



सत्यमेव जयते

# FINANCE ACCOUNTS

## 2022-23

### VOLUME I



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

# GOVERNMENT OF MIZORAM



सत्यमेव जयते

# **FINANCE ACCOUNTS 2022-23**

## **Volume I**

### **GOVERNMENT OF MIZORAM**



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**TABLE OF CONTENTS**


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	<b>Page (s)</b>
<b>Volume I</b>	
Certificate of the Comptroller and Auditor General of India	v-vii
Guide to the Finance Accounts	1-6
Statement 1            Statement of Financial Position	7-8
Statement 2            Statement of Receipts and Disbursements	9-11
	Annexure A. Cash Balances and Investment of Cash Balances            12-14
Statement 3            Statement of Receipts (Consolidated Fund)	15-17
Statement 4            Statement of Expenditure (Consolidated Fund)	18-23
Statement 5            Statement of Progressive Capital Expenditure	24-29
Statement 6            Statement of Borrowings and Other Liabilities	30-34
Statement 7            Statement of Loans and Advances given by the Government	35-37
Statement 8            Statement of Investments of the Government	38
Statement 9            Statement of Guarantees given by the Government	39
Statement 10           Statement of Grants-in-Aid given by the Government	40-55
Statement 11           Statement of Voted and Charged Expenditure	56-57
Statement 12           Statement on Sources and Application of Funds for Expenditure other than on Revenue Account	58-60
Statement 13           Summary of Balances under Consolidated Fund, Contingency Fund and Public Account	61-63
	Notes to Finance Accounts            64-74
<b>Volume II Part I</b>	
Statement 14           Detailed Statement of Revenue and Capital Receipts by Minor Heads	76-125
Statement 15           Detailed Statement of Revenue Expenditure by Minor Heads	126-198
Statement 16           Detailed Statement of Capital Expenditure by Minor Heads and Sub-Heads	199-257
Statement 17           Detailed Statement of Borrowings and Other Liabilities	258-275
Statement 18           Detailed Statement on Loans and Advances given by the State Government	276-283
Statement 19           Detailed Statement of Investments of the Government	284-305
Statement 20           Detailed Statement of Guarantees given by the Government	306-307
Statement 21           Detailed Statement on Contingency Fund and Other Public Account transactions	308-330
Statement 22           Detailed Statement on Investments of Earmarked Balances	331-336

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**TABLE OF CONTENTS**


---

	<b>Page (s)</b>
<b>Volume II Part II</b>	
Appendix I	Comparative Expenditure on Salary 338-347
Appendix II	Comparative Expenditure on Subsidy 348
Appendix III	Grants-in-Aid/ Assistance given by the State Government (Institution-wise and Scheme-wise) 349-370
Appendix IV	Details of Externally Aided Projects 371
Appendix V	Expenditure on Schemes 372-400
	A. Central Schemes (Centrally Sponsored Schemes and Central Schemes)
	B. State Schemes
Appendix VI	Direct transfer of Central Schemes funds to implementing Agencies in the State (Fund routed outside State Budgets) (Un-audited Figures) 401-419
Appendix VII	Acceptance and Reconciliation of Balances (as depicted in Statements 18 and 21) 420
Appendix VIII	Financial results of Irrigation Schemes 421
Appendix IX	Commitments of the Government- List of Incomplete Capital Works 422-464
Appendix X	Maintenance expenditure with segregation of salary and non-salary portion 465-481
Appendix XI	Major Policy Decisions of the Government during the year or new schemes proposed in the Budget 482
Appendix XII	Committed Liabilities of the Government 483-485
Appendix XIII	Re-organisation of the States- Items for which allocation of balances between/among the States has not been finalised 486

## **Report of the Comptroller and Auditor General of India**

### **Audit of the Finance Accounts of the Government of Mizoram**

#### **Opinion**

The Finance Accounts of the Government of Mizoram for the year ended 31 March 2023 present the financial position along with accounts of the receipts and disbursements of the Government for the year involving transactions from and / or to the Consolidated Fund, the Contingency Fund and the Public Account of the State. The compilation of Finance Accounts comprises two Volumes; Volume- I contains the consolidated position of the state of finances and explanatory 'Notes to Finance Accounts' including a summary of Significant Accounting Policies and Volume- II depicts the accounts in detail. The Appropriation Accounts of the Government for the year for Grants and Charged Appropriations, which represent the budget comparison, are presented separately.

On the basis of the information and explanations that my officers required and have obtained and as a result of test audit of the accounts, in my opinion, the Finance Accounts read with the explanatory 'Notes to Finance Accounts' present fairly the financial position and the receipts and disbursements of the Government of Mizoram for the year 2022-23.

Observations arising from audit of these accounts as well as audit conducted during the year or earlier years are contained in my Financial, Compliance and Performance Audit Reports on the Government of Mizoram being presented separately for the year ended 31 March 2023.

#### **Basis for Opinion**

The conduct of audit is in accordance with the CAG's Auditing Standards. These Standards require that we plan and perform audits to obtain reasonable assurance that the accounts are free from material misstatement. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. The audit evidence that we have obtained provides a basis for my opinion.

#### **Responsibilities for Preparation of the Initial and Subsidiary Accounts**

The State Government is responsible for obtaining authorisation of budget from the State Legislature. The State Government and those responsible for execution of budget such as treasuries, offices and departments of the Government of Mizoram are responsible for preparation and correctness of the initial and subsidiary accounts as well as for ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations.



Also, they are responsible for rendering the initial and subsidiary accounts and information related thereto to the Office of the Principal Accountant General, Mizoram for compilation and preparation of the Finance Accounts.

### **Responsibilities for Compilation of Annual Accounts**

The Accounts Wing of the Office of the Principal Accountant General, Mizoram functioning under my control is responsible for compilation and preparation of Annual Accounts of the State Government. This is in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.

The Annual Accounts have been compiled from the vouchers, challans and initial and subsidiary accounts as received from the treasuries, offices and departments of the Government of Mizoram and the statements received from the Reserve Bank of India.


Statements (8 and 9 of Volume I and 19 and 20 of Volume II), explanatory notes (under Statements (14 and 15), Annexure to Statement 17 b (i), (ii), c (i)) and Appendices (III, IV, IX, XI and XII) in this compilation have been prepared directly from the information received from the Government of Mizoram and the Union Government who are responsible for such information.

### **Responsibilities for the Audit of the Annual Accounts**

The audit of the Annual Accounts is conducted through the Audit Wing of the Office of the Principal Accountant General, Mizoram in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 for expressing an opinion on these Accounts based on the results of such audit.

The Accounts Wing and the Audit Wing of the Office of the Principal Accountant General are independent of each other and are distinct units with separate cadres.

**Date: 2 November 2023**  
**Place: New Delhi**



**(GIRISH CHANDRA MURMU)**  
**Comptroller and Auditor General of India**





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## GUIDE TO THE FINANCE ACCOUNTS

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### A. Broad Overview of the Structure of Government Accounts

1. The Finance Accounts of the State of Mizoram present the accounts of receipts and outgoings of the Government for the year, together with the financial results disclosed by the Revenue and Capital accounts, the accounts of the Public Debt and the liabilities and assets of the State Government as worked out from the balances recorded in the accounts. The Finance Accounts are accompanied by Appropriation Accounts, which present comparison of expenditure against the Grants / Appropriations.

2. The Accounts of the Government are kept in the following three parts:

**Part I: Consolidated Fund:** This Fund comprises all revenues received by the State Government, all loans raised by the State Government (market loans, bonds, loans from the Central Government, loans from Financial Institutions, Special Securities issued to National Small Savings Fund, *etc.*), Ways and Means Advances (WMA) extended by the Reserve Bank of India (RBI) and all moneys received by the State Government in repayment of loans. No moneys can be appropriated from this Fund, except in accordance with law and for the purposes and in the manner provided by the Constitution of India. Certain categories of expenditure (*e.g.*, salaries of Constitutional authorities, loan repayments, *etc.*), constitute a charge on the Consolidated Fund of the State (*Charged Expenditure*) and are not subject to vote by the Legislature. All other expenditure (*Voted Expenditure*) is voted by the Legislature.

The Consolidated Fund comprises two sections: Revenue and Capital (including Public Debt, Loans and Advances). These are further categorized under 'Receipts' and 'Expenditure'. The Revenue Receipts section is divided into three sectors, *viz.*, 'Tax Revenue', 'Non-Tax Revenue' and 'Grants-in-aid and Contributions'. These three sectors are further divided into sub-sectors like 'Goods and Services Tax', 'Taxes on Income and Expenditure', 'Fiscal Services', *etc.* The Capital Receipts section does not contain any sectors or sub-sectors. The Revenue Expenditure section is divided into four sectors, *viz.*, 'General Services', 'Social Services', 'Economic Services' and 'Grants-in-aid and Contributions'. These sectors in the Revenue Expenditure section are further divided into sub-sectors, like, 'Organs of State', 'Education, Sports, Art and Culture', *etc.* The Capital Expenditure section is sub-divided into seven sectors, *viz.*, 'General Services', 'Social Services', 'Economic Services', 'Public Debt', 'Loans and Advances', 'Inter-State Settlement' and 'Transfer to Contingency Fund'.

**Part II: Contingency Fund:** This Fund is in the nature of an imprest, which is established by the State Legislature by law, and is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature. The fund is recouped by debiting the expenditure to the concerned functional major head relating to the Consolidated Fund of the State. The Contingency Fund of the Government of Mizoram for 2022-23 is 0.10 crore.

**Part III: Public Account:** All other public moneys received by or on behalf of the Government, where the Government acts as a banker or trustee, are credited to the Public Account. The Public Account includes repayable such as Small Savings and Provident Funds, Deposits (bearing interest and not bearing interest), Advances, Reserve Funds (bearing interest and not bearing interest), Remittances and Suspense heads (both of which are transitory heads, pending final booking). The net cash balance available with the Government is also included under the Public Account. The Public Account comprises six sectors, *viz.*, 'Small Savings, Provident Funds, *etc.*', 'Reserve Funds', 'Deposit and Advances', 'Suspense and

## GUIDE TO THE FINANCE ACCOUNTS – contd.

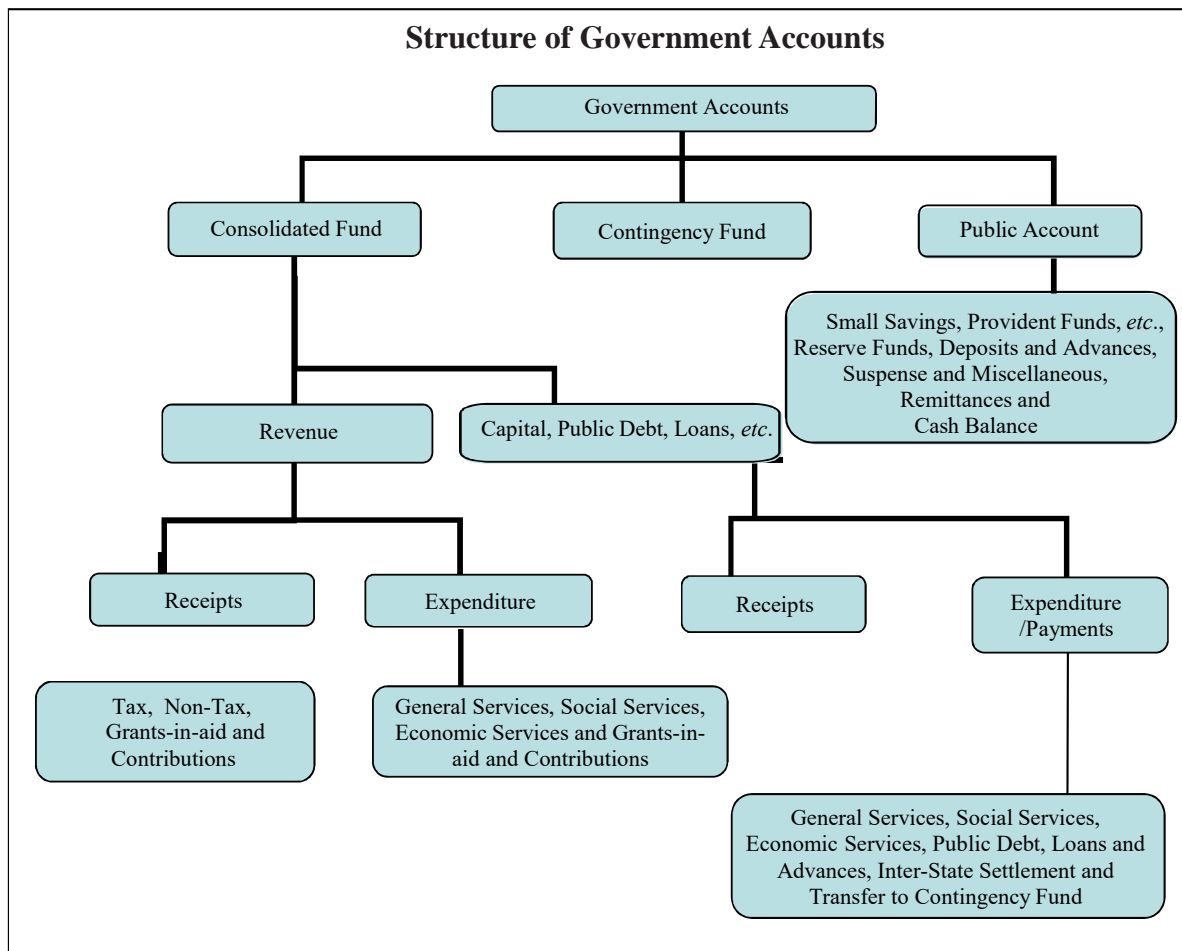
Miscellaneous', 'Remittances', and 'Cash Balance'. These sectors are further sub-divided into sub-sectors. The Public Account is not subject to the vote of the Legislature.

3. Government accounts are presented under a six tier classification, viz., Major Heads (four digits), Sub-Major Heads (two digits), Minor Heads (three digits), Sub-Heads (two digits), Detailed Heads (two to three digits) and Object Heads (two / three/ four digits). Major Heads represent functions of Government, Sub-Major Heads represent sub-functions, Minor Heads represent programmes/ activities, Sub-Heads represent schemes, Detailed Heads represent sub-schemes and Object Heads represent purpose/object of expenditure.

4. The main unit of classification in accounts is the Major Head which contains the following coding pattern (according to the List of Major and Minor Heads corrected up to 31 March 2023).

<b>0005 to 1606</b>	<b>Revenue Receipts</b>
<b>2011 to 3606</b>	<b>Revenue Expenditure</b>
<b>4000</b>	<b>Capital Receipts</b>
<b>4046 to 7810</b>	<b>Capital Expenditure (including Public Debt, Loans and Advances)</b>
<b>7999</b>	<b>Appropriation to the Contingency Fund</b>
<b>8000</b>	<b>Contingency Fund</b>
<b>8001 to 8999</b>	<b>Public Account</b>

5. A. Pictorial representation of the structure of Accounts is given below:



## GUIDE TO THE FINANCE ACCOUNTS – contd.

### B. What the Finance Accounts contain

The Finance Accounts are presented in two volumes.

**Volume I** contains the Certificate of the Comptroller and Auditor General of India, the Guide to the Finance Accounts, 13 Statements which give summarized information on the financial position and transactions of the State Government for the current financial year and Notes to Finance Accounts. Description of 13 Statements and Notes to Finance Accounts in **Volume I** are given below:

1. **Statement of Financial Position:** This statement depicts the cumulative figures of assets and liabilities of the State Government, as they stand at the end of the year, and as compared to the position at the end of the previous year.
2. **Statement of Receipts and Disbursements:** This statement depicts all receipts and disbursements of the State Government during the year in all the three parts in which Government accounts are kept, viz., the Consolidated Fund, Contingency Fund and Public Account. In addition, it contains an annexure, showing alternative depiction of Cash Balances (including investments) of the Government. The Annexure also depicts the Ways and Means position of the Government in detail.
3. **Statement of Receipts (Consolidated Fund):** This statement comprises Revenue and Capital Receipts, Borrowings and Repayments of the Loans given by the State Government. This statement corresponds to Detailed Statements 14, 17 and 18 in Volume II of the Finance Accounts.
4. **Statement of Expenditure (Consolidated Fund):** In departure from the general depiction of the Finance Accounts up to the Minor Head level, this statement gives details of expenditure by nature of activity (objects of expenditure) also. This statement corresponds to Detailed Statements 15, 16, 17 and 18 in Volume II.
5. **Statement of Progressive Capital Expenditure:** This statement corresponds to the Detailed Statement 16 in Volume II.
6. **Statement of Borrowings and Other Liabilities:** Borrowings of the Government comprise Market Loans raised by it (Internal Debt) and Loans and Advances received from the Government of India. 'Other Liabilities' comprise 'Small Savings, Provident Funds, etc.', 'Reserve Funds' and 'Deposits'. The statement also contains a note on service of debt and corresponds to the Detailed Statement 17 in Volume II.
7. **Statement of Loans and Advances given by the Government:** This statement depicts all Loans and Advances given by the State Government to various categories of loanees like Statutory Corporations, Government Companies, Autonomous and Other Bodies/Authorities and recipient individuals (including Government servants). This statement corresponds to the Detailed Statement 18 in Volume II.
8. **Statement of Investments of the Government:** This statement depicts investments of the State Government in the equity capital of Statutory Corporations, Government Companies, other Joint Stock Companies, Co-operative institutions and Local Bodies. This statement corresponds to Detailed Statement 19 in Volume II.

## GUIDE TO THE FINANCE ACCOUNTS – contd.

9. **Statement of Guarantees given by the Government:** This statement summarizes the guarantees given by the State Government on repayment of principal and interest on loans raised by Statutory Corporations, Government Companies, Local Bodies and Other institutions. This statement corresponds to Detailed Statement 20 in Volume II.
10. **Statement of Grants-in-aid given by the Government:** This statement depicts all Grants-in-aid given by the State Government to various categories of grantees, like, Statutory Corporations, Government Companies, