Not reconciled	...
12.	Secretary, Law and Judicial Department	0070 (01)	0.73	Not reconciled	...
13.	Jt. Chief Electoral Officer, Election	0070 (02)	0.07	Not reconciled	...
14.	Deputy Commissioner, Lunglei District	0070 (60) (103)	0.33	0.04	...

Annexure I

Reconciliation of Receipts figures between Chief Controlling Officers (CCOs)/ Controlling Officers (COs) and Principal Accountant General (Accounts Wing) for the year 2018-19

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

(₹ in crore)

Sl. No.	CCOs/ COs	Heads	Status of Reconciliation		
			Amount due for reconciliation	Amount reconciled/ Not reconciled	Per cent
1	2	3	4	5	6
15.	Home Guard	0070 (60) (105)	3.04	Not reconciled	...
12.	Secretary, Law and Judicial Department (Marriage)	0070 (60) (108)	0.02	Not reconciled	...
17.	Director, Fire Protection Control	0070 (60) (109)	0.02	Not reconciled	...
18.	Assistant, GAD	0070 (60) (115)	2.76	0.05	...
30.	Assistant, GAD	0070 (60) (800)	2.77	0.05	...
4.	Chief Controller of Accounts, Accounts and Treasury	0071	0.80	Not reconciled	...
	Chief Controller of Accounts, Accounts and Treasury	6552	0.03	Not reconciled	...
	Chief Controller of Accounts, Accounts and Treasury	7610	17.99	Not reconciled	...
19.	Deputy Director, Institutional Finance and State Lottery	0075	5.72	Not reconciled	...
20.	Deputy Director (Accounts) Directorate of School Education	0202	2.41	Not reconciled	...
21.	Secretary, Mizoram Scholarship Board	0202	0.12	0.12	100
22.	Principal Director, Health and Family Welfare	0210	0.28	Not reconciled	...
23.	Engineer-in-Chief, PHE Department	0215	44.64	44.64	100
24.	Director Local Administration Department	0216	1.19	Not reconciled	...
	Director Local Administration Department	6216	1.57	Not reconciled	...
24.	Director Local Administration Department	0217	0.38	Not reconciled	...
	Director Local Administration Department	6217	0.03	Not reconciled	...
25.	Director, Information and Public Relation	0220	0.21	Not reconciled	...
26.	Director, Labour Employment, Skill Development and Entrepreneur	0230	0.60	0.60	100
27.	Deputy Director, Social Welfare	0235	0.92	Not reconciled	...

Annexure I

Reconciliation of Receipts figures between Chief Controlling Officers (CCOs)/ Controlling Officers (COs) and Principal Accountant General (Accounts Wing) for the year 2018-19

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

(₹ in crore)

Sl. No.	CCOs/ COs	Heads	Status of Reconciliation		
			Amount due for reconciliation	Amount reconciled/ Not reconciled	Per cent
1	2	3	4	5	6
28.	Director, Horticulture	0401	0.70	0.70	100
29.	Director, Animal Husbandry and Veterinary	0403	0.58	Not reconciled	...
	Director, Animal Husbandry and Veterinary	0404	0.14	Not reconciled	...
30.	Director, Fisheries	0405	0.11	0.09	100
31.	Deputy Director (Accounts), Environment Forest and Climate Change	0406	3.30	Not reconciled	...
	Accounts Officer, Food and Civil Supplies and Consumer Affairs	0408	0.14	0.14	100
33.	Additional Registrar, Co-operative Societies	0425	2.13	2.13	100
	Additional Registrar, Co-operative Societies	6425	2.54	Not reconciled	...
34.	Jt. Director (Accounts), Commerce and Industries	0435	2.22	2.22	100
35.	Finance and Accounts Officer, Land Revenue Settlement	0506	1.68	1.68	100
36.	Deputy Director (Accounts), Rural Development Department	0515	0.41	Not reconciled	...
37.	Jt. Director of Accounts , Power Department	0801	270.24	270.24	100
38.	Jt. Director (Accounts), Commerce and Industries	0851	0.17	Not reconciled	...
39.	Director, Geology and Mineral Resources	0853	5.61	5.61	100
40.	Pr. Consultant (Aviation), Mizoram	1053	4.37	4.37	100
41.	Jt. Director of Accounts, Engineer-in-Chief, PWD	1054	24.46	Not reconciled	...
42.	Deputy Director of Accounts, Transport Department	1055	2.25	2.25	100
43.	Director, Directorate of Tourism	1452	2.94	Not reconciled	...
44.	Jt. Controller, Legal Meterology	1475	0.85	Not reconciled	...
1.	Superintendent, Finance Department (EA)	1601	4,359.88	4,359.88	100
	Superintendent, Finance Department (EA)	6003	122.86	122.86	100
	Superintendent, Finance Department (EA)	6004	11.36	11.36	100
Total			9,195.88	8,508.85	

Annexure II

**Reconciliation of Expenditure figures between Chief Controlling Officers (CCOs)/ Controlling Officers (COs)
and Principal Accountant General (Accounts Wing) for the year 2018-19**

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

(₹ in crore)

