

Appendices

APPENDIX I State Profile

(Reference: Paragraph 1.1)

Sl. No.	Particulars	Unit	India	Mizoram
1	Area	Sq Km	3287469	21,081
2	Population as per Census, 2011	in lakh	12,583.09	10.97
3	Density of Population (2021-22)	per Sq Km	422.26	52.08
4	Population below poverty line (2016-17 based)	No. of Households/in per cent	21.92	19.63
5	Literacy (2011)	Per cent	73.00	91.58
6	Infant Mortality Rate (2019)	Per 1000 live births	28	22
7	Life expectancy at Birth (in years:2015-19)	Year	70.42	69.70
8	Decadal Population Growth (2013-2023) (Projected)	Per cent	11.68	23.48
9	GDP/GSDP at Current Prices (2011-12 Series)	(₹ in crore)	2,72,40,712.00	32,829.46

Source: State Economic & Statistics Department

APPENDIX II
Meaning of Deficits/Surplus discussed in the Report

(Reference: Paragraph 1.4)

<p>Revenue Deficit/ Surplus (Revenue Expenditure – Revenue Receipts)</p>	<p><i>It refers to the difference between revenue expenditure and revenue receipts.</i></p> <ul style="list-style-type: none"> • When the government incurs a revenue deficit, it implies that the government is dissaving and is using up the savings of the other sectors of the economy to finance a part of its consumption expenditure. • Existence of revenue deficit is a cause of concern as it indicates that revenue receipts were not able to meet even the revenue expenditure. Moreover, part of capital receipts was utilised to meet revenue expenditure, reducing availability of capital resources to that extent for creation of capital assets. • This situation means that the government have to borrow not only to finance its investment but also its consumption requirements. This leads to a build-up of stock of debt and interest liabilities and forces the government, eventually, to cut expenditure. • If major part of revenue expenditure is committed expenditure (interest liabilities, salaries, pensions), the government reduces productive expenditure or welfare expenditure. This would mean lower growth and adverse welfare implications.
<p>Fiscal Deficit/ Surplus {Total expenditure – (Revenue receipts + Non-debt creating capital receipts)}</p>	<p><i>It is the difference between the Revenue Receipts plus Non-debt Capital Receipts (NDCR) and the total expenditure. Fiscal Deficit is reflective of the total borrowing requirements of Government.</i></p> <ul style="list-style-type: none"> • Fiscal deficit is the difference between the government’s total expenditure and its total receipts excluding borrowing. • Non-debt creating capital receipts are those receipts, which are not borrowings, and, therefore, do not give rise to debt. Examples are recovery of loans and the proceeds from the sale of shares of PSUs. • The fiscal deficit will have to be financed through borrowing. Thus, it indicates the total borrowing requirements of the government from all sources. <p>Governments usually run fiscal deficits and borrow funds for capital/ assets formation or for creation of economic and social infrastructure, so that assets created through borrowings could pay for themselves by generating an income stream. Thus, it is desirable to fully utilise borrowed funds for the creation of capital assets and to use revenue receipts for the repayment of principal and interest.</p>
<p>Primary Deficit/ Surplus (Gross fiscal deficit – Net Interest liabilities)</p>	<p><i>It refers to the fiscal deficit minus the interest payments.</i></p> <ul style="list-style-type: none"> • Net interest liabilities consist of interest payments minus interest receipts by the government on net domestic lending. • The borrowing requirement of the government includes interest obligations on accumulated debt. To obtain an estimate of borrowing because of current expenditures exceeding revenues, we need to calculate the primary deficit.

