



## SECOND MIZORAM FINANCE COMMISSION

### FORMAT FOR SUBMISSION OF MEMORANDUM IN RESPECT OF AUTONOMOUS DISTRICT COUNCIL TO 2<sup>nd</sup> MIZORAM FINANCE COMMISSION

**1. PROFILE OF AUTONOMOUS DISTRICT COUNCIL:** Please provide a brief profile of the Autonomous District Council highlighting, among others, the following points:

- Population as per the Census, 2011
- Population growth since Census 1991
- Number of households
- Geographical area in sq. km
- Number of Village Councils in a tabular format as shown below highlighting the population as well as households of each village as per the population totals of Census, 2011.

Sl. No.	Name of Village Councils	Population	Number of households	Remarks

**2. ORGANISATION STRUCTURE OF THE AUTONOMOUS DISTRICT COUNCIL:**

Please provide a brief profile of the Organisation structure of the Autonomous District Council highlighting, among other, the following points:

- Administrative set up of the Autonomous District Council.
- Powers and functions highlighting legislative, executive, financial and judicial powers.
- Elections to the Autonomous District Council.
- Composition (including representation of women), tenure and powers of the Village Councils.

**3. FUNCTIONS:**

- Please mention the functions/subjects presently performed by the Autonomous District Council vis-à-vis the functions/subjects entrusted to the District Councils by the State Government vide Notification No.C.13016/3/2010-DCA dt 29.08.2011 as per the format at **Schedule-4**.
- Please give a detailed note on the activities/core functions actually performed by the Autonomous District Council highlighting the revenues generated and/or expenditure incurred in a tabular format year-wise and functions-wise since the year 2015-16 till 2021-22.

- c) Please give detail notes on the functions presently transferred to or functions presently performed by Village Councils established by under the Autonomous District Councils.
- d) Please give views and suggestions of the Autonomous District Council on the specific terms of reference of the Commission, namely- *‘In making its recommendations, the Commission shall have regard, among other considerations, to the functions which may be transferred to the Rural Local Bodies, Urban Local Bodies and the Autonomous District Councils for the coming five years with effect from 1<sup>st</sup> April, 2021 and the manner in which the existing functionaries of the State Government, who are at the time of making recommendations are performing the functions recommended for transfer to the local bodies, shall be transferred to the Rural Local Bodies, Urban Local Bodies and the Autonomous District Councils’.*

#### **4. VIEWS AND COMMENTS ON TERMS OF REFERENCE:**

- a) Paragraph 3(1)(i) of the Terms of Reference of the 2<sup>nd</sup> Mizoram Finance Commission states that *“The Commission shall make recommendation as to the principles which should govern the distribution between the State and the Rural Local Bodies, Urban Bodies and the Autonomous District Councils of the net proceeds of the taxes, duties, tolls and fees leviable by the State, which may be divided between them to enable these bodies to perform the functions assigned, and which may be assigned to it under any laws in force or orders, and the allocation between the Rural Local Bodies, Urban Local Bodies and the Autonomous District Councils at all levels of their respective shares of such proceeds”.* The 1<sup>st</sup> Mizoram Finance Commission (1<sup>st</sup> MFC) recommended 15% vertical devolution of State’s taxes to all the local bodies in aggregate. The horizontal sharing of the 15% devolution was recommended by the 1<sup>st</sup> MFC among the ADCs in aggregate, VCs in aggregate and AMC on the basis of population and annual average assessed expenditure (Table 9B of the 1<sup>st</sup> MFC Report). The horizontal devolution of the share of taxes among the three ADC’s was subsequently recommended on the basis of five criteria with corresponding weights as: (a) Population (Census 2011) – 40%, (b) Area – 30%, (c) Distance from ADC headquarters to the State capital – 10%, (d) Literacy – 10%, and (e) Village electrified – 10%. Further, the horizontal devolution of the aggregate share of the Village Councils of the then eight Districts, including VCs within Autonomous District Councils, was recommended on the basis of the following criteria with corresponding weights as: (a) Non-municipal population (Census 2011) – 40%, (b) Non-municipal area – 20%, (c) per capita income distance ( from highest income district) – 10%, (d) Road length – 5%, (e) No. of electrified villages – 5%, (f) No. of streetlight connections – 10% and (g) No. of water connections – 10%. Views of the Autonomous District Council on the principles for vertical as well as horizontal distribution of the share of taxes may be given with reasons.
- b) Paragraph 3(1)(ii) of the Terms of Reference of the 2<sup>nd</sup> Mizoram Finance Commission states that *“The Commission shall make recommendation as to the principles which should govern the determination of the taxes, duties, tolls and fees which may be assigned to, or appropriated by, the Rural Local*