Sl. No.	Grant No.	CCOs/ COs	Head of Account	Status of Reconciliation						
				Revenue Expenditure			Capital Expenditure			
				Amount due for reconciliation	Amount reconciled/ Not reconciled	Per cent	Amount due for reconciliation	Amount reconciled/ Not reconciled	Per cent	
1	2	3	4	5	6	7	8	9	10	
1.	1	Superintendent, Mizoram Legislative Assembly	2011	27.38	27.38	100				
		Superintendent, Mizoram Legislative Assembly	7610				0.70	0.70	100	
2.	2	Deputy Secretary, Governor's Secretariat	2012	9.66	9.66	100				
		Deputy Secretary, Governor's Secretariat	7610				0.10	0.10	100	
3.	3	Under Secretary, Secretariat Administration Department	2013	2.61	2.61	100				
		Under Secretary, Secretariat Administration Department	2052	1.92	1.92	100				
4.	4	Registrar, Guwahati High Court, Aizawl Branch	2014	12.48	12.48	100				
5.	4	Secretary, Law and Judicial	2014	30.12	Not reconciled	...				
		Secretary, Law and Judicial	7610				0.10	0.10	100	
		Secretary, Law and Judicial	7610				0.60	Not reconciled	...	
6.	5	Under Secretary, Vigilance Department	2062	0.18	0.18	100				
7.	5	Superintendent of Police, Anti-Corruption Bureau	2062	7.02	7.02	100				
		Under Secretary, Vigilance Department	7610				0.10	0.10	100	
8.	6	Finance and Accounts Officer, Land Revenue and Settlement	2029	22.05	22.05	100				
		Finance and Accounts Officer, Land Revenue and Settlement	2506	4.08	4.08	100				

Annexure II

**Reconciliation of Expenditure figures between Chief Controlling Officers (CCOs)/ Controlling Officers (COs)
and Principal Accountant General (Accounts Wing) for the year 2018-19**

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

(₹ in crore)

Sl. No.	Grant No.	CCOs/ COs	Head of Account	Status of Reconciliation					
				Revenue Expenditure			Capital Expenditure		
				Amount due for reconciliation	Amount reconciled/ Not reconciled	Per cent	Amount due for reconciliation	Amount reconciled/ Not reconciled	Per cent
1	2	3	4	5	6	7	8	9	10
8.	6	Finance and Accounts Officer, Land Revenue and Settlement	2030	0.08	0.08	100			
		Finance and Accounts Officer, Land Revenue and Settlement	7610				0.42	0.42	100
9.	7	Commissioner of Excise and Narcotics	2039	32.01	32.01	100			
		Commissioner of Excise and Narcotics	7610				0.40	0.40	100
10.	8	Commissioner, Taxation	2040	17.42	17.42	100			
		Commissioner, Taxation	4047				3.41	3.41	100
11.	9	Jt. Director (Admin), Accounts and Treasury	2071	970.37	970.37	100			
		Jt. Director (Admin), Accounts and Treasury	2030	0.73	0.73	100			
		Jt. Director (Admn) Account Accounts and Treasury	2054	30.86	30.86	100			
		Jt. Director (Admn) Account Accounts and Treasury	2235	1.94	1.94	100			
		Jt. Director (Admn) Account Accounts and Treasury	7610				1.00	1.00	100
12.	9	Deputy Director, Institutional Finance and State Lottery	2047	1.53	1.53	100			
		Deputy Director, Institutional Finance and State Lottery	2075	2.81	2.81	100			
		Deputy Director, Institutional Finance and State Lottery	7610				0.20	0.20	100

Annexure II

**Reconciliation of Expenditure figures between Chief Controlling Officers (CCOs)/ Controlling Officers (COs)
and Principal Accountant General (Accounts Wing) for the year 2018-19**

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

(₹ in crore)

Sl. No.	Grant No.	CCOs/ COs	Head of Account	Status of Reconciliation					
				Revenue Expenditure			Capital Expenditure		
				Amount due for reconciliation	Amount reconciled/ Not reconciled	Per cent	Amount due for reconciliation	Amount reconciled/ Not reconciled	Per cent
1	2	3	4	5	6	7	8	9	10
20.	14	Principal Advisor cum Additional Secretary, Planning Department	2575	40.00	40.00	100			
		Principal Advisor cum Additional Secretary, Planning Department	3451	33.38	33.38	100			
		Principal Advisor cum Additional Secretary, Planning Department	7610				0.60	0.60	100
21.	15	Sub-Divisional Officer (S), Kolasib District	2053	4.28	4.28	100			
		Deputy Commissioner, Kolasib	7610				0.20	0.20	100
22.	15	Deputy Commissioner, Siaha	2053	4.55	4.55	100			
		Deputy Commissioner, Siaha	2070	0.33	0.33	100			
		Deputy Commissioner, Siaha	7610	....	....		0.20	0.20	0.20
23.	15	Joint Resident Commissioner, Kolkatta	2070	4.33	4.33	100			
24.	15	Joint Resident Commissioner, Bangalore	2070	0.33	0.33	100			
25.	15	Dy. Resident Commissioner, Silchar	2070	1.20	1.20	100			
26.	15	Sub-Divisional Officer (Sadar), Lawngtlai District	2053	3.54	3.54	100	0.20	0.20	100
		Deputy Commissioner, Lawngtlai	2070	0.25	0.25	100			
		Deputy Commissioner, Lawngtlai	7610				0.20	0.20	100
27.	15	Deputy Commissioner, Champhai	2053	5.07	5.07	100			
		Deputy Commissioner, Champhai	7610				0.20	0.20	100