APPENDIX III
Time Series data on State Government Finances

(Reference: Paragraph 2.5.1.2)

(₹ in crore)

	2018-19	2019-20	2020-21	2021-22	2022-23
Part A: Receipts					
1. Revenue Receipts	9,039.50	9,658.26	7,740.67	9,159.74	10,282.06
<i>(i) Tax Revenue</i>	726.70	730.98	647.56	853.94	1,101.83
Taxes on Agricultural Income	0.00	0.00	0.00	0.00	0.00
State Goods and Services Tax	454.73	532.22	457.91	632.34	904.20
Taxes on Sales, Trade, etc.	135.93	117.61	113.66	150.75	112.94
State Excise	65.34	2.72	0.96	1.79	1.89
Taxes on Vehicles	38.36	40.66	29.01	27.90	41.32
Stamps and Registration fees	4.43	5.85	4.73	7.48	7.80
Land Revenue	8.64	9.05	20.74	13.04	9.56
Taxes on Goods and Passengers	4.71	7.44	4.85	5.39	7.99
Other Taxes	14.56	15.43	15.70	15.25	16.13
<i>(ii) Non-Tax Revenue</i>	449.96	522.35	561.76	622.12	1,027.77
<i>(iii) State's share of Union taxes and duties</i>	3,502.96	3,017.80	3,010.55	4,222.86	4,745.25
<i>(iv) Grants-in-Aid from GoI</i>	4,359.88	5,387.13	3,520.80	3,460.82	3,407.21
2. Miscellaneous Capital Receipts	0.00	0.00	0.00	0.00	0.00
3. Recoveries of Loans and Advances	22.16	26.70	33.69	32.18	26.49
4. Total Revenue and Non-Debt Capital Receipts (1+2+3)	9,061.66	9,684.96	7,774.36	9,191.92	10,308.55
5. Public Debt Receipts	134.22	1,147.68	2,611.32	4,560.28	4,019.39
Internal Debt (excluding WMAs and Overdraft)	122.86	1,132.80	2,363.70	4,250.46	3,718.99
Net transaction under WMAs and Overdraft	0.00	0.00	0.00	0.00	0.00
Loans and Advances from GoI	11.36	14.88	247.62	309.82	300.40
6. Total Receipts in the Consolidated Fund	9,195.88	10,832.64	10,385.68	13,752.20	14,327.94
7. Contingency Fund Receipts	0.00	0.00	0.00	0.00	0.00
8. Public Account Receipts	5,313.51	6,263.35	8,254.17	4,545.74	5,238.92
9. Total Receipts of the State (6+7+8)	14,509.39	17,095.99	18,639.85	18,297.94	19,566.85
Part B: Expenditure/Disbursement					
10. Revenue Expenditure	7,505.59	9,453.96	8,514.80	8,557.49	10,092.17
<i>General Services (including Interest Payments)</i>	2,695.22	3,161.42	3,230.94	3,141.53	3,831.18
<i>Social Services</i>	2,934.45	3,392.73	3,177.84	3,337.57	3,673.78
<i>Economic Services</i>	1,875.92	2,899.81	2,106.02	2,078.39	2,587.21
<i>Grants-in-Aid and Contributions</i>	0.00	0.00	0.00	0.00	0.00
11. Capital Outlay	1,868.47	1,372.67	1,125.97	1,004.38	1,321.86
Plan	1,868.47	1,372.67	1,125.97	1,004.38	1,321.86
Non Plan	---	---	---	---	---
<i>General Services</i>	99.31	95.22	42.64	39.43	82.86
<i>Social Services</i>	762.20	601.37	559.92	457.62	305.51
<i>Economic Services</i>	1,006.96	676.08	523.41	507.33	933.49

