SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

Kum 2023-24 Accounts Dinhmun Thlirna

MIZORAM SAWRKAR

Kum 2023-24 Accounts Dinhmun Thlirna

Principal Accountant General, Mizoram (Accounts Wing)

MIZORAM SAWRKAR

Thu Kam Keuna

Accounts dinhmun thlirna 2023-24, Sawrkar sum dinhmun A leh chetvel dan tarlanna bu chu ṭum sawmhnih leh panga atan kan tichhuak leh thei ta hi a lawmawm hle mai.

Finance Accounts ah hian Consolidated Fund, Contingency Fund leh Public Account hnuaia Accounts dinhmun tawi fel taka khaikhawm ani a. Appropriation Accounts ah erawh chuan State rorelna in a phal tawh anga grant hrang hranga sum hmanral bakah, heng a sum hmanral zat leh phal zat te inthlauhna a sawifiah thung.

Finance Accounts leh Appropriation Accounts te hi Comptroller and Auditor General's (Duties, Powers and Conditions of Services) Act, 1971 in a phut angin Comptroller and Auditor General of India (C&AG) endikna hnuaiah kum tinin State rorelna hmaa pharh theih turin kan Office (Accounts Wing) chuan a buatsaih ṭhin a ni.

He Accounts Dinhmun hian hma a sawn theih nan chhiartute thurawn leh rawtna kan dawng thei reng bawk e.

Place : Aizawl
Date : 18 February 2025

(L. Hangsing)
Principal Accountant General,
Mizoram

Kan Vision, Mission leh Core Value

VISION

(Comptroller and Auditor General of India vision kan tih chuan a hmathlir, hlenchhuah a tum kan sawina a ni.)

Public sector auditing leh accounting ah hian National leh International ah pawh midangte entawn tlaka hnathawh bakah, Public finance leh governance chungchangte a hun tak leh dik taka tarlan hi a tum a ni.

MISSION

(Kan mission kan tih hian kan hna chanpual, vawiina kan thil tih mekte a sawi fiah.)

Indian Constitution in thuneihna min pek chinah chuan dik tak, rintlak tak leh langtlang taka audit leh account endik a, Rorelna leh mipui hmaa sum te anih na leh Hmanna tura hman anih leh nihloh te hriattir hi kan duhdan a ni.

CORE VALUES

(Kan core value te hi kan hna thawh zawng zawng min khalhngiltu leh kan thawhzawhte aṭanga min sawntir zeltu a ni.)

- Mahni inrelbawlna
- Dikna
- Zahawmna
- Rintlakna
- Hna thiamtawkna
- Langtlang
- A eng zawnga thlir thiam

A Chhunga Thu Awmte

Bung I na

A Tlangpui

1.1 Thuhmahruai

Principal Accountant General (PAG), Mizoram a (Accounts Wing) chuan Mizoram Sawrkar hnuaia sum dawn leh hman lakhawmin alo chhinchhiah a. District Treasuries sawm pathum (13) te, Public Works Division sawmsarih panga (75) [(31 Public Works (Roads and Bridges), 18 Public Health Engineering, Irrigation and Water Resources pali (4) leh 22 Power and Electricity)] te, Forest Divisions sawmthum pali (34) (Environment, Forests and Climate Change (25) leh Land Resources, Soil and Water Conservation (9) te, Mizoram House paruk (6) te leh Reserve Bank of India te Accounts rawn thehluh aṭangin State Accounts hi siam a ni. PAG (Accounts Wing) chuan thlatinin Civil Accounts bakah, thla thum dan zelah Appreciation Note a buatsaih ṭhin bawk. Heng endikna zulzuia PAG (Accounts Wing) in 'Annual Finance and Appropriation Accounts' a buatsaih chu Principal Accountant General (Audit Wing), Mizoramin an audit zawhah Comptroller and Auditor General of India endikna leh pawmpuina hnuaiah State rorelna hmaah pharh ṭhin a ni.

1.2 Sawrkar Accounts Ruangam

1.2.1 Sawrkar Accounts hi chi thum (3) ah ṭhen a ni a:

Diagram 1: Sawrkar Accounts Ruangam

Part 1
CONSOLIDATED FUND

Sawrkar in revenue a dawn zawng zawng heng tax leh non-tax revenue te, loans leha rulhna (a pung telin) te hi Consolidated Fund te chu a ni.

Sawrkar sum senso leh pekchhuah te bakah loans leh a rulhna te (a pung Chhiar telin) chu he Fund aṭanga siam ṭhin a ni.

Part 2
CONTINGENCY FUND

Budget a telh siloh sum hmanna awm thei atana tih ani. He fund a expenditure te hi Consolidated Fund aṭanga rulh leh ṭhin ani.

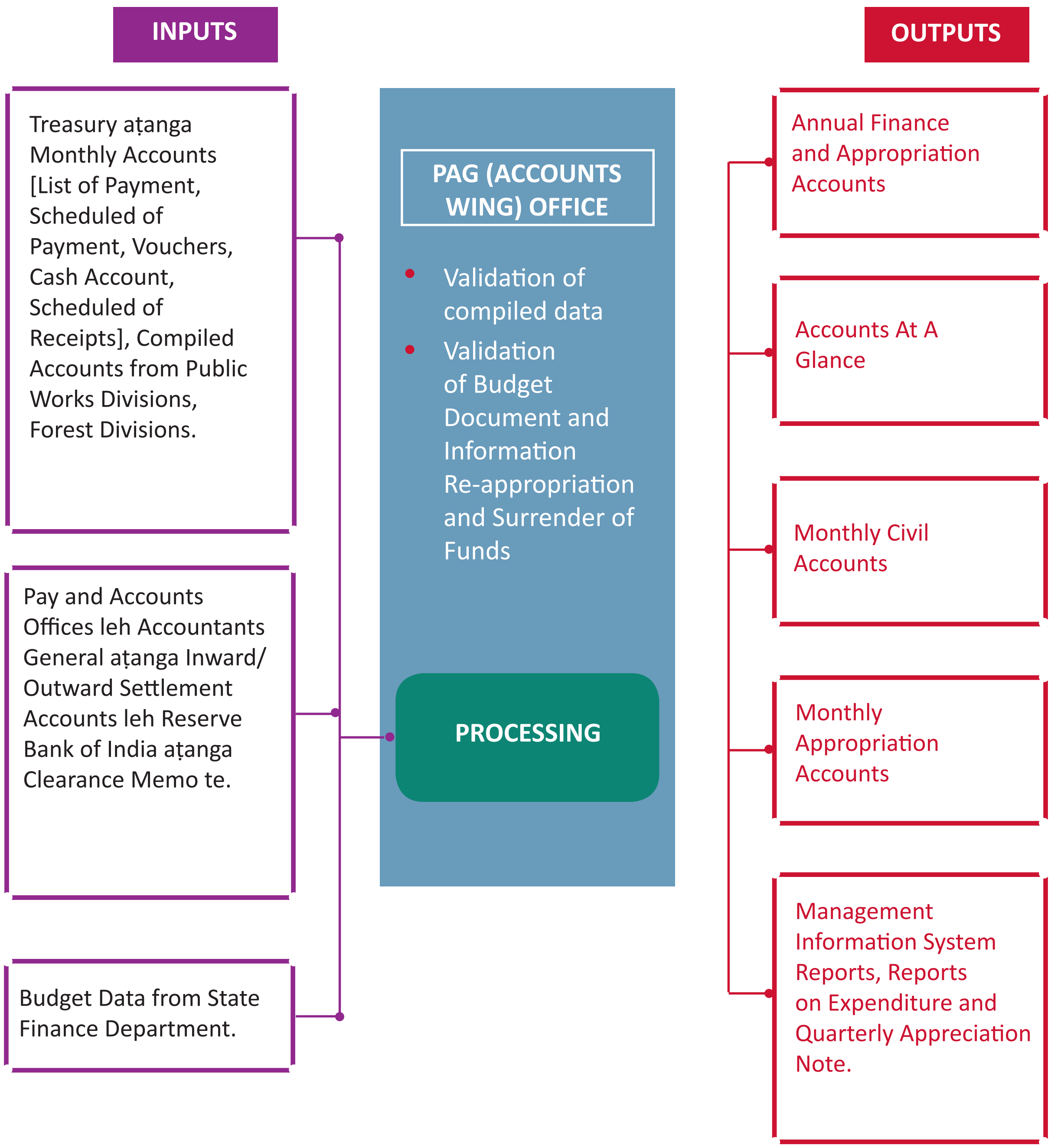
He Funds atan hian Mizoram Sawrkar chuan ₹0.10 crore a dah a ni.

Part 3
PUBLIC ACCOUNT

Public Account ah chuan, Debt (Part I a tello zawng), "Deposits", "Advances" [rulh leh ngai Sawrkar ba leh a dawn theih ho sawina, (Debt leh Deposits) leh (Advance) te a vaia pek leh rulh)]. "Remittance" leh "Suspense" (treasuries leh currency chest hrang hrang hnuaia head hrang hrang a siamrem) te chu chhinchhiah tur a ni. Heng sum che vel (debits leh credits) te hi anmahni circle ṭheuhah emaw circle dangah emaw receipts siamin emaw, a final account head a booking tiin emaw siam rem ṭhin a ni.

1.2.2 Accounts lakkhawm dan

Diagram 2: Accounts Compilation kalphung Diagram



1.3 Finance Accounts leh Appropriation Accounts

1.3.1 Finance Accounts

Finance Accounts hian kumkhat chhunga Sawrkar sum dawnna leh hmanna te a hrilhfiah a, hei bakah hian Revenue leh Capital Accounts in sum dinhmun a tarlan te, Public Debt leh Public Account dinhmun te pawh a sawi bawk a ni. Finance Accounts hi volume hnihah tihdan tharin huam zau zawk leh fiah ṭha zawk tura buatsaih ani a. Vol.I hian Comptroller and Auditor General of India Certificate te, Account thil tum pawimawh tak tak te chuanna 'Notes to Finance Accounts' te bakah hemi atana annexure te a huam tel a; Vol. II erawh chuan Part I ah statement chipchiar tak leh Part II ah appendices te a huam a ni.

Mizoram Sawrkar in kum khat chhung atana sum hmanna tur a duan sa bakah Union Government chuan State Sawrkar kaltlang lovin State Implementing Agencies/ Non- Governmental Organizations (NGOs) hnenah schemes leh programmes hnathawhna aṭan sum ṭhahnem tak a pe a. PFMS Portal of the Controller General Accounts (CGA) a kan hmuh angin Government of India chuan ₹ 1,171.40 crore hi kum 2023-24 chhung khan Mizoram a Implementing Agencies te hnenah a pe a. Fund Direct Transfer Implimenting Agency-te hnena pek hi kum kalta nena khaikhinin 8.03 per cent-in a pung a ni (₹ 1,084.29 crore atangin ₹ 1,171.40 crore in a pung a ni). Heng Funds te hi State Budget kaltlang a nihloh avangin State Sawrkar Accounts bu-ah tihlan a nilo a, Finance Accounts Vol. II, Appendix VI ah tarlan a ni.

1.3.2 Accounts chungchang pawimawh zualte 2023-24

A hnuaia table ah hian 2023-24 chhunga revised estimate leh chumi aṭanga sum hman dan chipchiar takin tarlan a ni:

Table 1: Highlights of Accounts

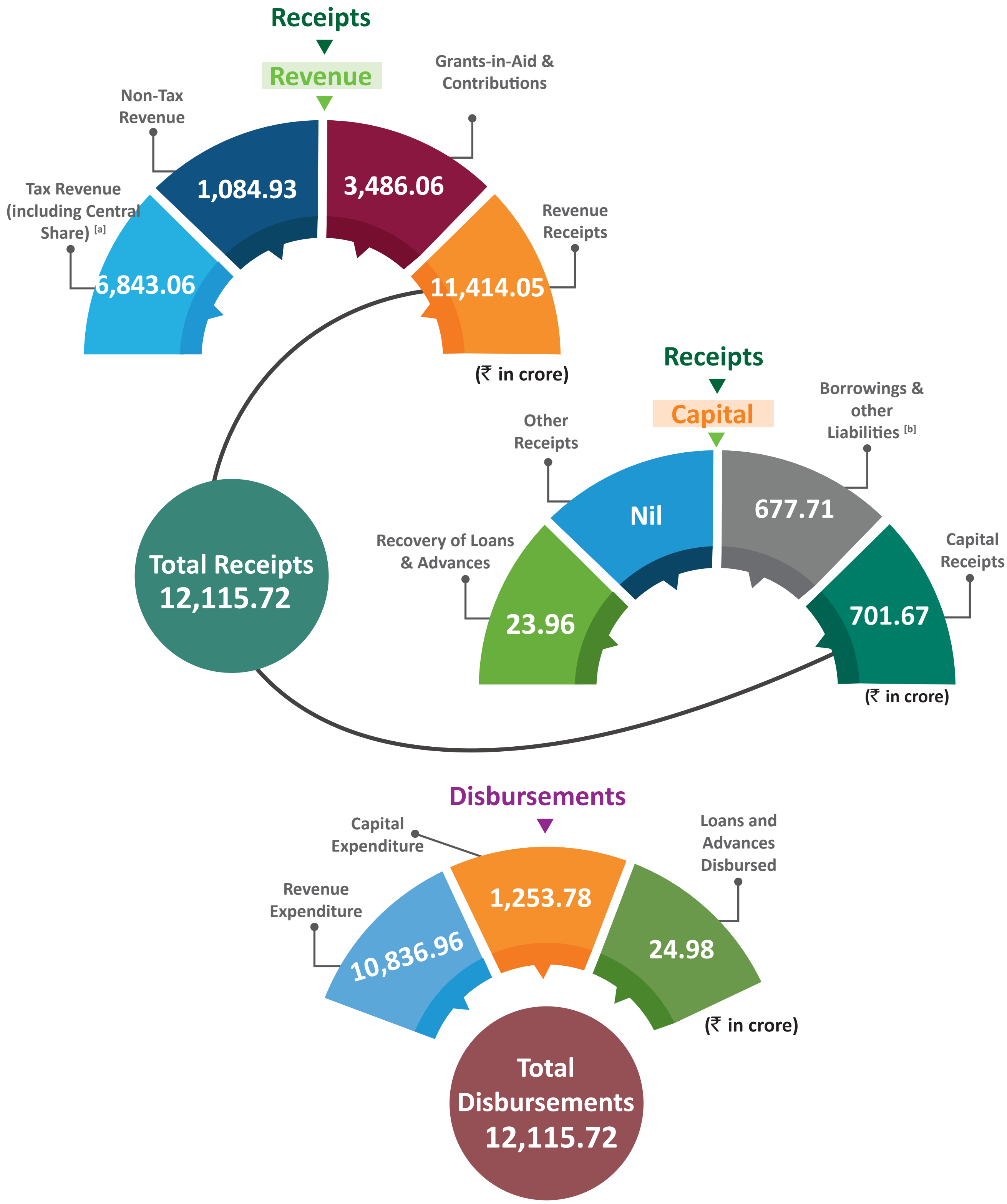
Sl. No.	Component	Revised Estimates (R.E.) (₹ in crore)	Actuals (₹ in crore)	Percentage of Actuals to R.E.	Percentage of Actuals to GSDP[$]
1.	Tax Revenue (including Central Share)[a]	6,705.28	6,843.06	102.05	19.23
2.	Non-Tax Revenue	901.99	1,084.93	120.28	3.05
3.	Grants-in-Aid and Contributions	5,158.49	3,486.06	67.58	9.80
4.	**Revenue Receipts (1+2+3)**	**12,765.76**	**11,414.05**	**89.41**	**32.08**
5.	Recovery of Loans and Advances	33.61	23.96	71.29	0.07
6.	Other Receipts	...	...	...	...
7.	Borrowings & Other Liabilities[b]	1,862.73	677.71	36.38	1.90
8.	**Capital Receipts (5+6+7)**	**1,896.34**	**701.67**	**89.70**	**4.78**
9.	**Total Receipts (4+8)**	**14,662.10**	**12,115.70**	**89.45**	**36.86**
10.	**Revenue Expenditure**	**12,509.04**	**10,836.96**	**86.63**	**30.46**
11.	Expenditure on Interest Payments (Out of Revenue Expenditure)	663.70	581.90	87.68	1.64
12.	**Capital Expenditure**	**2,128.08**	**1,253.78**	**58.92**	**3.52**
13.	**Loans and Advances Disbursed**	**24.98**	**24.98**	**100.00**	**0.07**
14.	**Total Expenditure (10+12+13)**	**14,637.12**	**12,115.72**	**82.77**	**34.05**
15.	**Revenue Surplus (+)/Deficit (-) (4-10)**	**256.72**	**577.09**	**224.79**	**1.62**
16.	**Fiscal Deficit (-)/Surplus (+) (4+5+6-14)**	**(-)1,862.72**	**(-) 677.71**	(-)36.38	**(-)1.90**

$) 2023-24 chhunga GSDP: Gross State Domestic Product chu ₹ 35,579.00 crore a ni.

[a] State in chhiah aṭanga a sum hmuh a chanpual ₹ 5647.47 crore telh a ni.

(b) Borrowings and other Liabilities Net (Receipts-Disbursements) of Public Debt + Net of Contingency Fund + Net (Receipts- Disbursements) of Public Account + Net of Opening and Closing Cash Balance.

Diagram 3: Receipts and Disbursements during 2023-24



[a] Includes share of net (tax) proceeds assigned to the State amounting to ₹5,647.47 crore (State Government Own Tax receipts were ₹ 1,195.59 crore which was 3.36 *per cent* of GSDP).

[b] Borrowings and other Liabilities Net (Receipts- Disbursements) of Public Debt + Net of Contingency Fund + Net (Receipts- Disbursements) of Public Account+ Net of Opening and Closing Cash Balance.

1.3.3 Appropriation Accounts

Constitution hnuaiah chuan Legislature thuneihna lo chuan sawrkarin ama thuin sum engmah a khawih a thianglo a ni. Constitution chuan senso ṭulzual ṭhenkhatah te Legislature pawmpui kherlo pawhin Consolidated Fund hnuaia “Charged” angin sum hman a phalsak a, hemi bak sum senso chu “Voted” a ngai a ni. Appropriation Accounts hi Finance Accounts belhchhahtu a ni a. State Legislature in a pawm angin Consolidated Fund hnuaia ‘Charged’ leh ‘Voted’ aṭanga State Sawrkarin a hman zatte a sawifiah a ni. Mizoram hian budget ah Charged Appropriation pahnih (2), Charged Appropriation as well as Grants pali (4) leh Voted Grants sawmli pahnih (42) a nei mek a ni. Appropriation Accounts in a tum chu kum tina Appropriation Act (2023-24) kaltlanga Legislature in sum hmanna (Expenditure) a siam rem zat tarlan hi a ni.

