



SECOND MIZORAM FINANCE COMMISSION

FORMAT FOR SUBMISSION OF MEMORANDUM IN RESPECT OF FINANCE DEPARTMENT TO 2nd MIZORAM FINANCE COMMISSION

1. VIEWS AND COMMENTS ON TERMS OF REFERENCE:

- a) Paragraph 3(1)(i) of the Terms of Reference of the 2nd 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 1st Mizoram Finance Commission (1st 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 1st 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 1st MFC Report) as follows: ADCs - 58.33%; Village Councils – 24.17% and AMC – 17.50%.

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 State Government in Finance Department on the principles for vertical as well as horizontal distribution of the share of State taxes may be given with reasons.

- b) Paragraph 3(1)(ii) of the Terms of Reference of the 2nd 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”*.

Professions Tax is currently levied and collected by the State Government as per the provisions of the Mizoram Professions, Trades, Callings and Employments Taxation Act, 1995 and the corresponding rules, excluding the areas covered by the three ADCs. The net proceeds of the Tax forms a part of the State Own Tax Revenue which is divided between the State Government and the local bodies on the recommendation of the 1st State Finance Commission. In certain States such as the State of Kerala, the Professions Tax is levied, collected and appropriated by the local bodies. In this respect, please highlight the views of the State Government in Finance Department on the desirability or otherwise of enabling the Urban Local Bodies to levy, collect and appropriate Professions Tax within the area covered by that Municipality as permissible under Section 226 of the Mizoram Municipalities Act, 2007 as amended.

Views of the State Government in Finance Department may be given on the principles for the determination of the taxes, duties, fees, etc. which may be assigned to or appropriated by the local bodies may be given with reasons.

- c) Paragraph 3(1)(iii) of the Terms of Reference of the 2nd 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 1st 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 14th Finance Commissions but did not specify the actual amount since the recommendation of the 14th Finance Commissions was not available at that point of time. Views/suggestions of the State Government in Finance Department may be given with reasons.

- d) Paragraph 3(2) of the Terms of Reference of the 2nd 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 State Government in Finance Department may be given as to the measures for improving the financial position of the local bodies.
- e) Please give note indicating the views of the State Government in Finance Department 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”.

- f) Please give note indicating the views and suggestions of the State Government in Finance Department 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’.*
- g) Please give a note indicating the views and suggestions of the State Government in Finance Department 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’.*

2. OVERVIEW OF THE ECONOMY:

- a) Please provide a brief overview of the economy of the State of Mizoram during the last 5 years substantiated by figures of growth in Gross State Domestic Product (GSDP).
- b) Please provide a brief note on the impact of Covid19 pandemic on the economy in general and the finances of the State in particular.

3. FISCAL ENVIRONMENT AND FISCAL CONSOLIDATION ROADMAP:

- a) Please furnish a detailed status note on revenue deficit and fiscal deficit targets and annual borrowing limits for the State recommended by the 14th FC since 2015-16 and the performance of the State against those targets.
- b) Please provide a brief note on the status of the revenue deficit and fiscal deficit targets and annual borrowing limits for the State recommended by the 15th FC since 2020-21 and the performance of the State against those targets.

4. BASE AND RATES OF STATE TAXES, DUTIES etc.:

1) Stamps and Registration

- (a) Brief note on prevailing rates of (i) stamp duties, and (ii) registration fees on important items/transactions (like conveyance deed) with a brief description of arrangements for checking under-valuation of properties from evasion of stamp duty.
- (b) Brief note on implementation of circle rates/rates of land value, date

and basis of last revision. Copy of the notifications for changes of latest circle rates/rates of land value may be provided.

2) Taxes on motor vehicles, passengers and goods

- a) Base and prevailing rates of taxation on motor vehicles and taxes on passengers and goods, including road toll etc.
- b) A note on rationalisation of motor vehicle taxes adopted in the recent past.
- c) Pollution Control Measures adopted by the State, if any including levy of tax on pollution emitting vehicles.

3) Electricity Tax/Duties

- a) Base and prevailing rates of tax/duties on consumption/sale of electricity. Please state if this is built in to Electricity tariff.

4) Entertainment Tax:

- a) Base and rates of entertainment tax as per the relevant Act
- b) Please provide note on the views of the State Government in Finance Department on the levy of Entertainment Tax by Urban Local Bodies through an enabling legislation since the same is not apparently provided in the Mizoram Municipalities Act, 2007 as amended. The 14th Finance Commission, in fact, recommended that newer forms of entertainment such as cable television, etc. be brought within the tax net which can be an important source of revenue for Urban Local Bodies in view of the fact that Entertainment Tax levied by ULBs are not subsumed under the Goods & Services Tax.

5) Other Taxes and Duties

- a) Base and prevailing rates any other taxes, if any, which yield a revenue of ₹ one crore or more per annum.

6) Cesses/Surcharges

- a) Particulars of cesses/surcharges levied by the State Govt. (such as health cess, education cess, revenue cess, labour cess, agricultural cess, etc.) Basis and prevailing rates of each cess.
- b) Are collections made from these deposited to the Consolidated Fund of the State or are they kept in separate fund?
- c) Whether yield from any of these cesses/surcharges is transferred to local bodies (by way of grant or share and on what basis) or spent directly by the State Government on specific items.

- d) Year-wise collection and budget head/fund to which any or all of the above is deposited may be given from 2015-16 to 2021-22.
- e) What is the mechanism for incurring expenditure from these funds?

5. TAXATION EFFORTS:

- a) Kindly furnish a note indicating the taxation efforts taken by the States for improving tax-GSDP ratio since the year 2015-16.
- b) Whether any organised system has been put in place for tax policy analysis and revenue forecasting as a tool to informed decision making of the State Government? If so, details.

6. ECONOMY MEASURES

- a) A broad appraisal of economy measures implemented by the State Government from 2015-16 onwards. Savings in expenditure achieved so far and expected there from in future may also be indicated.
- b) Restructuring of public sector enterprises undertaken by the State Government and plans, if any, for the next 5 years.

7. CONTINGENT LIABILITIES

- a) Are there any rules covering the limits to which States Government guarantees may be given. If so, please indicate and give a copy of the rules.
- b) The total outstanding State Government guarantees (Sector/ Department wise) as on 31.03.2022 may be given.
- c) If there have been any defaults on guaranteed loans and budgetary interventions have had to be made, the details may be given from 2015-16 onwards.
- d) What are the liabilities of the State on award of PPP projects (annuitized value) year wise up to the period of the agreement?

8. PENSION REFORMS INITIATIVE:

- a) Whether National Pension Scheme (NPS) has been implemented with regard to employees of State Public Sector Enterprises and Autonomous Bodies including Autonomous District Councils?
- b) A detailed note on fund management system of National Pension Scheme (NPS). Is the contribution received from the subscriber being transferred to

the National Pension Fund through the depositary or is it being retained in Public Account? If retained in Public Account, rate of interest paid annually? Is budget provision being made for credit of interest on annual basis? If yes, please give year wise details from 2015-16 onwards.

- c) A note on the status of setting up database of employees and pensioners may be provided.
- d) Whether any other pension reforms have been initiated? If so, the date and details of the reform initiative.

9. PUBLIC EXPENDITURE AND FINANCIAL MANAGEMENT (PEFM):

- a) What is the status of outcome budgeting? Has it been initiated? If so, number and name of departments covered. How is the outcome budget monitored? Whether any manual has been evolved and guidelines issued?
- b) Brief note on:
 - i. Status of computerisation of the tax administration.
 - ii. Is there a state wise network for financial management to trace real time transactions?
 - iii. Status of debt and guarantee recording and management.
 - iv. Whether any system being followed to track transfers and expenditures on the lines of Public Financial Management System (PFMS) adopted by Government of India.
 - v. Measures taken to improve the cash management practices as recommended by 14th Finance Commission (Para:17.34).