	2018-19	2019-20	2020-21	2021-22	2022-23
12. Disbursement of Loans and Advances	40.52	82.63	2.90	2.58	2.19
13. Total Expenditure (10+11+12)	9,414.58	10,909.26	9,643.67	9,564.45	11,416.22
14. Repayments of Public Debt	244.23	353.92	1,617.89	3,797.95	2,603.15
Internal Debt (excluding WMAs and Overdraft)	222.00	331.97	1,595.53	3,774.93	2,579.66
Net transactions under WMAs and overdraft	0.00	0.00	0.00	0.00	0.00
Loans and Advances from GoI	22.23	21.95	22.36	23.02	23.49
15. Appropriation to Contingency Fund	0.00	0.00	0.00	0.00	0.00
16. Total disbursement out of Consolidated Fund (13+14+15)	9,658.81	11,263.18	11,261.56	13,362.40	14,019.36
17. Contingency Fund disbursements	0.00	0.00	0.00	0.00	0.00
18. Public Account disbursements	5,210.10	5,557.73	7,537.09	5,111.76	5,601.12
19. Total disbursement by the State (16+17+18)	14,868.91	16,820.91	18,798.65	18,474.16	19,620.49
Part C: Deficits					
20. Revenue Deficit (-)/Surplus (+) (1-10)	1,533.91	204.30	-774.13	602.25	189.89
21. Fiscal Deficit (-)/Surplus (+) (4-13)	-352.92	-1,224.30	-1,869.31	-372.53	-1,107.67
22. Primary Deficit (-)/Surplus (+) (21-23)	15.76	-881.18	-1,468.32	78.11	-613.79
Part D: Other data					
23. Interest Payments (included in Revenue Expenditure)	368.68	343.12	400.99	450.64	493.88
24. Financial Assistance to LBs, etc.	1,660.61	2,536.71	1,780.83	1,903.64	2,230.08
25. WMAs/Overdraft availed (days)	0	2	82	105	93
Ordinary WMAs availed (days)	0	0	59	101	66
Special WMAs availed (days)	0	2	23	0	19
Overdraft availed (days)	0	0	0	4	8
26. Interest on WMAs/Overdraft	0.00	0.00	0.42	2.32	1.94
27. Gross State Domestic Product	21,912.08	24,989.60	23,922.94	27,823.50	32,829.46
28. Outstanding Fiscal Liabilities (year-end)	7,315.54	8,678.26	9,881.09	10,570.93	10,972.49
29. Outstanding Guarantees (year-end) (including interest)	97.99	140.66	138.63	125.13	119.90
30. Maximum Amount Guaranteed (year-end)	277.58	200.58	167.72	178.87	183.01
31. Number of Incomplete Projects	45	18	9	54	165
32. Capital blocked in incomplete projects	353.20	423.62	239.94	646.03	889.78
Part E: Fiscal Health Indicators					
I - Resource Mobilisation					
Own Tax Revenue/GSDP	3.32	2.93	2.71	3.07	3.36
Own Non-Tax Revenue/GSDP	2.05	2.09	2.35	2.24	3.13
Central Transfers/GSDP	15.99	12.08	12.58	15.18	14.45
II - Expenditure Management					
Total Expenditure/GSDP	42.97	43.66	40.31	34.38	34.77
Total Expenditure/Revenue Receipts	104.15	112.95	124.58	104.42	111.03
Revenue Expenditure/Total Expenditure	79.72	86.66	88.29	89.47	88.40
Expenditure on Social Services/Total Expenditure	39.27	36.61	38.76	39.68	34.86

	2018-19	2019-20	2020-21	2021-22	2022-23
Expenditure on Economic Services/ Total Expenditure	30.62	32.78	27.27	27.03	30.84
Capital Expenditure/ Total Expenditure	19.85	12.58	11.68	10.50	11.58
Capital Expenditure on Social and Economic Services/ Total Expenditure.	18.79	11.71	11.23	10.09	10.85
III -Management of Fiscal Imbalances					
Revenue Deficit (Surplus)/GSDP	7.00	0.82	-3.24	2.16	0.58
Fiscal Deficit (Surplus)/GSDP	-1.61	-4.90	-7.81	-1.34	-3.37
Primary Deficit (Surplus)/GSDP	0.07	-3.53	-6.14	0.28	-1.87
Revenue Deficit (Surplus)/Fiscal Deficit (Surplus)	-434.63	-16.69	41.41	-161.66	-17.14
Primary Revenue Balance/GSDP	8.78	2.30	-1.42	3.90	2.16
IV - Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	33.39	34.73	41.30	37.99	33.42
Fiscal Liabilities/Revenue Receipts	80.93	89.85	127.65	115.41	106.71
Primary deficit <i>vis-à-vis</i> quantum spread	2.70	-123.54	196.97	6.65	67.75
V - Other Fiscal Health Indicators					
Return on Investment	0.00	0.00	0.00	0.00	0.00
Financial Assets/Liabilities	1.72	1.64	1.48	1.52	1.49