1.3.4 Budget buatsaih ṭhat dan

Kum kalta chhunga Legislature pawmpui budget kan neih aṭang hian sum hman ral zawng zawng bakah saving ₹ 517.93 crore (estimate aṭanga 2.94 percent) leh under-estimation ₹ 1.12 crore (estimate aṭanga 13.73 per cent) senso phuhruk nan a la awm thei a ni. Heng Grants/Appropriation hrang hrang, Legislative Assembly, Council of Ministers, Law and Judicial, Vigilance, Land Revenue and Settlement, Excise and Narcotics, Taxation, Finance, Secretariat Administration, Personnel and Administrative Reforms, Planning and Programme Implementation, General Administration, Home, Food, Civil Supplies and Consumer Affairs, Local Administration, School Education, Higher and Technical Education, Sports and Youth Services, Art and Culture, Health and Family Welfare, Public Health Engineering, Information and Public Relations, District Councils and Minority Affairs, Labour, Employment, Skill Development and Entrepreneurship, Social Welfare, Disaster Management and Rehabilitation, Agriculture, Horticulture, Land Resources, Soil and Water Conservation, Animal Husbandry and Veterinary, Fisheries, Environment, Forest and Climate Change, Co-operation, Rural Development, Power and Electricity, Commerce and Industries, Sericulture, Transport, Public Works, Urban Development and Poverty Alleviation, Irrigation and Water Resources leh Information and Communication Technology te hian substantial saving lian tham tak an nei.

1.4 Pawisa hmuhna leh hmanna te

1.4.1 Ways and Means Advances

State Sawrkarin Reserve Bank of India a minimum Cash Balance (₹ 0.20 crore) a vawn theihnan, Reserve Bank of India (RBI) in Ways and Means Advance a siam sak a. Kum 2023-24 chhung hian Mizoram Sawrkar chuan Reserve Bank of India aṭangin Ways and Means Advance atan ₹4,448.58 crore a hmang tih leh hemi kum vek hian rulh ṭhat leh ani tih hriat a ni.

1.4.2 Overdraft from the Reserve Bank of India

State Sawrkar in RBI a minimum Cash Balance (₹ 0.20 crore) aia tlem a neih chuan Ways and Means Advances a lak hnuah pawh Overdraft a la hmang thei a. 2023-24 chhung hian State Sawrkar chuan vawi sawmthumpahnih (32) ah overdraft facilities ₹ 589.45 crore a nei a, hemi kum vek hian pek tlak leh a ni.

1.4.3 Fund Flow Statement

2023-24 chhungin State hian Revenue Surplus ₹ 577.09 crore leh Fiscal Deficit ₹ 677.71 crore a nei a, chu chu Gross State Domestic Product (GSDP) aṭanga 1.62 percent leh 1.90 percent veve lak a ni. Fiscal Deficit hian senso zawng zawnga 5.59 percent a awh a. State Sawrkar Revenue Receipts (₹ 11,414.05 crore) aṭangin 54.54 percent chu State Sawrkar chuan committed expenditure heng Salaries (₹ 3,296.03 crore), Interest Payments (₹ 581.90 crore), Pensions (₹ 1,994.59 crore), Subsidies (₹ 116.70 crore) leh Wages (₹ 235.60 crore) ah te hman a ni.

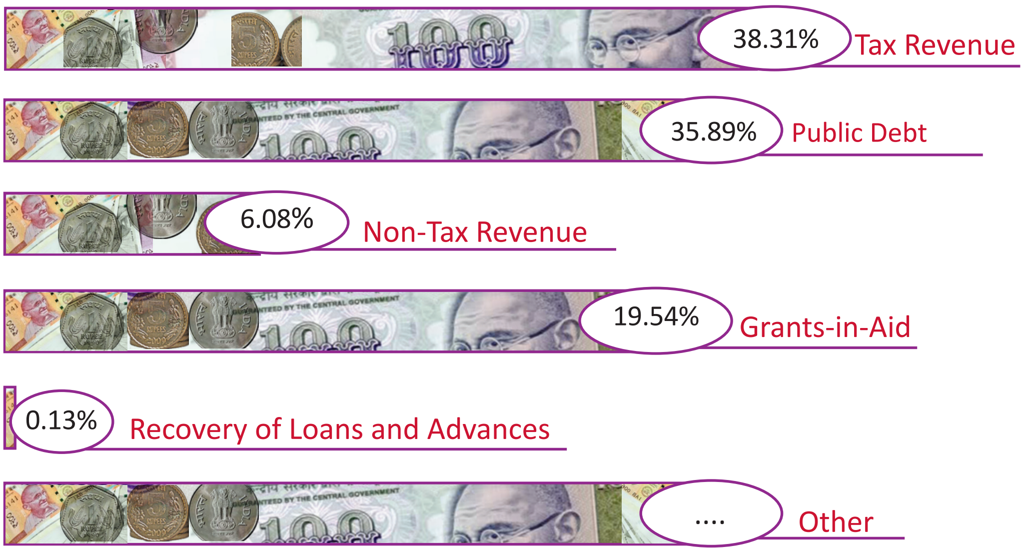
Table 2: Sum Hmuhna leh Hmanna

(₹ in crore)

	PARTICULARS	AMOUNT
SOURCES	Opening Cash Balance as on 01-04-2022	(-)342.87
	Revenue Receipts	11,414.05
	Capital Receipts	...
	Recovery of Loans and Advances	23.96
	Public Debt	6,402.04
	Small Savings Provident Funds, *etc.*	510.32
	Reserves and Sinking Funds	86.70
	Deposits Received	1,404.33
	Civil Advances Repaid	3.81
	Suspense Account	5,638.89
	Remittances	2,540.24
	Contingency Fund	...
	Total	**27,681.47**
APPLICATION	Revenue Expenditure	10,836.96
	Capital Expenditure	1,253.78
	Loans Given	24.98
	Repayment of Public Debt	4,888.60
	Transfer to Contingency Fund	...
	Small Savings Provident Funds, *etc.*	990.75
	Reserves and Sinking Funds	94.89
	Deposits Repaid	1,319.38
	Civil Advances Given	3.81
	Suspense Account	5,297.72
	Remittances	2,813.94
	Closing Cash Balance as on 31-03-2024	156.66
	Total	**27,681.47**

1.4.4 Sum hmuhna?

Diagram 4: Sum hmuhna



1.4.5 Sum hmanralna?

Diagram 5: Sum hmanralna

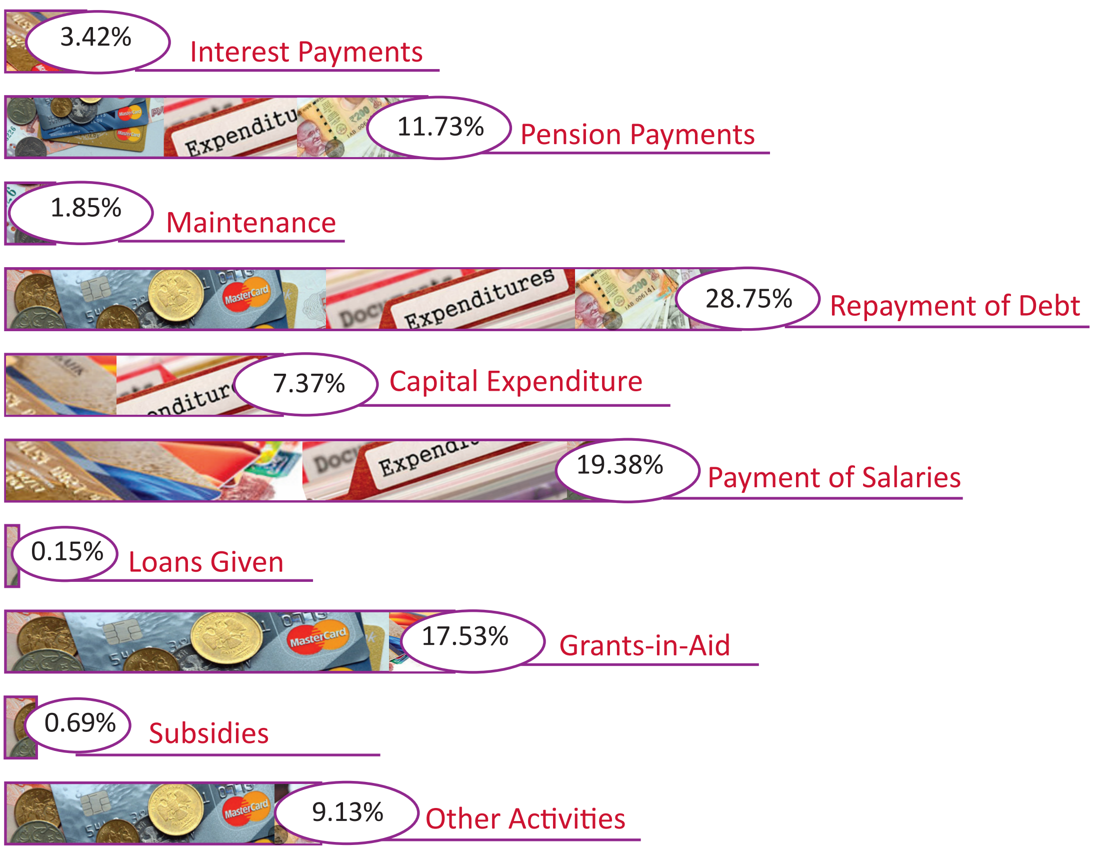


Diagram 6: Deficit leh Surplus Awmzia chu enge?

DEFICIT

Revenue leh expenditure inthlauhna a sawi a. Deficit chi hrang hrang te, deficit khawi sum aṭang nge tih leh funds hmanna tehi Financial Management ṭha leh ṭhalo entirtu a ni.

REVENUE DEFICIT/ SURPLUS

Revenue Receipts leh Revenue Expenditure inthlauhna a ni a. Revenue Expenditure hi Sawrkar hnathawh kal mek chhunzawm nan a ṭul a, duhthusamah chuan Revenue Receipts aṭanga hman tur a ni.

FISCAL DEFICIT/ SURPLUS

Receipts zawng zawng (puk tello in) leh expenditure zawng zawng inthlauhna a ni. He inthlauhna hian sum hmante hi eng thleng nge puk aṭangin a nih tih a kawk. Duhthusam ah chuan, sum pukte hi Capital Project hnuaia pei pun leh tur a ni.

1.5 FBRM Act pho chhuahna

Mizoram Fiscal Responsibility and Budget Management (MZFRBM) Act 2006 phochhuahna:

Mizoram FRBM Act 2006 a Section 6(6) in a tarlan angin State Sawrkar chuan 2023-24 atan State budget bakah Medium Term Fiscal Policy leh Strategy Statement te a pharh chhuak a ni. 2023-24 chhunga he Act hnuaia thil tum (target) te leh hlawhtlinna (achievements) te chu a hnuai table ah hian tarlan a ni:

Table 3: Target and Achievements as per Accounts

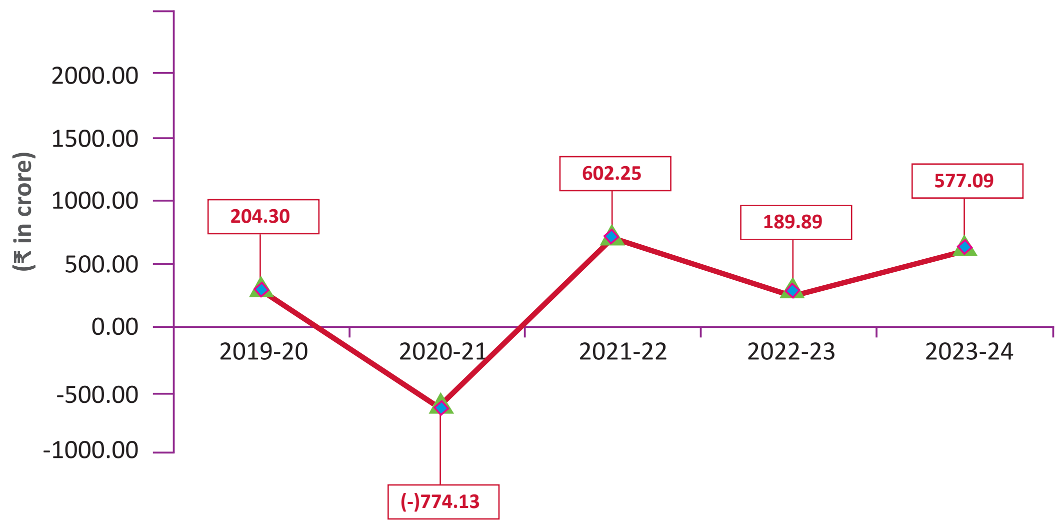
Sl. No.	Targets	Achievements during the year as per the Accounts and GSDP[*]
1.	Estimated (Revised Estimates) Revenue Surplus was 0.65[a] *per cent* of GSDP[a] for 2023-24.	The Government of Mizoram had a Revenue Surplus of ₹577.09 crore in 2023-24 (1.62 *per cent* of GSDP[*]).
2.	Estimated (Revised Estimates) Fiscal Deficit was 4.73[a] *per cent* of GSDP[a] for 2023-24.	The Fiscal Deficit of ₹677.71 crore was 1.90 *Per cent* of GSDP[*] during 2023-24.
3.	Outstanding Debt was projected (Revised Estimates) as 32.29[a] *per cent* of GSDP[a] during 2023-24.	The Outstanding Debt for 2023-24 (₹12,082.26 crore) was 33.96 *per cent* of GSDP[*].

[a] Ni 27.02.2024 a Mizoram Legisltive Assembly hmaa pharah Mizoram FRBM hnuaia Medium Term Fiscal Statement-in a tarlan angin.

[*] Source : Ministry of Statistic and Programme Implementations (MoSPI) Government of India.

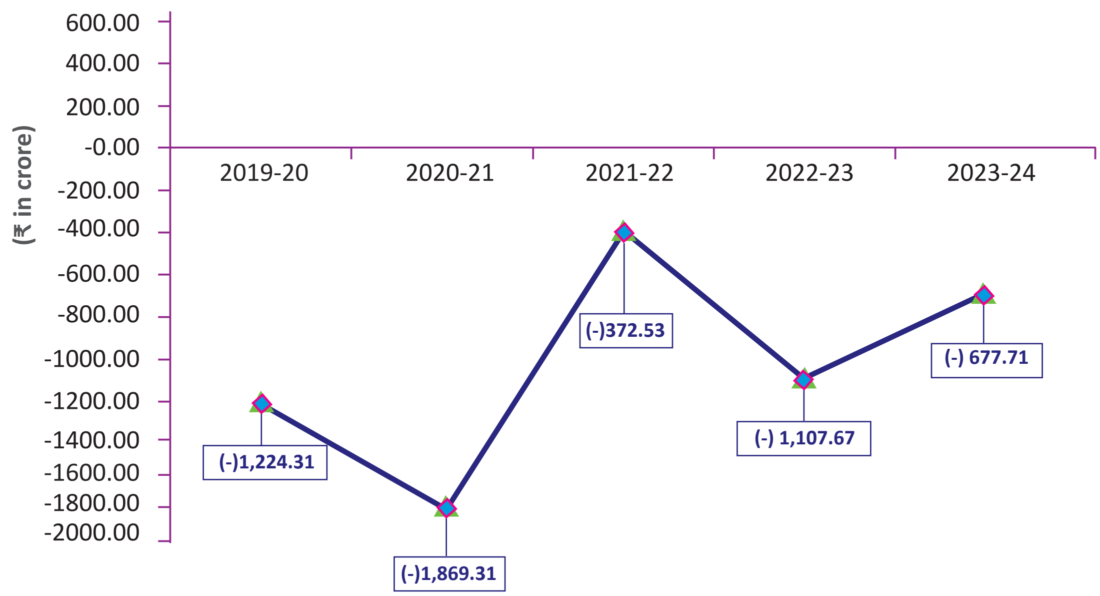
1.5.1 Deficit/Surplus Kalphung

Graph 1: Deficit/Surplus Kalphung



1.5.2 Fiscal Deficit/Surplus Kalphung

Graph 2: Fiscal Deficit/Surplus Kalphung



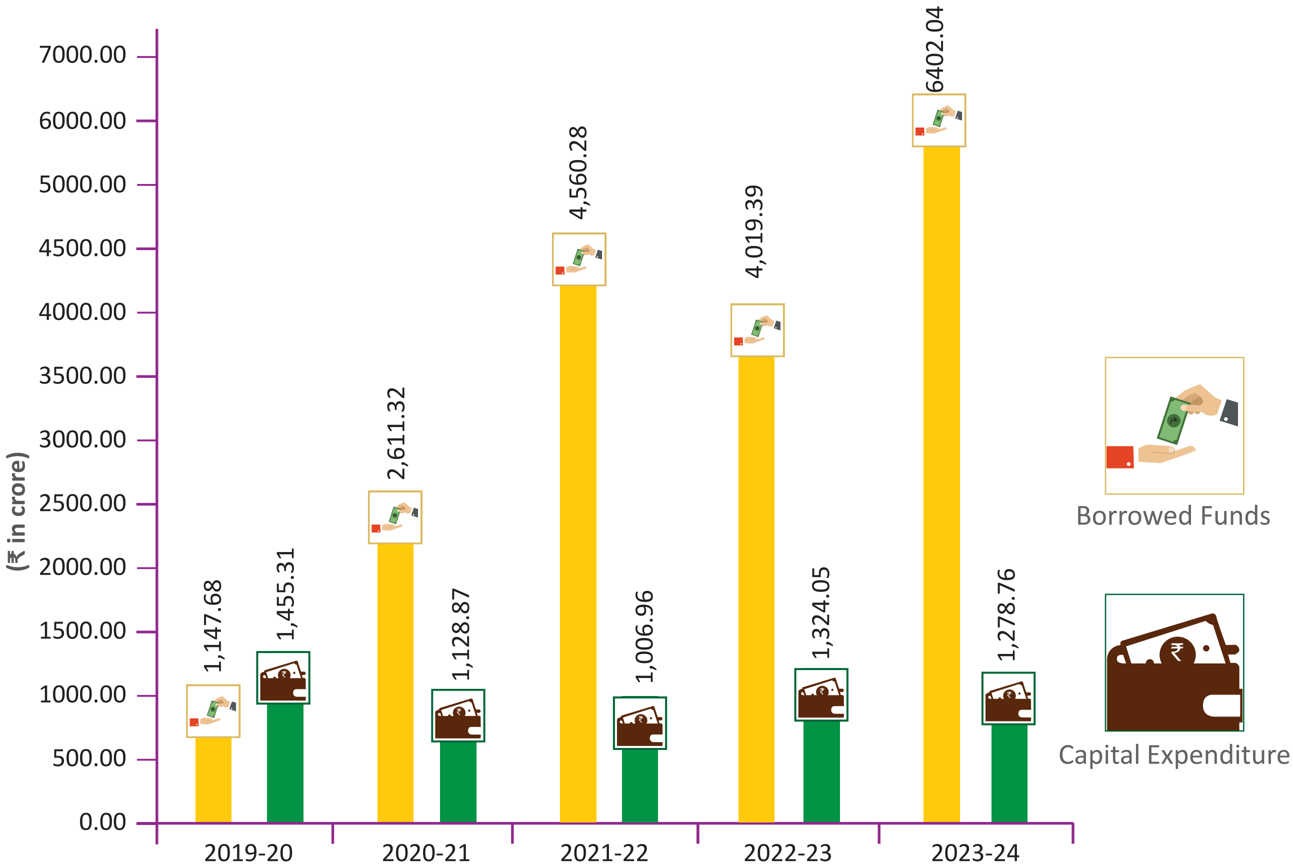
1.5.3 Capital Expenditure-a sum puk hman zat

Table 4: Borrowed Funds and Capital Expenditure

(₹ in crore)

Year	Borrowed Funds	Capital Expenditure
2019-20	1,147.68	1,455.31
2020-21	2,611.32	1,128.87
2021-22	4,560.28	1,006.96
2022-23	4,019.39	1,324.05
2023-24	6,402.04	1,278.76

Graph 3: Borrowed Funds and Capital Expenditure



A tlangpui thuin fiscal deficit leh sum puk te hi capital/assets siam nan emaw, economics/social infrastructure atana tih a ni a, achhan chu sum puk aṭanga assets kan siam te chuan hlawkna/pung chhete a siam ve te aṭangin amahin a in rulh theih nan a ni. Sum puk hrim hrim chu Capital Assets siam nan hman duhthusam ani a, tin, principal leh interest rulh nan chuan Revenue Receipts hman tur a ni. State Sawrkar in pawisa a puk ₹ 6,402.04 crore aṭang hian Loans leh Advance pekchhuah (₹ 1,253.78 crore plus ₹ 24.98 crore) chhiar telin ₹ 1278.76 crore chu Capital Expenditure a hman a ni.