10. SUBSIDIES

- a) Please specify the subsidies of different types, the basis/rates, purpose/objective and beneficiaries to whom these subsidies are being paid.
- b) The form (whether in the form of concessional interest rates, prices/cheques for services/or outright grant) may also be indicated.
- c) Please indicate annual cost of budgeted subsidies, head-wise details of budgetary subsidies, direct or indirect, being paid/borne by the State Government from 2015-16 till 2022-23.
- d) State whether any assessment(s), if any has been made as to their usefulness and quantification of the benefits flowing from these subsidies.
- e) State initiatives, if any to move towards direct cash transfers whereby cash is provided to beneficiaries in lieu of subsidised products.

11. POWER SECTOR

- a) Please furnish details on Subsidy provided by the Government to the power sector.
- b) Please give a note on the measures taken to minimize Transmission and Distribution losses including metering and anti-theft measures. It may also be indicated if Energy Audits have been carried out.
- c) Please furnish a note on the implementation of key reforms initiatives in the power sector viz. Accelerated Power Development and Reforms Programme (APDRP), the Restructured – APDRP, Integrated Power Development Scheme, Financial Restructuring Plan and Ujjwal DISCOM Assurance Yojana (UDAY), if implemented, and the impact on the finances of the State.

12. SCHEDULES: Please provide financial statements on various issues 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 statements

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SECOND MIZORAM FINANCE COMMISSION

Summary of Revenue and Capital Accounts

(₹ in crores)

HEADS	ACTUALS						RE	BE	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
I. Revenue Receipts (1+2)											
1. State's Own Revenue											
i. Total Tax Revenue											
ii. Total Non-Tax Revenues											
2. Transfers from the Centre (3+4)											
3. Share in Central Taxes											
4. Grants from Centre											
i. Grants under FC											
of which grants for creation of capital assets											
ii. Grants other than FC											
of which grants for creation of capital assets											
II. Total Revenue Expenditure (1+2+3+4)											
<i>(of which Grants for Creations of Capital Assets)</i>											
1. General Services <i>of which</i>											
i. Interest Payments											
ii. Pension and Other Retirement Benefits											

HEADS	ACTUALS						RE	BE	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
iii. Gen. Serv. other than Interest & Pension											
2. Social Services											
3. Economic Services											
4. Grant In Aid to Local Bodies											
III. Capital Expenditure											
i. Capital Outlay											
ii. Loans & Advances (gross)											
IV. Total Capital Receipts											
i. Misc. Capital Receipts											
a. Disinvestment of Govt's equity holdings											
b. Premium on Government's Equity											
c. Others											
ii. Internal Debt (Net)											
iii. Loans from Centre (Net)											
iv. Recoveries of Loans & Advances											
v. Outstanding ways and means advance (net)											
vi. Others (Net)											
a. Inter-State Settlement (net)											
b. Contingency Fund (net)											
c. Public Account (net)											
V. Revenue Deficit (II-I) *											
VI. Fiscal Deficit [(II+III) - (I + IV (i + iv))]											
VII. GSDP at Current Prices											
VIII. GSDP at Constant Prices (2011-12 Series)											

Notes: 1. * (surplus to be indicated by a -ve sign)

2. Loans from the Centre (net) exclude outstanding ways and means



SECOND MIZORAM FINANCE COMMISSION

Summary of Capital Accounts

(₹ in crores)

Sl. No.	Items	ACTUALS						RE	BE	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
	Public Debt (1+2)											
a	Receipt											
b	Disbursement											
c	Net (a-b)											
	Closing Balance											
1	Internal Debt (6003)											
a	Receipt											
b	Disbursement											
c	Net (a-b)											
	Closing Balance											
2	Loans & Advances from Centre (6004)											
a	Receipt											
b	Disbursement											
c	Net (a-b)											
	Closing Balance											
3	Misc.Capital Receipts (4000)											
	<i>of which</i>											
	Disinvestment of Govt's equity holdings (including Premium)											
4	Others (a+b+c)											
a	Inter-State Settlement (net)											
b	Contingency Fund (net) (7999 to 8000)											
c	Public Account (net)											

Sl. No.	Items	ACTUALS						RE	BE	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
5	Loans & Advances (F total = 6075 to 7615)											
a	Recovery											
b	Disbursement											
c	Net (a-b)											
6	Capital Outlay (4075 to 5606)											
7	Capital Expenditure (5b+6)											
8	Non Debt Receipts											
	(3+4a+5a)											
9	Total Capital Receipts (1a+2a+3+4+5a)											
10	Total Capital Disbursement (1b+2b+7)											



SECOND MIZORAM FINANCE COMMISSION

Major Deficit Indicators of State Finance

(₹ in crores)

Years	Revenue deficit	Revenue deficit as % of GSDP	Fiscal deficit	Fiscal deficit as % of GSDP	Primary deficit	Primary deficit as % of GSDP	Remarks
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>	<i>8</i>
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)							

Notes:

1. GSDP at current prices may be used for determination of percentage of deficit indicators
2. Any major deviation in any of the indicators in any year may be explained in the "Remarks" column



SECOND MIZORAM FINANCE COMMISSION

Revenue Receipts

(₹ in crores)

HEADS	Items	ACTUALS						RE	BE	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
I	State's Own Revenues (A1+B)											
A	Total Tax Revenue (A1+A2)											
A1	Own Tax Revenue											
0006	State Goods and Services Tax											
0008	Integrated Goods and Services Tax											
0022	Taxes on Agricultural Income											
0028*	Other Taxes on Income and Expenditure											
0029	Land Revenue <i>of which</i>											
101	Land Revenue/Tax											
102	Taxes on plantations											
103	Rates and Cesses on Land											
0030	Stamps & Registration Fees <i>of which</i>											
01	Stamps (Judicial)											
02	Stamps (Non-Judicial)											
03	Registration fees											
0035	Taxes on Immovable Property other than Agricultural Land											
0039	State Excise <i>of which</i>											

HEADS	Items	ACTUALS						RE	BE	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
(101-103)	State Excise on Country Liquor											
105	State Excise on Foreign Liquor											
0040	Tax on Sales, Trade etc. <i>of which</i>											
101	Central Sales Tax											
102	State Sales Tax											
103	Sales Tax on Motor Spirit & Lubricants											
104	Surcharge on Sales Tax											
105	Tax on Sale of Crude Oil											
107	Receipts of Turnover Tax											
110	Trade Tax/VAT##											
Note * (excluding Share in Central taxes); # # VAT imposed by States should be shown under this minor head												
800	Other Receipts											
0041	Taxes on Vehicles											
0042	Taxes on Goods and Passengers											
0043	Taxes & Duties on Electricity <i>of which</i>											
101	Taxes on Consumption & Sale of Electricity											
0045*	Other Taxes and Duties on Commodities and Services <i>of which</i>											
101	Entertainment Tax											
102	Betting Tax											
105	Luxury Tax											
A2	Devolution of Share of Central Taxes and Duties <i>of which</i>											
0005	Central GST											
0008	Integrated Goods and Services Tax											
0020	Corporation Tax											

HEADS	Items	ACTUALS						RE	BE	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
0021	Taxes on Income other than Corporation Tax											
0028	Other Taxes on Income and Expenditure											
0032	Taxes on wealth											
0037	Customs duties											
0038	Union Excise Duties											
0044	Service Tax											
0045	Other Taxes and Duties on Commodities and Services											
B	Non-Tax Revenues (a+b+c)											
(a) 0047	Fiscal Services.											
(b) 0049	Interest Receipts of which											
103	Interest from Deptl./Comm. Undertakings											
110	Interest realised on investment of cash balance											
190	Interest from PSUs and Other Undertakings											
195	Interest from Co-operative societies											
800	Other receipts											
0050	Dividends and Profits of which											
101	Dividend from PSUs											
	Profits from Departmental Undertakings**											
(c)	Other Non-Tax Revenues (i+ii+iii)											
Note	* (excluding Share in Central taxes)											

HEADS	Items	ACTUALS						RE	BE	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
** Contribution from departmental undertakings if these receipts are not included routinely under a non-tax receipts budget head.												
(i)	General Services											
0051	Public Service Commission											
0055	Police											
0056	Jails											
0057	Supplies and Disposals											
0058	Stationery & Printing											
0059	Public Works											
0070	Other Administrative Services <i>of which</i>											
01	Administration of Justice											
02	Elections											
60	Other Services <i>of which</i>											
	103- Receipts under Explosives Act											
	115-Receipts from Guest Houses, etc.											
	120-Inner Line Permit											
0071	Contributions and Recoveries towards Pension and other Retirement Benefits ,of which											
	Contribution of employees under new pension											
0075	Misc. General Services <i>of which</i>											
103	State Lotteries (Gross)											
105	Sale of Land and Property											
108	Guarantee Fees											
(ii)	Social Services											