Source: Finance Accounts of respective year

APPENDIX IV
Excess /unnecessary/insufficient re-appropriation
(For final excess/savings of ₹ 10 lakhs or above)

(Reference: Paragraph 3.4.3)

(₹ in crore)

Sl. No.	Grant No. and Head of accounts	Provisions				Actual expenditure	Excess (+) Saving(-)
		O	S	R	Total		
1	20-School Education <i>2202-General Education</i> <i>Central Assistance (CA)</i> 02-Secondary Education 113 Samagra Shiksha 02-Grants for Teacher's Education under Samagra/CSS	29.44	15.34	-16.16	28.61	29.70	1.09
2	34-Animal Husbandry and Veterinary <i>2403-Animal Husbandry</i> 101-Veterinary Services and Animal Health 01-Hospital and Dispensaries	26.11	0.06	-2.19	23.98	24.19	0.21
3	45-Public Works <i>5054-Capital Outlay on Roads and Bridges (CA)</i> 04-District and Other Roads 337-Roads Works 01-Construction of Roads (CRF)/CSS	20.00	-	-20.00	-	10.00	10.00
TOTAL		75.55	15.40	-38.35	52.59	63.89	11.30

Source: Appropriation Accounts

APPENDIX V

Details of surrender of funds in excess of ₹ 10 crore at the end of March, 2023

(Reference : Paragraph 3.4.4)

(₹ in crore)

Sl. No.	Grant Number	Original	Suppl.	Total provisions	Actual	Saving (-) Excess (+)	Amount Surrendered
Revenue (Voted)							
1	9-Finance	1,799.67	3.44	1,803.11	1,880.30	-77.19	30.25
2	16-Home	721.25	81.37	802.62	789.78	12.84	12.97
3	17-Food, Civil Supplies and Consumer Affairs	260.99	4.42	265.41	228.62	36.79	35.06
4	19-Local Administration	120.64	138.51	259.15	64.09	195.06	195.06
5	20-School education	1,493.94	118.51	1,612.45	1,392.67	219.78	212.82
6	21-Higher and Technical Education	264.81	68.10	332.91	269.83	63.08	63.02
7	24-Health and Family Welfare	605.50	122.40	727.90	600.36	127.54	127.54
8	25-Public Health Engineering	210.65	210.53	421.18	400.12	21.06	21.06
9	28-Labour, Employment, Skill Development and Entrepreneurship	33.33	2.67	36.00	20.35	15.65	15.64
10	29-Social Welfare	119.53	133.84	253.37	198.77	54.60	54.32
11	30-Disaster Management & Rehabilitation	63.85	20.70	84.55	65.58	18.97	18.96
12	31-Agriculture	111.84	26.44	138.28	68.54	69.74	69.72
13	32-Horticulture	88.10	23.06	111.16	91.04	20.12	20.09
14	36-Environment, Forests and Climate Change	213.02	52.67	265.69	136.20	129.49	104.90
15	38-Rural Development	436.17	105.35	541.52	357.35	184.17	183.54
16	45-Public Works	534.30	53.77	588.07	533.71	54.36	53.15
17	46-Urban Development and Poverty Alleviation	595.33	14.88	610.21	83.57	526.64	526.52
Sub-total (A)		7,672.92	1,180.66	8,853.58	7,180.88	1,672.70	1,744.62

Sl. No.	Grant Number	Original	Suppl.	Total provisions	Actual	Saving (-) Excess (+)	Amount Surrendered
Capital (Voted)							
1	9-Finance	1,312.50	5.07	1,317.57	5.07	1,312.50	1,312.50
2	24-Health and Family Welfare	115.14	71.98	187.12	124.60	62.52	64.50
3	25-Public Health Engineering	260.49	109.37	369.86	108.37	261.49	261.49
4	29-Social Welfare	29.00	12.58	41.58	11.45	30.13	30.13
5	45-Public Works Department	640.00	554.69	1,194.69	394.66	800.03	810.52
6	46-Urban Development and Poverty Alleviation	109.34	17.27	126.61	25.53	101.08	101.08
7	47-Irrigation and Water Resources	78.33	16.98	95.31	23.02	72.29	72.29
		Sub-total (B)	787.94	3,332.74	692.70	2,640.04	2,652.51
		Grand Total (A+B)	1,968.60	12,186.32	7,873.58	4,312.74	4,397.13