Bung II na

Receipts

2.1 Thuhmahruai

Sawrkar Receipts chu Revenue Receipts leh Capital Receipts ah ṭhen hran leh a ni a. 2023-24 chhunga Revenue Receipts zawng zawng chu ₹ 11,414.05 crore a ni.

2.2 Revenue Receipts

Sawrkar Revenue Receipts kan tih hian thil pathum a huam a, chungte chu Tax Revenue, Non-Tax Revenue leh Grants-in-Aid Central Sawrkar aṭanga kan dawnte a ni.

Diagram 7: Revenue Receipts

TAX REVENUE

State ngeiin a khawn leh a neih leh Constitution Article 280(3) angin Union Taxes a State chanvo a huam.

Interest receipts, Dividends, Profits, *etc.* tea huam.

NON-TAX REVENUE

GRANTS-IN-AID

Grants-in-Aid kan tih chuan State Sawrkar-in Union Government aṭanga puihna a dawn kan sawina a ni a. Ram pawn Sawrkar dangte aṭanga "External Grant Assistance" leh "Aid,

Material and Equipment" a dawnte a huam tel bawk. State Sawrkar chuan heng Panchayats Raj Institution ah te, Autonomous Bodies, etc. ah te hian Grants-in-Aid a pe ve thung a ni.

Chart 1 : Revenue Receipts

2.2.1 Revenue Receipts-in Thil Pathum a Huamte (2023-24)

Table 5: Revenue Receipts-in Thil Pathum a Huamte (2023-24)

(₹ in crore)

Components	Actuals	*Per cent* to Revenue Receipts
A. Tax Revenue[*]	**6,843.06**	**59.95**
Goods and Services Tax	2,683.05	23.51
Taxes on Income and Expenditure	3,669.15	32.14
Taxes on Property, Capital and Other Transactions	26.94	0.24
Taxes on Commodities and Services other than Goods and Services Tax	463.92	4.06
B. Non-Tax Revenue	**1,084.93**	**9.51**
Fiscal Services	68.03	0.60
Interest Receipts, Dividends and Profits	15.46	0.14
General Services	288.84	2.53
Social Services	83.24	0.73
Economic Services	629.36	5.51
C. Grants-in-Aid and Contributions	**3,486.06**	**30.54**
Total Revenue Receipts	**11,414.05**	**100.00**

* State hnena chhiah aṭanga a sum hmuh a chanpual pekchhuah te a huam tel. (Sawrkar Laipui aṭanga dawn te).

2.2.2 Revenue Receipts Kalphung

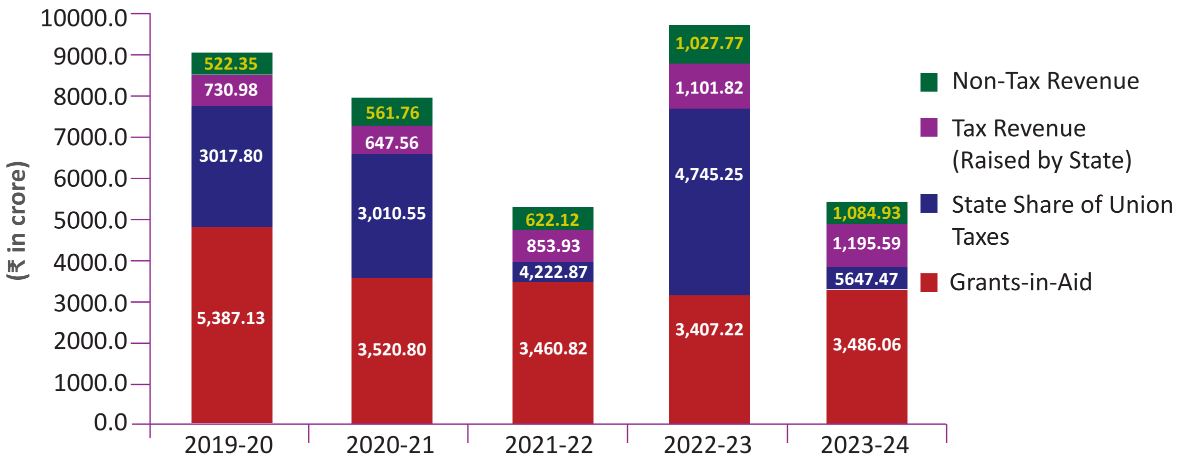
Table 6: Revenue Receipts Kalphung

(₹ in crore)

	2019-20	2020-21	2021-22	2022-23	2023-24
Tax Revenues (Raised by the State)	730.98 (2.76)	647.56 (2.23)	853.93 (3.44)	**1,101.82 (4.13)**	**1,195.59 (3.36)**
State Share of Union Taxes/Duties	3,017.80 (11.38)	3,010.55 (10.35)	4,222.87 (17.02)	**4,745.25 (17.76)**	**5,647.47 (15.87)**
Non-Tax Revenue	522.35 (1.97)	561.76 (1.93)	622.12 (2.51)	**1,027.77 (3.85)**	**1,084.93 (3.05)**
Grants-in-Aid and Contributions	5,387.13 (20.33)	3,520.80 (12.11)	3,460.82 (13.95)	**3,407.22 (12.75**	**3,486.06 (9.80)**
Total Revenue Receipts	**9,658.26 (36.44)**	**7,740.67 (26.62)**	**9,159.74 (36.92)**	**10,282.06 (38.49)**	**11,414.05 (32.08)**
GSDP	**26,502.56**	**29,076.42**	**24,807.08**	**26,713.90**	**35,579.00**

Rin hungchhung ami te hian GSDP aṭanga an percentage zel a entir.

Graph 4: Trend of Components of Revenue Receipts



2.3 Tax Revenue

Table 7: Tax Revenue

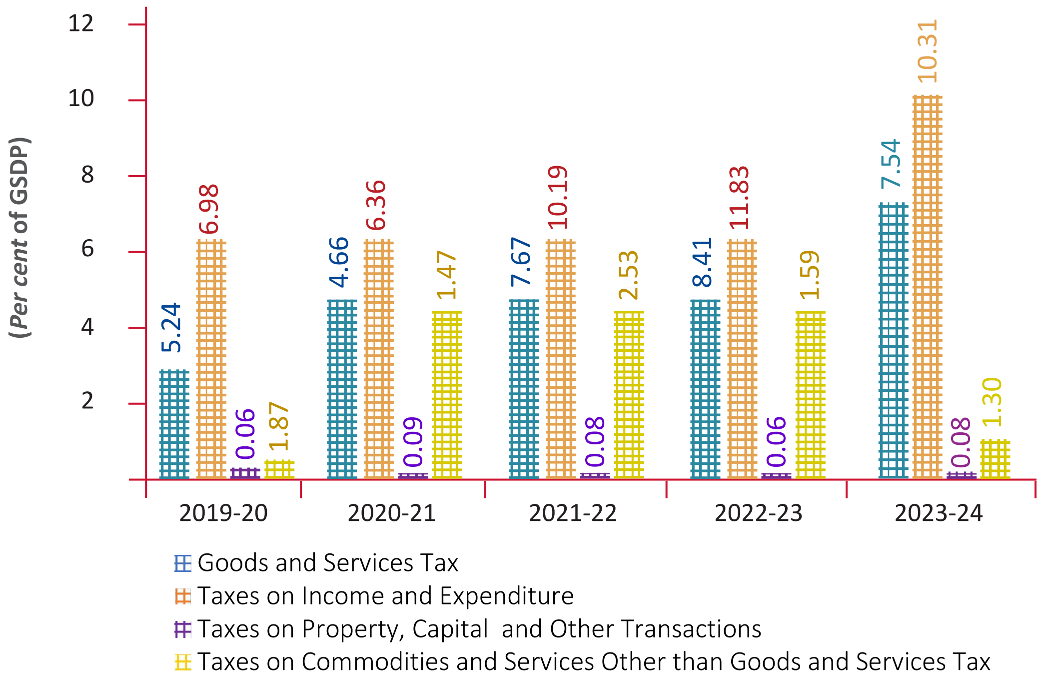
(₹ in crore)

Sector-wise Tax Revenue					
	2019-20	2020-21	2021-22	2022-23	2023-24
a. Goods and Services Tax	1.388.58 (5.24)	1,355.82 (4.66)	1,901.31 (7.67)	**2,245.89 (8.41)**	**2,683.05 (7.54)**
b. Taxes on Income and Expenditure[*]	1,850.56 (6.98)	1,850.20 (6.36)	2,528.48 (10.19)	**3,159.08 (11.83)**	**3,669.15 (10.31)**
c. Taxes on Property, Capital and other Transaction	14.95 (0.06)	25.47 (0.09)	20.70 (0.08)	**17.35 (0.06)**	**26.94 (0.08)**
d. Taxes on Commodities and Services other than Goods and Services Tax	494.69 (1.87)	426.62 (1.47)	626.31 (2.53)	**424.75 (1.59)**	**463.92 (1.30)**
Total Tax Revenue	3,748.78 (14.15)	3,658.11 (12.58)	5,076.80 (20.47)	**5,847.07 (21.89)**	**6,843.06 (19.23)**
GSDP	**26,502.56**	**29,076.42**	**24,807.08**	**26,713.90**	**35,579.00**

[*] State-in chhiah aṭanga a sum hmuh a chanpual bul ber.
Rin hungchhung ami te hian GSDP aṭanga an percentage zel a entir.

Kum 2023-24 chhunga Non-Tax Revenue pun chhan ber chu heng tarlante ah hian receipts dah tam vang a ni; State Goods and Services Tax (₹2,683.05 crore), Taxes on Income and Expenditure (₹ 3,669.15 crore), Taxes on Property, Capital and Other Transaction (₹26.94 crore) leh Taxes on Commodities and Services other than Goods and Services Tax (₹463.92 crore).

Graph 5: Trend of Major Taxes in proportion to GSDP



2.3.1 State chhunga Tax hmuh leh Union Tax aṭanga State chanpual

State Sawrkarin Tax Revenue a hmuhna ṭhenkhat te chu State chhunga Tax leh Union Tax aṭanga a chanpual te an ni.

Table 8: State chhunga Tax hmuh leh Union Tax aṭanga State chanpual

Year	Tax Revenue (₹ in crore)	State share of Union Taxes/Duties (₹ in crore)	State's Own Tax Revenue	
			Tax Revenue (₹ in crore)	Percentage to GSDP
(1)	(2)	(3)	(4)	(5)
2019-20	3,748.78	3,017.80	730.98	2.76
2020-21	3,658.11	3,010.55	647.56	2.23
2021-22	5,076.80	4,222.87	853.93	3.44
2022-23	5,847.07	4,745.25	1,101.82	4.13
2023-24	6,843.06	5,647.47	1,195.59	3.36

A hnuaia table hian kum nga chhunga Tax Revenue dawn dinhmun a tarlang:

Table 9: Comparative Position amount of Tax Revenue

(₹ in crore)

Description	2019-20	2020-21	2021-22	2022-23	2023-24
(1)	(2)	(3)	(4)	(5)	(6)
State's Own Tax Collection	730.98	647.56	853.93	1,101.82	1,195.59
Devolution of Union Taxes	3,017.80	3,010.55	4,222.87	4,745.25	5,647.47
Total Tax Revenue	**3,748.78**	**3,658.11**	**5,076.80**	**5,847.05**	**6,843.06**
Percentage of State's Own Tax to Total Tax Revenue	19.50	17.70	16.82	23.22	17.47

Tax revenue atana State in a lak khawm hi 2019-20-a za zeal 19.50 aṭangin 2023-24 ah za zela 17.47 in a pung a. Tax Revenue aṭanga sum hmuh 2019-20 nen khaikhinin a punna chu za zela 82.54 a ni.

2.3.2 Kum nga kalta chhunga State in chhiah a khawn dan

Table 10: Kum nga kalta chhunga State in chhiah a khawn

(₹ in crore)

Sl. No.	Taxes	2019-20	2020-21	2021-22	2022-23	2023-24
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.	Goods and Services Tax	532.22	457.91	632.34	904.20	969.11
2.	Other Taxes on Income and Expenditure	15.33	15.61	15.19	16.00	16.37
3.	Land Revenue	9.05	20.74	13.04	9.56	10.14
4.	Stamp and Registration Fees	5.85	4.73	7.48	7.80	16.80
5.	State Excise	2.73	0.96	1.79	1.89	2.57
6.	Taxes on Sales, Trade, *etc.*	117.61	113.66	150.75	112.94	125.93
7.	Taxes on Vehicles	40.66	29.01	27.89	41.32	46.17
8.	Taxes on Goods and Passengers	7.44	4.85	5.39	7.98	8.47
9.	Other Taxes	0.09	0.09	0.07	0.13	0.03
	Total State's Own Tax	**730.98**	**647.56**	**853.94**	**1,101.82**	**1,195.59**

2.4 Chhiah khawnzat

Table 11: Chhiah khawnzat

(₹ in crore)

Taxes	2018-19	2019-20	2020-21	2021-22	2022-23
1. Goods and Services Tax					
Revenue Collection	1,388.58	1,355.82	1,901.31	2,245.89	2,683.05
Expenditure on Collection	Nil	Nil	Nil	Nil	Nil
Cost of Tax Collection (in *per cent*)	Nil	Nil	Nil	Nil	Nil
2. Land Revenue					
Revenue Collection	9.05	20.74	13.04	9.56	10.14
Expenditure on Collection[*]	24.87	23.69	23.18	24.40	24.53
Cost of Tax Collection (in *per cent*)	274.81	114.22	177.76	255.23	241.91
3. Stamp and Registration Fees					
Revenue Collection	5.85	4.73	7.48	7.80	16.80
Expenditure on Collection[*]	0.64	0.64	0.81	1.54	0.94
Cost of Tax Collection (in *per cent*)	10.94	13.53	10.83	19.74	5.60
4. State Excise					
Revenue Collection	2.73	0.96	1.79	1.89	2.57
Expenditure on Collection[*]	37.48	35.89	35.61	39.64	42.96
Cost of Tax Collection (in *per cent*)	1372.89	3738.54	1989.39	2,097.35	1,671.60
5. Taxes on Sales, Trade, *etc.*					
Revenue Collection	117.61	113.66	150.75	112.94	125.93
Expenditure on Collection	0.61	0.29	0.31	23.17	0.40
Cost of Tax Collection (in *per cent*)	0.52	0.26	0.21	20.52	0.32
6. Taxes on Vehicles					
Revenue Collection	40.66	29.01	27.90	41.32	46.17
Expenditure on Collection[*]	13.21	13.41	21.63	23.01	23.10
Cost of Tax Collection (in *per cent*)	32.49	46.23	77.53	55.69	50.03

[*] Cost of collection ah hian Direction and Administration leh Other Expenditure hnuaia sum hman te chu State Budget-ah chiang zawk elh mumal zawk a tarlan a nih loh avangin telh an ni.

State Excise a chhiah lak zat chu chhiah khawn dangte nena khaikhinin a tam zawk a ni.

2.5 Kum nga kalta chhunga Union Taxes aṭanga State-in chanpual a hmuhdan

Table 12: Kum nga kalta chhunga Union Taxes aṭanga State-in chanpual a hmuh dan

(₹ in crore)

Major Head description	2019-20	2020-21	2021-22	2022-23	2023-24
Central Goods and Services Tax (CGST)	856.36	897.91	1,268.97	1,341.69	1,713.94
Integrated Goods and Services Tax (IGST)	..	...	...	...	...
Corporation Tax	1,028.94	906.03	1,225.41	1,588.99	1,695.13
Taxes on Income other than Corporation Tax	806.25	928.54	1,287.88	1,554.09	1,957.62
Other Taxes on Income and Expenditure	...	...	0.01	...	...
Taxes on Wealth	0.05	...	0.17	...	...
Customs	191.29	162.09	276.41	186.69	197.91
Union Excise Duties	133.00	101.51	127.21	58.58	74.89
Service Tax	...	12.42	32.49	7.40	1.04
Other Taxes and Duties on Commodities and Services	1.91	2.05	4.32	7.81	6.94
State Share of Union Taxes	**3,017.80**	**3,010.55**	**4,222.87**	**4,745.25**	**5,647.47**
Total Tax Revenue	**3,748.78**	**3,658.11**	**5,076.80**	**5,847.07**	**6,843.06**
Percentage of Union Taxes to Total Tax Revenue	80.50	82.30	83.18	81.16	82.53

[@] GST *w.e.f.* July 2017.

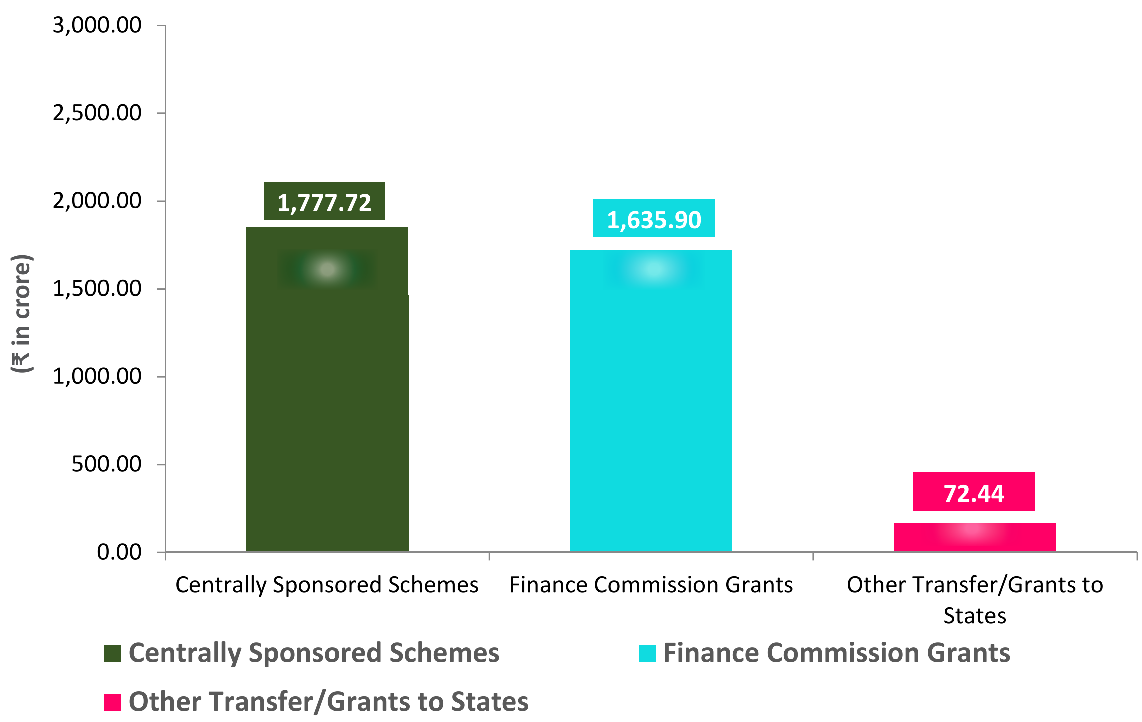
Government of Mizoram received share of total Tax Revenue from the net proceeds of all Union Taxes in reducing trend from 80.50 *per cent* in 2019-20 to 82.53 *per cent* in 2023-24.