Annexure II

**Reconciliation of Expenditure figures between Chief Controlling Officers (CCOs)/ Controlling Officers (COs)
and Principal Accountant General (Accounts Wing) for the year 2018-19**

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

(₹ in crore)

Sl. No.	Grant No.	CCOs/ COs	Head of Account	Status of Reconciliation						
				Revenue Expenditure			Capital Expenditure			
				Amount due for reconciliation	Amount reconciled/ Not reconciled	Per cent	Amount due for reconciliation	Amount reconciled/ Not reconciled	Per cent	
1	2	3	4	5	6	7	8	9	10	
13.	9	Deputy Secretary cum Deputy Programme Director, Fiscal Management Unit, Finance Department	2052	6.79	6.79	100				
14.	10	Secretary, Mizoram Public Service Commission	2051	8.19	8.19	100				
		Secretary, Mizoram Public Service Commission	7610				0.20	0.20	100	
15.	11	Under Secretary, Secretariat Administration Department	2052	109.41	109.41	100				
	11	Under Secretary, Secretariat Administration Department	7610				4.92	4.92	100	
16.	12	Under Secretary Parliamentary Affairs Department	2052	0.62	0.62	100				
17.	13	Director, Administrative Training Institute	2070	5.08	5.08	100				
		Director, Administrative Training Institute	7610				0.15	0.15	100	
18.	14	Director, Economics and Statistics	3454	13.42	13.42	100				
		Director, Economics and Statistics	7610				0.30	0.30	100	
19.	14	Chief Scientific Officer, Directorate of Science and Technology	3425	20.13	20.13	100				
		Chief Scientific Officer, Directorate of Science and Technology	7610				0.15	0.15	100	

Annexure II

**Reconciliation of Expenditure figures between Chief Controlling Officers (CCOs)/ Controlling Officers (COs)
and Principal Accountant General (Accounts Wing) for the year 2018-19**

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

(₹ in crore)

Sl. No.	Grant No.	CCOs/ COs	Head of Account	Status of Reconciliation					
				Revenue Expenditure			Capital Expenditure		
				Amount due for reconciliation	Amount reconciled/ Not reconciled	Per cent	Amount due for reconciliation	Amount reconciled/ Not reconciled	Per cent
1	2	3	4	5	6	7	8	9	10
28.	15	Deputy Commissioner, Mamit	7610				0.20	0.20	100
		Deputy Commissioner, Mamit	2053	4.29	4.29	100			
29.	15	Development Officer, Sinhlung Hills Council	4225				1.32	1.32	100
	15	Development Officer, Sinhlung Hills Council	2053	5.44	5.44	100			
30.	15	Assistant Manager(Jt. Resident Commissioner), Mizoram House, New Delhi	2070	6.14	6.14	100			
31.	15	Assistant Manager(Jt. Resident Commissioner), Mizoram House, Mumbai	2070	0.58	0.58	100			
32.	15	Joint Resident Commissioner, Mizoram House, Guwahati	2070	1.58	1.58	100			
33.	15	Joint Resident Commissioner, Mizoram House, Shillong	2070	1.17	1.17	100			
34.	15	Principal Consultant (Aviation), Civil Aviation Department	3053	8.51	8.51	100			
		Principal Consultant (Aviation), Civil Aviation Department	7610				0.10	0.10	100
35.	15	Deputy Commissioner, Serchhip	2053	3.48	3.48	100			
		Deputy Commissioner, Serchhip	7610				0.20	0.20	100

Annexure II

**Reconciliation of Expenditure figures between Chief Controlling Officers (CCOs)/ Controlling Officers (COs)
and Principal Accountant General (Accounts Wing) for the year 2018-19**

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

(₹ in crore)

Sl. No.	Grant No.	CCOs/ COs	Head of Account	Status of Reconciliation						
				Revenue Expenditure			Capital Expenditure			
				Amount due for reconciliation	Amount reconciled/ Not reconciled	Per cent	Amount due for reconciliation	Amount reconciled/ Not reconciled	Per cent	
1	2	3	4	5	6	7	8	9	10	
40.	16	Deputy Director of Accounts, Home	2055	619.73	619.73	100				
		Deputy Director of Accounts, Home	7610				3.00	3.00	100	
		Deputy Director of Accounts, Home	4055				8.79	8.79	100	
41.	16	Director, Fire and Emergency Services	2070	11.96	11.96	100				
	16	Director, Fire and Emergency Services	7610				0.20	0.20	100	
42.	16	Director, Sainik Welfare and Re-Settlement	2235	3.34	3.34	100				
		Director, Sainik Welfare and Re-Settlement	7610				0.10	0.10	100	
43.	16	Commandant General Mizoram Home Guard and Civil Defence Department	2070	25.54	25.54	100				
		Commandant General, Mizoram Home Guard and Civil Defence Department	7610				0.10	0.10	100	
44.	16	Director, Police Forensic Science Laboratory	7610				0.10	0.10	100	
45.	16	Inspector General of Prison	2056	24.65	24.65	100				
		Inspector General of Prison	7610				0.20	0.20	100	
46.	17	Director, Food and Civil Supplies and Consumer Affairs	2408	52.97	52.97	100				
		Director, Food and Civil Supplies and Consumer Affairs	3456	22.10	22.10	100				