HEADS	Items	ACTUALS						RE	BE	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
0202	Education, Sports, Art and Culture of <i>which</i>											
01	General Education											
02	Technical Education											
03	Sports and Youth Services											
04	Art and Culture											
0210	Medical & Public Health <i>of which</i>											
01	Urban Health Services											
02	Rural Health Services											
03	Medical Education, Training and Research											
04	Public Health											
0211	Family Welfare											
0215	Water Supply & Sanitation <i>of which</i>											
01	Water Supply											
02	Sewerage & Sanitation											
0216	Housing											
0217	Urban Development											
0220	Information and Publicity											
0230	Labour & Employment											
0235	Social Security and Welfare											
0252	Other Social Services											
(iii)	Economic Services											
0401	Crop Husbandry											
0403	Animal Husbandry											

HEADS	Items	ACTUALS						RE	BE	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
0404	Dairy Development <i>of which</i>											
102	Milk Supply Schemes											
0405	Fisheries											
0406	Forestry and Wild Life <i>of which</i>											
101	Sale of Timber and other Forest Produce											
103	Receipts from environmental forestry											
0408	Food, Storage and Warehousing											
0415	Agriculture Research & Education											
0425	Cooperation											
0435	Other Agricultural Programmes											
0506	Land Reforms											
0515	Other Rural Development											
0551	Hill Areas											
0552	North Eastern Areas Programmes											
0575	Other Special Area Programmes											
0702	Minor Irrigation <i>of which</i>											
01	Surface Water											
02	Ground Water											
03	Command Area Development											
04	Flood Control											
0801	Power <i>of which</i>											
800	Other receipts											
	01-Power & electricity											
	02-Subsidy realised from Govt.											

HEADS	Items	ACTUALS						RE	BE	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
0802	Petroleum											
0803	Coal and Lignite											
0810	Non Conventional Sources of Energy											
0851	Village & Small Industries											
0852	Industries											
0853	Non-ferrous mining <i>of which</i>											
102	Mineral concession fees, rents and royalty, etc.											
0875	Other Industries											
1053	Civil Aviation											
1054	Roads & Bridges <i>of which</i>											
102	Toll on Roads											
1055	Road Transport											
1056	Inland Water Transport											
1075	Other Transport Services											
1425	Other Scientific Research											
1452	Tourism											
1453	Export Trade/Promotion											
1456	Civil Supplies											
1475	Other General Economic Services											
C	Grants from Centre											
1601	Grants in aid from Central Government											
01	Non-Plan grants											
02	Grants for State Plan Schemes											

HEADS	Items	ACTUALS						RE	BE	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
03	Grants for Central Plan Schemes											
04	Grants for Centrally Sponsored Plan Schemes											
05	Grants for Special Plan Schemes											
(Grants under sub-major heads 01, 02, 03, 04 and 05 and their respective minor heads may be indicated for the years 2015-16 and 2016-17 only)												
06	Centrally Sponsored Schemes											
07	Finance Commission Grants <i>of which</i>											
	101- Post Devolution Revenue Deficit Grant											
	102-Grants for rural local bodies											
	103-Grants for urban local bodies											
	104-Grants-in-aid for State Disaster Response Fund											
	105-Grants-in aid for State Disaster Mitigation Fund											
	106-Special Grants											
08	Other transfers/grants to States											
	TOTAL REVENUE RECEIPTS (A+B+C)											

* (excluding share in Central Taxes)

Notes:

1. The basis of the B.E. for 2022-23, and projections for 2023-24 and onwards may please be indicated. Please also indicate the rate of growth assumed, realisation of arrears etc.
2. The projections for the forecast period should not be based on just past rates of growth but also take into account special efforts for better realisation, efficiency and scope for better fiscal management.
3. Interest receipts, dividends, etc. may be based on lendings and investment upto 2021-22
4. In case any Major Heads/Sub-Major Heads/Minor Heads are missing in the above format wherein revenue were received/proposed to be received, the same may be included in the format accordingly
5. Figures for previous years may be entered as per the information available in the Finance Accounts of relevant years prepared by CAG



SECOND MIZORAM FINANCE COMMISSION

Details of Tax and Non-Tax Concessions

(₹ in lakhs)

Years	By State Government			Other Concessions	Grand Total (4+5)	Remarks
	Tax	Non-Tax	Total			
1	2	3	4	5	6	7
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)						

Note: Kindly indicate the nature of each concession and background leading to grant of such concession in the "Remarks" column



SECOND MIZORAM FINANCE COMMISSION

Arrears of Tax and Non-Tax Revenues

Sl. No.	Particulars	Actuals (As on 31st March)						Revised Estimate	Budget Estimate
		2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
1	2	3	4	5	6	7	8	9	10
A	A. TAX REVENUES								
1	Land Revenue								
2	Sales Tax/VAT								
3	Goods & Services Tax								
4	State Excise Duties								
5	Professions Tax								
6	Stamps & Registration Fees								
7	Motor Vehicles Tax								
8	Passenger & Goods Tax								
9	Other Taxes & Duties on Commodities								
	Sub-total A								
B	NON-TAX REVENUES								
1	Interest Receipts, Dividends & Profits								
2	General Services								
3	Social Services								
4	Economic Services								
	Sub-total B								
	TOTAL (A + B)								

Note: Kindly furnish a note detailing the reasons for arrears/overdues and the steps taken or contemplated to liquidate them.



SECOND MIZORAM FINANCE COMMISSION
Revenue Expenditure

(₹ in crores)

	HEADS	ACTUALS						RE	BE	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
A	General Services											
(a)	Organs of State											
2011	State Legislature											
2012	Governor											
2013	Council of Ministers											
2014	Administration of Justice											
2015	Elections											
(b)	Fiscal Services											
2020	Collection of Taxes on Income and Expenditure											
2029	Land Revenue											
2030	Stamps and Registration											
2035	Collection of other Taxes on Property and Capital Transactions											
2039	State Excise											
2040	Tax on Sales, Trade etc.											
2041	Taxes on Vehicles											

		ACTUALS						RE	BE	PROJECTIONS		
	HEADS	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
2043	Collection Charges under State Goods and Services Tax											
2045	Other Taxes and Duties on Commodities and Services											
2047	Other Fiscal Services											
(c)	Interest Payment and Servicing of Debt											
2048	Appropriation for Reduction or Avoidance of Debt											
2049	Interest Payments <i>of which :-</i>											
01	Interest on Internal Debt											
101	Interest on Market Loans											
03	Interest on Small Savings, Provident Funds, etc.											
04	Interest on Loans and Advances from Central Govt.											
60	Interest on Other Obligations											
(d)	Administrative Services											
2051	Public Service Commission											
2052	Sectt. Gen. Services											
2053	Distt. Administration											
2054	Treasury & Accounts Administration											
2055	Police											
2056	Jails											
2057	Supplies and Disposal											
2058	Stationery and Printing											

		ACTUALS						RE	BE	PROJECTIONS		
	HEADS	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
2059	Public Works of which :-											
051	Construction											
053	Maintenance and Repairs											
2070	Other Administrative Services											
(e)	Pensions & Misc. General Services											
2071	Pensions and Other Retirement Benefits of which :-											
101	Superannuation and Retirement Benefits											
102	Commutated Value of Pension											
104	Gratuities											
105	Family Pension											
117	Govt. Contribution for Defined Contributory Pension Scheme											
2075	Misc. General Services of which :-											
103	State Lotteries (Gross)											
104	Pension and Awards in consideration of distinguished services											
B	Social Services											
2202	General Education											
01	Elementary Education											
02	Secondary Education											
03	University and Higher Education											
04	Adult Education											
05	Language Development											