2.6 Grants-in-Aid

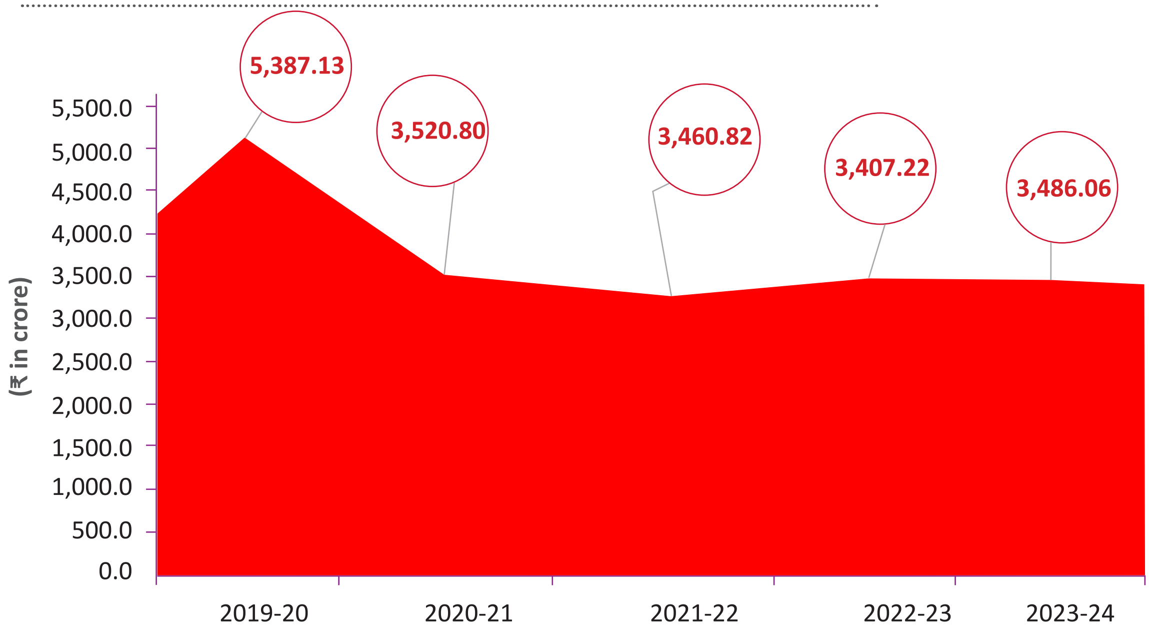
Grants-in-Aid chu India Sawrkar aṭanga ṭanpuina emaw chhawmdawlna dawn ho heng, Grants for Centrally Sponsored Scheme, Finance Commision Grants leh Transfer/Grants dangte hi a ni.

Kum 2023-24 chhunga Grants-in-Aid hnuaia total receipts chu ₹ 3,486.06 crore a ni, a hnuaia tarlan ang hian:

Graph 6: Grants-in-Aid



Graph 7: Trend of Grants-in-Aid



2.7 Public Debt

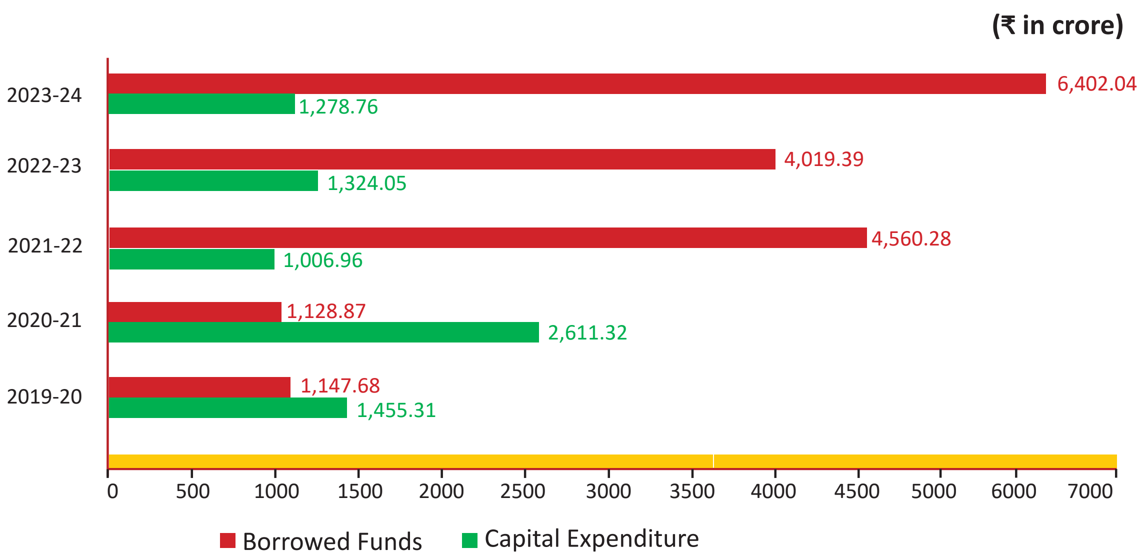
Table 13: Kum nga kalta chhunga Public Debt dinhmun

(₹ in crore)

Description	2019-20	2020-21	2021-22	2022-23	2023-24
Internal Debt	3,758.92	4,527.09	5,002.62	6,141.95	6,929.10
Central Loans	259.10	484.36	771.16	1,048.07	1,774.36
Total	4,018.12	5,011.45	5,773.78	7,190.02	8,703.46

2023-24 chhung khan, loans pasarih ₹ 902.32 crore Market ah dah chhoh ani a. Sawrkar chuan ₹ 753.98 crore chu Government of India atangin Loans and Advances angin a dawng a ni.

Graph 8: Borrowed funds *viz-a-viz* Capital Expenditure



Bung III na

Expenditure

3.1 Thuhmahruai

Expenditure hi Revenue Expenditure leh Capital Expenditure ah te ṭhen an ni a. Revenue Expenditure chu Sawrkar kal zelna na nitina sumhmann a ang chi a ni a. Capital Expenditure chu Capital Assets siamnan/siamṭhat nan hman ṭhin a ni a, tin, ba tih kiam nana hman ṭhin ani bawk. Expenditure hi State hnuai ami leh Central Assistance (Centrally Sponsored Scheme/ Central Scheme huam telin) hnuaia mi ah te ṭhenhran leh a ni.

Government Accounts ah chuan Expenditure hi sector pathum heng General Services, Social Services leh Economic Services ah te ṭhen a ni. Heng sector hnuaia sum hmanna tlangpui te chu a hnuaia table ah hian tarlan a ni:

Table 14: Three Sectors of Government Accounts

GENERAL SERVICES	Justice, Police, Jail, Pension, *etc.* te a huam tel.
SOCIAL SERVICES	Education, Health and Family Welfare, Water Supply, Welfare of SC/ST, *etc.* te a huam tel.
ECONOMIC SERVICES	Agriculture, Rural Development, Irrigation, Co-operation, Energy, Industries, Transport, *etc.* te a huam tel.

3.2 Revenue Expenditure

Appropriation Accounts a kan hmuh angin Revenue Expenditure hnuaia kum nga kalta chhunga Revised Estimate aṭanga sum hman tlakhniam dan a hnuaiah hian tarlan a ni:

Table 15: Revenue Expenditure

(₹ in crore)

Year	2019-20	2020-21	2021-22	2022-23	2023-24
Revised Estimates	10,405.39	10,253.93	10.487.15	11,840.75	12,509.04
Actuals	9,453.96	8,514.80	8,557.49	10,092.17	10,836.96
Gap	951.43	1,739.13	1,929.66	1,748.58	1,672.08
Percentage of gap over Revised Estimates	9.14	16.96	18.40	14.77	13.37

Revenue Expenditure hnuaia sum hman zawng zawng za zel a 57.44 hi Salaries leh Wages (₹ 3,296.03 crore leh ₹ 235.60 crore), Interest Payments (₹ 581.90 crore), Pensions (₹ 1,994.59 crore) leh Subsidies (₹ 116.70 crore) atan hman a ni.

Kum nga kalta chhunga Committed Revenue Expenditure leh Uncommitted Revenue Expenditure dinhmun chu a hnuaia tarlan ang hian a ni:

Table 16: Committed and Uncommitted Revenue Expenditure

(₹ in crore)

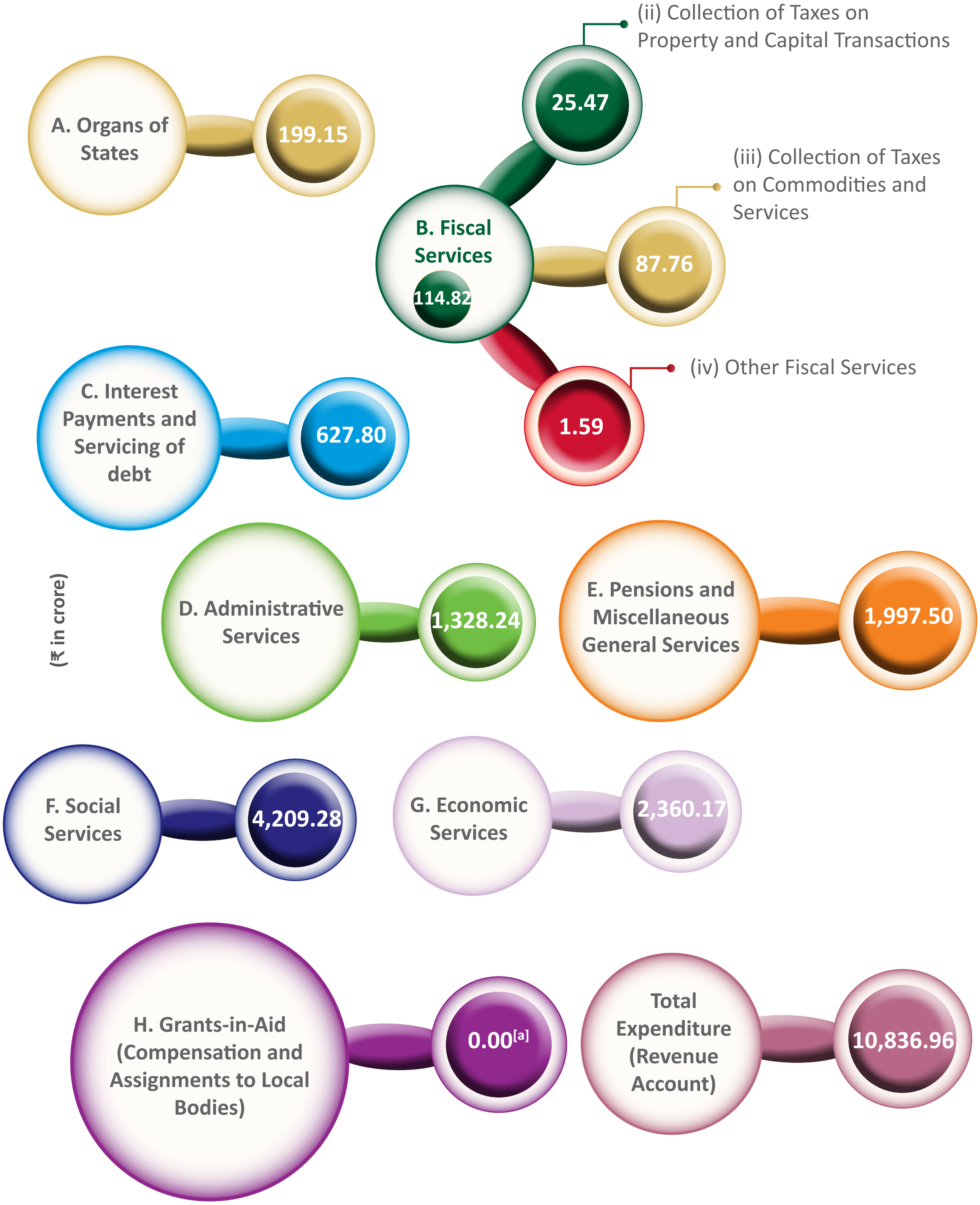
Component	2019-20	2020-21	2021-22	2022-23	2023-24
Total Revenue Expenditure	9,453.96	8,514.80	8,557.49	10,092.17	10,836.96
Committed Revenue Expenditure[#]	5,209.25	5,204.44	5,146.38	5,954.26	6,224.82
Percentage of Committed Revenue Expenditure to Total Revenue Expenditure	55.10	61.12	60.14	59.00	57.44
Uncommitted Revenue Expenditure	4,244.71	3,310.36	3,411.11	4,137.91	4,612.14

[#] Committed Revenue Expenditure hian Salaries and Wages, Interest Payments, Pensions leh Subsidies a sum hman Te a huam.

Scheme hrang hrang te tihchangtlun nana Uncommitted Revenue Expenditure hnuaia sum hman hi 2019-20 ah chuan ₹ 4,244.71 crore niin 2023-24 ah chuan ₹ 4,612.14 crore a ni a, kum nga chhunga a punna hi za zel ah 8.66 a ni. Revenue hnuaia sum hman zawng zawng pawh hi 2019-20 kum a ₹ 9,453.96 crore aṭangin 2023-24 kum a ₹ 10,836.96 crore ah a pung chho a, za zel ah 14.63 ang a ni. Kum nga chhung vek hian Committed Revenue Expenditure hnuaia sumhman pawh za zel a 19.50 in a pung bawk a ni.

3.2.1 Revenue Expenditure sector-a ţhen dan (2023-24)

Diagram 8: Revenue Expenditure sector-a ţhen dan



[a] [a] Figure-te hi Administrative Service-te, SocialService-te leh Economic Service-ah te telh an ni.

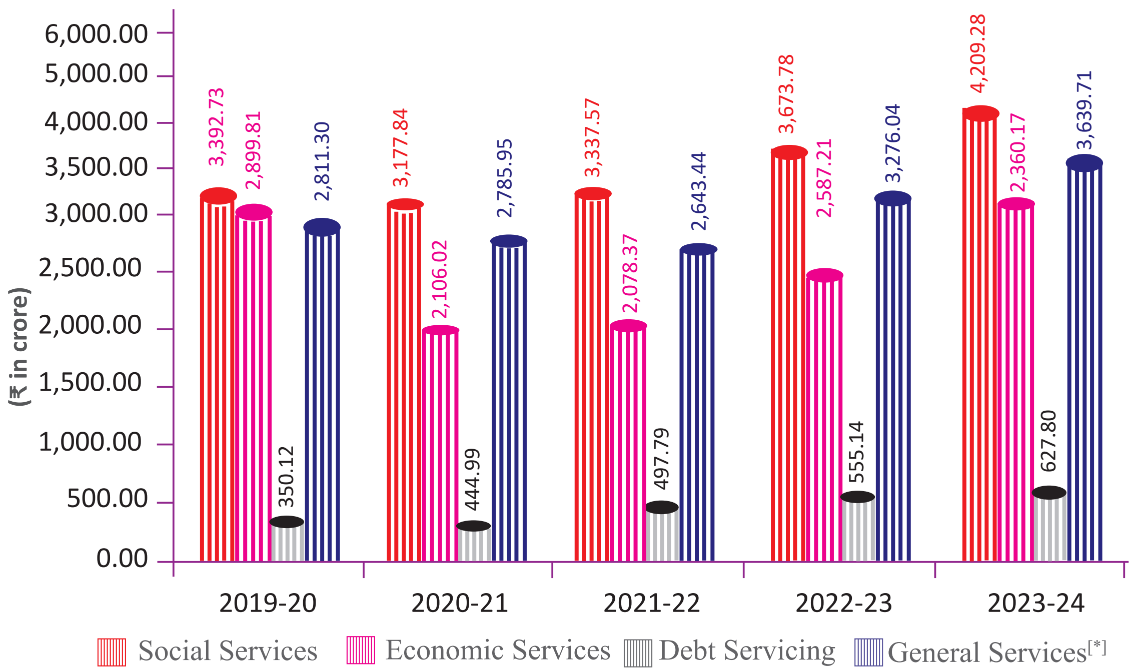
3.2.2 Sum hmanna lian tham bik te 2019-20 to 2023-24

Table 17: Revenue Expenditure hnuaia Sum hmanna te

(₹ in crore)

Components	2019-20	2020-21	2021-22	2022-23	2023-24
Social Services	3,392.73	3,177.84	3,337.57	3,673.78	4,209.28
Economic Services	2,899.81	2,106.02	2,078.39	2,587.21	2,360.17
Debt Servicing	350.12	444.99	497.79	555.14	627.80
General Services (excluding expenditure on debt servicing)	2,811.30	2,785.95	2,643.74	3,276.04	3,639.71

Graph 9: Revenue Expenditure hnuaia sum hmanna liantham bikte



[*] GeneralService-ah te hian MH **2048 (Ba tih hniam na atan sum ruahman emaw leiba laka in venna)** leh MH **2049 (Interest payment-te)** a tel lo.

3.3 Capital Expenditure

Capital Expenditure hi hmasawnna awm zel tur atana thil pawimawh tak a ni. Kum 2023-24 chhunga Capital Disbursement ₹1,278.76 crore (GSDP aṭanga za zel ah 3.59) hi Revised Estimates aiin ₹ 874.30 crore in a tlem a. (Capital hnuaia disbursement tlemna hi ₹874.30 crore a ni a). Capital Expenditure leh GSDP (za zel a 33.19) ṭhan chhohdan hi kum hmasa lam 2022-23 (za zel a 3.42) te nena khaikhinin a sang telh telh a ni.

A hnuaia table tarlan ah hian hmuh theih a ni:

Table 18: Capital Expenditure

(₹ in crore)

Sl. No.	Components	2019-20	2020-21	2021-22	2022-23	2023-24
1.	Revised Estimates (R.E.)	1,659.38	1,418.33	1,601.66	2,738.51	2,153.06
2.	Actual Expenditure [#]	1,455.31	1,128.87	1,006.96	1,324.05	1,278.76
3 .	Percentage of Actual Expenditure to R.E.	87.70	79.59	62.87	48.35	59.39
4.	Yearly growth in Capital Expenditure (in *per cent*)	(-) 23.77	(-)22.43	(-)10.80	31.49	(-)3.42
5 .	GSDP	26,502.56	29,076.42	24,807.08	26,713.90	35,579.00
6.	Yearly growth in GSDP (in *per cent*)	19.00	9.71	(-) 14.68	7.69	33.19

[#] Loan leh Advance-te aṭanga sum hman te a huam tel.