Annexure II

**Reconciliation of Expenditure figures between Chief Controlling Officers (CCOs)/ Controlling Officers (COs)
and Principal Accountant General (Accounts Wing) for the year 2018-19**

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

(₹ in crore)

Sl. No.	Grant No.	CCOs/ COs	Head of Account	Status of Reconciliation					
				Revenue Expenditure			Capital Expenditure		
				Amount due for reconciliation	Amount reconciled/ Not reconciled	Per cent	Amount due for reconciliation	Amount reconciled/ Not reconciled	Per cent
1	2	3	4	5	6	7	8	9	10
46.	17	Director, Food and Civil Supplies and Consumer Affairs	4408				88.33	88.33	100
		Director, Food and Civil Supplies and Consumer Affairs	7610				0.50	0.50	100
47.	17	Joint Controller, Legal Metrology	3475	4.52	4.52	100	0.10	0.10	100
		Joint Controller, Legal Metrology	7610				0.10	0.10	100
		Joint Controller Legal Metrology	5475				1.60	1.60	100
48.	18	Controller, Printing and Stationery	2058	14.50	14.50	100			
		Controller, Printing and Stationery	7610				0.30	0.30	100
49.	19	Director, Local Administration Department	2070	72.46	72.46	100			
		Director, Local Administration Department	2216	1.03	1.03	100			
		Director, Local Administration Department	2217	2.98	2.98	100			
		Director, Local Administration Department	2515	5.59	5.59	100			
		Director, Local Administration Department	4216				50.28	50.28	100
		Director, Local Administration Department	7610				0.40	0.40	100

Annexure II

**Reconciliation of Expenditure figures between Chief Controlling Officers (CCOs)/ Controlling Officers (COs)
and Principal Accountant General (Accounts Wing) for the year 2018-19**

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

(₹ in crore)

Sl. No.	Grant No.	CCOs/ COs	Head of Account	Status of Reconciliation					
				Revenue Expenditure			Capital Expenditure		
				Amount due for reconciliation	Amount reconciled/ Not reconciled	Per cent	Amount due for reconciliation	Amount reconciled/ Not reconciled	Per cent
1	2	3	4	5	6	7	8	9	10
50.	20	Director, State Council of Education and Research Training	2202	27.93	27.93	100			
		Director, State Council of Education and Research Training	7610				0.30	0.30	100
51.	20	Deputy Director (Accounts), Directorate of School Education	2202	1,066.04	1,066.04	100			
		Deputy Director (Accounts), Directorate of School Education	4202				23.33	23.33	100
		Deputy Director (Accounts), Directorate of School Education	7610				3.90	3.90	100
52.	21	Secretary, Mizoram Scholarship Board	2202	79.80	79.80	100			
53.	21	Director, Higher and Technical Education	2202	174.77	Not reconciled				
		Director, Higher and Technical Education	2203	11.30	Not reconciled				
		Director, Higher and Technical Education	4202				8.48	Not reconciled	
		Director, Higher and Technical Education	7610				0.90	Not reconciled	
54.	22	Director, Sports and Youth Services	2204	23.76	23.76	100			
		Director, Sports and Youth Services	4202				25.83	25.83	100
	22	Director, Sports and Youth Services	7610				0.20	0.20	100

Annexure II

**Reconciliation of Expenditure figures between Chief Controlling Officers (CCOs)/ Controlling Officers (COs)
and Principal Accountant General (Accounts Wing) for the year 2018-19**

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

(₹ in crore)

Sl. No.	Grant No.	CCOs/ COs	Head of Account	Status of Reconciliation						
				Revenue Expenditure			Capital Expenditure			
				Amount due for reconciliation	Amount reconciled/ Not reconciled	Per cent	Amount due for reconciliation	Amount reconciled/ Not reconciled	Per cent	
1	2	3	4	5	6	7	8	9	10	
55.	23	Deputy Director, Arts and Culture	2205	14.37	14.37	100				
		Deputy Director, Arts and Culture	4202				1.00	1.00	100	
		Deputy Director, Arts and Culture	7610				0.20	0.20	100	
56.	24	Principal Director, Health and Family Welfare	2210	261.26	261.26	100				
		Principal Director, Health and Family Welfare	2210	193.08	193.08	100				
		Principal Director, Health and Family Welfare	2211	35.23	35.23	100				
		Principal Director, Health and Family Welfare	2211	0.60	0.60	100				
		Principal Director, Health and Family Welfare	2235	0.05	0.05	100				
		Principal Director, Health and Family Welfare	4210				17.43	17.43	100	
		Principal Director, Health and Family Welfare	4210				66.70	66.70	100	
		Principal Director, Health and Family Welfare	7610				1.30	1.30	100	
		Principal Director, Health and Family Welfare	7610				1.20	1.20	100	