		ACTUALS						RE	BE	PROJECTIONS		
	HEADS	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
80	General											
2203	Technical Education											
2204	Sports & Youth Services											
2205	Art & Culture											
2210	Medical & Public Health <i>of which :-</i>											
01+02	Urban Health Services											
03+04	Rural Health Services											
2211	Family Welfare											
2215	Water Supply & Sanitation <i>of which :-</i>											
01	Water Supply											
101	Urban Water Supply Programmes											
102	Rural Water Supply Programmes											
191	Assistance to Local Bodies, Municipalities etc.											
02	Sewerage & Sanitation											
2216	Housing											
2217	Urban Development											
2220	Information & Publicity											
2225	Welfare of SCs/STs/OBCs											
2230	Labour, Employment & Skill development											
2235	Social Security & Welfare <i>of which</i>											
01	Rehabilitation											
02	Social Welfare											

		ACTUALS						RE	BE	PROJECTIONS		
	HEADS	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
2236	Nutrition of which											
102	Midday Meals											
80	General											
2245	Relief on account of Natural Calamities of which											
05	State Disaster Response Fund											
08	State Disaster Mitigation Fund											
2250	Other Social Services											
2251	Sectt. Social Services											
C	Economic Services											
2401	Crop Husbandry											
2402	Soil & Water Conservation											
2403	Animal Husbandry											
2404	Dairy Development											
2405	Fisheries											
2406	Forestry and Wild life											
2407	Plantations											
2408	Food Storage and Warehousing											
2415	Agricultural Research and Education											
2416	Agricultural Financial Institutions											
2425	Co-operation											
2435	Other Agri. Programme											

		ACTUALS						RE	BE	PROJECTIONS		
	HEADS	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
2501	Special Programmes for Rural Development											
2505	Rural Employment											
2506	Land Reforms											
2515	Other Rural Development Programmes											
2551	Hill Areas											
2552	North Eastern Areas											
2575	Other Special Area Programmes											
2700	Major Irrigation											
2701	Medium Irrigation											
2702	Minor Irrigation											
2705	Command Area Development											
2711	Flood Control and Drainage											
2801	Power of which											
01	Hydel Generation											
101	Purchase of power											
2802	Petroleums											
2803	Coals & Lignite											
2810	New and Renewable Energy											
2851	Village & Small Industries											
2852	Industries											
2853	Non- Ferrous Mining and Metallurgical Industries											
2875	Other Industries											

		ACTUALS						RE	BE	PROJECTIONS		
	HEADS	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
2885	Other Outlays on Ind. and Minerals											
3053	Civil Aviation											
3054	Roads & Bridges											
3055	Road Transport Services											
3056	Inland Water Transport											
3075	Other Transport Services											
3275	Other Communication Services											
3425	Other Scientific Research											
3435	Ecology & Environment											
3451	Secretariat Economic Services											
3452	Tourism											
3453	Foreign Trade/Export Promotion											
3454	Census, Surveys & Statistics											
3456	Civil Supplies											
3465	General Financial and Trading Institutions											
3475	Other General Economic Services											
	Total Revenue Expenditure (A+B+C)											
	of which Grants for creation of Capital Assets											

Notes:

1. In case any Major Heads/Sub-Major Heads/Minor Heads are missing in the above format wherein expenditure were incurred/proposed to be incurred, the same may be included in the format accordingly

2. Figures for previous years may be entered as per the information available in the Finance Accounts of relevant years prepared by CAG



SECOND MIZORAM FINANCE COMMISSION
Capital Receipts

(₹ in crores)

	Description	ACTUALS					RE	BE	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
I	Internal Debt (6003)											
II	Loans & Advances from Centre (6004)											
III	Recovery of Loans & Advances Made By the State (F total = 6011 to 7615)											
IV	Misc. Capital Receipts (4000)											
	<i>of which</i>											
a	Disinvestment of Govt's equity holdings											
b	Premium											
V	Others (a+b+c)											
a	Inter-State Settlement (net)											
b	Contingency Fund (net) (7999 to 8000)											
c	Public Accounts (net)											
	Total Capital Receipts (I to V)											



SECOND MIZORAM FINANCE COMMISSION
Capital Disbursement

(₹ in crores)

	Description	ACTUALS						RE	BE	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
	Capital Disbursement (I to IV)											
I	Capital Outlay (1 + 2)											
	1. Developmental Outlay (a + b)											
	a) Social Services (4202 to 4251)											
	Education (4202)											
	Medical & Public Health (4210)											
	Family Welfare (4211)											
	Water Supply and Sanitation (4215)											
	Housing (4216)											
	Others											
	b) Economic Services (4401 to 5606)											
	Irrigation (4701 + 4702)											
	Power (4801 to 4810)											
	Others											
	2. General Services (4011 to 4075)											
II	Discharge of Internal Debt (6003)											
III	Repayment of Loans to Centre (6004)											

	Description	ACTUALS						RE	BE	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
IV	Loans & Advances Made By the State (F total)											
	Total (1+2)											
	1. Development Loans (a+b)											
	a) Social Services (6202 to 6251)											
	Education (6202)											
	Medical & Public Health (6210)											
	Family Welfare (6211)											
	Water Supply and Sanitation (6215)											
	Housing (6216)											
	Other (rest of the Major Heads)											
	b) Economic Services (6401 to 7615)											
	Irrigation (6701+6702)											
	Power (6801 to 6810)											
	Others (rest of the Major Heads)											
	2. General Services (6011 to 6075)											
v.	Total Capital Expenditure (I+IV)											
	1. Developmental Expenditure (a + b)											
	a) Social Services (4202 to 4251)+(6202 to 6251)											
	Education (4202+6202)											
	Medical & Public health (4210+6210)											
	Family Welfare (4211 +6211)											
	Water Supply and Sanitation (4215+6215)											

	Description	ACTUALS						RE	BE	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
	Housing (4216+6216)											
	Others (rest of the Major Heads)											
	b) Economic Services (4401 to 5606)+(6401 to 7615)											
	Irrigation (4701+4702) + (6701+6702)											
	Power (4801 to 4810) +(6801+6810)											
	Others (rest of the Major Heads)											
	2. General Services (4011 to 4075)+(6011 to 6075)											
	Increase/ Decrease in Cash Balance (8999)											
	Additional / Withdrawal from cash Balance Investment A/c (8673)											
	Decrease/Increase in Ways and Means Advances and Overdraft from RBI (6003)											



SECOND MIZORAM FINANCE COMMISSION
Capital Expenditure

(₹ in crores)

1	HEADS	ACTUALS						RE	BE	PROJECTIONS		
		2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
		3	4	5	6	7	8	9	10	11	12	13
A	General Services											
4047	Other Fiscal Service											
4055	Police											
4058	Stationery & Printing											
4059	Public Works											
4070	Other Administrative Services											
4075	Misc. General Services											
B	Social Services											
4202	Education, Sports, Art & Culture											
4210	Medical & Public Health											
4211	Family Welfare											
4215	Water Supply and Sanitation											
4216	Housing											
4217	Urban Development											
4220	Information and Publicity											

		ACTUALS						RE	BE	PROJECTIONS		
	HEADS	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
4221	Broadcasting											
4225	Welfare of SCs/STs/OBCs											
4235	Social Security and Welfare											
4236	Nutrition											
4250	Other Social Services											
C	Economic Services											
4401	Crop Husbandry											
4402	Soil and Water Conservation											
4403	Animal Husbandry											
4404	Dairy Development											
4405	Fisheries											
4406	Forestry and Wild Life											
4407	Plantations											
4408	Food Storage & Warehousing											
4415	Agricultural Research and Education											
4416	Investment in Agricultural Financial Institutions											
4425	Cooperation											
4435	Other Agricultural Programmes											
4515	Other Rural Development Programmes											
4551	Hill Areas											
4552	North Eastern Areas											

		ACTUALS						RE	BE	PROJECTIONS		
	HEADS	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
4575	Other Special Area Programmes											
4701	Medium Irrigation											
4702	Minor Irrigation											
4705	Command Area Development											
4711	Flood Control and Drainage											
4801	Power Projects											
4810	New and Renewable Energy											
4851	Village & Small Industries											
4852	Industries											
4853	Non- Ferrous Mining & Metallurgical Industries											
4854	Cement and Non-Metallic Mineral Industries											
4855	Fertilizers											
4856	Petrochemical Industries											
4857	Chemicals and Pharmaceuticals											
4858	Engineering Industries											
4859	Telecommunication & Electronic Industries											
4860	Consumer Industries											
4875	Other Industries											
4885	Industries and Minerals											
5051	Ports & Light Houses											
5052	Shipping											