Source: Appropriation Accounts

APPENDIX VI
Grant-wise unutilised funds during 2022-23

(Reference Paragraph:3.6.2)

Sl. No.	Grant No.	Name	Original grant	Supplementary grant	Total	Expenditure	Savings	Details of Surrender	Percentage
Revenue (Voted)									
1	38	Rural Development Central Assistance (CA) 2505 Rural Employment 02Rural Employment Guarantee Schemes 101National Rural Employment Programme 03MG-NREGS (Admin)/CSS	0.00	8.41	8.41	0.00	8.41	8.41	100
2	38	Rural Development 2501 Special Programmes for Rural Development 06Self Employment Programmes 102National Rural Livelihood Mission 04Deen Dayal Upadhyaya GramJyoti Yojana (DDUGJY)/SMS	0.00	0.61	0.61	0.00	0.61	0.61	100
3	38	Rural Development Central Assistance (CA) 2505 Rural Employment 02Rural Employment Guarantee Schemes 101National Rural Employment Programme 04MG-NREGS (CFP)/CSS	0.00	0.24	0.24	0.00	0.24	0.24	100
4	38	Rural Development 2501 Special Programmes for Rural Development 06Self Employment Programmes 102National Rural Livelihood Mission 05SMS for SVEP under NRLM	0.00	0.22	0.22	0.00	0.22	0.22	100
Total			0.00	9.48	9.48	0.00	9.48	9.48	100

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Sl. No.	Grant No.	Name	Original grant	Supplementary grant	Total	Expenditure	Savings	Details of Surrender	Percentage
Capital (Voted)									
1	45	Public Works Central Assistance (CA) 3054 Roads and Bridges 01 National Highways 799 Suspende 01 Adjustment Head Maintenance of National Highways/CSS	0.00	16.00	16.00	0.00	16.00	16.00	100
2	45	Public Works Central Assistance (CA) 5054 Capital Outlay on Roads and Bridges <i>04 District and Other Roads</i> 337 Roads Works 17 Prime Minister's Development Initiative for Northeastern (PM-DevINE)	0.00	600.00	600.00	0.00	600.00	600.00	100
3	45	Public Works 4059 Capital Outlay on Public Works 60 Other Buildings 800 Other Expenditure 90 Socio-Economic Development Policy (SEDP)	0.00	0.52	0.52	0.00	0.52	0.52	100
Total			0.00	616.52	616.52	0.00	616.52	616.52	100
Grand Total			0.00	626.00	626.00	0.00	626.00	626.00	100

Source : Appropriation Accounts

APPENDIX VII
Grant-wise details of quarterly expenditure

(Reference Paragraph:3.6.4)

Sl. No.	Grant No	Description	Allocation during 2022-23	Expenditure					Total Expenditure during 2022-23 (TE)	Expenditure in Q4 as a percentage of TE	Expenditure in March 2023 as percentage of TE
				Q1	Q2	Q3	Q4	In March			
1	48	Information & Communication Technology	81.81	0.75	1.21	0.92	78.80	78.29	81.68	96.47	95.85
2	31	Agriculture	154.95	10.08	11.28	16.28	116.52	99.54	154.16	75.58	64.57
3	47	Irrigation & Water Resources	37.25	3.28	4.70	3.81	25.68	19.68	37.47	68.53	52.52
4	22	Sports & Youth Services	52.26	3.09	5.30	6.07	38.40	25.96	52.86	72.64	49.11
5	45	Public Works	919.10	51.84	149.15	238.38	488.55	436.28	927.92	52.65	47.02
6	46	Urban Development & Poverty Alleviation	109.22	5.52	20.08	26.56	56.94	48.10	109.10	52.19	44.09
7	40	Commerce & Industries	98.79	11.42	13.27	18.36	53.30	38.39	96.35	55.32	39.84
8	17	Food, Civil Supplies & Consumer Affairs	237.36	30.34	33.28	32.48	55.11	57.43	151.21	36.45	37.98
9	36	Environment, Forests & Climate Change	160.79	16.07	18.93	13.12	88.10	50.81	136.22	64.67	37.30
10	43	Tourism	26.36	2.64	6.31	5.22	12.17	9.78	26.34	46.20	37.13
11	19	Local Administration	64.39	3.16	3.68	28.32	29.25	22.60	64.41	45.41	35.09
12	38	Rural Development	360.20	10.91	87.15	105.53	162.09	126.30	365.68	44.33	34.54
13	29	Social Welfare	210.49	19.21	45.30	52.55	97.91	65.59	214.97	45.55	30.51
14	34	Animal Husbandry & Veterinary	95.58	14.84	26.23	14.68	39.16	26.26	94.91	41.26	27.67
15	26	Information & Public Relations	15.01	2.37	2.40	3.81	6.50	3.79	15.08	43.10	25.13
16	41	Sericulture	18.89	4.06	4.10	3.94	6.78	4.10	18.88	35.91	21.72