Annexure II

**Reconciliation of Expenditure figures between Chief Controlling Officers (CCOs)/ Controlling Officers (COs)
and Principal Accountant General (Accounts Wing) for the year 2018-19**

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

(₹ in crore)

Sl. No.	Grant No.	CCOs/ COs	Head of Account	Status of Reconciliation						
				Revenue Expenditure			Capital Expenditure			
				Amount due for reconciliation	Amount reconciled/ Not reconciled	Per cent	Amount due for reconciliation	Amount reconciled/ Not reconciled	Per cent	
1	2	3	4	5	6	7	8	9	10	
57.	25	Engineer-in-Chief, PHE Department	2215	211.96	211.96	100				
		Engineer-in-Chief, PHE Department	4215				150.64	150.64	100	
		Engineer-in-Chief, PHE Department	4217				5.65	5.65	100	
		Engineer-in-Chief, PHE Department	7610				1.20	1.20	100	
58.	26	Secretary, Mizoram Information Commission	2251	2.18	2.18	100				
	26	Secretary, Mizoram Information Commission	7610				0.10	0.10	100	
59.	26	Director, Information and Public Relation	2220	14.76	14.76	100				
		Director, Information and Public Relation	4220				1.50	1.50	100	
		Director, Information and Public Relation	7610				0.20	0.20	100	
60.	27	Finance & Accounts Officer, Lai Autonomous District Council, Lawngtlai	2225	170.83	170.83	100				
61.		Finance & Accounts Officer, Mara Autonomous District Council, Siaha	2225	151.67	151.67	100				
62.	27	Finance and Accounts Officer, Chakma Autonomous District Council, Kamalanagar	2225	101.39	101.39	100				
		Finance and Accounts Officer Chakma Autonomous District Council, Kamalanagar	4235				4.75	4.75	100	

Annexure II

**Reconciliation of Expenditure figures between Chief Controlling Officers (CCOs)/ Controlling Officers (COs)
and Principal Accountant General (Accounts Wing) for the year 2018-19**

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

(₹ in crore)

Sl. No.	Grant No.	CCOs/ COs	Head of Account	Status of Reconciliation						
				Revenue Expenditure			Capital Expenditure			
				Amount due for reconciliation	Amount reconciled/ Not reconciled	Per cent	Amount due for reconciliation	Amount reconciled/ Not reconciled	Per cent	
1	2	3	4	5	6	7	8	9	10	
63.	28	Director , Labour Employment Skill Development and Entrepreneurship Department	2230	21.81	21.81	100				
		Director , Labour Employment Skill Development and Entrepreneurship Department	7610				0.30	0.30	100	
64.	29	Deputy Director, Social Welfare	2235	135.61	135.61	100				
		Deputy Director, Social Welfare	2236	7.66	7.66	100				
		Deputy Director, Social Welfare	4235				32.91	32.91	100	
		Deputy Director, Social Welfare	7610				0.50	0.50	100	
65.	30	Director, Disaster Management and Rehabilitation Department	2235	8.50	8.50	100				
		Director, Disaster Management and Rehabilitation Department	2245	(-)2.22	(-)2.22	100				
		Director, Disaster Management and Rehabilitation Department	7610				0.15	0.15	100	
66.	31	Director of Agriculture, Crop Husbandry	2401	190.21	190.21	100				
	31	Director of Agriculture, Crop Husbandry	4401				6.02	6.02	100	
		Director of Agriculture, Crop Husbandry	7610				0.95	0.95	100	

Annexure II

**Reconciliation of Expenditure figures between Chief Controlling Officers (CCOs)/ Controlling Officers (COs)
and Principal Accountant General (Accounts Wing) for the year 2018-19**

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

(₹ in crore)

Sl. No.	Grant No.	CCOs/ COs	Head of Account	Status of Reconciliation						
				Revenue Expenditure			Capital Expenditure			
				Amount due for reconciliation	Amount reconciled/ Not reconciled	Per cent	Amount due for reconciliation	Amount reconciled/ Not reconciled	Per cent	
1	2	3	4	5	6	7	8	9	10	
67.	31	Director, Directorate of Agriculture Research and Extension (R and E)	2415	6.19	6.19	100				
		Director, Directorate of Agriculture Research and Extension (R and E)	7610				0.15	0.15	100	
68.	32	Director, Horticulture Department	2401	73.83	73.83	100				
		Director, Horticulture Department	4401				8.93	8.93	100	
		Director, Horticulture Department	7610				0.50	0.50	100	
69.	33	Jt. Director, Soil and Water Conservation Department	2402	24.27	24.27	100				
		Jt. Director, Soil and Water Conservation Department	4402				7.93	7.93	100	
		Jt. Director, Soil and Water Conservation Department	7610				0.80	0.80	100	
70.	34	Director, Animal Husbandry and Veterinary	2403	57.53	57.53	100				
		Director, Animal Husbandry and Veterinary	2404	1.29	1.29	100				
		Director, Animal Husbandry and Veterinary	4403				14.77	14.77	100	
		Director, Animal Husbandry and Veterinary	7610				0.60	0.60	100	
71.	35	Director, Fisheries	2405	16.49	16.49	100				
		Director, Fisheries	7610				0.15	0.15	100	