		ACTUALS						RE	BE	PROJECTIONS		
	HEADS	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
5053	Civil Aviation											
5054	Roads & Bridges											
5055	Road Transport Services											
5056	Inland Water Transport											
5075	Other Transport Services											
5425	Other Scientific and Environmental Research											
5452	Tourism											
5453	Foreign Trade and Export Promotion											
5455	Meteorology											
5465	General Financial and Trading Institutions											
5466	Investment in International Financial General Institutions											
5475	Other Economic Services											
	TOTAL CAPITAL EXPENDITURE (A+B+C)											



SECOND MIZORAM FINANCE COMMISSION

State Government Employees and Expenditure on Salary as on 31st March (2015-16 to 2021-22)

(Information may be furnished separately year-wise)

(₹ in lakhs)

	HEADS	Name of Department	Total Number of Employees	Expenditure from State	Expenditure from Central Assistance (including CSS/CS)	Total (5+6)
1	2	3	4	5	6	7
I.	REVENUE SECTION					
A	General Services					
(a)	Organs of State					
2011	State Legislature					
2012	Governor					
2013	Council of Ministers					
2014	Administration of Justice					
2015	Elections					
(b)	Fiscal Services					
2020	Collection of Taxes on Income and Expenditure					
2029	Land Revenue					
2030	Stamps and Registration					
2035	Collection of other Taxes on Property and Capital Transactions					
2039	State Excise					
2040	Tax on Sales, Trade etc.					

	HEADS	Name of Department	Total Number of Employees	Expenditure from State	Expenditure from Central Assistance (including CSS/CS)	Total (5+6)
1	2	3	4	5	6	7
2041	Taxes on Vehicles					
2043	Collection Charges under State Goods and Services Tax					
2045	Other Taxes and Duties on Commodities and Services					
2047	Other Fiscal Services					
(c)	Administrative Services					
2051	Public Service Commission					
2052	Secretariat - General Services					
2053	District Administration					
2054	Treasury & Accounts Administration					
2055	Police					
2056	Jails					
2057	Supplies and Disposal					
2058	Stationery and Printing					
2059	Public Works					
2062	Vigilance					
2070	Other Administrative Services					
2075	Micellaneous General Services					
B	Social Services					
2202	General Education					
2203	Technical Education					
2204	Sports & Youth Services					

	HEADS	Name of Department	Total Number of Employees	Expenditure from State	Expenditure from Central Assistance (including CSS/CS)	Total (5+6)
1	2	3	4	5	6	7
2205	Art & Culture					
2210	Medical & Public Health					
2211	Family Welfare					
2215	Water Supply & Sanitation					
2216	Housing					
2217	Urban Development					
2220	Information & Publicity					
2225	Welfare of SCs/STs/OBCs and Minorities					
2230	Labour & Employment					
2235	Social Security & Welfare					
2236	Nutrition					
2245	Relief on account of Natural Calamities					
2250	Other Social Services					
2251	Secretariat - Social Services					
C	Economic Services					
2401	Crop Husbandry					
2402	Soil & Water Conservation					
2403	Animal Husbandry					
2404	Dairy Development					
2405	Fisheries					
2406	Forestry and Wild life					
2407	Plantations					

	HEADS	Name of Department	Total Number of Employees	Expenditure from State	Expenditure from Central Assistance (including CSS/CS)	Total (5+6)
1	2	3	4	5	6	7
2408	Food-Storage and Warehousing					
2415	Agricultural Research and Education					
2416	Agricultural Financial Institutions					
2425	Co-operation					
2435	Other Agricultural Programme					
2501	Special Programmes for Rural Development					
2505	Rural Employment					
2506	Land Reforms					
2515	Other Rural Development Programmes					
2551	Hill Areas					
2552	North Eastern Areas					
2575	Other Special Area Programmes					
2700	Major Irrigation					
2701	Medium Irrigation					
2702	Minor Irrigation					
2705	Command Area Development					
2711	Flood Control and Drainage					
2801	Power					
2802	Petroleums					
2810	Non-Conventional Sources of Energy					
2851	Village & Small Industries					
2852	Industries					

	HEADS	Name of Department	Total Number of Employees	Expenditure from State	Expenditure from Central Assistance (including CSS/CS)	Total (5+6)
1	2	3	4	5	6	7
2853	Non- Ferrous Mining and Metallurgical Industries					
2875	Other Industries					
2885	Other Outlays on Industries and Minerals					
3053	Civil Aviation					
3054	Roads & Bridges					
3055	Road Transport Services					
3056	Inland Water Transport					
3075	Other Transport Services					
3275	Other Communication Services					
3425	Other Scientific and Environmental Research					
3435	Ecology & Environment					
3451	Secretariat Economic Services					
3452	Tourism					
3453	Foreign Trade and Export Promotion					
3454	Census, Surveys & Statistics					
3456	Civil Supplies					
3465	General Financial and Trading Institutions					
3475	Other General Economic Services					
D	Grants-in-aid and contributions					
3604	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions					
Total Revenue Salary Expenditure (A+B+C+D)						
II.	CAPITAL SECTION					
A	General Services					

	HEADS	Name of Department	Total Number of Employees	Expenditure from State	Expenditure from Central Assistance (including CSS/CS)	Total (5+6)
1	2	3	4	5	6	7
4047	Other Fiscal Service					
4055	Police					
4058	Stationery & Printing					
4059	Public Works					
4070	Other Administrative Services					
4075	Miscellaneous General Services					
B	Social Services					
4202	Education, Sports, Art & Culture					
4210	Medical & Public Health					
4211	Family Welfare					
4215	Water Supply and Sanitation					
4216	Housing					
4217	Urban Development					
4220	Information and Publicity					
4221	Broadcasting					
4225	Welfare of SCs/STs/OBCs and Minorities					
4235	Social Security and Welfare					
4236	Nutrition					
4250	Other Social Services					
C	Economic Services					
4401	Crop Husbandry					
4402	Soil and Water Conservation					
4403	Animal Husbandry					
4404	Dairy Development					
4405	Fisheries					
4406	Forestry and Wild Life					

	HEADS	Name of Department	Total Number of Employees	Expenditure from State	Expenditure from Central Assistance (including CSS/CS)	Total (5+6)
1	2	3	4	5	6	7
4407	Plantations					
4408	Food Storage & Warehousing					
4415	Agricultural Research and Education					
4416	Investment in Agricultural Financial Institutions					
4425	Cooperation					
4435	Other Agricultural Programmes					
4515	Other Rural Development Programmes					
4551	Hill Areas					
4552	North Eastern Areas					
4575	Other Special Area Programmes					
4700	Major Irrigation					
4701	Medium Irrigation					
4702	Minor Irrigation					
4705	Command Area Development					
4711	Flood Control and Drainage					
4801	Power Projects					
4810	Non-Conventional Sources of Energy					
4851	Village & Small Industries					
4852	Industries					
4853	Non- Ferrous Mining & Metallurgical Industries					
4854	Cement and Non-Metallic Mineral Industries					
4855	Fertilizer Industries					
4856	Petrochemical Industries					
4857	Chemicals and Pharmaceutical Industries					
4858	Engineering Industries					
4859	Telecommunication & Electronic Industries					

	HEADS	Name of Department	Total Number of Employees	Expenditure from State	Expenditure from Central Assistance (including CSS/CS)	Total (5+6)
1	2	3	4	5	6	7
4860	Consumer Industries					
4875	Other Industries					
4885	Industries and Minerals					
5053	Civil Aviation					
5054	Roads & Bridges					
5055	Road Transport					
5056	Inland Water Transport					
5075	Other Transport Services					
5425	Other Scientific and Environmental Research					
5452	Tourism					
5453	Foreign Trade and Export Promotion					
5455	Meteorology					
5465	General Financial and Trading Institutions					
5466	Investment in International Financial General Institutions					
5475	Other General Economic Services					
Total Capital Salary Expenditure (A+B+C+D)						
Total Salary Expenditure (I+II)						



SECOND MIZORAM FINANCE COMMISSION

Projections for Expenditure on Salary of State Government Employees as on 31st March (2022-23 to 2025-26)

(Information may be furnished separately year-wise)

(₹ in lakhs)

	HEADS	Name of Department	Total Number of Employees	Expenditure from State	Expenditure from Central Assistance (including CSS/CS)	Total (5+6)
1	2	3	4	5	6	7
I.	REVENUE SECTION					
A	General Services					
(a)	Organs of State					
2011	State Legislature					
2012	Governor					
2013	Council of Ministers					
2014	Administration of Justice					
2015	Elections					
(b)	Fiscal Services					
2020	Collection of Taxes on Income and Expenditure					
2029	Land Revenue					
2030	Stamps and Registration					
2035	Collection of other Taxes on Property and Capital Transactions					
2039	State Excise					
2040	Tax on Sales, Trade etc.					