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Sl. No.	Grant No	Description	Allocation during 2022-23	Expenditure					Total Expenditure during 2022-23 (TE)	Expenditure in Q4 as a percentage of TE	Expenditure in March 2023 as percentage of TE
				Q1	Q2	Q3	Q4	In March			
17	24	Medical & Public Health Services	722.98	104.65	171.39	149.00	299.90	157.17	724.94	41.37	21.68
18	15	General Administration	159.09	24.45	44.66	37.41	52.99	31.10	159.51	33.22	19.50
19	49	Public Debt	1,988.94	2,151.86	3,576.84	3,092.26	4,816.35	2,529.72	13,637.31	35.32	18.55
20	8	Taxation	23.64	4.97	5.11	5.32	7.78	4.00	23.18	33.56	17.26
21	23	Art & Culture	13.15	2.42	2.35	4.36	3.93	2.08	13.06	30.09	15.93
22	6	Land Revenue & Settlement	29.96	6.90	6.76	6.88	9.15	4.59	29.69	30.82	15.46
23	3	Council Ministers	7.10	1.24	1.54	1.77	2.54	1.05	7.09	35.83	14.81
24	2	Governor	9.70	1.83	1.95	2.86	3.07	1.43	9.71	31.62	14.73
25	13	Personnel & Administrative Reforms	6.10	1.09	1.46	1.77	1.77	0.82	6.09	29.06	13.46
26	1	Legislative Assembly	34.20	7.35	6.89	11.16	8.97	4.30	34.37	26.10	12.51
27	32	Horticulture	91.07	8.30	41.36	21.02	20.53	11.33	91.21	22.51	12.42
28	42	Transport	43.30	9.73	10.27	10.20	11.10	5.04	41.30	26.88	12.20
29	9	Finance	1,777.93	481.22	389.23	420.40	642.43	230.28	1,933.28	33.23	11.91
30	4	Law & Judicial	71.04	9.54	16.86	12.29	18.07	6.63	56.76	31.84	11.68
31	18	Printing & Stationery	12.56	2.71	2.79	2.87	2.75	1.23	11.12	24.73	11.06
32	20	School Education	1,399.63	323.71	293.92	389.69	386.30	151.50	1,393.62	27.72	10.87
33	16	Home	792.54	170.91	204.69	214.25	202.18	80.66	792.03	25.53	10.18
34	37	Co-operation	16.78	3.50	3.62	3.90	4.50	1.55	15.52	28.99	9.99
35	5	Vigilance	9.35	2.16	2.04	2.69	2.41	0.89	9.30	25.91	9.57
36	28	Labour, Employment, Skill Development & Entrepreneurship	20.36	3.17	8.45	3.74	4.60	1.88	19.96	23.05	9.42
37	10	Mizoram Public Service Commission	9.11	2.14	2.20	2.30	2.29	0.84	8.93	25.64	9.41
38	14	Planning and Programme Implementation	403.45	5.58	161.79	11.92	223.37	35.78	402.66	55.47	8.89