*Bodies, Urban Local Bodies and the Autonomous District Councils*". Views of the Autonomous District Council may be given with reasons.

- c) Paragraph 3(1)(iii) of the Terms of Reference of the 2<sup>nd</sup> Mizoram Finance Commission states that "*The Commission shall make recommendation as to the principles which should govern the grant-in-aid to the Rural Local Bodies, Urban Local Bodies and the Autonomous District Councils from the Consolidated Fund of Mizoram*". Para 9.22 of the 1<sup>st</sup> MFC Report recommended grant-in-aid to the Autonomous District Councils in case there is revenue deficit even after devolution of the State's share of taxes coupled with local body grants from 14<sup>th</sup> Finance Commissions but did not specify the actual amount since the recommendation of the 14<sup>th</sup> Finance Commissions was not available at that point of time. Views/suggestions of the Autonomous District Council may be given with reasons.
- d) Paragraph 3(2) of the Terms of Reference of the 2<sup>nd</sup> Mizoram Finance Commission states that "*The Commission shall make recommendation as to the principles which should govern the measures needed to improve the financial position of the Rural Local Bodies, Urban Local Bodies and the Autonomous District Councils*". Views/suggestions of the Autonomous District Council may be given with reasons.
- e) Please give note indicating the views of the Autonomous District Council on the specific issue in paragraph 4(vi) of the Terms of Reference related to natural calamities/disaster management namely – "*In making its recommendations, the Commission shall have regard, among other considerations, to the need to enhance disaster management at the local levels so as to avoid minor disasters such as landslips, etc at the local level*". Further, please provide detail information on minor disasters which have taken place within the Autonomous District Council with effect from 01.04.2015 up to date indicating the affected area, number of damages caused to lives and properties or the nature and magnitude of the incident, steps taken for prevention of recurrence, etc.
- f) Please give note indicating the views and suggestions of the Autonomous District Council on the specific issue in paragraph 4(vii) of the Terms of Reference relating to environment and ecology, namely – '*In making its recommendations, the Commission shall have regard, among other considerations, to the need to manage ecology, environment and climate change at the local levels*'.

## **5. TAX REVENUES:**

### **a) Professions Tax:**

- i. Please provide the existing rates of Professions Tax
- ii. Kindly emphasize the procedure for billing and mechanism for collection of Professions Tax including a copy of the enabling act/rules/regulations for levy of the same
- iii. Whether or not the list of Professions Tax payers is available, up to which date the list has been updated?

