

APPENDICES

APPENDIX – 1.1 (Refer Paragraphs 1.1.3)

[illegible]

Particulars	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
8.Public Account Receipts	2,915.47	3,017.68	4,532.53	5,313.51	6,263.35	8,254.17	4,545.74	5,238.92	5,508.65	6,228.08
9.Total Receipts of the State (6+7+8)	10,180.78	11,193.95	14,028.51	14,509.39	17,023.70	17,419.71	14,945.69	17,312.45	18,900.12	20,057.58
Part B. Expenditure/Disbursement										
10.Revenue Expenditure	5,570.86	6,230.34	6,880.77	7,505.59	9,453.96	8,514.80	8,557.49	10,092.17	10,836.96	11,086.76
Programme	401.77	464.26	434.73	1,016.66	235.83	280.71	214.35	339.56	219.49	730.99
Administrative	763.79	819.24	856.64	1,064.79	1,160.40	1,113.92	1,107.52	1,205.70	1,328.24	1,319.57
General Services (including interest payments)	1,153.22	1,277.81	1,382.50	1,630.43	2,001.02	2,117.02	2,034.01	2,625.48	2,939.27	3,326.85
Social Services	2,137.58	2,227.73	2,569.50	2,098.84	3,310.82	3,137.26	3,292.51	3,572.67	4,190.72	3,820.04
Economic Services	1,114.50	1,441.30	1,637.40	1,694.87	2,745.89	1,865.89	1,909.10	2,348.76	2,159.24	1,889.31
Grants-in-Aid and Contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11.Capital Expenditure	710.97	911.41	1,996.35	1,868.47	1,372.67	1,125.97	1,004.38	1,321.86	1,253.78	1,996.18
Program	48.08	52.04	95.18	101.90	52.76	45.71	12.48	34.00	111.14	909.03
Administrative	34.20	49.19	103.85	89.09	95.22	36.51	39.43	77.30	96.76	254.61
General Services	0.00	0.00	16.50	10.22	0.00	6.13	0.00	5.56	20.75	13.32
Social Services	211.95	313.29	613.71	762.20	601.37	559.92	457.62	305.51	295.61	309.77
Economic Services	416.74	496.89	1,167.11	905.06	623.32	477.70	494.85	899.49	729.52	509.45
12.Disbursement of Loans and Advances	0.10	22.06	40.40	40.52	81.95	2.90	2.58	2.19	24.98	16.84
13.Appropriation to the Contingency Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14.Total Expenditure (10+11+12+13)	6,281.93	7,163.81	8,917.52	9,414.58	10,908.58	9,643.67	9,564.45	11,416.22	12,115.72	13,099.78
15.Repayments of Public Debt	550.28	312.92	472.96	244.23	353.92	397.75	445.70	348.73	440.02	420.71
Internal Debt (excluding Ways and Means Advances and Overdrafts)	267.00	291.95	233.54	222.00	331.97	375.39	422.68	325.24	412.33	393.15
Net transactions under Ways and Means Advances and Overdraft	262.53	0.00	217.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loans and Advances from Government of India	20.75	20.97	22.03	22.23	21.95	22.36	23.02	23.49	27.69	27.56
16.Appropriation to Contingency Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Particulars	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
17.Total disbursement out of Consolidated Fund (13+14+15)	6,832.21	7,476.73	9,390.48	9,658.81	11,262.50	10,041.42	10,010.15	11,764.95	12,555.74	13,520.49
18.Contingency Fund disbursements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19.Public Account disbursements	3,141.70	3,554.13	4,268.61	5,253.10	5,564.73	7,537.09	5,111.76	5,601.12	5,847.34	6,008.80
20.Total disbursement by the State (16+17+18)	9,973.91	11,030.86	13,659.09	14,911.91	16,827.23	17,578.51	15,121.91	17,366.07	18,403.08	19,529.29
Part C. Deficits										
21.Revenue Deficit (-)/Revenue Surplus (+) (1-10)	1,105.54	1,167.96	1,699.43	1,533.91	204.30	-774.13	602.25	189.90	577.09	-22.84
22.Fiscal Deficit (-)/Fiscal Surplus (+) (4-14)	420.31	256.94	-315.68	-352.92	-1,223.62	-1,869.31	-372.53	-1,107.66	-677.71	-2,014.71
23.Primary Deficit (-)/Primary Surplus (+) (21+24)	51.04	-84.32	23.52	15.76	-880.50	-1,468.32	78.11	-613.78	-95.81	-1,364.81
Part D. Other data										
24.Interest Payments (included in revenue expenditure)	369.27	341.26	339.20	368.68	343.12	400.99	450.64	493.88	581.90	649.90
25.Financial Assistance to local bodies etc.	1,228.23	1,313.27	1,678.61	1,660.61	2,536.71	1,780.83	1,903.64	2,230.80	2,980.76	2,588.11
26.Way sand Means Advances/Overdraft availed (days)	9.00	0.00	0.00	0.00	2.00	82.00	105.00	93.00	177.00	36.00
Ways and Means Advances availed (days)	9	0	0	0	2	82	101	85	145	36
Overdraft availed (days)	0	0	0	0	0	0	4	8	32	0
27.Interest on Ways and Means Advances/ Overdraft	0.00	0.00	0.00	0.00	0.00	0.42	2.32	1.94	5.49	0.98
28.Gross State Domestic Product (GSDP)	15,138.86	17,191.91	19,385.33	21,912.08	24,989.60	23,922.94	26,695.26	30,184.18	33,276.73	38,343.00
29.Outstanding Fiscal liabilities (year-end)	6,407.39	6,725.02	7,300.31	7,315.55	8,678.26	9,881.09	10,570.93	10,972.49	12,082.26	14,637.71
30.Outstanding guarantees (year-end) (including interest)	100.22	124.00	133.92	97.99	142.29	138.63	125.13	119.90	62.97	37.58
31.Maximum amount guaranteed (year-end)	273.94	293.94	293.94	277.58	200.58	200.08	178.87	183.01	183.01	174.84
Part E: Fiscal Health Indicators (in percent)										

Particulars	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
I. Resource Mobilisation										
Own Tax Revenue/GSDP	2.37	2.57	2.82	3.32	2.93	2.71	3.20	3.65	3.59	3.20
Own Non-Tax Revenue/GSDP	1.97	2.12	2.02	2.05	2.09	2.35	2.33	3.40	3.26	2.41
Own Revenue/GSDP	4.33	4.69	4.83	5.37	5.02	5.06	5.53	7.06	6.85	5.60
Own Revenue/Total Expenditure	10.44	11.27	10.50	12.50	11.49	12.54	15.43	18.65	18.82	16.40
II. Expenditure Management										
Total Expenditure/GSDP	41.50	41.67	46.00	42.97	43.65	40.31	35.83	37.82	36.41	34.16
Total Expenditure/Revenue Receipts	94.09	96.83	103.93	104.15	112.95	124.58	104.42	111.03	106.15	118.40
Revenue Expenditure/Total Expenditure	88.68	86.97	77.16	79.72	86.67	88.29	89.47	88.40	89.45	84.63
Expenditure on Social and Economic Services/ Total Expenditure	69.05	69.80	73.14	69.89	69.40	54.79	56.63	54.84	54.22	49.16
Capital Expenditure/Total Expenditure	11.32	12.72	22.39	19.85	12.58	11.68	10.50	11.58	10.35	15.24
Capital Expenditure/GSDP	4.70	5.30	10.30	8.53	5.49	4.71	3.76	4.38	3.77	5.21
III. Management of Fiscal Imbalances										
Revenue Surplus/GSDP	7.30	6.79	8.77	7.00	0.82	-3.24	2.26	0.63	1.73	-0.06
Fiscal Deficit (Surplus)/GSDP	2.78	1.49	-1.63	-1.61	-4.90	-7.81	-1.40	-3.67	-2.04	-5.25
Primary Deficit (Surplus) /GSDP	0.34	-0.49	0.12	0.07	-3.52	-6.14	0.29	-2.03	-0.29	-3.56
IV. Debt Sustainability										
Outstanding Liabilities/GSDP	42.32	39.12	37.66	33.39	34.73	41.30	39.60	36.35	36.31	38.18
Interest Payments/Revenue Receipts	5.53	4.61	3.95	4.08	3.55	5.18	4.92	4.80	5.10	5.87

Source: Finance Accounts of respective years.

APPENDIX – 1.2
Abstract of receipts and disbursements for the year 2024-25
(Refer paragraph 1.1.4, 1.2.4.1 A, 1.2.4.2 A)

2023-24	Receipts	2024-25	2023-24	Disbursements	2024-25		
					Administrative	Programme	Total
Section A: Revenue							
11,414.05	I. Revenue Receipts	11,063.92	10,836.96	I. Revenue Expenditure-	10,355.77	730.99	11,086.76
1,195.59	Own Tax Revenue	1,225.98	4,267.51	General Services	4,646.42	0.00	4,646.42
--	--	--	4,209.28	Social Services-	3,820.04	159.42	3,979.46
1,084.93	Non-Tax Revenue	923.01	1,720.63	Education, Sports, Arts and Culture	1,738.00	148.52	1,886.52
--	--	--	559.87	Health and Family Welfare	607.33	0.00	607.33
5,647.47	State's Share of Union Taxes	6,434.52	1,112.45	Water Supply, Sanitation, Housing and Urban Development	549.85	7.34	557.19
--	--	--	12.72	Information and Broadcasting	13.21	0.00	13.21
0.00	Non-Plan Grants	--	573.12	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	612.17	0.00	612.17
0.00	Grants for State Plan Schemes	--	27.98	Labour and Labour Welfare	16.42	0.00	16.42
--	--	--	199.39	Social Welfare and Nutrition	279.58	3.56	283.14
3,486.06	Grants for Central and Centrally Sponsored Plan Schemes	2,480.41	3.12	Others	3.48	0.00	3.48
--	--	--	2,360.17	Economic Services-	1,889.31	571.57	2,460.88
1,806.70	Grants for Centrally Sponsored Scheme	1,180.38	603.54	Agriculture and Allied Activities	471.46	93.04	564.50
--	--	--	223.21	Rural Development	44.61	138.99	183.60
1,635.90	Finance Commission Grants	1,225.58	60.00	Special Areas Programmes	0.00	84.77	84.77
--	--	--	14.89	Irrigation and Flood Control	11.42	2.78	14.20
43.46	Other Transfer/Grants to States	74.45	775.43	Energy	1,004.49	0.00	1,004.49
0.00	--	0.00	71.62	Industry and Minerals	76.13	0.00	76.13
0.00	--	0.00	524.65	Transport	189.03	251.99	441.02
0.00	--	0.00	5.34	Communications	6.55	0.00	6.55
0.00	--	0.00	10.77	Science, Technology and Environment	11.25	0.00	11.25
0.00	--	0.00	70.72	General Economic Services	74.37	0.00	74.37

2023-24	Receipts	2024-25	2023-24	Disbursements	2024-25		
					Administrative	Programme	Total
0.00	--	0.00	0.00	Grants-in-aid and Contributions-	0.00	0.00	0.00
0.00	II. Revenue deficit carried over to	22.84	577.09	II. Revenue Surplus carried over	0.00	0.00	0.00
Section B: Capital							
323.17	III. Opening Cash balance including Permanent Advances and Cash Balance Investment	866.11	0	III. Opening Overdraft from Reserve Bank of India	--	--	--
0.00	IV. Miscellaneous Capital Receipts	0.00	1,253.78	IV. Capital Outlay-	1,087.15	909.03	1996.18
--	--	--	117.51	General Services-	267.93	0.00	267.93
--	--	--	295.61	Social Services-	309.77	588.60	898.37
--	--	--	17.77	Education, Sports, Art and Culture	10.85	45.12	55.97
--	--	--	83.64	Health and Family Welfare	21.89	126.28	148.17
--	--	--	169.68	Water Supply, Sanitation, Housing and Urban Development	243.51	323.56	567.07
--	--	--	1.06	Information and Broadcasting	0.00	0.00	0.00
--	--	--	11.56	Welfare of Scheduled Castes, Scheduled Tribes, and Other Backward Classes	0.00	38.89	38.89
--	--	--	11.9	Social Welfare and Nutrition	33.52	0.00	33.52
--	--	--	0	Others	0.00	54.75	54.75
--	--	--	840.66	Economic Services-	509.45	320.43	829.88
--	--	--	167.29	Agriculture and Allied Activities	47.38	1.13	48.51
--	--	--	0.74	Rural Development	0.00	27.59	27.59
--	--	--	0	Special Areas Programmes	0.00	0.00	0.00
--	--	--	10.31	Irrigation and Flood Control	16.48	0.00	16.48
--	--	--	65.48	Energy	88.27	30.95	119.22
--	--	--	0	Industry and Minerals	0.01	0.00	0.01
--	--	--	445.3	Transport	355.83	6.00	361.83

2023-24	Receipts	2024-25	2023-24	Disbursements	2024-25		
					Administrative	Programme	Total
--		--	0	Science, Technology and Environment	0.00	0.00	0.00
--	--	--	151.54	General Economic Services	1.48	254.76	256.24
23.96	V. Recoveries of Loans and Advances-	21.15	24.98	V. Loans and Advances disbursed-	16.84	0.00	16.84
0.00	From Power Projects	0.00	0	For Power Projects	0.00	0.00	0.00
22.5	From Government Servants	19.05	2.02	To Government Servants	12.60	0.00	12.60
1.46	From Others	2.1	22.96	To Others	4.24	0.00	4.24
0.00	VI. Revenue Surplus brought down	0.00	0.00	VI. Revenue Deficit brought down	22.84	0.00	22.84
6,402.04	VII. Public Debt Receipts	4,182.42	4,888.6	VII. Repayment of Public Debt	1,858.70	0.00	1,858.70
0.00	External debt	0.00	0	External debt	0.00	0.00	0.00
1,199.48	Internal debt other than Ways and Means Advances and Overdrafts	0.00	412.33	Internal Debt other than Ways and Means Advances and Overdrafts	393.15	0.00	393.15
4,448.58	Net transactions under Ways and Means Advances	0.00	4,448.58	Net transactions under Ways and Means Advances	1,437.99	0.00	1,437.99
0	Net transactions under Overdraft	0.00	0.00	Net transactions under Overdraft	0.00	0.00	0.00
753.98	Loans and Advances from Central Government	0.00	27.69	Repayment of Loans and Advances to Central Government	27.56	0.00	27.56
0	VIII. Appropriation to Contingency Fund	0.00	0.00	VIII. Appropriation to Contingency Fund	0.00	0.00	0.00
0	IX. Amount transferred to Contingency Fund	0.00	0.00	IX. Expenditure from Contingency Fund	0.00	0.00	0.00
5,508.65	X. Public Account Receipts-	6,228.1	5,801.44	X. Public Account Disbursements-	6,008.81	0.00	6,008.81
510.32	Small Savings and Provident Funds	563.73	990.75	Small Savings and Provident Funds	943.62	0.00	943.62
86.70	Reserve Funds	155.98	48.99	Reserve Funds	85.97	0.00	85.97
963.25	Suspense and Miscellaneous	103.32	624.57	Suspense and Miscellaneous	76.11	0.00	76.11
2,540.24	Remittance	3,216.56	2,813.94	Remittances	3,322.22	0.00	3,322.22

2023-24	Receipts	2024-25	2023-24	Disbursements	2024-25		
					Administrative	Programme	Total
1,408.14	Deposits and Advances	2,188.51	1,323.19	Deposits and Advances	1,580.89	0.00	1,580.89
0.00	XI. Closing Overdraft from Reserve Bank of India	0.00	866.11	XI. Cash Balance at end of the year	1,394.41	0.00	1,394.41
--	--	--	0.00	Cash in Treasuries and Local Remittances	0.00	0.00	0.00
--	--	--	156.66	Deposits with Reserve Bank	40.20	0.00	40.20
--	--	--	543.08	Departmental Cash Balance including permanent Advances	609.12	0.00	609.12
--	--	--	166.37	Cash Balance Investment	745.09	0.00	745.09
23,671.87	TOTAL	22,384.54	23,671.87	TOTAL	20,744.52	1,640.02	22,384.54

Source: Finance Accounts of respective years

APPENDIX – 1.3
(Refer paragraph 1.1.5)
Summarised financial position of the Government of Mizoram as on 31 March 2025

(₹ in crore)

As on 31 March 2024		As on 31 March 2025
Liabilities		
6,929.10	Internal Debt	7,910.32
5,869.12	Market Loans bearing interest	6,808.68
0.00	Market Loans not bearing interest	0.00
-162.53	Loans from Life Insurance Corporation of India	-167.83
1,222.51	Loans from other Institutions	1,269.47
0.00	Ways and Means Advances	0.00
0.00	Overdrafts from Reserve Bank of India	0.00
1,774.36	Loans and Advances from Central Government -	3,116.86
0.00	Pre 1984 -85 Loans	0.00
41.05	Non-Plan Loans	41.05
54.89	Loans for State Plan Schemes	27.34
0.02	Loans for Central Plan Schemes	0.02
16.78	Loans for Central Sponsored Schemes	16.77
1,645.93	Loans for State/UTs with Legislature Schemes	3,015.99
15.69	Loans for Special Schemes	15.69
0.10	Contingency Fund	0.10
5,670.98		5,995.92
1,963.50	Small Savings, Provident Funds, etc.	1,583.60
1,185.92	Deposits & Advances	1,793.55
760.24	Reserve Funds	830.24
1,761.32	Suspense and Miscellaneous Balances	1,788.53
0.00	Remittance Balances	0.00
0.00	Miscellaneous Capital Receipts	0.00
6,952.33	Cumulative excess of receipts over expenditure	6,929.50
21,326.87	Total	23,952.70
Assets		
20,090.94	Gross Capital Outlay	22,087.12
42.77	Investments in shares of Companies, Corporations etc.	42.86
20,048.17	Other Capital Outlay	22,044.26
219.76	Loans and Advances-	215.45
1.60	Loans for Power Projects	1.60
132.52	Other Development Loans	131.76
85.64	Loans to Government servants and Miscellaneous loans	82.09
150.06	Remittance Balances	255.72
0.00	Suspense and Miscellaneous Balances	0.00

As on 31 March 2024		As on 31 March 2025
866.11	Cash	1394.41
0.00	Cash in Treasuries and Local Remittances	0.00
156.66	Deposits with Reserve Bank	40.20
3.23	Departmental Cash Balance including	3.27
0.00	Permanent Advances	0.00
0.00	Security Deposits	0.00
539.85	Investment of Earmarked Funds	605.85
166.37	Cash Balance Investments	745.09
0.00	Deficit on Government Account-	0.00
0.00	(i) Less Revenue Surplus of the 2024-25	0.00
0.00	(ii) Appropriation to Contingency Fund	0.00
0.00	Accumulated deficit at the beginning of the year	0.00
21,326.87	Total	23,952.70

*Included under Suspense and Miscellaneous

Source: Finance Accounts of respective years, Government of Mizoram, Note: Closing balance of the Contingency Fund has been taken under liabilities Explanatory Notes

The abridged accounts in the foregoing statements have to be read with comments and explanations in the Finance Accounts. Government accounts being mainly on cash basis, the deficit on Government account, as shown in *Appendix*, indicates the position on cash basis, as opposed to accrual basis in commercial accounting.

APPENDIX – 2.1
(Refer paragraph 2.5.3)
Cases where supplementary provision (₹ 1.00 crore or more in each case)
proved unnecessary

(₹ in crore)

Sl. No	Number and Name of Grant	Original Provision	Supplementary Provision	Actual Expenditure	Savings out of Original Provision
A-Revenue (Voted)					
1	1-Legislative Assembly	36.94	36.94	36.94	36.94
2	6-Land Revenue & Settlement	34.89	34.89	34.89	34.89
3	7-Excise & Narcotics	54.57	2.65	44.03	10.54
4	16- Home	834.06	45.09	814.87	19.20
5	17-Food, Civil Supplies and Consumer Affairs	299.41	16.97	255.73	43.68
6	19- Local Administration	208.31	14.42	101.99	106.32
7	20-School Education	1,971.15	101.45	1,582.73	388.42
8	21-Higher & Technical Education	356.44	16.34	262.83	93.61
9	24-Health and Family Welfare	695.13	239.49	607.33	87.80
10	28-Labour, Employment, Skill Development & Entrepreneurship	31.75	1.28	16.42	15.33
11	31-Agriculture	126.14	23.60	103.78	22.36
12	32-Horticulture	121.60	5.65	74.25	47.35
13	34-Animal Husbandry & Veterinary	67.73	6.28	65.83	1.90
14	36-Environment, Forests and Climate Change	140.46	3.63	93.53	46.93
15	37-Co-operation	15.17	1.35	15.08	0.09
16	38-Rural Development	456.52	30.52	244.72	211.80
17	42-Transport	44.74	1.74	40.07	4.67
18	45-Public Works	607.25	59.69	491.32	115.93
19	46-Urban Development and Poverty Alleviation	189.62	69.58	159.10	30.52
TOTAL		6,291.88	711.56	5,045.44	1,318.28
B-Revenue Charged					
20	1- Legislative Assembly	1.36	0.10	0.97	0.39
TOTAL		1.36	0.10	0.97	0.39
C-Capital (Voted)					
21	9-Finance	1,219.70	7.04	13.14	1,206.56
22	31-Agriculture	77.04	18.37	31.61	45.43
23	47-Irrigation and Water Resources	88.39	3.07	16.48	71.91
TOTAL		1,385.13	28.48	61.23	1,323.90
GRAND TOTAL		7,678.37	740.14	5,107.64	2,642.57

Source: Appropriation Accounts for FY 2024-25

APPENDIX – 2.2
(Refer paragraph 2.5.3)
Cases where Supplementary Provision (₹ 1.00 crore or more in each case)
proved excessive

(₹ in crore)

Sl. No.	Number and Name of Grant	Original Provision	Supplementary provision	Total Budget	Actual expenditure	Excessive Supplementary provision (Savings)
A-Revenue (Voted)						
1	3- council of Ministers	7.37	1.76	9.13	8.45	0.68
2	5-Vigilance	7.11	2.28	9.39	8.04	1.35
3	8-Taxation	22.53	2.68	25.21	23.99	1.22
4	9-Finance	2,218.44	313.76	2,532.20	2,378.95	153.25
5	11-Secretariat Administration	120.33	16.32	136.65	134.13	2.52
6	15-General Administration	105.31	91.66	196.97	182.36	14.61
7	16-Home	834.06	45.09	879.15	814.87	64.28
8	18-Printing & Stationery	13.20	2.32	15.52	14.13	1.39
9	22-Sports & Youth Services	25.71	5.73	31.44	29.34	2.10
10	29-Social Welfare	246.68	80.85	327.53	247.34	80.19
11	30-Disaster Management & Rehabilitation	64.47	183.88	248.35	93.06	155.29
12	33-Land Resources, Soil & Water Conservation	28.47	13.91	42.38	34.50	7.88
13	35-Fisheries	11.01	46.07	57.08	43.58	13.50
14	40-Commerce & Industries	60.02	16.49	76.51	67.76	8.75
15	43-Tourism	12.59	2.39	14.98	14.03	0.95
Total		3,769.93	823.43	4,593.36	4,086.08	507.28
B-Revenue (Charged)						
16	2- Governor	10.55	1.27	11.82	10.64	1.18
17	10-Mizoram Public Service Commission	11.07	3.90	14.97	14.14	0.83
Total		21.62	5.17	26.79	24.78	2.01
C-Capital (Voted)						
18	24-Medical & Public Health Services	144.41	22.28	166.69	148.17	18.52
19	25-Public Health Engineering	51.43	128.01	179.44	151.20	28.24
20	34-Animal Husbandry & Veterinary	2.38	4.36	6.74	5.93	0.81
21	39-Power and Electricity	51.79	95.59	147.38	119.22	28.16
22	45-Public Works	125.46	675.52	800.98	705.70	95.28
23	46-Urban Development & Poverty Alleviation	182.67	291.65	474.32	321.87	152.45
Total		558.14	1,217.41	1,775.55	1,452.09	323.46
Grand Total		4,349.69	2,046.01	6,395.70	5,562.95	832.75

Source: Appropriation Accounts for FY 2024-25

APPENDIX – 2.3
(Refer paragraph 2.5.4)
Unnecessary / Inadequate re-appropriation of funds during FY 2024-25

(₹ in crore)							
Sl. No	Number/ Name of Grant and Head of Accounts	Original Grant	Supplementary Grant	Re- appropriation	Total	Expenditure	Savings (-) /Excess (+)
Reduction of provision through Re-appropriation orders, which was excess expenditure occurred							
Grant No.							
1	5-Vigilance: 2062 Vigilance-104 Vigilance Commission of State/UT-02-Administration (Anti-Corruption Bureau) (Voted)	7.02	2.18	-1.56	7.64	7.88	0.24
2	6-Land Revenue and Settlement: 2029 Land Revenue -001 Direction and Administration -02-Administration	5.02	0.28	-1.07	4.23	4.40	0.17
3	16-Home: 2055 Police -104 Special Police - 05-2nd I.R. Battalion	39.18	0.00	-2.14	37.04	37.05	0.01
4	30-Disaster management and Rehabilitation: 2245 Relief on account of Natural Calamities -101 Transfer to Reserve Funds and Deposit Accounts- SDRF -01-State Disaster Response Fund/FC (CA)	43.20	41.60	-84.80	0.00	41.60	41.60
5	30-Disaster management and Rehabilitation: 2245 Relief on account of Natural Calamities-101 Disaster Mitigation-01-State Disaster Mitigation Fund (SMS)	1.20	0.60	-1.80	0.00	1.20	1.20
6	37-Co-operation: 2425 Co-operation -001 Direction and Administration -02-Administration	4.49	0.00	-1.44	3.05	3.18	0.13
TOTAL		100.11	44.66	-92.81	51.96	95.31	43.35

Source: Appropriation Accounts for FY 2024-25

APPENDIX – 2.4
(Refer paragraph 2.5.5)
Grants having persistent savings (exceeding ₹ 100.00 crore)
during FY 2022-23 to FY 2024-25

(₹ in crore)

Sl. No.	Grant No./Name of the Department	Savings		
		FY1	FY2	FY3
Revenue (Voted)				
1	19-Local Administration	195.07	151.24	120.82
2	20-School Education	219.77	262.20	489.86
3	38-Rural Development	184.17	237.95	242.32
Capital (Voted)				
4	9-Finance	1,312.50	1,147.00	1,213.60
5	45-Public Works	800.03	171.28	103.12

Source: Appropriation Accounts for FY 2024-25

APPENDIX – 2.5
(Refer paragraph 2.5.5)
Grant-wise percentage of utilisation of budget and savings, during FY 2024-25

Sl. No.	Number and Name of Grant	Total Budget	Total Expenditure	Savings	Percentage of Utilisation	Range of Utilisation (per cent)
1	19-Local Administration	222.73	101.91	120.82	45.75	Up to 50
2	28-Labour Employment	33.03	16.42	16.61	49.71	
3	30-Disaster management	286.59	131.31	155.28	45.82	
4	47- Irrigation & Water Resources	106.91	30.68	76.23	28.70	
TOTAL		649.26	280.32	368.94	43.18	51 to 75
5	9-Finance	3,758.94	2,392.38	1,366.56	63.65	
6	15- General Administration Department	278.12	208.28	69.84	74.89	
7	21-Higher & Technical Education	374.78	262.83	111.95	70.13	
8	23-Art & Culture	15.49	11.61	3.88	74.95	
9	24-Health & family welfare	1,101.30	755.50	345.80	68.60	
10	31-Agriculture	245.15	135.39	109.76	55.23	
11	32-Horticulture	137.37	84.36	53.01	61.41	
12	36-Environment, Forests & Climate Change	144.45	93.89	50.56	65.00	
13	38-Rural Development	514.63	272.31	242.32	52.91	
14	46-Urban Development & Poverty Alleviation	733.52	480.97	252.55	65.57	76 to 90
TOTAL		7,303.75	4,697.52	2,606.23	64.32	
15	1-Legislative Assembly	53.19	48.11	5.08	90.45	
16	2-Governor	12.46	11.28	1.18	90.53	
17	5-Vigilance	13.83	12.15	1.68	87.85	
18	6-Land Revenue & Settlement	35.90	29.04	6.86	80.89	
19	7- Excise & Narcotics	58.44	45.25	13.19	77.43	
20	12-parliamentary Affairs	1.15	0.91	0.24	79.13	
21	17-Food, Civil Supplies and Consumer Affairs	316.38	255.73	60.65	80.83	
22	18-Printing & Stationary	15.65	14.13	1.52	90.29	
23	20-School Education	2,114.99	1,625.08	489.91	76.84	

Sl. No.	Number and Name of Grant	Total Budget	Total Expenditure	Savings	Percentage of Utilisation	Range of Utilisation (per cent)
24	29-Social Welfare	360.05	279.86	80.19	77.73	
25	33-Land Resources, Soil and Water Conservation	42.39	34.50	7.89	81.39	
26	34-Animal husbandry and Veterinary	80.75	71.76	8.99	88.87	
27	35-Fisheries	57.09	43.58	13.51	76.34	
28	40-Commerce and Industries	78.44	69.70	8.74	88.86	
29	42-Transport	47.13	40.72	6.41	86.40	
30	45-Public Works	1,467.92	1,197.02	270.90	81.55	
TOTAL		4,755.76	3,778.82	976.94	79.46	
31	3-Council of Ministers	9.14	8.47	0.67	92.67	91 to 100
32	4-Law & Judicial	93.97	90.34	3.63	96.14	
33	8-Taxation	25.27	24.05	1.22	95.17	
34	10-Mizoram Public Service Commission	14.97	14.14	0.83	94.46	
35	11-Secretariat Administration	137.58	135.05	2.53	98.16	
36	13-Personnel & Administrative Reforms	4.80	4.74	0.06	98.75	
37	14-Planning & Programme Implementation	313.97	311.35	2.62	99.17	
38	16-Home	881.01	816.73	64.28	92.70	
39	22-Sport & Youth Services	45.07	42.96	2.11	95.32	
40	25-Public Health Engineering	501.04	466.15	34.89	93.04	
41	26-Information & Public Relations	13.27	13.21	0.06	99.55	
42	27-District Councils & Minority Affairs	652.18	652.06	0.12	99.98	
43	37-C-operation	17.32	15.89	1.43	91.74	
44	39-Power	1,178.85	1,124.02	54.83	95.35	
45	41-Sericulture	17.17	15.69	1.48	91.38	
46	43-Tourism	79.96	79.01	0.95	98.81	
47	48-Information & Communication	6.65	6.55	0.10	98.50	
TOTAL		3,992.22	3,820.41	171.81	95.70	

Source: Appropriation Accounts for FY 2024-25

APPENDIX – 2.6
(Refer paragraph 2.5.5)
Savings not Surrendered

Sl. No.	Number and Name of Grant	Original Budget	Supplementary Budget	Total Provision	Actual Expenditure	Savings	Actual surrendered	Amount not surrendered
Revenue (Voted)								
1	1-Legislative Assembly	36.94	0.54	37.48	34.53	2.95	2.94	0.01
2	3-Council of Ministers	7.37	1.76	9.13	8.45	0.68	0.66	0.02
3	4-Law and Judicial	47.73	30.66	78.39	74.78	3.61	3.47	0.14
4	7-Excise and Narcotics	54.57	2.65	57.22	44.03	13.19	13.18	0.01
5	8-Taxation	22.53	2.68	25.21	23.99	1.22	1.21	0.01
6	11-Secretariat Administration	120.33	16.32	136.65	134.12	2.53	2.51	0.02
7	12- Parliamentary Affairs	1.04	0.10	1.14	0.90	0.24	0.20	0.04
8	14-Planning and Programme Implementation	120.27	2.79	123.06	120.44	2.62	2.60	0.02
9	15-General Administration	105.31	91.66	196.97	182.59	14.38	13.48	0.90
10	16-Home	834.06	45.09	879.15	814.87	64.28	63.72	0.56
11	17-Food, Civil Supplies & Consumer &Affairs	299.41	16.97	316.38	255.73	60.65	20.74	39.91
12	18-Printing & Stationery	13.20	2.32	15.52	14.13	1.39	1.34	0.05
13	19-Local Administration	208.31	14.42	222.73	101.91	120.82	120.77	0.05
14	20-School Education	1,971.15	101.45	2,072.60	1,582.73	489.87	489.86	0.01
15	21-Higher and Technical Education	356.44	16.34	372.78	262.83	109.95	109.93	0.02
16	22-Sports and Youth Services	25.71	5.74	31.45	29.34	2.11	2.10	0.01
17	23-Art and Culture	14.59	0.90	15.49	11.61	3.88	3.56	0.32
18	27-District Councils and Minority Affairs	612.17	0.12	612.29	612.17	0.12	-	0.12
19	29-Social Welfare	246.68	80.85	327.53	247.34	80.19	80.11	0.08
20	31-Agriculture	126.14	23.60	149.74	103.78	45.96	44.56	1.40
21	32-Horticulture	121.60	5.65	127.25	74.25	53.00	52.79	0.21

Sl. No.	Number and Name of Grant	Original Budget	Supplementary Budget	Total Provision	Actual Expenditure	Savings	Actual surrendered	Amount not surrendered
22	33-Land Resources, Soil and Water Conservation	28.47	13.91	42.38	34.50	7.88	7.71	0.17
23	34-Animal Husbandry & Veterinary	67.73	6.28	74.01	65.83	8.18	7.98	0.20
24	35-Fisheries	11.01	46.07	57.08	43.58	13.50	13.49	0.01
25	36-Environment, Forest & Climate Change	140.46	3.63	144.09	93.53	50.56	49.66	0.90
26	40-Commerce and Industries	60.02	16.49	76.51	67.76	8.75	8.58	0.17
27	41-Sericulture	16.86	0.30	17.16	15.68	1.48	1.47	0.01
28	42-Transport	44.74	1.74	46.48	40.07	6.41	6.18	0.23
29	45-Public Works	607.25	59.69	666.94	491.32	175.62	173.85	1.77
30	46-Urban Development and Poverty Alleviation	189.62	69.58	259.20	159.10	100.10	100.09	0.01
	Total	6,511.71	680.30	7,192.01	5,745.89	1,446.12	1,398.74	47.38
Revenue (Charged)								
31	5-Vigilance	3.43	0.70	4.13	3.83	0.30	0.29	0.01
	Total	3.43	0.70	4.13	3.83	0.30	0.29	0.01
Capital (Voted)								
32	39-Power & Electricity	51.79	95.59	147.38	119.22	28.16	8.02	20.14
33	45-Public Works	125.46	675.52	800.98	705.70	95.28	94.68	0.60
34	46-Urban Development and Poverty Alleviation	182.67	291.65	474.32	321.87	152.45	143.27	9.18
	Total	359.92	1,062.76	1,422.68	1,146.79	275.89	245.97	29.92
	Grand Total	6,875.06	1,743.76	8,618.82	6,896.51	1,722.31	1,645.00	77.31

Source: Appropriation Accounts for FY 2024-25

APPENDIX – 2.7

(Refer paragraph 2.5.5)

Surrender of funds in excess of ₹10.00 crore, on the last day of March

(₹ in crore)

Sl. No.	Number and Name of Grant	Original Budget	Supplementary Budget	Total Provision	Actual Expenditure	Savings	Amount surrendered on 31.03.2025
A-Revenue (Voted)							
1	7-Excise & Narcotics	54.57	2.65	57.22	44.03	13.19	13.18
2	9-Finance	2,218.44	313.76	2,532.20	2,379.24	152.96	184.16
3	15-General Administration	105.31	91.66	196.97	182.59	14.38	13.48
4	16-Home	834.06	45.09	879.15	814.87	64.28	63.72
5	17-Food, Civil Supplies and Consumer Affairs	299.41	16.97	316.38	255.73	60.65	20.74
6	19-Local Administration	208.31	14.42	222.73	101.91	120.82	120.77
7	20-School Education	1,971.15	101.45	2,072.60	1,582.73	489.87	489.86
8	21-Higher & Technical Education	356.44	16.34	372.78	262.83	109.95	109.93
9	24-Health & Family Welfare	695.13	239.49	934.62	607.33	327.29	327.28
10	28-Labour, Employment, Skill Development & Entrepreneurship	31.75	1.28	33.03	16.42	16.61	16.61
11	29-Social Welfare	246.68	80.85	327.53	247.34	80.19	80.11
12	30-Disaster Management & Rehabilitation	64.47	183.88	248.35	93.06	155.29	155.28
13	31-Agriculture	126.14	23.60	149.74	103.78	45.96	44.56
14	32-Horticulture	121.60	5.65	127.25	74.25	53.00	52.79
15	35-Fisheries	11.01	46.07	57.08	43.58	13.50	13.49
16	36-Environment, Forests and CC	140.46	3.63	144.09	93.53	50.56	49.66
17	38-Rural Development	456.52	30.52	487.04	244.72	242.32	242.32
18	39-Power & Electricity	891.73	139.75	1,031.48	1,004.80	26.68	26.80
19	45-Public Works	607.25	59.69	666.94	491.32	175.62	173.85
20	46-Urban Development & Poverty Alleviation	189.62	69.58	259.20	159.10	100.10	100.09
Total		9,630.05	1,486.33	11,116.38	8,803.16	2,313.22	2,298.68

Sl. No.	Number and Name of Grant	Original Budget	Supplementary Budget	Total Provision	Actual Expenditure	Savings	Amount surrendered on 31.03.2025
B-Revenue (Charged)							
21	49-Public Debt	704.74	27.64	732.38	715.90	16.48	-
Total		704.74	27.64	732.38	715.90	16.48	-
C-Capital (Voted)							
22	9-Finance	1,219.70	7.04	1,226.74	13.14	1,213.60	1,213.60
23	15-General Administration	-	81.15	81.15	25.69	55.46	55.46
24	24-Health & Family Welfare	144.41	22.28	166.69	148.17	18.52	18.52
25	25-Public Health Engineering	51.43	128.01	179.44	151.20	28.24	28.24
26	31-Agriculture	77.04	18.37	95.41	31.61	63.80	63.80
27	39-Power & Electricity	51.79	95.59	147.38	119.22	28.16	8.02
28	45-Public Works	125.46	675.52	800.98	705.70	95.28	94.68
29	46-Urban Development & Poverty Alleviation	182.67	291.66	474.33	321.87	152.46	143.27
30	47-Irrigation and Water Resources	88.40	3.07	91.47	16.48	74.99	74.99
Total		1,940.90	1,322.69	3,263.59	1,533.08	1,730.51	1,700.58
Grand Total		12,275.69	2,836.66	15,112.35	11,052.14	4,060.21	3,999.26

Source: Appropriation Accounts for FY 2024-25

APPENDIX – 2.8
(Refer paragraph 2.5.6)

Misclassification of revenue expenditure as capital expenditure for FY 2024-25

(₹ in crore)

Sl. No.	Number and Name of the Grant	No. of sanction order	Misclassified Amount (₹)	Major head	Audit observation
1	5-Vigilance	—	8.00	2070-Other Administrative Services	The misclassified amount of ₹ 8.00 lakh should be reclassified to 4070- Capital Outlay on Other Administrative Services (Voted)
2	5-Vigilance	—	2.00	2062- Vigilance	The misclassified amount of ₹ 2.00 lakh should be reclassified to 4070- Capital Outlay on Other Administrative Services (Charged)
3	7-Excise & Narcotics	—	2.00	2039-State Excise	The misclassified amount of ₹ 2.00 lakh should be reclassified to 4075- Capital Outlay on Miscellaneous General Services
4	9-Finance	—	15.00	2075-Miscellaneous General Services	The misclassified amount of ₹ 15.00 lakh should be reclassified to 4047- Capital Outlay on Other Fiscal Services
5	9-Finance	—	4.00	2040-Taxes on sales, Trade etc.	The misclassified amount of ₹ 4.00 lakh should be reclassified to 4047- Capital Outlay on Other Fiscal Services
6	21-Higher & Technical Education	—	0.60	2202-General services	The misclassified amount of ₹ 0.60 lakh should be reclassified to 4202- Capital Outlay on General Education
7	28-Labour, Employment, Skill development & Entrepreneurship	—	1.00	2230-Labour & Employment	The misclassified amount of ₹ 1.00 lakh should be reclassified to 4250- Capital Outlay on Other Social Services
8	29-Social Welfare	—	0.20	2235-Social Security & Welfare	The misclassified amount of ₹ 0.20 lakh should be reclassified to 4235- Capital Outlay on Social Security & Welfare
9	41-Sericulture	—	1.00	2851-Village & Small Industries	The misclassified amount of ₹ 1.00 lakh should be reclassified to 4851- Capital Outlay on Village & Small Industries
10	45-Public Works	—	12.00	2059-Public Works	The misclassified amount of ₹ 12.00 lakh should be reclassified to 4059- Capital Outlay on Public Works

Sl. No.	Number and Name of the Grant	No. of sanction order	Misclassified Amount (₹)	Major head	Audit observation
11	45-Public Works	—	1.35	3054-Roads & Bridges	The misclassified amount of ₹ 1.35.00 lakh, ₹ 0.50 lakh and ₹ 20.00 lakh should be reclassified to 5054-Capital Outlay on Road & Bridges
12	45-Public Works	—	0.50		
13	45-Public Works	—	20.00		
14	47-Irriation & Water Resources	—	0.05	2702- Minor Irrigation	The misclassified amount of ₹ 0.05 lakh should be reclassified to 4702- Capital Outlay on Minor Irrigation
TOTAL			67.70		

Source: Finance Accounts of respective year

APPENDIX – 2.9
(Refer paragraph 2.5.7)
Policy initiatives with no expenditure

(₹ in crore)

Sl. No	Grant No. and Name of the Department	Head of Account and Name of the new scheme	Budget provision	Expenditure
1	9-Finance	2052-090-01 Finance Department (Secretariat-General Services)	177.70	0.00
2	9-Finance	4047-800-09 Scheme under Special Central Assistance (Capital Outlay on other Fiscal Services)	500.00	0.00
3	9-Finance	4047-800-15 Counterpart Funding (Capital Outlay on other Fiscal Services)	250.00	0.00
4	9-Finance	4047-800-91 Hand Holding Policy (Capital Outlay on other Fiscal Services)	200.00	0.00
5	9-Finance	4047-800-07 NABARD (Capital Outlay on other Fiscal Services)	150.00	0.00
Total			1,277.70	0.00

Source: Appropriation Accounts of FY 2024-25

APPENDIX – 2.10
(Refer paragraph 2.5.7)

Policy initiatives with full budget amount withdrawn in revised outlay

(₹ in crore)

Sl. No.	Grant No. and Name of the Department	Head of Account and Name of the new scheme	Budget provision	Expenditure
1	1-Legislative Assembly	2011-Parliament, State/Union Territory Legislatures-02 State/Union Territory Legislatures-103 Legislative Secretariat -04 Implementation of NeVA (Voted)/CSS	1.57	0.00
2	9-Finance	2052 Secretariat-General Services-090 Secretariat -01 Finance Department (Secretariat-General Services)	177.70	0.00
3	9-Finance	2071 Pensions and Other Retirement Benefits -01 Civil -103 Compassionate Allowance -01 Compassionate Allowances	0.20	0.00
4	9-Finance	4047 Capital Outlay on other Fiscal Services -800 Other Expenditure-09 Scheme under Special Central Assistance	500.00	0.00
5	9-Finance	4047 Capital Outlay on other Fiscal Services -800 Other Expenditure-15 Counterpart Funding	250.00	0.00
6	9-Finance	4047 Capital Outlay on other Fiscal Services -800 Other Expenditure-91 Hand Holding Policy	200.00	0.00
7	9-Finance	4047 Capital Outlay on other Fiscal Services -800 Other Expenditure-07 NABARD	150.00	0.00
8	9-Finance	4047 Capital Outlay on other Fiscal Services -800 Other Expenditure-12 Scheme under SIDBI	30.00	0.00
9	9-Finance	4047 Capital Outlay on other Fiscal Services -800 Other Expenditure-13 Scheme under UIDF	25.00	0.00
10	9-Finance	4047 Capital Outlay on other Fiscal Services -800 Other Expenditure-03 State Priority Programmes	20.00	0.00
11	9-Finance	4047 Capital Outlay on other Fiscal Services -800 Other Expenditure-14 - Management of EAP	19.70	0.00
12	9-Finance	4047 Capital Outlay on other Fiscal Services -800 Other Expenditure-01 Recapitalization of R.R.B	10.00	0.00
13	9-Finance	4047 Capital Outlay on other Fiscal Services -800 Other Expenditure-08 NCDC	5.00	0.00
14	16-Home	2055 Police-115 Modernisation of Police Force-01-Modernisation/CSS	8.69	0.00
15	16-Home	2055Police-001 Direction and Administration-01-Direction/CSS	4.22	0.00

Sl. No.	Grant No. and Name of the Department	Head of Account and Name of the new scheme	Budget provision	Expenditure
16	16-Home	2055 Ploce-115 Modernisation of Police Forces-03-Modernisation ASUMP/CSS	3.25	0.00
17	18-Printing & Stationery	4058 Capital Outlay on Stationery and Printing -103 Government Press -02-Procurement of Fixed and Intangible Assets under Printing & Stationery	0.13	0.00
18	21-Higher & Technical Education	2202 General Education-03 University and Higher Education-107 Scholarships -07-Pre-Matric Scholarship to ST Students/CSS	5.20	0.00
19	21-Higher & Technical Education	2203 Technical Education -105 Polytechnics-04-Mizoram Polytechnics, Kolasib/CSS	3.01	0.00
20	21-Higher & Technical Education	2203-105-05-Mizoram Polytechnic, Champhai/CSS	3.00	0.00
21	21-Higher & Technical Education	4202-02-104-05-Setting up of Polytechnic, Saiha/CSS (Capital Outlay on Education, Sports, Art & Culture)	1.00	0.00
22	21-Higher & Technical Education	4202-02-104-06-Setting up of Polytechnic, Serchhip /CSS(Capital Outlay on Education, Sports, Art & Culture)	1.00	0.00
23	24-Health & Family Welfare	2211 Family Welfare-101 Rural Family Welfare Services -01-Maintenance of Sub Centre/CSS	54.13	0.00
24	24-Health & Family Welfare	2210 Medical and Public Health-06 Public Health-112 Public Health Education-03-Mizoram State Health Care Society/CSS	18.86	0.00
25	24-Health & Family Welfare	2211 Family Welfare-001 Direction and Administration-02-Administration/CSS	6.77	0.00
26	24-Health & Family Welfare	2211 Family Welfare-001 Direction and Administration-01-Direction/CSS	3.73	0.00
27	24-Health & Family Welfare	2211 Family Welfare-003 Training-02-Training of MPW (M)/CSS	1.78	0.00
28	24-Health & Family Welfare	2211 Family Welfare-003 Training-01-Training of ANM/CSS	1.33	0.00
29	24-Health & Family Welfare	2211 Family Welfare-102 Urban Family Welfare Services-01-Urban Family Welfare/CSS	0.51	0.00
30	24-Health & Family Welfare	2210 Medical and Public Health-06 Public Health-003 Training-07-General Nursing & Midwifery School, Serchhip/CSS	0.20	0.00
31	24-Health & Family Welfare	2210 Medical and Public Health-06-003-05-General Nursing & Midwifery School, Champhai/CSS	0.13	0.00

Sl. No.	Grant No. and Name of the Department	Head of Account and Name of the new scheme	Budget provision	Expenditure
32	24-Health & Family Welfare	4210 Capital Outlay on Medical and Public Health -04 Public Health-003 Training -07-General Nursing & Midwifery School, Serchhip/CSS	1.30	0.00
33	24-Health & Family Welfare	4210 Capital Outlay on Medical and Public Health -01 Urban Health Services-110 Hospital and Dispensaries -04-Procurement of Fixed and Intangible Assets H&FW	0.78	0.00
34	24-Health & Family Welfare	4210 Capital Outlay on Medical and Public Health -01 Urban Health Services-110 Hospital and Dispensaries-08- North Eastern Area	0.17	0.00
35	25-Public Health Engineering	4215 Capital Outlay on Water Supply & Sanitation-01 Water Supply -102 Rural Water Supply -12-National Rural Drinking Water Project (NRDWP)/CSS	17.96	0.00
36	25-Public Health Engineering	4215 Capital Outlay on Water Supply & Sanitation-01 water Supply-102 Rural Water Supply-12-National Rural Drinking Water Project (NRDWP)	2.00	0.00
37	25-Public Health Engineering	4215 Capital Outlay on Water Supply & Sanitation-01 Water Supply -101 Urban Water Supply-37-Augmentation of N. Vanlaiphai	0.53	0.00
38	30-Disaster Management & Rehabilitation	2245 Relief on account of Natural Calamities-05 State Disaster Response Fund-901 Deduct amount met from State Disaster Response Fund -01-SDRF (CA)	41.60	0.00
39	30-Disaster Management & Rehabilitation	2245 Relief on account of Natural Calamities-08 Other Transfer/Grants to States-902 Deduct amount met from State Disaster Mitigation Fund-01-SDMF/FC (CA)	15.80	0.00
40	30-Disaster Management & Rehabilitation	2245 Relief on account of Natural Calamities-05 State Disaster Response Fund-901 Deduct amount met from State Disaster Response Fund-02-SMS for SDMF	9.60	0.00
41	31-Agriculture	2401 Crop Husbandry-102 Food Grains Crop-11-NMSA-PKVY/CSS	0.44	0.00
42	31-Agriculture	4401 Capital Outlay on Crop Husbandry-104 Agricultural Farms-01-FOCUS/CSS (Capital Outlay on Crop Husbandry)	63.20	0.00
43	34-Animal Husbandry & Veterinary	2403 Animal Husbandry-105 Piggery development-02-Piggery development under NLM/CSS	0.80	0.00

Sl. No.	Grant No. and Name of the Department	Head of Account and Name of the new scheme	Budget provision	Expenditure
44	34-Animal Husbandry & Veterinary	2403 Animal Husbandry-107 Fodder and Feed Development-02-Fodder and Feed Development/CSS	0.80	0.00
45	36-Environment, Forest and Climate Change	2406 Forestry and Wildlife-01 Forestry-102 Social and Farm Mission-13-Green India Mission/CSS	24.00	0.00
46	38-Rural Development	2505 Rural Employment -02 Rural Employment Guarantee Schemes -101 National Rural Employment Programme-04-Project UNNATI under NREGS/CSS	0.39	0.00
47	39-Power & Electricity	4801-05-800-05 Distribution/CSS (Capital Outlay on Power Projects)	7.32	0.00
48	39-Power & Electricity	4801 Capital Outlay on Power Projects -01 Hydel Generation -052 Machinery and Equipment -01-Replacement of Overloaded Distribution Transformer (Capital Outlay on Power Projects)	7.00	0.00
49	39-Power & Electricity	4801 Capital Outlay on Power Projects -01 Hydel Generation -052 Machinery and Equipment-02-Installation of Grid Connected Roof Top Solar Plants	7.00	0.00
50	39-Power & Electricity	4801 Capital Outlay on Power Projects -01 Hydel Generation -052 Machinery and Equipment-03-Other Infrastructural Assets (Capital Outlay on Power Projects)	6.13	0.00
51	43-Tourism	3452 Tourism-01 Tourist Infrastructure-101 Tourist Centre -02-SMS for Safety of Women Travellers	0.38	0.00
52	45-Public Works	3054 Roads and Bridges-80 General -797 Transfer to Reserve Fund/Deposit Account-04-Central Road and Infrastructure Fund (CRIF)/CSS	24.93	0.00
53	45-Public Works	3054 Roads and Bridges -01 National Highways -799 Suspense -01-Adjustment Head for Maintenance of National Highways	12.00	0.00
54	45-Public Works	3054 Roads and Bridges-80 General -052 Machinery and Equipment-01 Purchase and Maintenance	0.20	0.00
55	45-Public Works	4059 Capital Outlay on Public Works-80 General -051 Construction -19-Construction of Fly-over/CSS	0.56	0.00
56	46-Urban development and Poverty Alleviation	2217 Urban Development-05 Other Urban Development Schemes -800 Other Expenditure-06-Smart City mission/CSS	12.78	0.00

Sl. No.	Grant No. and Name of the Department	Head of Account and Name of the new scheme	Budget provision	Expenditure
57	47-Irrigation & Water Resources	4702 Capital Outlay on Minor Irrigation-101 Surface Water-03-River Diversion (AIBP/PMKSY) SMI/CSS	40.00	0.00
58	47-Irrigation & Water Resources	4702 Capital Outlay on Minor Irrigation-101 Surface Water-07-River Diversion (AIBP/PMKSY) GWI/CSS	20.00	0.00
59	47-Irrigation & Water Resources	4702 Capital Outlay on Minor Irrigation-101 Surface Water-05-River Diversion of Ground Water/CSS	9.00	0.00
60	47-Irrigation & Water Resources	4702 Capital Outlay on Minor Irrigation-101 Surface Water-03-SMS for River Diversion (AIBP/PMKSY)	3.07	0.00
61	47-Irrigation & Water Resources	4702 Capital Outlay on Minor Irrigation-101 Surface Water-01-Flood management Programme (AIBP)/CSS	0.50	0.00
Total			1,834.78	0.00

Source: Appropriation Accounts of FY 2024-25

APPENDIX – 2.11
(Refer paragraph 2.5.8)
Quarter wise expenditure for all major heads during 2024-25

Sl. No.	Grant No.	Grant	Allocation during 2024-25	Expenditure					Total Expenditure during 2025 (TE)	Expenditure in Q4 as a percentage of TE	Expenditure in March 2025 as percentage of TE
				Q1	Q2	Q3	Q4	In March			
1	1	Legislative Assembly	53.19	12.92	13.77	9.68	11.72	3.80	48.10	24.37	7.91
2	2	Governor	12.47	2.23	2.57	3.33	3.15	1.04	11.28	27.96	9.22
3	3	Council of Ministers	9.14	1.76	2.01	1.92	2.78	1.34	8.47	32.82	15.85
4	4	Law & Judicial	93.97	14.84	35.16	15.65	24.69	4.02	90.34	27.33	4.45
5	5	Vigilance	13.83	2.43	2.57	3.33	3.82	1.32	12.15	31.42	10.91
6	6	Land Revenue & Settlement	35.90	7.08	7.02	7.26	7.68	1.89	29.04	26.44	6.51
7	7	Excise & Narcotics	58.44	9.89	9.73	14.05	11.59	1.29	45.25	25.61	2.86
8	8	Taxation	25.27	6.03	5.59	5.84	6.59	1.58	24.05	27.40	6.59
9	9	Finance	3758.94	472.53	546.33	713.67	659.56	143.84	2392.09	27.57	6.01
10	10	Mizoram Public Service Commission	14.97	2.62	3.56	3.60	4.36	1.14	14.14	30.83	8.07
11	11	Secretariat Administration	137.58	37.54	32.29	32.95	32.27	4.74	135.06	23.89	3.51
12	12	Parliamentary Affairs	1.15	0.09	0.22	0.20	0.39	0.15	0.91	42.78	16.15
13	13	Personnel & Administrative Reforms	4.80	1.08	1.19	1.20	1.28	0.31	4.74	26.94	6.46
14	14	Planning and Programme Implementation	313.97	6.16	47.77	35.39	222.02	194.73	311.35	71.31	62.54
15	15	General Administration	278.12	72.63	36.29	27.10	52.04	21.04	188.05	27.67	11.19
16	16	Home	881.01	180.41	179.88	224.18	232.26	55.10	816.73	28.44	6.75
17	17	Food, Civil Supplies & Consumer Affairs	316.38	21.10	66.22	37.58	54.83	24.95	179.73	30.51	13.88
18	18	Printing & Stationery	15.65	2.37	4.31	2.44	4.55	1.83	13.66	33.31	13.41
19	19	Local Administration	222.73	3.01	38.34	51.89	8.67	5.49	101.91	8.51	5.39
20	20	School Education	2114.99	368.53	331.97	455.19	469.39	189.03	1625.08	28.88	11.63

Sl. No.	Grant No.	Grant	Allocation during 2024-25	Expenditure					Total Expenditure during 2025 (TE)	Expenditure in Q4 as a percentage of TE	Expenditure in March 2025 as percentage of TE
				Q1	Q2	Q3	Q4	In March			
21	21	Higher & Technical Education	374.78	53.59	55.09	82.65	71.51	24.27	262.84	27.21	9.23
22	22	Sports & Youth Services	45.07	3.82	5.27	7.02	26.85	19.60	42.96	62.51	45.62
23	23	Art & Culture	15.49	1.85	2.33	3.04	4.40	2.40	11.61	37.87	20.69
24	24	Medical & Public Health Services	1101.30	191.42	126.83	187.37	249.89	144.77	755.50	33.08	19.16
25	25	Water Supply & Sanitation	501.04	99.13	66.22	122.69	178.11	127.57	466.14	38.21	27.37
26	26	Information & Public Relations	13.27	2.61	3.03	3.77	3.80	0.98	13.21	28.80	7.38
27	27	District Councils & Minority Affairs	652.18	221.34	196.05	143.51	91.16	3.00	652.06	13.98	0.46
28	28	Labour, Employment, Skill Development & Entrepreneurship	33.03	4.03	2.90	3.97	5.53	1.93	16.42	33.65	11.72
29	29	Social Welfare	360.05	27.72	73.59	79.54	99.01	47.52	279.86	35.38	16.98
30	30	Disaster Management & Rehabilitation	286.59	1.06	14.74	1.06	50.42	3.17	67.28	74.94	4.71
31	31	Agriculture	245.15	9.36	13.21	10.40	102.42	32.88	135.39	75.65	24.28
32	32	Horticulture	137.36	7.25	15.59	26.04	35.48	29.74	84.36	42.06	35.25
33	33	Land Resources, Soil & Water Conservation	42.39	5.58	10.13	14.36	4.43	1.17	34.50	12.84	3.39
34	34	Animal Husbandry & Veterinary	80.75	15.03	18.22	18.11	20.40	7.83	71.76	28.43	10.91
35	35	Fisheries	57.09	2.56	16.45	2.56	22.01	7.19	43.58	50.50	16.50
36	36	Environment, Forests & Climate Change	144.46	15.92	13.21	17.55	25.25	0.44	71.94	35.11	0.61
37	37	Co-operation	17.32	2.71	4.81	3.35	5.03	2.94	15.89	31.63	18.48
38	38	Rural Development	514.63	32.53	79.32	82.30	78.16	50.69	272.31	28.70	18.61
39	39	Power	1178.85	334.21	201.88	259.97	327.96	160.87	1124.02	29.18	14.31

Sl. No.	Grant No.	Grant	Allocation during 2024-25	Expenditure					Total Expenditure during 2025 (TE)	Expenditure in Q4 as a percentage of TE	Expenditure in March 2025 as percentage of TE
				Q1	Q2	Q3	Q4	In March			
40	40	Commerce & Industries	78.45	12.01	13.39	14.71	29.58	11.19	69.70	42.44	16.05
41	41	Sericulture	17.17	3.87	3.76	3.83	4.24	0.89	15.69	27.01	5.65
42	42	Transport	47.13	9.36	9.26	9.34	12.76	3.49	40.72	31.34	8.58
43	43	Tourism	79.97	2.51	2.84	67.73	5.94	3.51	79.02	7.51	4.44
44	45	Public Works	1467.92	46.00	228.75	129.62	782.42	684.16	1186.79	65.93	57.65
45	46	Urban Development & Poverty Alleviation	733.53	29.14	53.37	79.51	318.96	198.17	480.97	66.31	41.20
46	47	Irrigation & Water Resources	106.91	3.32	3.41	6.98	16.97	12.92	30.67	55.32	42.11
47	48	Information & Communication Technology	6.65	0.86	0.84	1.66	3.19	2.09	6.55	48.71	31.97
48	99	Public Debt	1223.41	128.06	558.54	777.71	1110.29	436.07	2574.60	43.12	16.94

Source: Appropriation Accounts of FY 2024-25

APPENDIX – 3.1
(Refer Paragraphs 3.1.2)
Details of contribution and investment under Defined Contributory Pension Scheme

Years	Receipts			Disbursement (Transferred to NSDL)	Short transfer (-) /Excess transfer (+)
	Opening Balance	Employees' share	Government contribution	Total	
1	2	3	4	5	6
7 (6-5)					
2006-07					
2007-08					
2008-09					
2009-10					
The Mizoram New Defined Contributory Pension Scheme NPS came into force on 1 st September, 2010					
2010-11	0.00	0.00	0.00	0.00	0.00
2011-12	0.00	0.17	0.17	0.34	0.07
2012-13	0.34	2.89	2.42	5.31	0.30
2013-14	5.65	4.73	5.30	10.03	0.59
2014-15	15.68	8.23	8.03	16.26	-0.34
2015-16	31.93	11.58	11.38	22.96	-0.40
2016-17	54.89	14.59	13.98	28.57	-0.82
2017-18	83.47	18.64	17.95	36.59	-0.69
2018-19	120.06	27.83	28.04	55.87	3.57
2019-20	175.93	32.79	32.86	65.65	0.07
2020-21	241.58	43.52	43.68	87.20	0.02
2021-22	328.78	44.27	44.39	88.66	0.04

Years	Receipts			Disbursement (Transferred to NSDL)	Short transfer (-) /Excess transfer (+)
	Opening Balance	Employees' share	Government contribution	Total	
2022-23	417.45	51.29	51.40	102.69	0.04
2023-24	520.14	61.91	61.98	123.88	0.00
2024-25	644.02	71.51	71.65	143.16	0.00
TOTAL	2,639.92	393.95	393.23	787.17	2.45

Source: Finance Account of respective years