	HEADS	Name of Department	Total Number of Employees	Expenditure from State	Expenditure from Central Assistance (including CSS/CS)	Total (5+6)
1	2	3	4	5	6	7
2041	Taxes on Vehicles					
2043	Collection Charges under State Goods and Services Tax					
2045	Other Taxes and Duties on Commodities and Services					
2047	Other Fiscal Services					
(c)	Administrative Services					
2051	Public Service Commission					
2052	Secretariat - General Services					
2053	District Administration					
2054	Treasury & Accounts Administration					
2055	Police					
2056	Jails					
2057	Supplies and Disposal					
2058	Stationery and Printing					
2059	Public Works					
2062	Vigilance					
2070	Other Administrative Services					
2075	Micellaneous General Services					
B	Social Services					
2202	General Education					
2203	Technical Education					
2204	Sports & Youth Services					

	HEADS	Name of Department	Total Number of Employees	Expenditure from State	Expenditure from Central Assistance (including CSS/CS)	Total (5+6)
1	2	3	4	5	6	7
2205	Art & Culture					
2210	Medical & Public Health					
2211	Family Welfare					
2215	Water Supply & Sanitation					
2216	Housing					
2217	Urban Development					
2220	Information & Publicity					
2225	Welfare of SCs/STs/OBCs and Minorities					
2230	Labour & Employment					
2235	Social Security & Welfare					
2236	Nutrition					
2245	Relief on account of Natural Calamities					
2250	Other Social Services					
2251	Secretariat - Social Services					
C	Economic Services					
2401	Crop Husbandry					
2402	Soil & Water Conservation					
2403	Animal Husbandry					
2404	Dairy Development					
2405	Fisheries					
2406	Forestry and Wild life					
2407	Plantations					

	HEADS	Name of Department	Total Number of Employees	Expenditure from State	Expenditure from Central Assistance (including CSS/CS)	Total (5+6)
1	2	3	4	5	6	7
2408	Food-Storage and Warehousing					
2415	Agricultural Research and Education					
2416	Agricultural Financial Institutions					
2425	Co-operation					
2435	Other Agricultural Programme					
2501	Special Programmes for Rural Development					
2505	Rural Employment					
2506	Land Reforms					
2515	Other Rural Development Programmes					
2551	Hill Areas					
2552	North Eastern Areas					
2575	Other Special Area Programmes					
2700	Major Irrigation					
2701	Medium Irrigation					
2702	Minor Irrigation					
2705	Command Area Development					
2711	Flood Control and Drainage					
2801	Power					
2802	Petroleums					
2810	Non-Conventional Sources of Energy					
2851	Village & Small Industries					
2852	Industries					

	HEADS	Name of Department	Total Number of Employees	Expenditure from State	Expenditure from Central Assistance (including CSS/CS)	Total (5+6)
1	2	3	4	5	6	7
2853	Non- Ferrous Mining and Metallurgical Industries					
2875	Other Industries					
2885	Other Outlays on Industries and Minerals					
3053	Civil Aviation					
3054	Roads & Bridges					
3055	Road Transport Services					
3056	Inland Water Transport					
3075	Other Transport Services					
3275	Other Communication Services					
3425	Other Scientific and Environmental Research					
3435	Ecology & Environment					
3451	Secretariat Economic Services					
3452	Tourism					
3453	Foreign Trade and Export Promotion					
3454	Census, Surveys & Statistics					
3456	Civil Supplies					
3465	General Financial and Trading Institutions					
3475	Other General Economic Services					
D	Grants-in-aid and contributions					
3604	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions					
Total Revenue Salary Expenditure (A+B+C+D)						
II.	CAPITAL SECTION					
A	General Services					

	HEADS	Name of Department	Total Number of Employees	Expenditure from State	Expenditure from Central Assistance (including CSS/CS)	Total (5+6)
1	2	3	4	5	6	7
4047	Other Fiscal Service					
4055	Police					
4058	Stationery & Printing					
4059	Public Works					
4070	Other Administrative Services					
4075	Miscellaneous General Services					
B	Social Services					
4202	Education, Sports, Art & Culture					
4210	Medical & Public Health					
4211	Family Welfare					
4215	Water Supply and Sanitation					
4216	Housing					
4217	Urban Development					
4220	Information and Publicity					
4221	Broadcasting					
4225	Welfare of SCs/STs/OBCs and Minorities					
4235	Social Security and Welfare					
4236	Nutrition					
4250	Other Social Services					
C	Economic Services					
4401	Crop Husbandry					
4402	Soil and Water Conservation					
4403	Animal Husbandry					
4404	Dairy Development					
4405	Fisheries					
4406	Forestry and Wild Life					

	HEADS	Name of Department	Total Number of Employees	Expenditure from State	Expenditure from Central Assistance (including CSS/CS)	Total (5+6)
1	2	3	4	5	6	7
4407	Plantations					
4408	Food Storage & Warehousing					
4415	Agricultural Research and Education					
4416	Investment in Agricultural Financial Institutions					
4425	Cooperation					
4435	Other Agricultural Programmes					
4515	Other Rural Development Programmes					
4551	Hill Areas					
4552	North Eastern Areas					
4575	Other Special Area Programmes					
4700	Major Irrigation					
4701	Medium Irrigation					
4702	Minor Irrigation					
4705	Command Area Development					
4711	Flood Control and Drainage					
4801	Power Projects					
4810	Non-Conventional Sources of Energy					
4851	Village & Small Industries					
4852	Industries					
4853	Non- Ferrous Mining & Metallurgical Industries					
4854	Cement and Non-Metallic Mineral Industries					
4855	Fertilizer Industries					
4856	Petrochemical Industries					
4857	Chemicals and Pharmaceutical Industries					
4858	Engineering Industries					
4859	Telecommunication & Electronic Industries					

	HEADS	Name of Department	Total Number of Employees	Expenditure from State	Expenditure from Central Assistance (including CSS/CS)	Total (5+6)
1	2	3	4	5	6	7
4860	Consumer Industries					
4875	Other Industries					
4885	Industries and Minerals					
5053	Civil Aviation					
5054	Roads & Bridges					
5055	Road Transport					
5056	Inland Water Transport					
5075	Other Transport Services					
5425	Other Scientific and Environmental Research					
5452	Tourism					
5453	Foreign Trade and Export Promotion					
5455	Meteorology					
5465	General Financial and Trading Institutions					
5466	Investment in International Financial General Institutions					
5475	Other General Economic Services					
Total Capital Salary Expenditure (A+B+C+D)						
Total Salary Expenditure (I+II)						



SECOND MIZORAM FINANCE COMMISSION
Total Number of Pensioners and Expenditure on Pensions

(₹ in crores)

Year	No. of Pensioners	Expenditure incurred			
		Pension	Other Retirement Benefits	Family Pension	Total
1	2	3	4	5	6
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
Devolution of Taxes and Transfer of Grants from the Centre

(₹ in crores)