- iv. Are employers required to register themselves for payment of Profession tax?
- b) Tax on land revenue (rural areas):** Please provide the base and existing rates of land revenue as assessed on different categories of rural land:-
- i. Taxes on House, Stall, shop, etc.
  - ii. Non-agricultural land- grades/rates.
  - iii. Agricultural land- grades/classes of agricultural land- passes or Periodic Patta and LSC.
  - iv. Different rates of fee for issue of pass, etc.
- c) Tax on land revenue (urban areas):** Please provide the base and prevailing rates of taxes on non-agricultural land in urban areas:-
- i. The grading/category, and rates of non-agricultural land such as site for shop, stall and house, etc in urban areas.
  - ii. The rates and number of assessed property in each grade, etc. in urban areas.
- d) Tax on buildings:**
- i. Please provide the base and prevailing rates of taxes on buildings, if any with brief account of procedure for valuation of property, assessment, appeal and revision against assessment
  - ii. Please provide the number of building and land assessed/listed so far.
- e) Tax on motor vehicles:** Please provide the different rates of taxes on motor vehicles, if any, including a brief description of the procedure for assessment and collection of the tax revenue. Please provide whether or not there are arrangements for sharing of the tax between the State and the Autonomous District Council.
- f) Tax on entertainment:** Please provide the different rates of taxes on entertainment and amusement, if any, including a brief description of the procedure for assessment and collection of the tax revenue.
- g) Tolls on passenger and goods:** Please provide the different rates of tolls on passenger and goods, if any, including a brief description of the procedure for assessment and collection of the revenue.
- h) Tax on entry of goods into the market:** Please provide the different rates of taxes on entry of goods into the market, if any, including a brief description of the procedure for assessment and collection of the tax revenue.
- i) Tax on animals:** Please provide the different rates of taxes on animals, if any, including a brief description of the procedure for assessment and collection of the tax revenue.
- j) Stamps and registration:** Give a brief note on prevailing rates of stamp duties, and (ii) registration fees on important items/transactions including a brief description of arrangements for checking under-valuation of properties from evasion of stamp duty.

- k) **Excise duty:** Please provide present excise policy and the base and prevailing rates of Excise Duties on liquor, if any. Probable changes in the excise policy of the Council during the next five years with financial implications thereof
- l) **Other taxes:** Give notes on base and prevailing rates of any other taxes levied and collected by the Autonomous District Council including a brief description of the procedure for assessment and collection of the tax revenue.

## 6. NON-TAX REVENUES:

- a) **User charges:** Please list out the services provided, rates of user charges on each service provided; and any suggestions for enhancing actual collections of such user charges by the Autonomous District Council.
- b) **Fees:** Please give detail notes on different types of fees collected and any suggestions for enhancing actual collections of such fees by the Autonomous District Council.
- c) **Royalty on minor minerals:** Please give notes on the status and prospect of royalty on minor minerals as provided in paragraph 9 of the Sixth Schedule to the Constitution.
- d) **Sale of timber and other minor forest produce:** Please give notes on the rates for sale of timber and other minor forest produce including suggestions for enhancing actual collections by the Autonomous District Council.
- e) **Dividend, interest and other receipts:** Please give detail notes on the status and prospect on dividend, interest and any other sources of income that may be available with the Autonomous District Council.

**7. TAXATION EFFORTS:** Please give detail notes on the efforts being taken in relation to levy of all types taxes for additional resource mobilization to enhance the financial independence and capacity of the Autonomous District Council.

## 8. TRANSFER FROM STATE GOVERNMENT:

- a) **Assigned taxes:** Please give detail notes on taxes presently assigned to the Autonomous District Council by the State Government with the amount collected by or/transferred by the State Government to the Autonomous District Council year wise in a tabular format with effect from 01.04.2015 including estimates / projections up to 31.03.2026, if any.
- b) **Grants-in-aid:** Please provide detail notes on grants received from the State Government. Specify whether those grants were given for specific or general purpose.

- c) **Transfer for agency functions:** Please provide whether there is transfer of funds from the State Government for being an agency for specific functions. If there is any, provide detail statement.

#### **9. TRANSFERS FROM CENTRAL FINANCE COMMISSIONS:**

- a) Please give detail notes on receipts of fund from Central Finance Commissions and the impacts and contributions of the grants on improving the quality of lives in the urban areas.
- b) Please specify whether the Central Finance Commission's grant is an additionality to other funds from State Government or it is the main flow of fund to the Autonomous District Council.
- c) Please indicate whether or not grants for "Excluded Areas" not covered in Part IX and IX-A of the Constitution is received by the Council. If so, year wise receipts in a tabular format with effect from 01.04.2015 up to 31.03.2022 may be furnished.
- d) Please provide in detail other transfers (CSS, etc) from Central Government received as agency functions.

#### **10. CAPITAL ACCOUNT RECEIPTS:**

- a) Please give detail notes on sources of capital receipts, whether loan from State Government, market borrowing, or capital funding from CSS. The amount and purpose of such receipts may be given in detail year wise in a tabular format with effect from 01.04.2015 including estimates / projections up to 31.03.2026.
- b) Give details of the loans by or for the Council against major categories – showing Principal, Interest, earliest year to which arrears relate (as on 31.03.2022).

#### **11. REVENUE EXPENDITURE:**

- (a) Please give detail notes/statement on expenditure incurred by the Autonomous District Council year wise with effect from 01.04.2015 including projected expenditures up to 31.03.2026 specifying items like expenditure on administration – salary and non-salary; expenditure on civic functions; expenditure on maintenance of community assets; etc. Figures for revenue expenditure may be furnished as per the format at **Schedule-7**.
- (b) Please give a note indicating the views and suggestions of the Autonomous District Council on the specific issue in paragraph 4(viii) of the Terms of Reference namely – *'In making its recommendations, the Commission shall have regard, among other considerations, to the need to improve the quality of public expenditure to obtain better outputs and outcomes through innovative monitoring and appraisal system at the local levels'*.
- (c) Please give a note on important social security schemes introduced by the Council (other than or in addition to Central and State Schemes) -rate, coverage and since when introduced with changes in pattern, rates and

coverage from time to time, annual expenditure incurred on each since 01.04.2015.

- (d) Please mention whether or not the contributory New Pension Scheme is implemented for employees of the Autonomous District Council. If yes, date of implementation of the New Pension Scheme and the manner of implementation thereof.
- (e) A broad appraisal of economy measures implemented by the Council from 2015-16 onwards. Savings in expenditure (actual and notional) may also be indicated.
- (f) Please specify the subsidies of different types – direct or indirect – being paid/borne by the Council and its basis/rates, purpose/objective, and since when these are being paid, from 2015-16 onwards, together with assessment(s), if any made as to their usefulness and quantification of the benefits flowing from these subsidies.
- (g) Important measures of administrative re-organisation, if any, carried out since the year 2015-16 onwards, the basic objectives of such schemes of re-organisation and their impact on the finances and quality of the administration of the Council with particular reference to identification and redeployment strategies. Detail may be given on surplus employees and their current deployment.
- (h) Please provide information on whether the Muster Roll and Contractual employees are engaged only against sanctioned posts. Give detail notes.

**12. CAPITAL EXPENDITURE:** Please give detail notes/statement on capital expenditure incurred by the Autonomous District Council year wise with effect from 01.04.2015 including projected expenditures up to 31.03.2026 specifying items of expenditure. Figures for capital expenditure may be furnished as per the format at **Schedule-7**.

**13. FINANCIAL STATEMENTS:** Please provide financial statements on various aspects of receipts and expenditures of the Autonomous District Council as per the format in the **Schedules** attached herewith. It may be mentioned that while entering “actual figures” for previous years in the Schedules, audited figures should invariably be entered.



## Second Mizoram Finance Commission

### Schedules of Financial Position of Autonomous District Councils

S. No.	Schedule No.	Subject
1	1	Transfer of Resources to Autonomous District Council from State Government
2	2	Transfer of Resources to Autonomous District Council from Central Government
3	3	Transfer of Resources to Village Councils from Autonomous District Council
4	4	Functions/Services entrusted to Autonomous District Council and Expenditure thereon
5	5	Expenditure and Sources of Revenue/Capital of Autonomous District Council
6	6	Own Revenue Receipts of Autonomous District Council
7	7	Expenditure of Autonomous District Council including projections
8	8	Expenditure on salary of regular employees of Autonomous District Council
9	9	Projections of salary expenditure of regular employees of Autonomous District Council
10	10	Expenditure on wages/remuneration of Contract/Muster Roll employees of Autonomous District Council
11	11	Projections of wages/remuneration of Contract/Muster Roll employees of Autonomous District Council
12	12	Expenditure on pensions including projections
13	13	Status of Accounts of Autonomous District Council





## SECOND MIZORAM FINANCE COMMISSION

**Transfer of resources from the State Government to the Autonomous District Council as recommended by the 1st Mizoram Finance Commission**

**Name of District Council:** \_\_\_\_\_

(₹ in lakhs)