Annexure II

**Reconciliation of Expenditure figures between Chief Controlling Officers (CCOs)/ Controlling Officers (COs)
and Principal Accountant General (Accounts Wing) for the year 2018-19**

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

(₹ in crore)

Sl. No.	Grant No.	CCOs/ COs	Head of Account	Status of Reconciliation						
				Revenue Expenditure			Capital Expenditure			
				Amount due for reconciliation	Amount reconciled/ Not reconciled	Per cent	Amount due for reconciliation	Amount reconciled/ Not reconciled	Per cent	
1	2	3	4	5	6	7	8	9	10	
72.	36	Deputy Director (Accounts), Environment Forest and Climate Change Department	2406	124.67	124.67	100				
		Deputy Director (Accounts), Environment Forest and Climate Change Department	3435	1.14	1.14	100				
		Deputy Director (Accounts), Environment Forest and Climate Change Department	7610				0.70	0.70	100	
73.	37	Additional Register, Co-operative Societies	2425	15.50	15.50	100				
		Additional Register, Co-operative Societies	4425				5.60	5.60	100	
		Additional Register, Co-operative Societies	7610				0.40	0.40	100	
74.	38	Deputy Director (Accounts), Rural Development Department	2501	72.16	72.16	100				
		Deputy Director (Accounts), Rural Development Department	2505	50.97	50.97	100				
		Deputy Director (Accounts), Rural Development Department	2515	48.82	48.82	100				
		Deputy Director (Accounts), Rural Development Department	2575	0.38	0.38	100				

Annexure II

**Reconciliation of Expenditure figures between Chief Controlling Officers (CCOs)/ Controlling Officers (COs)
and Principal Accountant General (Accounts Wing) for the year 2018-19**

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

(₹ in crore)

Sl. No.	Grant No.	CCOs/ COs	Head of Account	Status of Reconciliation					
				Revenue Expenditure			Capital Expenditure		
				Amount due for reconciliation	Amount reconciled/ Not reconciled	Per cent	Amount due for reconciliation	Amount reconciled/ Not reconciled	Per cent
1	2	3	4	5	6	7	8	9	10
74.	38	Deputy Director (Accounts), Rural Development Department	4515				9.64	9.64	100
		Deputy Director (Accounts), Rural Development Department	4575				41.71	41.71	100
		Deputy Director (Accounts), Rural Development Department	7610				0.60	0.60	100
75.	39	Jt. Director of Accounts, Power Department	2801	583.04	583.04	100			
		Jt. Director of Accounts, Power Department.	4801				109.50	109.50	100
		Jt. Director of Accounts, Power Department.	7610				1.50	1.50	100
76.	40	Director, Geology and Mineral Resource Department	2853	8.19	8.19	100			
		Director, Geology and Mineral Resource Department.	7610				0.20	0.20	100
77.	40	Jt. Director (Accounts), Commerce and Industries	2851	48.73	48.73	100			
		Jt. Director, Commerce and Industries	2852	1.61	1.61	100			
		Jt. Director, Commerce and Industries	4435				48.22	48.22	100
		Jt. Director, Commerce and Industries	2435	5.57	5.57	100			
		Jt. Director, Commerce and Industries	7610				0.60	0.60	100

Annexure II

**Reconciliation of Expenditure figures between Chief Controlling Officers (CCOs)/ Controlling Officers (COs)
and Principal Accountant General (Accounts Wing) for the year 2018-19**

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

(₹ in crore)

Sl. No.	Grant No.	CCOs/ COs	Head of Account	Status of Reconciliation					
				Revenue Expenditure			Capital Expenditure		
				Amount due for reconciliation	Amount reconciled/ Not reconciled	Per cent	Amount due for reconciliation	Amount reconciled/ Not reconciled	Per cent
1	2	3	4	5	6	7	8	9	10
78.	41	Director, Sericulture	2851	17.02	17.02	100			
		Director, Sericulture	4851				0.54	0.54	100
		Director, Sericulture	7610				0.40	0.40	100
79.	42	Deputy Director of Accounts, Transport Department	2041	10.40	10.40	100			
		Deputy Director of Accounts, Transport Department	2057	0.82	0.82	100			
		Deputy Director of Accounts, Transport Department	3055	29.68	29.68	100			
		Deputy Director of Accounts, Transport Department	5055				7.00	7.00	100
		Deputy Director of Accounts, Transport Department	7610				0.40	0.40	100
80.	43	Director, Directorate of Tourism	3452	9.42	9.42	100			
		Director, Directorate of Tourism	5452				20.99	20.99	100
		Director, Directorate of Tourism	7610				0.20	0.20	100
81.	45	Jt. Director of Accounts, Engineer-in-Chief, Public Works Department	2052	1.00	1.00	100			
		Jt. Director of Accounts, Engineer-in-Chief's Office, Public Works Department	2055	0.03	0.03	100			