HEADS	Items	ACTUALS						RE	BE	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
A	Devolution of Share of Central Taxes and Duties of which											
0005	Central GST											
0008	Integrated Goods and Services Tax											
0020	Corporation Tax											
0021	Taxes on Income other than Corporation Tax											
0028	Other Taxes on Income and Expenditure											
0032	Taxes on wealth											
0037	Customs duties											
0038	Union Excise Duties											
0044	Service Tax											
0045	Other Taxes and Duties on Commodities and Services											
B	Grants-in-aid from the Centre											
1601	Grants in aid from Central Government of which											
01	Non-Plan grants @											

02	Grants for State Plan Schemes @											
03	Grants for Central Plan Schemes @											
04	Grants for Centrally Sponsored Plan Schemes @											
05	Grants for Special Plan Schemes @											
Grants under the sub-major heads 01, 02, 03, 04 & 05 under major head 1601 may be entered for the years 2015-16 and 2016-17 only												
06	Centrally Sponsored Schemes											
	101-Central Assistance											
	102-Externally Aided Projects - Grants for Centrally Sponsored Schemes											
	103- Grants under proviso to Article 275(1) of the Constitution											
	104-Grants from Central Road Fund											
B1	Sub-total of 01 to 06											
07	Finance Commission Grants of which											
	101- Post Devolution Revenue Deficit Grant											
	102-Grants for rural local bodies											
	103-Grants for urban local bodies											
	104-Grants-in-aid for State Disaster Response Fund											
	105-Grants-in aid for State Disaster Mitigation Fund											
	106-Special Grants											

B2	Sub-total of 07-Finance Commission grants											
08	Other transfers/grants to States											
	101-Grants to Autonomous Councils and areas covered under Schedule VI of the Constitution											
	102-Central Pool of Resources for North East Region											
	103-Schemes of North Eastern Council											
	104-Grants under proviso to Article 275(1) of the Constitution											
	105-Grants as advance Assistance for relief on account of Natural Calamities (2)											
	106-Grants towards Contribution to National Disaster Response Fund (NDRF)											
	108-Grants from Central Road Fund											
	110-Grants to cover gap in resources											
	111-Grants to meet Revenue Deficit (1)											
	113-Special Assistance											
B3	Sub-total of 08-Other transfers/grants to States											

	GRAND TOTAL OF GRANTS-IN-AID FROM THE CENTRE (B1+B2+B3)											
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SECOND MIZORAM FINANCE COMMISSION

Assets and Liabilities of the State Government (as on 31st March of financial years)

(₹ in lakhs)

Sl. No.	Particulars	ACTUALS						RE	BE
		2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
1	2	3	4	5	6	7	8	9	10
A	LIABILITIES								
	Market loans								
	Loans from financial institutions								
	Compensation and other Bonds								
	Special securities issued to National Small Savings Fund								
	Ways and Means Advances/Overdraft from RBI								
	Other loans								
A1	Sub-total of internal debt of State Government								
	Non-Plan loans								
	Loans for State Plan Schemes								
	Loans for Central Plan Schemes								
	Loans for Centrally Sponsored Plan Schemes								
	Loans for Special Schemes								
	Ways and Means Advances								
	Other Loans for States/UT with Legislative Schemes								
A2	Sub-total of loans and advances from Central Government								
	State Provident Funds								
	Insurance and Pension Funds								
	Reserve Funds bearing interest								
	Reserve Funds not bearing interest								
	Deposits bearing interest								
	Deposits not bearing interest								

Sl. No.	Particulars	ACTUALS						RE	BE
		2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
1	2	3	4	5	6	7	8	9	10
A3	Sub-total of liabilities from Public Accounts								
A4	Contingency Funds								
A5	Externally Aided Project - loan component								
A6	Negotiated Loan								
	TOTAL OUTSTANDING LIABILITIES (A1+...+A6)								
B	FINANCIAL ASSETS								
	Loans advanced (due to the Government)								
	a. Social Services								
	b. Economic Services								
	c. Government servants								
	d. Miscellaneous loans								
B1	Sub-total of loans and advances								
B2	Cash Balances								
B3	Investments made during the year								
	In Securities								
	i. Earmarked								
	a. Sinking Fund								
	b. Famine Relief Fund								
	c. Others								
	ii. Unearmarked								
	In Treasury Bills (Short-term)								
	In Equity/Share Capital								
B4	Other assets*								
	TOTAL FINANCIAL ASSETS (B1+...+B4)								

**Assets not covered under point no. 1,2 & 3 should be included in point no. 4 - Other Assets*



SECOND MIZORAM FINANCE COMMISSION

Trends in Outstanding Liabilities of the State

(₹ in crores)

Years	Outstanding liabilities	Annual growth of outstanding liabilities in %	GSDP at current prices	Percentage of outstanding liabilities to GSDP	Remarks
1	2	3	4	5	6
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)					

Note: Any major deviation may be explained in the "Remarks" column



SECOND MIZORAM FINANCE COMMISSION

Maturity Profile of Public Debt

(₹ in crores)

Year of maturity	Internal debt						Loans and advances from the Central Government	TOTAL (2+...+8)
	Market loans	Ways & Means Advance from RBI	Bonds	Loans from Financial Institutions	Special Securities issued to NSSF	Other loans		
1	2	3	4	5	6	7	8	9
2015-16								
2016-17								
2017-18								
2018-19								
2019-20								
2020-21								
2021-22								
2022-23								
2023-24								
2024-25								
2025-26								
2026-27								
2027-28								
2028-29								
2029-30								
TOTAL								



SECOND MIZORAM FINANCE COMMISSION

Guarantees given by the State Government (as on 31st March of financial years)

(₹ in crores)

Sl. No.	Particulars	2015-16		2016-17		2017-18		2018-19		2019-2020		2020-21		2021-22	
		Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
1	Cooperative Banks, Societies, etc.														
2	Government Companies														
3	Statutory Corporation														
4	Other institutions														
	TOTAL														



SECOND MIZORAM FINANCE COMMISSION

Externally Aided Projects

(Different projects may be entered in separate sheet)

Name of the project :

Name of implementing Department :

Pattern of funding (Grant/loan) :

Duration of loan :

Rate of interest (%) :

Other particulars	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Amount sanctioned (kindly enter data in the year in which amount was sanctioned)								
Amount released/reimbursed year-wise								
Expenditure incurred year-wise								

Notes:

1. Data may be entered in the above format project-wise
2. Various projects undertaken by the State Government through funding from external agencies such as World Bank, ADB, JICA, IFAD, etc. may be entered



SECOND MIZORAM FINANCE COMMISSION
Outcome Indicators of State's Fiscal Consolidation Path

(₹ in crores)

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
A	STATE REVENUE ACCOUNT											
1	Own Tax Revenue											
2	Own Non-Tax Revenue											
3	Own Revenue Receipts (1+2)											
4	Devolution of share of Central Taxes and Duties											
5	Grants-in-aid from the Centre											
6	Total Central Transfer (4+5)											
7	Total Revenue Receipts (3+6)											
8	CSS Expenditure											
9	State Expenditure											
	<i>of which</i>											
	a) Salary expenditure											
	b) Pensions											
	c) Interest payment											
10	Subsidies - General											
11	Subsidies - Power											

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
12	Total Revenue Expenditure (8+9)											
13	Committed expenditure i.e. Salary + Pensions + Interest Payments [9(a)+9(b)+9(c)]											
14	Committed expenditure as % of Total Revenue Receipts (13/7)											
15	Revenue Surplus (+)/ Deficit (-) (7-12)											
16	Revenue Surplus/Deficit as % of Total Revenue Receipts (15/7)											
17	Own Revenue Receipts as % of Revenue Expenditure (3/12)											
18	Own Tax Revenue as % of Total Revenue Receipts (1/7)											
19	Own Non-Tax Revenue as % of Total Revenue Receipts (2/7)											
B	CONSOLIDATED DEBT											
1	Outstanding debt and liability											
2	Outstanding guarantee											
3	Outstanding debt and liability as % of Total Revenue Receipts (B1/A7)											

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
4	Outstanding debt and liability as % of Own Revenue Receipts (B1/A3)											
C	CAPITAL ACCOUNT											
1	Capital Outlay											
2	Disbursement of loans and advances											
3	Recovery of loans and advances											
4	Other capital receipts											
5	Transfer to Contingency Fund											
D	GROSS FISCAL DEFICIT											
	(A7+C3+C4)-(A12+C1+C2+C5)											
1	Capital Outlay as % of Gross Fiscal Deficit (C1/D)											
E	GSDP AT CURRENT PRICES											
	Actual/assumed growth rate											
F	INDICATORS AS % OF GSDP											
1	Own Tax Revenue as % of GSDP (A1/E)											
2	Own Non-Tax Revenue as % of GSDP (A2/E)											
3	Total Central Transfer as % of GSDP (A6/E)											

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
4	Total Revenue Expenditure as % of GSDP (A12/E)											
5	Revenue Surplus/Deficit as % of GSDP (A15/E)											
6	Gross Fiscal Deficit as % of GSDP (A1/E)											
7	Outstanding debt and liabilities as % of GSDP (B1/E)											



SECOND MIZORAM FINANCE COMMISSION
Receipts and Expenditure under Centrally Sponsored Schemes

(₹ in lakhs)

		2017-18				2018-19				2019-20				2020-21				2021-22			
		Expenditure				Expenditure				Expenditure				Expenditure				Expenditure			
		GOI Release	State Share	Centre Share	Total	GOI Release	State Share	Centre Share	Total	GOI Release	State Share	Centre Share	Total	GOI Release	State Share	Centre Share	Total	GOI Release	State Share	Centre Share	Total
Revenue Expenditure under CSS																					
	Name of the Scheme	Major Head																			
1	General Services																				
a																					
b																					
c																					
2	Social Services																				
a																					
b																					
c																					
3	Economic Services																				
a																					
b																					
c																					
	Total																				
Capital Expenditure under CSS																					
	Name of the Scheme																				
1	General Services																				
a																					
b																					
c																					

			2017-18				2018-19				2019-20				2020-21				2021-22				
			Expenditure				Expenditure				Expenditure				Expenditure				Expenditure				
			GOI Release	State Share	Centre Share	Total	GOI Release	State Share	Centre Share	Total	GOI Release	State Share	Centre Share	Total	GOI Release	State Share	Centre Share	Total	GOI Release	State Share	Centre Share	Total	
2	Social Services																						
a																							
b																							
c																							
3	Economic Services																						
a																							
b																							
c																							
	Total																						

Above information should include only money received through State Consolidated Fund/State Budget Receipts.



SECOND MIZORAM FINANCE COMMISSION

Expenditure under Central Sector Schemes other than Finance Commission Grants

(₹ in lakhs)

			2017-18	2018-19	2019-20	2020-21	2021-22
	Revenue Expenditure under Central Sector Scheme						
	Name of the Scheme	Major Head					
1	General Services						
a							
b							
c							
2	Social Services						
a							
b							
c							
3	Economic Services						
a							
b							
c							
	Total						
	Capital Expenditure under Central Sector Scheme						
	Name of the Scheme						
1	General Services						
a							
b							

c							
2	Social Services						
a							
b							
c							
3	Economic Services						
a							
b							
c							
	Total						

Note: Above information should include money received through State Consolidated Fund/State Budget receipts



SECOND MIZORAM FINANCE COMMISSION

Transfer of resources from the State Government to the Village Councils as recommended by the 1st Mizoram Finance Commission

(₹ in lakhs)

Sl. No.	Particulars	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Revised Estimate	Budget Estimate
		2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
1	3	4	5	6	7	8	9	10	11
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)								
	Total								

Note: For the years 2020-21, 2021-22 and 2022-23, 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 yet available



SECOND MIZORAM FINANCE COMMISSION

Transfer of resources from the Central Government to the Village Councils as recommended by the 14th/15th Finance Commissions

(₹ 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	3	4	5	6	7	8	9	10	11	12	13	14
1	Rural Local Body grants from 14th/15th Finance Commission											
2	Performance grants from 14th Finance Commission											
3	Grants for specific purpose from 15th Finance Commission (please specify and insert a new row if required)											
4	Grants transferred through Centrally Sponsored Schemes											
5	Grants to "Excluded Areas" not covered under Part IX & IX-A of the Constitution											
	Total											



SECOND MIZORAM FINANCE COMMISSION

Transfer of resources from the State Government to Urban Local Bodies as recommended by the 1st Mizoram Finance Commission

(₹ in lakhs)

Sl. No.	Particulars	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Revised Estimate	Budget Estimate
		2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
<i>1</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>	<i>8</i>	<i>9</i>	<i>10</i>	<i>11</i>
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)								
	Total								

Note: For the years 2020-21, 2021-22 and 2022-23, 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 Central Government to Urban Local Bodies as recommended by the 14th/15th Finance Commissions

(₹ 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	3	4	5	6	7	8	9	10	11	12	13	14
1	Urban Local Body grants from 14th/15th Finance Commission											
2	Performance grants from 14th Finance Commission											
3	Grants for specific purpose from 15th Finance Commission (please specify and insert a new row if required)											
4	Grants transferred through Centrally Sponsored Schemes											
5	Any other transfer from the Central Government											
	Total											



SECOND MIZORAM FINANCE COMMISSION

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

(₹ in lakhs)

Sl. No.	Name of ADC	Particulars	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Revised Estimate	Budget Estimate
			2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
1	2	3	4	5	6	7	8	9	10	11
		Devolution of share of State taxes								
		Grants-in-aid (please specify the purpose and insert a new row if required)								
		Others (Please specify if any)								
		Total								

Notes: For the years 2020-21, 2021-22 and 2022-23, 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 Central Government to the Autonomous District Councils as recommended by the 14th/15th Finance Commissions

(₹ in lakhs)

Sl. No.	Name of ADC	Particulars	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Revised Estimate	Budget Estimate	Projec-tions	Projec-tions	Projec-tions
			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
		Rural Local Body grants from 14th/15th Finance Commission											
		Grants for specific purpose from 14th/15th Finance Commissions											
		Grants transferred through Centrally Sponsored Schemes (please specify and insert a new row if required)											
		Grants to "Excluded Areas" not covered under Part IX & IX-A of the Constitution											
		Total											



SECOND MIZORAM FINANCE COMMISSION

Explicit and Implicit Subsidy

(₹ in lakhs)

Sl. No.	Mjor head of account, if available	Particulars	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Revised Estimate	Budget Estimate
			2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
A. EXPLICIT (DIRECT) SUBSIDY										
	2401	Crop husbandry								
	2425	Cooperation								
	2408	Food subsidy								
	2801	Power subsidy								
		Any other explicit subsidy								
	Total of A									
B. IMPLICIT (INDIRECT) SUBSIDY										
		Power subsidy								
		Food subsidy								
		Subsidy on public transport								
		Subsidy on water supply								
		Any other implicit subsidy								
	Total of B									



SECOND MIZORAM FINANCE COMMISSION

Revenue and Expenditure of Power & Electricity Department

(₹ in lakhs)

Sl. No.	Revenue/Expenditure heads	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Revised Estimate	Budget Estimate
		2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
A	REVENUE								
1	Receipts from sale of power (within the State)								
2	Receipts from sale of power (outside the State)								
3	Other income								
	Total of A								
B	EXPENDITURE								
1	Generation Cost								
2	Purchase of power								
3	Repair and Maintenance								
4	Administration & General Expenditure								
5	Depreciation								
6	Interest Payment								
	Total of B								
C	Revenue-Cost ratio in % (A/B)								
D	Expenditure as % of Revenue expenditure on Economic Services								
E	Revenue as % of Own Non-Tax Revenue on Economic Services								



SECOND MIZORAM FINANCE COMMISSION

Performance Indicators of Power Sector

(₹ in lakhs)

Sl. No.	Particulars	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
1	Installed capacity (MW)								
2	Energy generation (MKWH)								
3	Village electrified (in Nos.)								
4	Village electrified (in %)								
5	Rural household electrified (in %)								
6	No. of consumers								
7	Consumer metering (in %)								
8	Transmission & distribution (T&D) losses (%)								
9	Aggregate Technical & Commercial (AT&C) losses (%)								
10	Average Revenue Realised (ARR) (₹/KWH)								
11	Average Cost of Supply (ACS) (₹/KWH)								
12	ACS-ARR Gap (₹/KWH)								