Sl. No.	Particulars	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Revised Estimate
		2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
1	2	3	4	5	6	7	8	9
1	Devolution of share of State taxes							
2	Grants-in-aid (please specify the purpose and insert a new row if required)							
3	Others (Please specify if any)							
	<b>Total</b>							

**Notes:** For the years 2020-21 and 2021-22, please indicate the amount transferred by the State Government under the respective heads (viz. devolution, grant-in-aid and others) although the recommendations of the State Finance Commission are not available





## SECOND MIZORAM FINANCE COMMISSION

### Transfer of resources from the Autonomous District Council to Village Councils

Name of District Council: \_\_\_\_\_

(₹ in lakhs)

Sl. No.	Particulars	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Revised Estimate	Budget Estimate	Projections	Projections	Projections
		2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
1	2	3	4	5	6	7	8	9	10	11	12	13
1	Remuneration of members of Village Councils											
2	Grants to Village Councils (non-salary)											
	<b>Total</b>											

**Notes:** The criteria for transfer of grants to Village Councils may be specified



## SECOND MIZORAM FINANCE COMMISSION

**Functions/subjects entrusted to the Autonomous District Council and Expenditure thereon  
(vide Notification No.C.13016/3/2010-DCA dt 29.08.2011 )**

Sl. No.	Name of function/subject	Whether the function/subject actually performed by ADC [Yes/No]	If the answer in Col. (3) is No, name of the State Govt. Department with whom the function is currently performed	Total Expenditure on the function/subject in the year 2020-21 (₹ in lakhs)	Remarks, if any
1	2	3	4	5	6
1	<b>AGRICULTURE (CROP HUSBANDRY) DEPARTMENT</b>				
a	Agriculture link road				
b	Distribution of planting materials/certified seeds.				
c	Procurement of machineries for distribution at subsidized rate.				
d	Procurement and distribution of agriculture implements and tools like tractor, power tiller etc. at subsidized rates.				
e	Procurement and distribution of water pumping machineries at subsidized rates.				
f	Procurement and distribution of manures and fertilizers at subsidized rates.				

<b>Sl. No.</b>	<b>Name of function/subject</b>	<b>Whether the function/subject actually performed by ADC [Yes/No]</b>	<b>If the answer in Col. (3) is No, name of the State Govt. Department with whom the function is currently performed</b>	<b>Total Expenditure on the function/subject in the year 2020-21 (₹ in lakhs)</b>	<b>Remarks, if any</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
<b>2</b>	<b>ANIMAL HUSBANDRY &amp; VETERINARY DEPARTMENT</b>				
<b>a</b>	Maintenance of Veterinary Farm at Saiha by the MADC, and at Mampui by LADC				
<b>b</b>	Financial Assistance to Poultry, Piggery and Dairy farmers under duly approved Rules (Rules to be approved by the Governor aprior).				
<b>3</b>	<b>ART &amp; CULTURE DEPARTMENT</b>				
<b>a</b>	Grant-in-Aid for promotion of Art and Culture under duly approved Rules subject to the condition that the beneficiaries will not be entitled to the State-Grant again.				
<b>b</b>	Establishment and Maintenance of District Library.				
<b>c</b>	Establishment and Maintenance of District Museum.				
<b>d</b>	Financial Assistance for Publication, subject to the condition of setting up of separate Publication Board for each District Council, and that the District Councils shall be outside the jurisdiction of State Publication Board.				
<b>4</b>	<b>COOPERATION DEPARTMENT</b>				

Sl. No.	Name of function/subject	Whether the function/subject actually performed by ADC [Yes/No]	If the answer in Col. (3) is No, name of the State Govt. Department with whom the function is currently performed	Total Expenditure on the function/subject in the year 2020-21 (₹ in lakhs)	Remarks, if any
1	2	3	4	5	6
a	Cooperation Department to be created in each Autonomous District Council within the limits of the provisions of Sixth Schedule to the Constitution.				
b	Registration, Inspection, Audit and Dissolution of Cooperative Society in the District Council area in accordance with the provisions of Mizoram Cooperative Societies Act and Rules.				
c	Financial Assistance to Cooperative Societies, subject to the condition that the beneficiaries shall not be entitled to any such assistance again from the State Government under any existing Scheme.				
5	<b>DISASTER MANAGEMENT, RELIEF &amp; REHABILITATION DEPARTMENT</b>				
a	Creation of corpus- fund in each of the three Autonomous District Councils for rendering assistance to victims of natural calamities and for proper implementation of the Central Act on Disaster Management.				
6	<b>FISHERIES DEPARTMENT</b>				