Sl. No.	Grant No	Description	Allocation during 2022-23	Expenditure				Total Expenditure during 2022-23 (TE)	Expenditure in Q4 as a percentage of TE	Expenditure in March 2023 as percentage of TE	
				Q1	Q2	Q3	Q4				In March
39	39	Power	997.61	166.92	316.77	248.05	259.14	87.51	990.88	26.15	8.83
40	7	Excise & Narcotics	39.59	9.04	9.17	11.59	9.84	3.49	39.64	24.82	8.80
41	11	Secretariat Administration	125.75	29.97	31.31	32.35	32.08	10.72	125.71	25.52	8.53
42	12	Parliamentary Affairs	0.95	0.22	0.25	0.23	0.24	0.08	0.94	25.53	8.51
43	21	Higher & Technical Education	269.88	69.85	54.21	67.30	78.31	21.30	269.67	29.04	7.90
45	25	Water Supply & Sanitation	508.49	67.93	113.31	76.32	250.51	39.54	508.07	49.31	7.78
46	35	Fisheries	26.40	2.29	15.80	3.70	4.61	1.04	26.40	17.46	3.94
47	27	District Councils & Minority Affairs	553.53	145.27	142.60	137.77	127.49	19.07	553.13	23.05	3.45
48	33	Land Resources, Soil & Water Conservation	36.88	11.78	16.42	5.04	3.82	0.70	37.06	10.31	1.89
49	30	Disaster Management & Rehabilitation	65.58	2.54	3.67	55.69	3.66	0.86	65.56	5.58	1.31
		Total	12,909.09	4,024.82	6,092.05	5,616.13	8,851.94	4,561.08	24,584.94	--	--

Source: Finance Accounts

APPENDIX VIII

**Summarised financial position and working results of Government Companies
as per their latest finalised accounts as on 30 September 2023**

(Reference: Paragraph-5.7.3, 5.8.2 and 5.11.2)

(Figures in columns (5) to (12) are ₹ in crore)

Sl. No.	Sector/ name of the Company	Period of accounts	Year in which accounts finalised	Paid-up capital	Loans outstanding at the end of year	Accumulated profit(+)/ loss(-)	EBIT	Net profit (+)/loss (-)	Turnover	Free Reserves	Capital Employed	ROCE (Per cent)	Net Worth
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Working Government Companies													
SECTOR: AGRICULTURAL/MARKETING													
1.	Mizoram Agricultural Marketing Corporation Limited	2011-12	2021-22	5.97	-	(-) 8.54	(-) 1.63	(-) 1.63	-	-	(-) 2.57	Could not be worked out	(-) 2.57
2	Mizoram Food and Allied Industries Corporation Limited	2018-19	2022-23	20.00	-	(-) 22.27	(-) 1.45	(-) 1.45	5.00	-	(-) 2.27	Could not be worked out	(-) 2.27
Sector Wise Total				25.97	-	(-) 30.81	(-) 3.08	(-) 3.08	5.00	-	(-) 4.84	Could not be worked out	(-) 4.84
SECTOR: FINANCING													
3	Zoram Infrastructure and Industrial Development Corporation Limited	2020-21	2021-22	15.78	-	(-) 13.90	(+) 0.98	(+) 0.98	81.41	-	(+) 1.88	(+) 52.13	(+) 1.88
Sector Wise Total				15.78	-	(-) 13.90	(+) 0.98	(+) 0.98	81.41	-	(+) 1.88	(+) 52.13	(+) 1.88
SECTOR: MANUFACTURING													
4.	Zoram Electronics Development Corporation Limited	2009-10	2016-17	7.23	-	(-) 6.59	(-) 0.24	(-) 0.24	-	-	(+) 0.64	(-) 37.50	(+) 0.64
Sector Wise Total				7.23	-	(-) 6.59	(-) 0.24	(-) 0.24	-	-	(+) 0.64	(-) 37.50	(+) 0.64
SECTOR: MISCELLANEOUS													
5.	Mizoram Handloom and Handicrafts Development Corporation Limited	2018-19	2020-21	10.00	0.10	(-) 6.34	(-) 0.29	(-) 0.29	-	-	(+) 3.76	(-) 7.71	(+) 3.66
6.	Aizawl Smart City Limited	2019-20	2021-22	0.05	-	-	-	-	-	-	(+) 0.05	-	(+) 0.05
Sector Wise Total				10.05	0.10	(-) 6.34	(-) 0.29	(-) 0.29	-	-	(+) 3.81	(-) 7.71	(+) 3.71
Grand Total				59.03	0.10	(-) 57.64	(-) 2.63	(-) 2.63	86.41	75.68	(+) 1.49	(-) 176.51	(+) 1.39