Annexure II

**Reconciliation of Expenditure figures between Chief Controlling Officers (CCOs)/ Controlling Officers (COs)
and Principal Accountant General (Accounts Wing) for the year 2018-19**

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

(₹ in crore)

Sl. No.	Grant No.	CCOs/ COs	Head of Account	Status of Reconciliation						
				Revenue Expenditure			Capital Expenditure			
				Amount due for reconciliation	Amount reconciled/ Not reconciled	Per cent	Amount due for reconciliation	Amount reconciled/ Not reconciled	Per cent	
1	2	3	4	5	6	7	8	9	10	
81.	45	Jt. Director of Accounts, Engineer-in-Chief's Office, Public Works Department	2059	54.70	54.70	100				
		Jt. Director of Accounts, Engineer-in-Chief's Office, Public Works Department	2070	0.02	0.02	100				
		Jt. Director of Accounts, Engineer-in-Chief's Office, Public Works Department	2204	0.32	0.32	100				
		Jt. Director of Accounts, Engineer-in-Chief's Office, Public Works Department	2210	0.50	0.50	100				
		Jt. Director of Accounts, Engineer-in-Chief's Office, Public Works Department	2216	11.75	11.75	100				
		Jt. Director of Accounts, Engineer-in-Chief's Office, Public Works Department	3054	264.52	264.52	100				
		Jt. Director of Accounts, Engineer-in-Chief's Office, Public Works Department	3056	0.78	0.78	100				
		Jt. Director of Accounts, Engineer-in-Chief's Office, Public Works Department	4216				55.72	55.72	100	
		Jt. Director of Accounts, Engineer-in-Chief's Office, Public Works Department	4216				9.22	9.22	100	
		Jt. Director of Accounts, Engineer-in-Chief's Office, Public Works Department	5054				610.58	610.58	100	
		Jt. Director of Accounts, Engineer-in-Chief's Office, Public Works Department	7610				3.00	3.00	100	

Annexure II

**Reconciliation of Expenditure figures between Chief Controlling Officers (CCOs)/ Controlling Officers (COs)
and Principal Accountant General (Accounts Wing) for the year 2018-19**

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

(₹ in crore)

Sl. No.	Grant No.	CCOs/ COs	Head of Account	Status of Reconciliation					
				Revenue Expenditure			Capital Expenditure		
				Amount due for reconciliation	Amount reconciled/ Not reconciled	Per cent	Amount due for reconciliation	Amount reconciled/ Not reconciled	Per cent
1	2	3	4	5	6	7	8	9	10
81.	45	Jt. Director of Accounts, Engineer-in-Chief's Office, Public Works Department	4047				6.81	6.81	100
		Jt. Director of Accounts, Engineer-in-Chief's Office, Public Works Department	4070				21.00	21.00	100
		Jt. Director of Accounts, Engineer-in-Chief's Office, Public Works Department	4202				12.03	12.03	100
		Jt. Director of Accounts, Engineer-in-Chief's Office, Public Works Department	4210				7.15	7.15	100
		Jt. Director of Accounts, Engineer-in-Chief's Office, Public Works Department	4220				0.41	0.41	100
		Jt. Director of Accounts, Engineer-in-Chief's Office, Public Works Department	4435				2.09	2.09	100
		Jt. Director of Accounts, Engineer-in-Chief's Office, Public Works Department	5053				11.00	11.00	100
		Jt. Director of Accounts, Public Work (transfer from other Department.)	5452				1.84	1.84	100
		Jt. Director of Accounts, Public Work (transfer from other Department)	4515				0.19	0.19	100

Annexure II

**Reconciliation of Expenditure figures between Chief Controlling Officers (CCOs)/ Controlling Officers (COs)
and Principal Accountant General (Accounts Wing) for the year 2018-19**

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

(₹ in crore)

Sl. No.	Grant No.	CCOs/ COs	Head of Account	Status of Reconciliation					
				Revenue Expenditure			Capital Expenditure		
				Amount due for reconciliation	Amount reconciled/ Not reconciled	Per cent	Amount due for reconciliation	Amount reconciled/ Not reconciled	Per cent
1	2	3	4	5	6	7	8	9	10
82.	46	Accounts Officer, Urban Development and Poverty Aviation Department	2217	194.21	194.21	100			
		Accounts Officer, Urban Development and Poverty Aviation Dept.	4217				230.60	230.60	100
		Accounts Officer, Urban Development and Poverty Aviation Department	7610				0.40	0.40	100
83.	46	Programme Director, SIPMUI (NERCCDIP)	2217	6.04	6.04	100			
		Programme Director, SIPMUI (NERCCDIP)	7610				0.15	0.15	100
		Programme Director, SIPMUI (NERCCDIP)	4217				112.98	112.98	100
84.	46	Deputy Secretary, State Election Commission	2015	4.90	4.90	100			
		Deputy Secretary, State Election Commission	7610				0.15	0.15	100
85.	47	Chief Engineer, Irrigation and Water Resources Dept.	2702	15.10	15.10	100			
		Chief Engineer, Irrigation and Water Resources Dept.	4702				10.07	10.07	100
		Chief Engineer, Irrigation and Water Resources Dept.	7610				0.40	0.40	100