3.3.1 Sector-a Capital Expenditure ṭhen hran dan

Kum 2023-24 chhungin Sawrkar in hna lian tham hrang hrang thawh nan ₹ 900.18 crore a hmang a, chutih rualin, Co-operative Institutions leh a dang dang ah sum engmah 2023-24 chhung hian chhun luh a nilo a ni.

3.3.2 Kum nga kalta chhunga Sector-a Capital Expenditure ṭhen hran dan

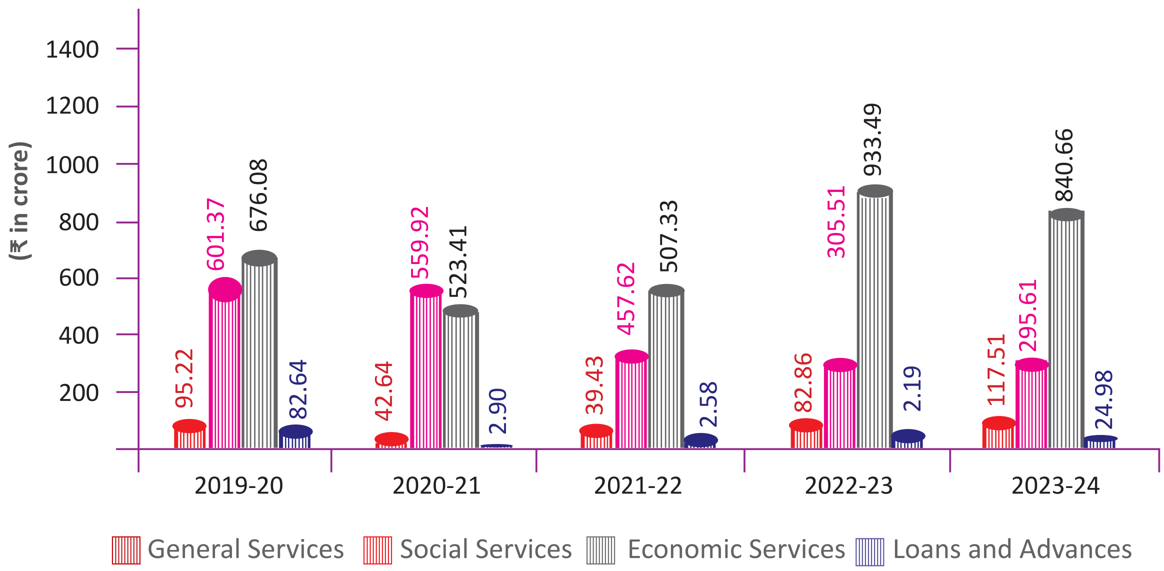
Table 19: Sector-a Capital Expenditure ṭhen hran dan

(₹ in crore)

Sector	2019-20	2020-21	2021-22	2022-23	2023-24
General Services	95.22 (6.54)	42.64 (3.78)	39.43 (3.92)	82.86 (6.26)	117.51 (9.19)
Social Services	601.37 (41.32)	559.92 (49.60)	457.62 (45.45)	305.51 (23.07)	295.61 (23.12)
Economic Services	676.08 (46.46)	523.41 (46.37)	507.33 (50.38)	933.49 (70.50)	840.66 (65.74)
Loans and Advances	82.64 (5.68)	2.90 (0.25)	2.58 (0.25)	2.19 **(0.17)**	24.98 **(1.95)**
Total	**1,455.31**	**1,128.87**	**1,006.96**	**1,324.05**	**1,278.76**

Figures in parenthesis represents percentage to Total Capital Expenditure.

Graph 10: Trend of Sectoral Distribution of Capital Expenditure



3.3.3 Sector-a Capital leh Revenue expenditure ṭhen hran dan

Kum nga (5) kal ta chhunga capital leh revenue expenditure, khaikhinna chu a hnuaiah hian hrilhfiah a ni:

Table 20: Sectoral distribution of Capital Expenditure

(₹ in crore)

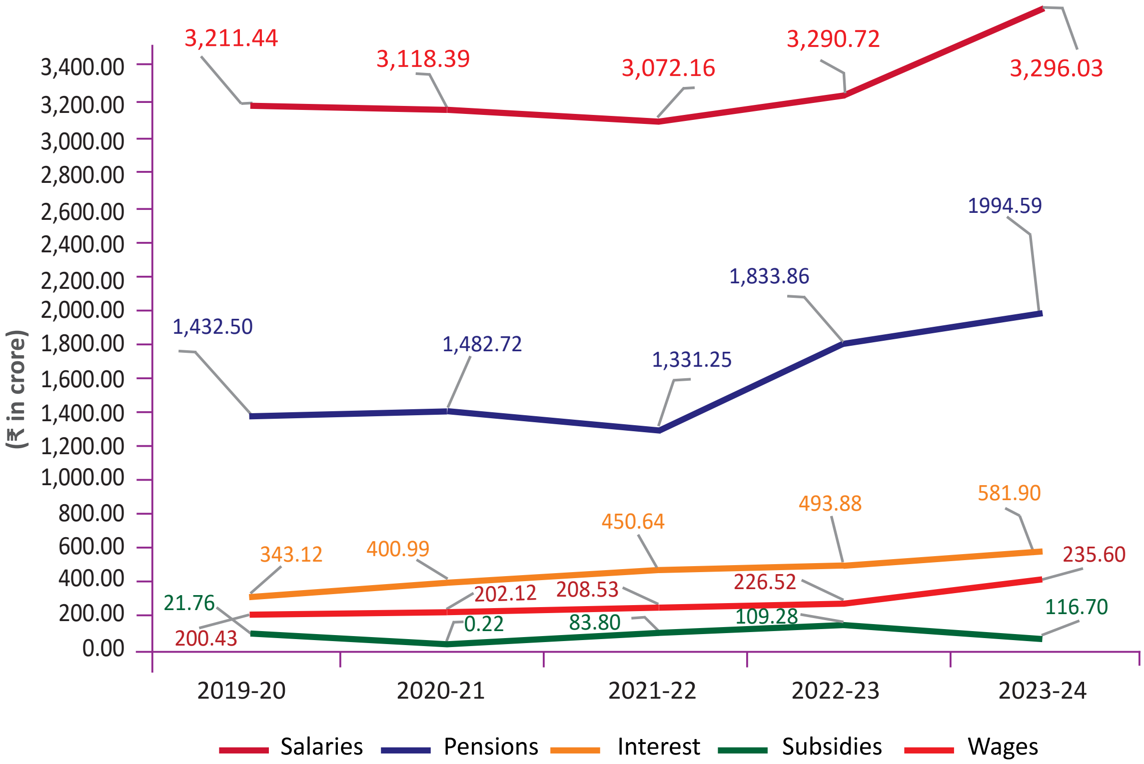
Sl. No.	Sector		2019-20	2020-21	2021-22	2022-23	2023-24
(A)	General Services	Capital	95.22	42.64	39.43	82.86	117.51
		Revenue	3,161.42	3,230.94	3,141.53	3,831.18	4,267.51
(B)	Social Services	Capital	601.37	559.92	457.62	305.51	295.61
		Revenue	3,392.73	3,177.84	3,337.57	3,673.78	4,209.28
(C)	Economic Services	Capital	676.08	523.41	507.33	933.49	840.66
		Revenue	2,899.81	2,106.02	2,078.39	2,587.21	2,360.17
(D)	Grants-in-Aid and Contributions	Capital	[@]	[@]	[#]	[#]	[#]
		Revenue	@]	[@]	[*]	[*]	[*]

[#] Not Applicable. [@] Differ with previous years due to rectification of printing errors.
[*] Revenue Expenditure under GS, SS and ES includes Expenditure of GIA.

3.4 Committed Expenditure

Heng Salaries, Pensions, Subsidies leh Wages hnuaia sum hmante kum hmasa aia 2023-24 chhunga a punna chu a hnuaiah hian tarlan a ni:

Graph 11: Trend of Committed Expenditure



Kum nga kalta chhunga Committed Expenditure dinhmun, Revenue Expenditure leh Revenue Receipts nen khaikhinna chu a hnuaiah hian tarlan a ni :

Table 21: Committed Expenditure in comparison to Revenue Expenditure and Revenue Receipts

(₹ in crore)

	2019-20	2020-21	2021-22	2022-23	2023-24
Committed Expenditure	5,209.25	5,204.44	5,146.38	5,954.26	6,224.82
Revenue Expenditure	9,453.96	8,514.80	8,557.49	10,092.17	10,836.96
Revenue Receipts	9,658.26	7,740.67	9,159.74	10,282.06	11,414.05
Percentage of Committed Expenditure to Revenue Receipts	53.94	67.24	56.18	57.91	54.54
Percentage of Committed Expenditure to Revenue Expenditure	55.10	61.12	60.14	59.00	57.44

2019-20 leh 2023-24 chhunga Committed Expenditure punna hi za zel ah 19.50 niin Revenue Expenditure punna chu za zel ah 14.63 a ni thung, Committed Expenditure nasa taka a san chhoh zel avang hian Sawrkar chuan hmasawnna lam atan sum hman tur a neih daihloh phah a ni.

Bung IV na

Appropriation Accounts

4.1 2023-24 Chhunga Appropriation Accounts khaikhawmna

Table 22: Appropriation Accounts khaikhawmna

(₹ in crore)

Sl. No.	Nature of Expenditure	Original grant	Supple-mentary grant	Re-appropriation	Total	Actual expenditure	Savings (-) Excesses (+)
1.	**Revenue**						
	Voted	10,414.29	1,666.56	...	12,080.85	10,286.77	(-)1,794.08
	Charged	32.44	4.76	...	37.20	36.26	(-)0.94
2.	**Capital**						
	Voted	1,696.68	1,598.40	...	3,295.08	1,253.78	(-)2,041.30
	Charged	...	...	...	...	...	...
3.	**Public Debt**						
	Charged	2,196.54	1.46	...	2,198.00	5,516.39	(+)3,318.39
4.	**Loans and Advances** Voted	2.00	22.98	...	24.98	24.98	...
	Total	**14,341.955**	**3,294.16**	**...**	**17,636.11**	**17,118.18**	**(-)517.93**

4.2 Kum nga kalta chhunga Savings/excess dinhmun

Table 23: Savings/Excess Kalphung

(₹ in crore)

Year	Savings (-)/Excess (+)				Total
	Revenue	Capital	Public Debt	Loans and Advances	
2019-20	(-)1,237.74	(-)1,652.03	(+)9.43	(-)99.01	(-)2,979.35
2020-21	(-)1,822.85	(-)1,247.26	(+)513.52	(-)0.20	(-)2,556.79
2021-22	(-)2,000.64	(-)1,374.49	(-)504.81	(-)0.20	(-)3,880.14
2022-23	(-)1,846.46	(-)2,726.35	(+)1,255.12	(-)0.60	(-)3,318.29
2023-24	(-)1,795.02	(-)2,041.30	(+)3,318.39	...	(-)517.93

4.3 Significant Savings

Grants hnuaia Substantial Saving a awm chuan schemes/ programme hnuaia hnathawh tur an la thawk lo emaw, hnathawhte a kal chaklo tihna a ni. Sum hman zawh loh tam tham nei Grants ṭhenkhat chu heng ho hi an ni:

Table 24: Substantial Savings

(₹ in crore)

Grant No.	Nomenclature	2019-20	2020-21	2021-22	2022-23	2023-24
1	Legislative Assembly	1.27	3.43	4.00	3.87	3.90
2	Governor	0.02	0.55	1.17	0.95	0.27
3	Council of Minister	...	2.08	0.85	0.44	0.52
4	Law and Judicial	5.58	4.84	4.97	15.15	0.40
5	Vigilance	0.51	3.12	1.33	0.20	...
6	Land Revenue and Settlement	17.38	12.98	3.02	3.94	5.75
7	Excise and Narcotics	7.76	10.39	4.82	9.89	7.82
8	Taxation	6.24	2.14	3.08	2.09	1.41
9	Finance	1,588.08	697.24	982.93	1,235.32	1,358.58
11	Secretariat Administration	5.86	19.55	11.50	4.68	0.26
12	Parliamentary Affairs	0.04	0.10	0.08	0.04	0.13
13	Personnel and Administrative Reforms	0.90	1.00	0.46	0.36	0.41
14	Planning and Programme Implementation	5.42	14.01	5.84	25.57	151.95
15	General Administration	22.71	22.65	10.80	10.55	9.34
16	Home	197.00	113.32	79.73	12.85	49.79
17	Food, Civil Supplies and Consumer Affairs	76.08	74.42	8.55	36.80	77.46
18	Printing and Stationery	2.63	3.04	2.80	0.60	1.49
19	Local Administration	0.98	154.73	114.23	195.07	151.24
20	School Education	96.68	390.52	360.76	225.06	262.56
21	Higher and Technical Education	74.87	89.13	59.41	63.09	72.96
22	Sports and Youth Services	3.98	4.40	2.26	1.21	28.16
23	Art and Culture	1.16	3.40	2.87	1.09	1.66
24	Health and Family Welfare	166.60	3.84	150.92	190.06	325.00

Table 24: Substantial Savings- Concld.

(₹ in crore)

Grant No.	Nomenclature	2019-20	2020-21	2021-22	2022-23	2023-24
25	Public Health Engineering	6.42	30.26	187.18	282.54	261.65
26	Information and Public Relations	0.81	7.59	4.04	1.09	0.52
27	District Councils and Minority Affairs	...	3.39	...	0.35	...
28	Labour, Employment, Skill Development and Entrepreneurship	7.07	9.84	18.69	15.65	8.62
29	Social Welfare	64.89	78.05	73.93	84.74	77.00
30	Disaster Management and Rehabilitation	...	7.71	29.78	18.96	28.58
31	Agriculture	39.97	67.73	75.71	69.74	81.98
32	Horticulture	14.66	18.32	37.41	20.12	41.63
33	Land Resources, Soil and Water Conservation	0.14	3.91	3.69	1.40	1.50
34	Animal Husbandry and Veterinary	11.60	19.02	25.61	7.12	12.97
35	Fisheries	0.91	1.78	0.91	0.63	0.51
36	Environment, Forests and Climate Change	58.08	139.14	109.07	177.31	59.12
37	Co-operation	1.09	1.70	1.56	2.15	3.04
38	Rural Development	227.46	228.87	273.71	184.17	237.95
39	Power and Electricity	22.43	38.96	135.14	14.81	69.14
40	Commerce and Industries	28.01	37.47	26.66	4.89	5.69
41	Sericulture	2.32	3.93	5.80	1.11	1.31
42	Transport	7.43	8.07	20.71	4.14	18.78
43	Tourism	0.71	0.57	0.22	3.17	1.44
45	Public Works	126.99	521.48	302.91	854.39	228.22
46	Urban Development and Poverty Alleviation	25.83	25.65	188.49	627.72	106.06
47	Irrigation and Water Resources	15.70	12.38	42.00	72.51	74.65
48	Information and Communication Technology	0.57	0.53	0.62	0.07	0.02
49	Public Debt	43.47	...	499.26	...	...

Kum 2023-24 chhunga supplementary grants ₹ 3,294.16 crore (sum senso zawng zawng aṭanga za zel ah 19.24) hi head ṭhenkhatah chuan kum tawpah sum hman bana tam avangin a ṭul lem lo a ni. Chung zinga ṭhenkhatte chu hengte hi an ni:

Table 25: Significant Savings

(₹ in crore)

Grant No.	Nomenclature	Section		Original	Supple-mentary	Actual Expenditure
1	Legislative Assembly	Revenue	Voted	40.40	1.78	33.89
			Charged	1.35	0.08	0.82
6	Land Revenue and Settlement	Revenue	Voted	33.72	0.63	28.59
7	Exercise and Narcotics	Revenue	Voted	49.66	1.12	42.96
8	Taxation	Revenue	Voted	21.71	1.40	21.70
9	Finance	Revenue	Voted	2,177.75	179.15,	2,145.31
		Capital	Voted	1,187.27	40.27	40.27
12	Parliamentary Affairs	Revenue	Voted	1.02	0.05	0.94
17	Food, Civil Supplies and Consumer Affairs	Revenue	Voted	270.21	46.76	263.68
19	Local Administration	Revenue	Voted	182.05	36.06	66.87
20	School Education	Revenue	Voted	1,563.32	132.14	1,433.26
21	Higher and Technical Education	Revenue	Voted	271.49	49.22	247.78
24	Health and Family Welfare	Revenue	Voted	634.37	166.39	559.87
		Capital	Voted	116.70	51.05	82.64
25	Public Health Engineering	Capital	Voted	247.99	94.97	101.95
28	Labour Employment Skill Development and Entrepreneurship	Revenue	Voted	31.93	4.68	27.98
30	Disaster Management and Rehabilitation	Revenue	Voted	67.27	2.54	41.23
31	Agriculture	Revenue	Voted	170.23	8.77	98.86
32	Horticulture	Revenue	Voted	104.45	26.64	89.46
34	Animal Husbandry and Veterinary	Revenue	Voted	69.12	6.64	62.79
36	Environment, Forests and Climate Change	Revenue	Voted	161.65	4.32	106.85
37	Co-operation	Revenue	Voted	16.59	1.32	14.87
39	Power and Electricity	Revenue	Voted	824.54	9.88	775.43
41	Sericulture	Revenue	Voted	17.36	0.31	16.36
42	Transport	Revenue	Voted	56.61	0.55	42.32
45	Public Works	Revenue	Voted	591.18	38.69	572.93
46	Urban Development and Poverty Alleviation	Capital	Voted	102.66	46.97	68.77
47	Irrigation and Water Resources	Capital	Voted	75.00	9.50	10.31
49	Public Debt	Revenue	Charged	754.03	1.46	627.80

4.4 Schemes where Excess Expenditure

Fund aṭanga sum pek belh hnuah pawh kum tawpa sum hman chuangliam la awm chu a hnuaia tarlan ang hi a ni:

Table 26: Excess Expenditure

(₹ in crore)

Grant No.	Nomenclature	Section		Original	Supple-mentary	Actual Expenditure
3	**2052 Secretariat-General Services** 090 Secretariat 18 Chief Minister's Secretariat	Revenue	Voted	2.74	0.24	2.52[*]
5	**2062 Vigilance** *00* 104 Vigilance Commission of State/UT **02** Administration (Anti-Corruption Bureau) (Voted)	Revenue	Voted	6.39	0.58	6.99
9	**2071 Pensions and other Retirement Benefits** *01 Civil* 115 Leave Encashment Benefits 01 Leave Encashment	Revenue	Voted	143.80	12.20	199.13
	2071 Pensions and other Retirement Benefits *01 Civil* 101 Superannuation and Retirement Allowances 01 Pension	Revenue	Voted	823.44	26.56	857.53
	2071 Pensions and other Retirement Benefits *01 Civil* 104 Gratuities 01 Pension/Gratuities	Revenue	Voted	266.82	8.18	276.29
11	**15-General Administration** 2053 District Administration 094 Other Establishment 19 Special Area Development Project	Revenue	Voted	2.25	0.03	2.28[*]
13	**2070 Other Administrative Services** *00* 003 Training 01 Direction (Administrative Training Institute)	Revenue	Voted	3.57	0.29	3.96
15	**2053 District Administration** *00* 093 District Establishments 02 D.C., Lunglei	Revenue	Voted	5.38	0.14	5.89
17	**2408 Food, Storage and Warehousing** 01 Food 001 Direction and Administration 02 Administration	Revenue	Voted	14.86	6.37	19.67[*]

Table 26: Excess Expenditure Concld...

Grant No.	Nomenclature	Section		Original	Supple-mentary	Actual Expenditure
20	**2202 General Education** *02 Secondary Education* 110 Assistance to Non-Government Secondary Schools 02 Assistance to Non-Government Secondary Schools	Revenue	Voted	39.92	0.18	45.47
	2202 General Education *01 Elementary Education* 101 Government Primary Schools 01 Government Primary Schools	Revenue	Voted	243.96	0.64	244.95
	2202 General Education *02 Secondary Education* 109 Government Secondary Schools 03 Government Higher Secondary Schools	Revenue	Voted	66.96	0.26	67.52
23	**2205 Art and Culture** 001 Direction and Administration 02 Administration	Revenue	Voted	4.39	0.77	4.79[*]
24	**2210 Medical and Public Health** *05 Medical Education, Training and Research* 105 *Allopathy* 55 Establishment of MIMER	Revenue	Voted	49.93	5.58	56.26
	2210 Medical and Public Health *02 Urban Health Services - Allopathy* 101 Ayurveda 06 Ayurveda, Yoga and Naturopathy, Unani, Siddha and Homeopathy (AYUSH)	Revenue	Voted	2.10	0.11	2.48
39	2**801 Power** *05 Transmission and Distribution* 800 Other Expenditure 01 Maintenance	Revenue	Voted	90.85	7.14	102.02
45	**2059 Public Works** *80 General* *799 Suspense* *01 Purchase of Stock Materials*	Revenue	Voted	1.00	2.50	5.24

Assets and Liabilities

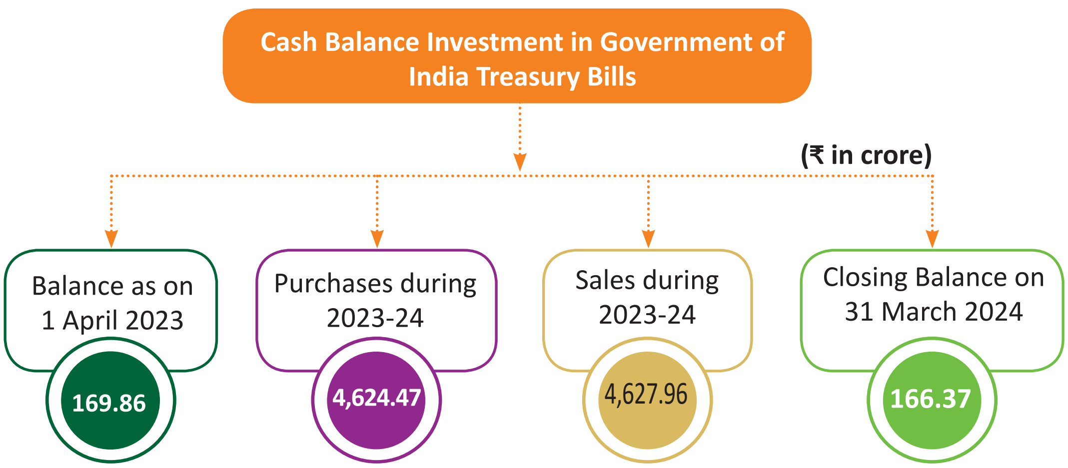
5.1 Assets

Tuna accounts kan vawn danah hian Sawrkar Assets heng Ram, Buildings, etc. te hi an hlutdan an lei kum tih lohah chuan awlsam taka chhut chhuah mai a har hle a. Chutiang chiah chuan accounts hian kumin chhunga insiam liabilities nghawng te a tarlang a, tin, kum lo thar leh zel ah Interest Rate leh loans rulh chhung en in tlem azawng liabilities nghawng tur hril mahse, liabilities rawn nghawng tur tak tak erawh hriat a harsa hle.

Share Capital anga Non-Financial Public Sector Undertakings (PSUs) ah kum 2023-24 tawp thlenga Investment zat chu ₹ 42.77 crore a ni. Hemi kumah hian sum engzatmah peipun a ni lo.

1 April 2023 khan Reserve Bank of India-a Cash Balance chu (-)₹ 342.87 crore a ni a, 31 March 2024 ah chuan ₹ 156.66 crore ah a pung chho a ni. Hei bakah hian Sawrkar chuan 2023-24 chhung hian 14 days Treasury Bills ah ṭum 72 lai mai avaiin ₹ 4,624.47 crore, leh Rediscounted Treasury Bills ah ṭum 148 avaiin ₹ 4,627.96 crore a invest hman. 2023-24 chhunga Investment dinhmun chu a hnuaiah hian kan hmu thei ang:

Table 27: Cash Balance Investment



5.2 Debt and Liabilities

Indian Constitution Article 293 chuan State Sawrkar chu Legislative-in a phalsak chinah, State Consolidated Fund denchhenin sum puk a phalsak. State Sawrkar chuan a puk theihzat a bithliahsak bawk ṭhin.

Kum nga kalta chhunga State Government-a Public Debt leh Total Liabilities kimchang chu a hnuaiah hian tarlan a ni:

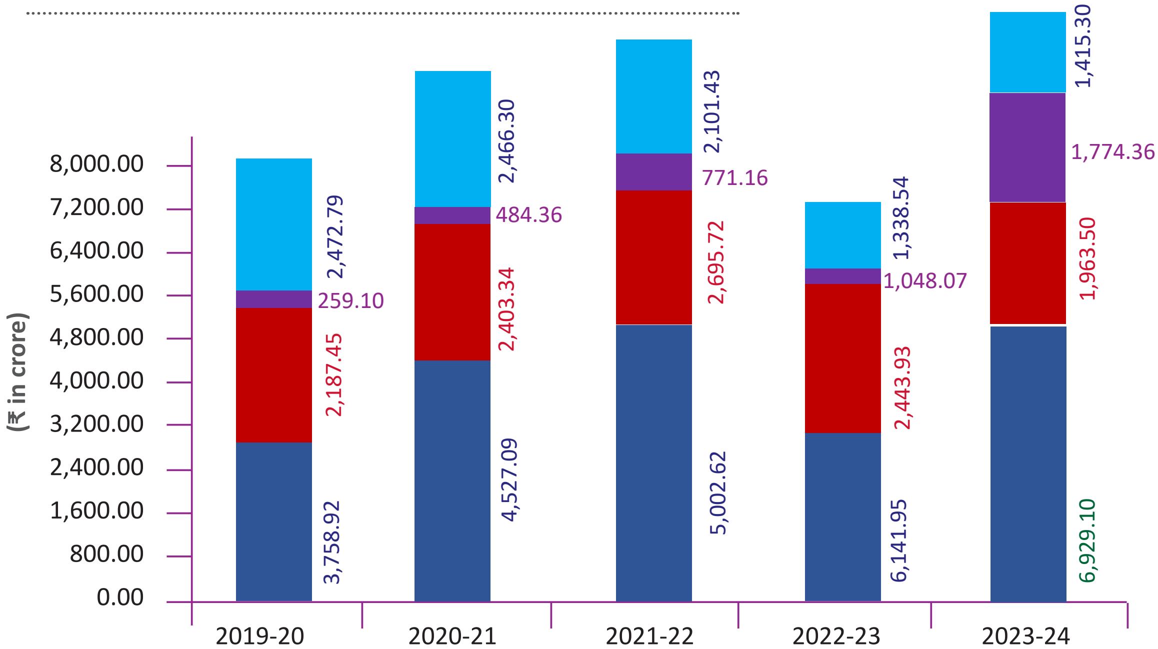
Table 28: Public Debt and Total Liabilities

Year	Public Debt (₹ in crore)	Percentage to GSDP	Public Account[*] (₹ in crore)	Percentage to GSDP	Total Liabilities (₹ in crore)	Percentage to GSDP
2019-20	4,018.02	15.16	4,660.24	17.58	8,678.26	32.74
2020-21	5,011.45	17.24	4,869.64	16.74	9,881.09	33.98
2021-22	5,773.78	23.27	4,797.15	19.34	10,570.93	42.61
2022-23	7,190.02	26.92	3,782.47	14.16	10,972.49	41.07
2023-24	8,703.46	24.46	3,378.80	9.50	12,082.26	33.96

[*] Suspense leh remittances balance-te a tel lo.
Figure-te hi kum tawp thlengin progressive balance a ni.

Kum hmasa nena khaikhinin 2023-24 hian Public Debt leh Liabilities dangah te hian ₹ 1109.77 crore (za zel ah 10.11) in a pung a ni.

Graph 12: Trend in Government Liabilities



[*] Interest bearing leh Non-interest bearing te tih tur ber chu Local Fund-te, earmarked fund dangte leh a ṭul dangte an awmna tura dahluh hi a ni.

5.3 Guarantees

Loans lak leh rulh chungchang ah, Statutory Corporation, Government Companies and Corporations, Co-operative Societies, etc. tena scheme leh programme hrang hrang an duanna tura market leh financial institutions te hnena loans an pukah State Sawrkar chuan Guarantee a pe thei a ni. Heng guarantee te hi State chhung Consolidated Fund hnuaia loans leh a capital leh a interest rulh nana contingent liability anga dah a ni. State Sawrkar in heng Statutory Corporation, Government Companies and Corporations, Co- operative Societies, etc. ten loans an lak a, interest nen rulhna tura Guarantee a pek chu hetiang hi a ni :

Table 29: Guarantees

(₹ in crore)

At the end of the year	Maximum Amount Guaranteed (Principal only)	Amount outstanding as the end of the year	
		Principal	Interest
2019-20	200.58	81.04	61.25
2020-21	200.08	86.29	52.34
2021-22	178.87	73.72	51.74
2022-23	183.01	68.52	51.38
2023-24	183.01	49.49	13.60

Mizoram Ceiling on Government Guarantees Rules, 2013 in a tarlan dan chuan April ni hmasa bera Government Guarantees la tih felloh hian Gross State Domestic Product (GSDP)a estimate lo siam aṭangin za zel ah 25 hi a pello tur a ni a. 1 April 2023 a guarantees la tih felloh chu ₹ 120.10 crore a ni a, hei hi GSDP za zel ah 0.34 2023-24 chhunga ₹ 35,579.00 (*) crore estimate aṭangin a ni a, za zel ah 25 limit kha a pel ta daih a ni. 2022-23 chhung khan State Sawrkar chuan Guarantee ₹ 2.12 crore chu Mizoram Co-operative Bank Limited ah a dah a, ₹ 40.12 crore (Principal : ₹ 8.16 crore leh Interest : ₹ 31.96 crore) chu paih a ni. Hemi bakah hian 2023-24 chhung khan guarantee ₹ 19.52 crore (Principal : ₹12.99 crore leh Interest : ₹6.53 crore) tan a dah a. State Sawrkar chuan he guarantee hi Guarantee Redemption Fund (under Head of Account 8235-00-117) a dah lo in Major Head 4047-00-800-(10) ah a dah a ni. Hei hian Capital Expenditure ah Overstatement a siam a ni.

2023-24 chhung hian State Sawrkar chuan guarantee commission atan engzatmah a hmu lo a. Rules 2013 a kan hmuh danin, Sawrkar chuan guarantee amount aṭangin a tlem berah za zelah 0.75 chu guarantee commission angin a la tur ani a, heihi ₹0.51 crore a ni.

[*] Lakna : Ministry of Statistic and Programme Implementation (MoSPI), Government of India.

Bung VI na

Other Items

6.1 Internal Debt hnuaia Adverse Balances

State Sawrkar sum puk dan hi Indian Constitution Article 293 duan angin kalpui a ni. State Sawrkar chuan budget in a huam chin baka Schemes leh programmes hrang hrang kalpui nan Company leh Corporation aṭang tein loans a puk ve bawk ṭhin a. Heng loans te hi Accounts bu-ah tihlan a ni ngai lem lova, Administrative Department chan ah dah a ni ṭhin. Mahse Loans repayment hi Government account ah hmuh ani a, hei hian Government Accounts ah Adverse Balance leh liabilities te chin fel theihloh angin a lang ta a ni. 31 March 2024 ah hian Head of Account 6003 Internal Debt of State Government 103 Loans from Life Insurance Corporation of India hnuaiah ₹ 162.53 crore chu Adverse Balance a la awm a ni.

6.2 State Sawrkar Loans leh Advances

State Sawrkarin 2023-24 tawp thlenga Loans and Advances a siam zawng zawng chu ₹ 219.76 crore a ni a. Hemi aṭang hian ₹ 156.31 crore chu Government Departments, Corporation/ Companies, Non-Government Institutions leh Local Bodies te pek a ni. 31 March 2024 thlenga sum puk/lieba (Principal leh Interest) rulhna dinhmun chungchang hi a mawhphurtu Department hotu te hnen aṭanga dawn ala nilo.

6.3 Local Bodies leh a dangte sum dawn dan

Local Bodies, Autonomous Bodies, etc.te hnena Grants-in-Aid pek ṭhin chu, 2019-20 a ₹2,536.71 crore chu 2023-24 ah chuan ₹2,980.76 crore in a pung a ni.

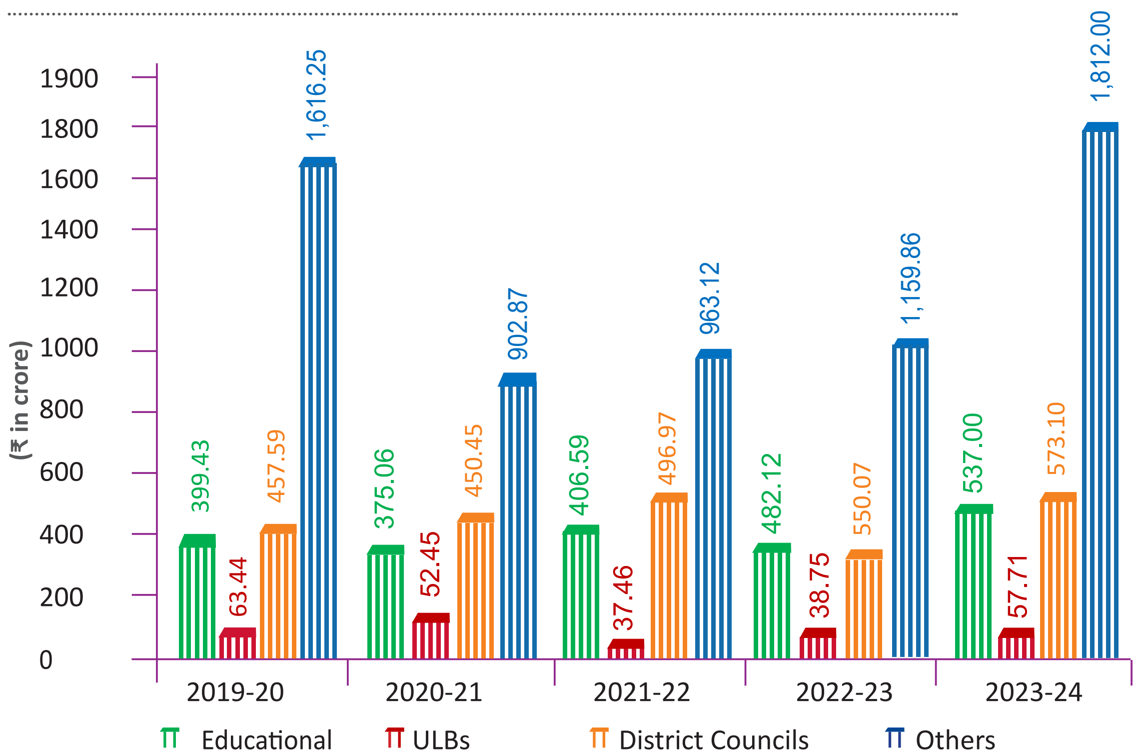
Kum nga kalta chhunga Local Bodies leh a dangte sum dawn dan:

Table 30: Financial Assistance to Local Bodies and Others

(₹ in crore)

Sl. No.	Name of Institutions	2019-20	2020-21	2021-22	2022-23	2023-24
1.	Educational Institutions (Aided Schools, Aided Colleges, Universities, *etc.*)	399.43	375.06	406.59	482.12	537.90
2.	ULBs	63.44	52.45	37.46	38.75	57.76
3.	District Councils	457.59	450.45	496.97	550.07	573.00
4.	Others	1,616.25	902.87	963.12	1,159.86	1,812.00
	Total	**2,536.71**	**1,780.83**	**1,903.64**	**2,230.80**	**2,980.76**

Graph 13: Financial Assistance to Local Bodies and Others



Kum nga kalta chhunga Assets siam nana Grants-in-Aid pek dan kim chang chu a hnuaiah hian tarlan a ni:

Table 31: Grants-in-Aid Given for Creation of Assets

(₹ in crore)

Sl. No.	Name of Institution	2019-20	2020-21	2021-22	2022-23	2023-24
1.	Educational Institutions (Aided Schools, Aided Colleges, Universities, *etc.*)	0.20	...	...	0.50	2.00
2.	ULBs	31.70	7.73	...	...	...
3.	Others	732.69	98.51	209.75	335.78	581.75
	Total	**764.59**	**106.24**	209.75	**336.28**	**583.75**

6.4 Accounts Rendering Units ten Accounts an thehluh dan

Heng Accounts hian Mizoram Sawrkar sum chet vel dan a tarlang a. Mizoram Sawrkar Accounts endik turte hi Treasuries 13 te, Public Works Divisions 75 [(31PublicWorks(RoadsandBridges) , 18 Public Health Engineering, 4 Irrigation and Water Resources Divisions and 22 Power and Electricity)] te, Forest Divisions 34 (25 Environment, Forest and Climate Change and 9 Land Resources, Soil and Water Conservation) te, Mizoram House paruk (6) te leh Reserve Bank of India in advice an pek aṭangte a khaikhawm a ni a. Kum tawp thlengin accounts hmaih engmah a awmlo a ni.

6.5 Sub-Heads/Detailed Heads thar hawn chungchang

Constitution of India Article 150na ah chuan State Accounts chu CAG hriatpui ang a ni tur a ni a. 2023-24 chhung khan, Mizoram Sawrkar chuan CAG thurawn la kher lovin Sub-Heads thar 19 (Sawmpakua) [Revenue Section hnuaiah 13 leh Capital Section hnuaiah 6] chu budget hnuaiah a siam a. State Sawrkar chuan heng Heads hnuaiah hian Budget provision siam in, Revenue Section hnuaiah senso ₹ 63.69 crore leh Capital Section hnuaiah senso ₹ 34.28 crore te a siam a ni.

6.6 Goods and Services Tax (GST)

Goods and Service Tax chu 1 July 2017 khan hman tan a ni. 2023-24 chhunga State in Goods and Services Tax a lakkhawm chu ₹ 969.11 crore a ni a, heihi 2022-23 chhunga ₹ 904.20 crore nen a khaikhin in ₹ 64.91 crore (7.18 per cent) in a tlahniam ṭihna a ni. Hemi bakah hian Central Goods and Services Tax hnuaiah State chanpual ₹ 1,713.94 crore a dawng bawk a ni. GST Hnuaia total receipts chu ₹ 2,683.05 crore a ni. Tin, State hian kum 2023-24 chhunga GST hman avanga sum a hmuh takloh te hi Revenue Receipt angin Non-Debt Compensation a dawng lo bawk.

Kum 2023-24 chhung khan kum hmasa 2022-23 chhunga State GST siamthatna (adjustment entries) ₹ 10.98 crore chu RBI in a chhingchhiah dan leh Finance Accounts-a chhinchhiah zat inang lohna siamrem nan State Sawrkar-in a tel. Chuvangin, kum 2023-24 chhunga SGST ₹ 64.91 crore-a a punna ah hian siamremna ₹ 10.98 crore pawh hi telh a ni.

6.7 State sawrkar-in sum a hmuhna leh hmanna, Loan leh Advance-te a pekna atanga CCO-te leh Accountant General (A&E)-te insiamrem dan

Controlling Officers zawng zawngte chuan State Sawrkar Receipts leh Expenditure figure te chu Principal Accountant General (PAG) aṭanga figure te nen a in mil em tih an endik ṭhin tur a ni. Kum 2023-24 chhung hian receipts ₹ 11,414.05 crore (Total Receipts aṭanga 100 *per cent*), Revenue expenditure ₹ 11,414.05 crore (Total Revenue Expenditure aṭanga 99.98 *per cent*) leh capital expenditure ₹ 6,142.38 crore (capital expenditure atanga 100 percent Public Debt telin) te hi State Sawrkar chuan an reconcile a ni. State Sawrkarin a pek Loans and Advances ₹ 24.96 crore (total loans and advances atanga 99.92 *per cent*) chu reconcile a ni bawk.

Kum 2022-23 chhung hian revenue receipts ₹ 6,812.79 crore (Total Revenue Receipts aṭanga 66.26 *per cent*), revenue expenditure ₹ 9,987.13 crore (Total revenue expenditure aṭanga 98.96 *per cent*) leh capital expenditure ₹ 3,923.01 crore (total capital expenditure atanga 99.95 *per cent* Public Debt repayment telin) te hi State Sawrkar chuan a reconcile a ni. Kum kalta chhung khan State Sawrkarin a pek Loans and Advances ₹ 2.19 crore (loans and advances atanga 100 *per cent*) chu reconcile a ni bawk a ni .

6.8 Bookings under Minor Head "800 Other Expenditure and 800 Other Receipts"

Minor Head 800 Other Expenditure/ 800 Other Receipts te hi Minor Head mumaltak a awmloh chuan hman ṭhin a ni. Amaherawhchu, langtlang taka Account-te vawn thu hlaah harsatna a siam theih avangin kalphung pangai anga Minor Head 800 hi hman chi erawh a ni lo.

Kum 2023-24 chhung khan ₹ 1,632.42 crore Major Heads of accounts 38 hnuaia ami, chu chu Revenue leh Capital Expenditure-ah zela 13.50 te Minor Head 800 Other Expenditure hnuaia dah a ni. Kum 2022-23 chhung khan ₹ 1,277.34 crore 47 Major Heads of accounts, Revenue and Capital Expenditure belhkhawm (₹ 11,414.03 crore) aṭanga za zel ah 11.19 chu Minor Head 800 Other Expenditure hnuaiah dah a ni.

Tarlan tawh angin, ₹ 941.03 crore 45 Major Heads of Accounts, total Revenue Receipt (₹ 11,414.03 crore) aṭanga za zel ah 8.24 chu Minor Head 800 Other Receipts hnuaiah dah ani.

A kum hmasa chiah ah pawh ₹ 859.30 crore 41 Major Heads of Account, Total Revenue Receipt (₹ 10,282.06 crore) aṭanga za zel ah 8.36 chu Minor Head 800 Other Receipts hnuaiah dah a ni.

Minor Heads thenkhat minor head 800 aia hman theih tur te hmuhchhuah a ni a, letter dated 17.09.2024 hmangin Budget Scrutiny 2023-24 atan State Sawrkar ah hriattir a ni. 2023-24 chhung khan Major Heads 2401, 2415 leh 2801 hnuaiah expenditure a book nana minor head in mil tak tak a awm tih hriatchhuah chu ni tho mahse, ₹ 162.85 crore chu heng Major Head pathum hnuaia Minor Head 800-Other Expenditure ah book a ni.

6.9 Transfer of Funds to Personal Deposit (PD)/Personal Ledger(PL) Accounts

Government of Mizoram aṭanga thu dawnna angin, Personal Deposit Accounts hi a awm lo a ni.

6.10 Abstract Contingent Bill siam remloh

Financial Rules (Rule 290 of Central Treasury Rules) chuan pawisa hi Government treasury atangin hmanhmawh thlak bik thilah lo chuan lak chhuah theih ani lo a ti a. Enge maw hmanhmawh thlak ah Drawing and Disbursing Officer (DDO) te chu Service bill aṭanga AC bill hmanga lakchhuah phal an ni. Mizoram Treasury Rules, 2011 (Para 3.13.2) a tarlan ah chuan Abstract Contingent Bills ibid cases en fiah a nih lai leh Central Government Account (Receipt and Payment) Rules, 1983 hnuaia Rule 118 behchhana a hun tiam chhung a bill kimchang pharh chhuah anih leh nih loh chu Controlling Officer hnenah hriattir thin tur a ni. Hei bakah hian 'Rule 118 of Central Government Account (Receipt and Payment) Rules, 1983 in a phut angin, Abstract Contingent bill rere ah chuan certificate thil tel vek tur a ni a, hei hian bill la tih felloh leh a thla hmasa a Abstract Contingent Bill kimchangte chu pek tawh anih leh nihloh a hriattir a ni. He certificate tello hi chuan bill chu sumfai a pek theih anilo a ni. Rule 309 of Central Treasury Rule ah pawh a tarlan angin, bill siam ni aṭanga a hma thlaa Abstract Contingent bill lak chhuah chungchangah contingent bill kimchang chu Controlling Officer hnenah certificate bill tina thil telin a thehlut tur a ni. Abstract Contingent bill chu he certificate tello hian sumfai a lak theih a nilo a ni.

AC Bill sawmlipathum (43) ₹ 538.30 crore chu 29.02.2024 thleng khan lak chhuah a ni a (31.03.2023 thlenga AC Bill 51 la chin felloh ₹ 247.88 crore telin), tah hian DCC Bills, AC bill 153 atan ₹ 66.11 crore chu dawn a ni bawk a ni(31.03.2024 thlenga AC bill 32 ₹ 7.32 crore telin). AC bill 92 ₹ 472.19 crore hnuaia DCC bill 31 March 2024 thlenga siamrem tura tih chu dawn ala nilo a ni. AC bills la siamremloh chu a hnuaiah hian tarlan a ni:

Table 32 : Abstract Contingent (AC) Bills

Year	Number of unadjusted AC Bills / e-Advance / Temporary Advance	Amount (₹ in crore)
Upto 2022-23	19	240.56
2023-24[*]	73	231.63
Total	**92**	**472.19**

During the year 2023-24, 235 AC bills amounting to ₹ 345.75 crore were drawn, out of which, 41 AC bills amounting to ₹ 55.33 crore (16.00 *per cent*) were drawn in March 2024.

[*] Excluding 41 AC bills of ₹ 55.33 crore drawn in the month of March 2024.
[In case, DCC Bills are submitted before due date of submission, in such case, the un-adjusted AC bills should also include the AC Bills against which DCC bills have been submitted before they become due].

6.11 Grants-in-Aid la hmuhloh atana Utilisation Certificate (UCs)

GFR 2017 hnuaia Rule 238 a kan hmuh angin Grants-in-Aid dawng reng reng ina a sum pe chhuak tu te hnenah Utilization Certificates (UCs) chu sanction an hmuh aṭanga kum khat chhungin an thehlut ngei ngei tur a ni. UCs an thehluh loh chuan Finance Accounts ah Expenditure a awm leh awmloh a hriat theihloh a ni.

2023-24 chhung khan 2022-23 chhunga 51 UCs tih felloh ₹ 261.61 (31.03.2023 thlenga tih felloh 9 UCs ₹ 16.06 crore leh 2023-24 chhunga tih felloh 42 UCs ₹ 245.55 crore) chu tih fel hmabak a ni. Heta tang hian 91 UCs ₹ 25.99 crore chu hemi kum hian tihfel a ni. 31 March 2024 thlenga UCs la tih felloh erawh chu a hnuaiah hian tarlan a ni:

Table 33: Utilisation Certificates (UCs)

Year [*]	Number of UCs Outstanding	Amount (₹ in crore)
Up to 2022-23	04	10.80
2023-24[#]	28	224.82
Total	**32**	**235.62**

[*] The year mentioned above relates to "Due year" *i.e.* within twelve months of the closure of financial year.
This has reference to the Statement 10 and Appendix III of the Finance Accounts.
[In case, UCs are submitted before due date of submission, in such case, the outstanding UCs in the NTFA should include these UCs which are submitted before due date of submission].

6.12 Interest Adjustment

Government chuan J. Reserve Funds (a) Reserve Fund Bearing Interest leh K. Deposit and Advances (a) Deposits Bearing Interest huangchhunga Interest pek leh siamrem chu a ti thei a, hemi avang hian, Sub-Major Heads bikte te chu List of Major and Minor Heads of Accounts ah te dah a ni.

2023-24 chhunga Government in Funds Deposits leh Interest a pekte chu a hnuaiah hian tarlan a ni:

Table 37: Interest Adjustment

(₹ in crore)

Funds/Deposits	Opening Balance on 1 April, 2023	Basis for calculation of interest	Interest due	Interest paid	Interest short paid
8121 General and Other Reserve Funds 129 State Compensatory Afforestation Fund	212.14	As per the circulars issued by the Ministry of Environment, Forest and Climate Change, which is 3.35 *per cent* for 2023-24	7.11	...	7.11
8121 General and Other Reserve Funds 122 State Disaster Response Fund (SDRF)	9.92	8.50 *per cent* : As per the rate applicable to Overdrafts *i.e.* 2.00 *per cent* above the Average Ways and Means Advances *i.e.* 6.50 *per cent*	0.84	...	0.84
Other Interest bearing Deposits **8336 Civil Deposits** 800 Other Deposits	0.05	Interest calculated at the rate of 2.35 *per cent* per annum (Fixed Repo rate-I) *i.e.* 3.35- 1=2.35 per annum	...[A]	...	...
8342 Other Deposits 120 Miscellaneous Deposits	2.50	Interest calculated at the rate of 2.35 *per cent* per annum (Fixed Repo rate-I) *i.e.* 3.35-1=2.35 per annum	0.06	...	**0.06**
Total			**8.01**	**...**	**8.01**

[A] Actual value was ₹0.001175 crore only.

Interest ₹ 8.01 crore rulh loh avangin Revenue expenditure ah ₹ 8.01 crore in understatement a awm phah a ni.

6.13 Expenditure on Ecology and Environment

State Sawrkar in Environment chungchang a an Expenditure chu Finance Accounts ah Head of Accounts hrang hrang hmangin a tarlang a bawk. 2023-24 chhung khan Mizoram Sawrkar chuan Major Head 2402, 2406 leh 3435 hnuaiah Budget allocation ₹ 193.86 crore aṭangin ₹ 133.23 crore a dah a. A kum hmasa 2022-23 khan Mizoram Sawrkar chuan Major Head 2402, 2406, 3435 leh 4406 hnuaiah Budget allocation ₹351.96 crore aṭangin ₹173.24 crore a dah bawk a ni.

6.14 Committed Liabilities

Finance Commission sawmpahnihna in a phut angin, Accounting mumal tak a awm theih nan Central Government chuan hma a la a. Buaina a awmloh nan Cash accounting chungchanga hriattur pawimawh leh langtlang taka thu thlukna siam a nih theih nan Statements angreng deuh a siam a ngai a. State Sawrkar chuan committed liabilities chungchang a pharh chhuak tur a ni a, hei hi Appendix XII (Finance Accounts Vol. II) ah hmuh theih a ni.

6.15 Expenditure of Centrally Sponsored Scheme (CSS)

31 March 2024 chhunga Centrally Sponsored Scheme hnuaia expenditure chhutluh zawng zawng chu ₹2,198.28 crore (Revenue Expenditure ₹2,067.80 crore leh Capital Expenditure ₹130.48 crore) an ni a, tah hian Central Assistance (₹ 1,893.50 crore) leh Centrally Sponsored Schemes atana State in chanpual (₹304.78 crore) a neih te a huam tel a ni.

6.16 Implementing Agency-te hnena Direct Transfer hmanga Central Scheme Funds dah

2023-24 chhung khan PFMS portal of CGA in a tarlan angin ₹ 1,171.40 crore chu State chhunga Implementing Agencies te chuan a dawng a heihian intermediaries/beneficiaries a transfer a huam bawk a ni.(NGOs, Central Government Organisations, Statutory Organization, Urban/ Rural Bodies, Beneficiaries, etc). Implementing Agencies a fund a direct transfer an dah hi 8.03 percent in a hma kum nen khaikhinin a sang zawk a ni (2022-23 ah ₹ 1,048.29 crore a tang in 2023- 24 ah ₹ 1,171.40 crore in).

6.17 State Sawrkar-in Budget pawna leiba neih, Subsidy a pek leh kalphung a duan atanga a sum leh pai dinhmun nghawngna

Off-Budget atanga sum puk hi State Sawrkar leiba a ni a, amaherawhchu, a principal leh interest-te hi State Sawrkar budget chhunga pek leh chinfel thin anih angin, sum mamawh phuhrukna atana tanpuina anga hman fo thin a ni.

State Sawrkar hian Off-Budget atanga sum puk chungchangah ruahmanna hranpa kum khat a Budget tur a duanna ah a siam ngai lo va, chutiangin hemi chungchangah hian Ministry of Finance, Governance of India pawhin ruahmanna leh a hranpa a thudah a nei bik lo.

6.18 Single Nodal Agency-te (SNA) hnena Fund pekchhuah/dah chungchang

Ministry of Finance, Government of India vide letter No. 1 (13)PFMS/FCD/2020 ni 23-03-2021 in a sawi angin, Centrally Sponsored Schemes (CCS) aṭanga a sum hmuhte Single Nodal Agency (SNA) hriattpuina hnuaiah hman phal a ni a. CSS atan hian SNA chuan Commercial Bank ah bank account hawngin a enkawl tur a ni.

Ministry of Finance, Government of India's letter dated 16 February, 2023 a kan hmuh angin State sawrkar chuan ni 30 chhungin Central Share bakah commensurate State share chu SNA account ah sawn tur a ni a. Ni 30 aia tih tlai anih chuan, a ni naga chhutin 7 percent per annum rate in Interest chu State sawrkar in ni 01.04.2023 atangin a pek a ngai dawn a ni.

PFMS atanga SNA 01 report kan hmuh angin, State sawrkar chuan Central Share ₹1,672.41[a] crore chu Treasury account ah a dawng a. 31 March 2024 thleng khan sawrkar chuan Central Share ₹1,613.55 crore[b] leh State Share ₹ 211.19 crore[c] chu SNAs ah dah a ni. Hemi expenditure chungchanga vouchers leh documents kimchang te hi SNAs atangin Principal Accountant General Office in a a dawng lo a ni.

SNA 01 report danin 31 March 2024 thlengin ₹ 408.47 crore[d] sum hmanloh SNA-te Bank Account ah a la awm mek bawk.

[a] Column No. 4D of the SNA Report 1-a lan danin.
[b] Column No.10A of the SNA Report 1-a lan danin.
[c] Column No.10B of the SNA Report 1-a lan danin.
[d] Column No.16 of the SNA Report 1-a lan danin.

6.19 DDO Bank Account a fund dah chungchang

2023-24 chhung khan, Government of Mizoram DDO ten Bank Account an hawn zat chu State Sawrkar in a tarlang lo a.

Central Treasury Rules, Rule 290 ah chuan, pawisa engmah hi a tul tawpah lo chuan Treasury atangin lak chhuah loh tur a ni a. Demand siam nan leh budget grants a sum lapse hlauh vanga Treasury atanga sum lak chhuah te hi phalloh a ni. Mahse Mizoram sawrkar DDOs' 178 te atanga thu kan dawn danin, 31 March 2024 thleng khan ₹ 317.21 crore chu hman lohin DDOs te bank account ah a la awm a ni. Mizoram sawrkar hian 01.04.2023 a DDO te Bank Account a Opening Balalnce leh 2023-24 chhunga DDO te theuh Bank Account a fund an pekchhuah dan an tarlang lo a ni.

6.20 Investment

Sawrkar investment Finance Accounts Statement 8 leh 19 a kan hmuh te hi Principal Accountant General (Accounts Wing) in account leh sanction a dawnte aṭanga siam a ni a. Mahse heihi a department changtu (Finance telin) leh investee te aṭanga hriat ala nilo a. Sawrkar hian 2023-24 chhungin Investment engmah an la siam lo a. Kum hmasa lam aṭanga 31 March 2024 thlenga Sawrkar Investment hriat theih chin chu a hnuai a tarlan ang hi a ni:

Table 35: Investment

(₹ in crore)

Category	Number of entities	Investment at the end of the year 2023
Statutory Corporation	6	6.99
Government Companies	…	…
Other Joint Stock Companies and Partnership	…	…
Co-operative Banks and Societies	423	35.78
Total	**429**	**42.77**

6.21 Contingency Fund

Mizoram Contingency Fund Act, 1987 Section 1 in thuneihna a pek ang in State Sawrkar chuan Mizoram Contingency Fund Rules, 1987 a siam a, Contingency Fund chhung a pawisa dahluh, lakchhuah leh a kaih hnawih dang dangte kalphung tur siam remna ani. Contingency Fund of the State of Mizoram ah sum a hlawm in ₹0.10 crore a awm a ni. Kum 2023-24 chhung hian sum lut leh chhuak a awmlo a, rulh leh tur pawh a awm lo.

6.22 Rush of Expenditure

GFR 2017 Rules 62 (3) chuan Rush of Expenditure kan tih mai, kum tawp dawna sum hmanhmawh taka hman hi fello ah ngaiin tihloh hram ni se a ti. State Government Department, chuan March 2024 khan ₹2,248.43 crore leh ₹10.25 crore hi March 2024 last working day ah a la chhuak a ni (Treasury-wise details chu a hnuaiah hian tarlan a ni), the total expenditure ₹12,090.74 crore aṭanga 18.60 percent leh 0.08 percent (Revenue and Capital) a ni a, March 2024 a State Sawrkarin a Revenue Receipts a a tlukpui zawng zawng chu ₹783.03 crore a ni (6.86 per cent of total Revenue Receipts). March 2024 chhunga Department lian thenkhat (Major heads nen) sum hman ral leh sum lak chhuah (₹ 2,248.43 crore) dan te chu 4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other backward Classes and Minorities 100 percent, 4435 Capital Outlay on Other agricultural Programmes 100 percent, 4702 Capital Outlay on Minor Irrigatin 100 percent, 5055 Capital Outlay on Road Transport 100 percent, 5452 Capital Outlay on Tourism 100 percent, 4408 Capital Outlay on Food, Storage and Warehousing 99.06 percent, 4059 Capital Outlay on Public Works 90.65 percent, 4401 Capital Outlay on Crop Husbandry 84.18 percent, 3053 Civil Aviation 64.24 percent, 4403 Capital Outlay on Animal Husbandry 57.67 percent and 4210 Capital Outlay on Medical and Public Health 53.74 percent te an ni.

2023-24 chhunga total expenditure ₹ 4,173.81 crore (34.52 per cent), (Revenue leh Capital belhkhawm) (₹ 12,090.74 crore) chu last quarter ah dah a ni a, chutihrual chuan total receipts (₹ 11,415.05 crore) ₹ 2,837.51 crore (24.86 per cent) chu last quarter ah hmuh ani bawk a ni. Month-wise receipts leh last quarter (January 2024 - March 2024) khaikhinna chu a hnuaiah hian tarlan a ni :

Table 36: Rush of Expenditure

(₹ in crore)

Month	Expenditure	Receipts	Expenditure compared to Receipts Increase (+)/Decrease (-)
January 2024	856.34	1,184.90	(+)328..56
February 2024	1,069.03	869.58	(-)199.45
March 2024	2,247.93	783.03	(-)1,464.90
Total	**4,173.30**	**2,837.51**	**(-)1,335.79**

Treasury wise details of amounts withdrawn on the last working day of March 2024:

Table 37: Treasury-wise details

(₹ in crore)

Sl. No.		Amount
1.	Aizawl South Treasury	10.25
2.	Mamit Treasury	[*]
Total		**10.25**

[*] ₹ 15,040.00 only

6.23 National Pension System (NPS)

State Sawrkar hnathawk 1 September 2010 leh a hnu lama lak te chu National Pension System (NPS) hnuaiah dah an ni a, hei hi Defined Contribution Pension Scheme an ti a, thawktute chuan thla tin an hlawh atangin 10 percent an contribute a ngai a, Sawrkar chuan 10 percent contribution an nei ve bawk a ni. A amount zawng zawng chu designated fund manager hnenah National Securities Depository Limited (NSDL)/Trustee Bank ah a transfer a ngai a ni. Mizoram sawrkar Defined Contribution Pension Scheme hnuaia dah atan Major Head 8342-117 a siamlo a, hei vang hian National Securities Depository Limited (NSDL) ah a dah thung a ni. Hei bakah hian State Sawrkar chuan employee's te contribution chu 'Major Head 0071 Contribution Recoveries towards Pension and Other Retirement Benefits' ah an dahlut a, heng hi NSDL in a tul anga a hman tura an siam Current Account ah an employee's contribution te nen an transfer bawk a ni.

Kum 2023-24 chhung khan NPS a contribution zawng zawng chu ₹ 123.89 crore (Employees contribution ₹61.91 crore and Government contribution ₹61.98 crore including ₹0.07 crore of 14 percent contribution for AIS Officers) a ni a. Hemi Government Contribution chungchang kimchang hi chu Finance Accounts a Statement 15 under Major Head 2071 ah hmuh theihin a awm a ni. 2023-24 chhungin Mizoram Sawrkar chuan National Securities Depository Limited (NSDL) kaltlangin designated fund manager ah ₹ 123.89 crore a dah a, heihi Mizoram Sawrkar Office Memorandum No. G. 27011/2/2011-F. APF dated 9.9.2011 kaltlangin a ni. 2023-24 chuan hian Mizoram sawrkar chuan NPS ah less/short contribution a neilo a ni.

Order No. 25016/3/2012-FEA dated 12.02.2024 a kan hmuh angin, Government Employees 01 tana Head of Account 8342 Other Deposits 00-117 hnuaia NPS contribution Defined Contribution Pension Scheme hnuaia Government Servant Contribution chu 01.04.2024 atangin hman tan tur a ni.

6.24 Reserve Funds

Reserve Funds chungchang kimchang chu Fanance Accounts a Statements 21 leh 22 ah te hmuh theihin a awm a. Reserve Funds hi tunah paruk a awm a ni. 31 March 2024 thlenga balance la awm chu ₹ 760.24 crore a ni a. Heta ₹ang hian ₹ 213.87 crore chu interest bearing Reserve Fund ah leh ₹546.37 crore chu Non-Interest bearing Reserve fund ah a awm bawk a ni.

6.24.A Reserve Funds bearing Interest

A. (i) State Disaster Response Fund (SDRF):

State Disaster Response Fund inkaihhruaina aṭanga kan hmuh angin (interest bearing section Hnuaia Major Head '8121 General and Other Reserve Funds' aṭangin), Central leh State Sawrkar te chuan 90:10 ang zelin Fund ah an thawh ve tur a ni a. 2023-24 chhung khan State Sawrkar chuan ₹ 41.06 crore chu Central Government's share angin a dawng a. Hemi kuma State Government's share chu ₹4.62 crore a ni. State Sawrkar chuan ₹ 46.22 crore (Central Share : ₹41.60 crore, State Share : ₹4.62 crore) chu Fund hnuai Major Head 8121-122 SDRF ah a dahlut lo a ni. State sawrkar chuan ₹19.60 crore chauh chu Fund hnuai Major Head 8121-122 SDRF-ah 2022-23 chhung khan a dah a ni.

State sawrkar chuan Central sawrkar atangin engzatmah NRDF atangin a dawng lo a ni.

₹27.79 crore chu Major Head 2245-05-101 ah fund atanga expenditure angin lak ani a, mahse fund atangin investment engmah siam ani lo. Fund hnuaia 31 March 2024 thlenga closing balance chu ₹1.73 crore a ni.

2023-24 chhungin ₹46.22 crore chu transfer anih loh avangin Revenue Expenditure ah understatement a awm phah a ni.

6.24 A. (ii) State Disaster Mitigation Fund (SDMF)

State Disaster Mitigation Fund (SDMF) hi Disaster Management Act, 2005 Section 48(1)

(c) behchhana hman tur a ni a. He Fund hi State Disaster Response Fund (SDRF)/National Disaster Response Fund (NDRF) kaihhruaina leh State chhunga State Sawrkar ten disaster an lo chhinchhiahte bawhzuina atan siam a ni a. State Sawrkar chuan Major Head 8121- 130- State Disaster Mitigation Fund behchhanin SDMF an siam a ni (vide Notification No. G. 25023/1/2022-FEA dated 02.03.2022).

State leh Central sawrkar chuan te chu 90:10 proportion in fund ah contribute tura tih an ni a. 2023-24 chhung khan State Sawrkar chuan Central Government atangin ₹15.30 crore a dawng a. Hemi kum veka State Sawrkar share chu ₹ 1.70 crore a ni. 2023-24 chhung khan State Sawrkar chuan Fund under Major Head 8121-130 State Disaster Mitigation Fund (SDMF) ah amount (Central share : ₹15.30 crore leh State share : ₹1.70 crore) engzatmah a transfer lo a ni. Mahse 2023-24 khan State sawrkar chuan a hma kum liamta ami ₹21.20 crore (2022-23 chhunga Central share : ₹9.80 crore leh State share : ₹1.00 crore; 2020-21 chhunga Central Share : ₹10.40 crore) chu fund ah a transfer a ni.

Amount ₹21.20 crore chu chu expenditure atanga hmuh angin Major Head 2245-08-101 ah siam fel a ni a, Fund ah investment engmah siam a nilo. 31 March 2024 thlenga closing balance chu Nil a ni.

2023-24 chhunga transfer loh ₹17.00 crore (Central share : ₹15.30 crore leh State share : ₹1.70 crore) avangin Revenue Expenditure ah understatement a awm phah a ni.

6.24(A)(iii) State Compensatory Afforestation Fund

Ministry of Environment, Forest and Climate Change Government of India in inkaihhruaina a siam angin, Compensatory Afforestation kalpui a nih theihnan State Sawrkar in sum a hmuh te chu Public Account a interest bearing section hnuaia State Compensatory Afforestation Fund ah a dah tur a ni a.

2023-24 chhung khan State Sawrkar chuan User Agencies engmah a dawng lo a ni.

Sawrkar chuan National Compensatory Afforestation Deposits atangin Fund engmah a dawng lo.

Sawrkar chuan Head of Account 2406 Forestry and Wild Life-04 Afforestation and Ecology Development 103 State Compensatory Afforestation hnuaiah expenditure ₹13.39 crore chu a dah a. Heihi SCAF atangin a nilo a ni. Hei vang hian Revenue Expenditure ah overstatement a awm ta a ni.

Sawrkar hian hemi kum chhung hian Fund ah investment engmah a siamlo.

31 March 2024 thlenga State Compensatory Afforestation Fund a balance la awm chu ₹212.14 crore a ni.

6.24 B Reserve Funds not bearing Interest

6.24 B (i) Consolidated Sinking Fund

Mizoram Sawrkar chuan 2006-07 khan Consolidated Sinking Fund hi loans tih zangkhai nan a chhawp chhuak a. Fund in inkaihruaina a siam angin, State chuan 0.50 per cent chu an outstanding liabilities (Internal Debt plus Public Account) aṭangin Consolidated Sinking Fundah a hma kum tawp lamah a thawh ve a. 2023-24 khan Sawrkar chuan ₹ 32.40 crore thawh tura beisei anih lain ₹ 49.62 crore a thawh a, hei hian 2023-24 chhung khan contribution ₹ 17.22 crore in a ti tlem ta a ni.

6.24 B (ii) Guarantee Redemption Fund

State Sawrkar chuan 2009-10 khan RBI in a phut angin Guarantee Redemption Fund hi a hmang tan a. State Sawrkar thuchhuah hnuhnung ber (a chunga tarlan angin) para (5) a a tarlan angin Government chuan ₹0.50 crore chu contribution angin fundah a siam tur a ni a. Fund a balance la awm chu kumtina contribution siam nen a pung tur a ni a, heihi kum 5 chhunga Sawrkar in a tihtur chin zat (target) han phak nan a ni[@]. 2023-24 chhung khan State Sawrkar chuan ₹13.50 crore fundah a thawh a. 31 March 2024 thlenga fund awm zat chu ₹64.00 crore a ni. Hemi ₹64.00 crore zawng zawng hi RBI a invest vek a ni (31 March 2023 ah ₹ 50.50 crore).

[@] No fixed limit is prescribed.

6.24 B (iii) Central Road and Infrastructure Fund (CRIF)

Central Road Fund (CRIF) tih thin chu Government of India Gazette ni 31-03-2018 a thuchhuah an siam angin Central Road and Infrastructure Fund (CRIF) tih ah thlak a ni a. CRIF hi National Highway te, Railway Project te enkawl leh tihchangtlun nante, Railwayte, State leh Rural kawngte leh atul dang hrang hrang te tih hmasawn nana hman tur atana tih a ni.

Accounting kalphung aṭang chuan, State in Centre aṭanga Fund a hmuh te hi Major Head 1601 hnuaia Revenue Receipts hnuai ah a dah tur a ni a, State Sawrkar chuan a sum hmuh te chu Major Head 8449-103-Subvention from Central Road and Infrastructure Fund hnuaia Public Account ah Major Head(s) mumal tak siamin a transfer thin tur a ni.

2023-24 chhung khan State Sawrkar chuan grants ₹35.60 crore chu CRIF atan a dawng a.State Sawrkar chuan 31 March 2024 thleng khan Public Account Fund ah ₹35.60 crore a transfer lo. He ₹35.60 crore transfer anih loh vang hian Revenue Expenditure ah under statement a awm a ni.45

6.25 Suspense leh Remittance Balance dinhmun

Finance Accounts hian suspense leh Remittance head hnuai a sum din hmun a tarlang a.

Heng outstanding balance head hrang hrang a mi, outstanding debit and credit balancete nen a head hrang hrang hnuaia siamrem chu Credit ₹ 1,420.41 crore Major Heads 8658, 8671 leh 8679 ahte 31 March 2023 thleng khan siam rem a ni (31 March 2022 ah Credit ₹ 907.26 crore), chuan remmitance head hrang hrang hnuaia siamrem chu Credit ₹ 123.64 crore Major Heads 8782, 8786 leh 8793 ah te 31 March 2023 thleng khan siam ani bawka (31 March 2022 ah Debit ₹65.69 crore).

Outstanding balance head hrang hrang hnuaia chin fel loh hian receipt/expenditure figure leh State Sawrkar head of Accounts mumal tak a awm tir theilo a ni (heihi kum tin ani chho char char a ni).

Table 38: Suspense and Remittance Balances

(₹ in crore)

Name of Minor Head	2019-20		2020-21		2021-22		2022-23		2023-24	
	Dr	Cr	Dr	Cr	Cr	Cr	Dr	Cr	Dr	Cr
(a) 8658 suspense Accounts										
101 Pay and Accounts Office -Suspense	75.91	76.81	93.01	80.71	90.79	113.54	101.59	135.38	104.54	135.38
Net	Cr 0.90		Dr 12.30		Cr 22.75		Cr 33.79		Cr 30.84	
102 Suspense Accounts-Headquarters	71.42	72.40	72.90	72.40	78.78	72.64	78.80	73.87	87.30	77.33
Net	Cr 0.98		Dr 0.50		Dr 6.14		Dr 4.93		Dr 9.97	
107 Cash Settlement Suspense Account	7.32	1.99	7.32	1.99	7.32	1.99	7.32	1.99	7.32	1.99
Net	Dr 5.33		Dr 5.33		Dr 5.33		Dr 5.33		Dr 5.33	
109 Reserve Bank Suspense-Headquarters	14.76	(-)68.99	17.54	(-)55.13	15.88	(-)48.77	81.50	4.86	82.19	0.88
Net	Dr 83.75		Dr 72.67		Dr 64.65		Dr 76.65		Dr 81.31	
110 Reserve Suspense-Central Accounts Office	834.50	1,792.75	3,371.84	4,712.38	3,342.42	4,303.50	3,000.83	4,475.16	3,612.77	5,425.51
Net	Cr 958.25		Cr 1,340.54		Cr 961.08		Cr 1,474.33		Cr 1,812.74	
112 Tax Deducted at source (TDS) Suspense	0.28	1.22	0.40	3.29	0.40	1.92	0.40	2.19	0.40	10.22
Net	Cr 0.94		Cr 2.89		Cr 1.52		Cr 1.79		Cr 9.82	
113 Provident Fund Suspense	...	...	...	...	...	...	...	...	1.19	...
Net	...		...		...		...		Dr 1.19	
(b) 8782 Cash Remittances and adjustments between officers rendering accounts to the same Accounts officer										
102 Public Works Remittances	24,853.10	24,480.59	27,494.68	27,259.28	30,200.19	29,780.31	33,000.33	32,754.68	35,627.41	35,091.54
Net	Cr372.51		Dr 235.40		Dr 419.88		Dr 245.65		Dr 535.87	
103 Forest Remittances	2,852.72	3,182.61	3,025.44	3,352.38	3,247.39	3,608.38	3,489.41	3,866.52	3,668.62	4,060.71
Net	Cr 329.89		Cr 326.94		Cr 360.99		Cr 377.11		Cr 392.09	

6.26 Cheques, Bills and Digital Payments

Digital Payment ah chuan electronic mode a payment order reng reng hi tih fel anih chuan expenditure anga ngaih a ni a. Tih dikloh 'e-Kuber failed' avanga a lo awm in 8658 Suspense ah dah thin a ni. 2023-24 chhung khan ₹ 23.69 crore e-Kuber buai vanga suspense a dah chu 31.03.2024 Accounts close pah a siamrem/tihfel a ni (figure reconcile anih laiin).

6.27 Adverse Balance

6.27 (i) Cash Balance

31 March 2024 thlenga Cash Balance Principal Accountant General (Accounts Wing) Mizoram in a tarlan ah chuan ₹ 156.66 crore (Debit) a ni a, RBI in a tarlan ah chuan ₹ 14.63 crore (Debit) a ni. Tah hian Net Difference ₹ 171.29 crore (Debit) a awm a, hei hi achhan chu Treasuries/RBI/ Agency Bank te inkarah Reconcile zawh loh a awm vang a ni. 31 March 2023 thlenga dinhmun chu ₹ 338.76 crore (Credit) a ni a. June 2024-a a in an lohna chu ₹ 172.54 crore (Debit) Principal Accountant General ₹ 170.52 crore (Debit) leh RBI ₹ 2.02 crore (Debit) te an ni.

6.27 (ii) Cash Balance and Cash Balance Investment

Table 39: Cash Balance and Investment of Cash Balance

(₹ in crore)

Component	As on 1 April 2023	As on 31 March 2024	Net increase (+) / decrease (-)
Cash Balance	**(-)342.87**	**156.66**	**499.53**
1. Cash in Treasuries	...	...	...
2. Remittance in transit (local)	...	...	...
3. Deposits with Reserve Bank	(-)342.87	**156.66**	**499.53**
4. Investment held in the "Cash Balance Investment Account"	169.86	166.37	(-)3.49
Other Cash Balance and Investments	**496.18**	**543.08**	**46.90**
1. Cash with Departmental Officers	2.23	3.23	1.00
2. Permanent Advance for Contingent Expenditure with Departmental Officers	...	...	...
3. Investment of Earmarked Funds	493.95	539.85	45.90
Interest realized	**32.09**	**3.90**	**(-)28.19**

6.28 Receipt, Expenditure leh Cash Balance-a nghawng a neih dan

State Finance a expenditure misclassification/non-compliance in nghawng a neih dan te a hnuaiah hian tarlan a ni:

Table 40: Impact on Receipt, Expenditure and Cash Balance

(₹ in crore)

Para No.	Item (Illustrative)	Overstatement of Revenue Expenditure (O/S of RE)	understatement of Revenue Expenditure (U/S of RE)	Overstatement Capital Expenditure (O/S of CE)	Understatement of Capital Expenditure (U/S of CE)	Overstatement Revenue Receipts (O/S of RR)	Understatement of Revenue Receipts (U/S of RR)	Overstatement of Cash Balance (O/S of CB)	Understatement Cash Balance (U/S of CB)
3 (viii)	Interest Adjustment	...	8.01	...	...	...	...	...	...
3 (ix)	Guarantees given by the Government	...	...	19.52	...	...	...	...	...
5 (ii) (A) (a)	State Disaster Response Fund (SDRF)	...	46.22	...	...	...	...	...	...
5 (ii) (A) (b)	State Disaster Mitigation Fund (SDMF)	...	17.00	...	...	...	...	...	...
5(ii) A (c)	State Compensatory Afforestation Fund (SCAF)	13.39	...	...	...	...	...	...	
5 (iii)	Central Road and Infrastructure Fund (CRIF)	...	35.60	...	...	...	...	...	...
Total (Net) Impact	**Overstatement (O/S)/ Understatement (U/S)**	**13.39**	**106.83**	**19.52**	**...**	**...**	**...**	**...**	**...**

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