NB:

- Earnings before Interest and Tax (EBIT)** has been derived by adding back the Interest and Tax Expenses to the 'Net Profit/Loss for the year' as reported in the Profit and Loss Account.
- Net worth** means the sum total of the paid-up share capital and free reserves and surplus less accumulated loss and deferred revenue expenditure. Free reserves mean all reserves created out of profits but do not include committed reserves, reserves created out of revaluation of assets and writeback of depreciation provision.
- Capital Employed** represents Shareholders' Fund *plus* Long Term Borrowings where, Shareholders Fund represents 'Paid up Share Capital *plus* Free Reserves and Surplus *minus* Accumulated Loss *minus* Deferred Revenue Expenditure.
- Return on Capital Employed** depicts the EBIT as a percentage of the Capital Employed.
- The paid up capital** of SPSEs at serial no. 1 and 6 included 'share application money pending allotment' of ₹ 0.52 crore and ₹ 0.04 crore respectively.
- Losses of the SPSE at Serial No. 6 (Aizawl Smart City Limited) are recouped through Government Grants.

**Appendix-IX
Statement showing Rate of Real Return on Government Investment**

(Reference: Paragraph-5.7.3)

Financial Year	Present value of total investment at the beginning of the year	Equity infused by the State government during the year	Net interest free loan given by the State Government during the year	Interest free loan converted into equity during the year	Grants/subsidies given by the State government for operational and administrative expenditure	Disinvestment by the State Government during the year at face value	Total investment during the year	Total investment at the end of the year	Average rate of interest	Present value of total investment at the end of the year	Minimum expected return to recover cost of funds for the year	Total earnings/profit after tax (PAT) for the year*
A	B	C	D	E	F	G	H = C+D+E+F+G	I = B+H	J	K = I x (1+J/100)	L = I x J/100	M
Upto 2016-17**	142.03	NA	NA	NA	NA	0.00	142.03	142.03	5.20	149.42	7.39	-5.45
2017-18	149.42	0.00	0.00	0.00	5.17	0.00	5.17	154.59	4.84	162.07	7.48	0.08
2018-19	162.07	0.00	0.00	0.00	4.54	0.00	4.54	166.61	5.04	175.01	8.40	-0.33
2019-20	175.01	0.00	0.00	0.00	5.53	0.00	5.53	180.54	4.29	188.29	7.75	-2.05
2020-21	188.29	0.05	0.00	0.00	13.49	0.00	13.54	201.83	4.32	210.55	8.72	-2.32
2021-22	210.55	0.00	0.00	0.00	6.22	0.00	6.22	216.77	4.41	226.33	9.56	-2.77
2022-23	226.33	0.00	0.00	0.00	14.74	0.00	14.74	241.07	4.58	252.11	11.04	-2.63
		0.05					191.77***					

* Worked out in respect of five SPSEs where State Government made direct investment on the basis of profit/ loss as per their latest finalised accounts.

** These are cumulative figures upto 2016-17 for Columns B, C, D, E, F, G and H.

*** This figure includes ₹ 142.03 crore being the cumulative investment of the Government in SPSEs upto 2016-17

Year	Total earnings/loss in 2022-23	Investment by the State Government as per total of the column H above	Return on State Government investment on the basis of historical value	Present value of State Government investment at the end of 2022-23	Real return on State Government investment considering the present value of investments
	A	B	C	D	E
	Value of column M of above table	Total of the column H of above table	A*100/B	Value of column K of above table	A*100/D
2022-23	-2.63	191.77	-1.37	252.11	-1.04

Source: Records furnished by SPSEs