Annexure II

**Reconciliation of Expenditure figures between Chief Controlling Officers (CCOs)/ Controlling Officers (COs)
and Principal Accountant General (Accounts Wing) for the year 2018-19**

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

(₹ in crore)

Sl. No.	Grant No.	CCOs/ COs	Head of Account	Status of Reconciliation						
				Revenue Expenditure			Capital Expenditure			
				Amount due for reconciliation	Amount reconciled/ Not reconciled	Per cent	Amount due for reconciliation	Amount reconciled/ Not reconciled	Per cent	
1	2	3	4	5	6	7	8	9	10	
86.	48	Chief Informatics Officer, Information Communication and Technology	3275	4.10	4.10	100				
		Chief Informatics Officer, Information Communication and Technology	7610				0.10	0.10	100	
87.	PD	Superintendent, Finance Department (EA)	2048	43.00	43.00	100				
		Superintendent, Finance Department (EA)	2049	368.68	368.68	100				
		Superintendent, Finance Department (EA)	6003				222.00	222.00	100	
		Superintendent, Finance Department (EA)	6004				22.23	22.23	100	
		TOTAL		7,505.59	7,289.40		2,153.22	2,143.24		

Annexure III**Rush of Expenditure (Details of substantial expenditure incurred by the Departments)**

(Refer para No. 3 (vii) of Notes to Accounts)

(₹ in crore)

Sl. No.	Grant No.	Name of Department	Expenditure in the month of		
			January 2019	February 2019	March 2019
1.	1	Legislative Assembly	1.53	5.78	4.77
2.	2	Governor	0.64	0.74	0.73
3.	4	Law and Judicial	3.20	2.25	4.96
4.	6	Land Revenue and Settlement	3.22	6.08	50.88
5.	7	Excise	2.27	2.77	0.85
6.	8	Taxation	5.94	2.47	2.37
7.	9	Finance (Accounts and Tresuries)	42.53	117.92	58.43
8.	9	Finance (Institute of Finance and Small Saving)	0.13	0.31	0.13
9.	9	Finance (Mizoram State Lottery)	0.32	0.38	0.77
10.	10	Mizoram Public Service Commission	0.69	0.74	1.50
11.	11	Secretariat Administration	28.52	47.83	35.42
12.	12	Parliamentary Affairs	0.02	0.18	0.15
13.	13	Personnel and Administrative Reforms	...	0.05	0.08
14.	14	Planning and Programme Implementation	10.99	2.83	20.38
15.	15	General Administration Department	18.94	10.25	41.57
16.	16	Home	48.54	55.54	108.92
17.	17	Food, Civil Supplies and Consumer Affairs	3.10	3.99	11.44
18.	18	Printing and Stationery	1.06	1.55	1.96
19.	19	Local Administration	18.69	15.74	390.84
20.	20	School Education	91.09	109.64	148.20
21.	21	Higher and Technical Education	13.96	18.54	44.74
22.	22	Sports and Youth Services	1.25	1.85	17.63
23.	23	Art and Culture	1.86	2.47	3.12
24.	24	Medical and Public Health Services	61.56	54.55	180.31
25.	25	Water Supply and Sanitation	7.12	10.96	5.39
26.	26	Information and Public Relations	0.91	1.48	2.99
27.	27	District Councils and Minority Affairs	11.26	49.07	66.65
28.	28	Labour, Employment, Skill Development and Entrepreneurship	1.56	2.19	7.12
29.	29	Social Welfare	6.43	17.72	67.85
30.	30	Disaster Management and Rehabilitation	0.44	0.48	0.07
31.	31	Agriculture	9.64	16.85	51.18

Annexure III**Rush of Expenditure (Details of substantial expenditure incurred by the Departments)**

(Refer para No. 3 (vii) of Notes to Accounts)

(₹ in crore)

Sl. No.	Grant No.	Name of Department	Expenditure in the month of		
			January 2019	February 2019	March 2019
32.	32	Horticulture	4.62	7.74	29.35
33.	34	Animal Husbandry and Veterinary	5.75	6.39	21.38
34.	35	Fisheries	0.62	1.20	7.87
35.	37	Co-operation	1.11	1.48	8.38
36.	38	Rural Development	21.62	11.50	62.65
37.	39	Power	9.33	10.20	53.14
38.	40	Commerce and Industries	5.14	10.50	59.59
39.	41	Sericulture	1.32	1.83	2.53
40.	42	Transport	3.24	4.70	12.33
41.	43	Tourism	0.75	0.84	6.88
42.	45	Public Works	8.89	12.83	65.11
43.	46	Urban Development and Poverty Alleviation	9.17	23.88	29.33
44.	47	Irrigation and Water Resources	0.32	0.24	0.01
45.	48	Information and Communication Technology	0.19	0.48	1.65
Total			469.48	657.01	1,691.60