<b>Sl. No.</b>	<b>Name of function/subject</b>	<b>Whether the function/subject actually performed by ADC [Yes/No]</b>	<b>If the answer in Col. (3) is No, name of the State Govt. Department with whom the function is currently performed</b>	<b>Total Expenditure on the function/subject in the year 2020-21 (₹ in lakhs)</b>	<b>Remarks, if any</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
<b>a</b>	Grant-in-Aid to individual fish farmers for fish Pond Development and integrated development of pisciculture in the Autonomous Districts.				
<b>7</b>	<b>HORTICULTURE DEPARTMENT</b>				
<b>a</b>	Cultivation of flowers crops				
<b>b</b>	Cultivation of spices crops.				
<b>c</b>	Cultivation of plantation crops such as Arecanut and Coconut				
<b>d</b>	Procurement and distribution of water pumping machineries at subsidized rate.				
<b>e</b>	Procurement and distribution of Horticulture tools and implements.				
<b>f</b>	Procurement and distribution of manures and fertilizers at subsidized rate				
<b>g</b>	Micro irrigations				
<b>h</b>	Pest control and management.				
<b>8</b>	<b>INDUSTRIES DEPARTMENT</b>				
<b>a</b>	Development of Handloom and Handicraft				
<b>b</b>	Procurement of tools and implementations for distribution to artisans as Grant-in-Aid				

<b>Sl. No.</b>	<b>Name of function/subject</b>	<b>Whether the function/subject actually performed by ADC [Yes/No]</b>	<b>If the answer in Col. (3) is No, name of the State Govt. Department with whom the function is currently performed</b>	<b>Total Expenditure on the function/subject in the year 2020-21 (₹ in lakhs)</b>	<b>Remarks, if any</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
<b>c</b>	Promotional assistance to village industries				
<b>9</b>	<b>LOCAL ADMINISTRATION DEPARTMENT</b>				
<b>a</b>	Construction of Steps, Culverts, Retaining walls etc.				
<b>b</b>	Selection of Loanees for LIC housing loan, subject to the provision that jurisdiction of the Heusing Loan Advisory Board set up by the State Government is not extended to the Autonomous Districts.				
<b>c</b>	Costructions of public toilets				
<b>10</b>	<b>MINOR IRRIGATION DEPARTMENT</b>				
<b>a</b>	Minor Irrigation and construction of field channels.				
<b>11</b>	<b>PUBLIC WORKS DEPARTMENT</b>				
<b>a</b>	Construction and maintenance of inter village roads to link up with PWD roads.				
<b>b</b>	Maintenance and improvement of roads of satellite towns and villages.				
<b>12</b>	<b>PUBLIC HEALTH ENGINEERING DEPARTMENT</b>				
<b>a</b>	Sewerage and Sanitation including Rural Sanitation.				



<b>Sl. No.</b>	<b>Name of function/subject</b>	<b>Whether the function/subject actually performed by ADC [Yes/No]</b>	<b>If the answer in Col. (3) is No, name of the State Govt. Department with whom the function is currently performed</b>	<b>Total Expenditure on the function/subject in the year 2020-21 (₹ in lakhs)</b>	<b>Remarks, if any</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
<b>b</b>	Construction of Public Latrines and Urinals under Rural Sanitation Scheme				
<b>c</b>	Spring Water Source Development and storage of water.				
<b>13</b>	<b>RURAL DEVELOPMENT DEPARTMENT</b>				
<b>a</b>	Social Education				
<b>b</b>	Housing for Project staff				
<b>c</b>	Rural Housing				
<b>d</b>	Other CSS projects, if so permissible under the Central Guidelines.				
<b>14</b>	<b>SOCIAL WELFARE DEPARTMENT</b>				
<b>a</b>	Old age pension scheme- identification & selection of beneficiaries and Drawal and Disbursement of Pensions.				
<b>b</b>	Assistance to voluntary organizations				
<b>c</b>	Welfare of handicapped persons and destitutes.				
<b>15</b>	<b>SOIL CONSERVATION DEPARTMENT</b>				
<b>a</b>	Promotional schemes for Coffee, Rubber and broom stick Plantation.				

Sl. No.	Name of function/subject	Whether the function/subject actually performed by ADC [Yes/No]	If the answer in Col. (3) is No, name of the State Govt. Department with whom the function is currently performed	Total Expenditure on the function/subject in the year 2020-21 (₹ in lakhs)	Remarks, if any
1	2	3	4	5	6
b	Water Harvesting schemes and assistance for construction of Water Tanks to deserving persons.				
<b>16</b>	<b>SPORTS AND YOUTH SERVICES DEPARTMENT</b>				
a	All schemes for promotion of sports and youth services				
<b>17</b>	<b>SERICULTURE DEPARTMENT</b>				
a	Grand-in-Aid to private rearers under Promotional Scheme.				
b	Financial Assistance for Marketing/ selling of Cocoons.				
<b>18</b>	<b>TRANSPORT DEPARTMENT</b>				
a	Collection of Road Tax, Goods and Passenger Tax for the vehicles registered within the Autonomous District Council area subject to amendment of the relevant State- Rules.				
<b>19</b>	<b>URBAN DEVELOPMENT AND POVERTY ALLEVIATION DEPARTMENT</b>				
a	Construction of Steps Retaining Walls Culverts. Pavilion from funds under NLCPR in the notified Town areas.				















Sl. No.	Items	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Revised Estimate	Budget Estimate	Projections	Projections	Projections
		2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
<b>4</b>	<b>Capital Expenditure</b>											
i	Land											
ii	Buildings											
iii	Roads and bridges											
iv	Rain water harvesting											
v	Solid waste management											
vi	Works under grants from NEDP											
vii	Works under grants from NITI Aayog											
viii	Works under grants to "Excluded Area" not covered under Part IX & IX-A of the Constitution											
x	Works under grants from RKVY											
xi	Grants for creation of capital assets											
xii	Any other capital expenditure (please specify if any)											
	<b>Sub total of Capital expenditure</b>											
<b>5</b>	<b>Any other heads of expenditure (please specify)</b>											
	<b>Total</b>											

**Notes:**

1. The year wise totals of revenue expenditure as well as capital expenditure as reflected in Schedule-5 should tally with those in Schedule-7
2. The items of expenditure under the heads viz. establishment, maintenance, welfare and capital may be entered as per the indicative lists in the format. In case, there is any difference between the indicative lists in the format and the actual nature of expenditure, it may be corrected and the same be entered under the appropriate heads.





















## SECOND MIZORAM FINANCE COMMISSION

### Expenditure on pensions including projections

Name of District Council: \_\_\_\_\_

(₹ in lakhs)

Year	Number of pensioners	Pension	Other retirement benefits	Family pension	Total
2015-16 (Actuals)					
2016-17 (Actuals)					
2017-18 (Actuals)					
2018-19 (Actuals)					
2019-20 (Actuals)					
2020-21 (Actuals)					
2021-22 (Revised Estimate)					
2022-23 (Budget Estimate)					
2023-24 (Projections)					
2024-25 (Projections)					
2025-26 (Projections)					



## SECOND MIZORAM FINANCE COMMISSION

### Status of Accounts of the Autonomous District Council

**Name of District Council:** \_\_\_\_\_

Sl. No.	Items	Remarks
1	Authority who maintains the accounts of the Autonomous District Council	
2	Whether formats revised by CAG for urban local bodies adopted for accounting purpose.	
3	Latest year upto which accounts maintained.	
4	Details of audit accounting authority.	
5	Latest year upto which audit completed.	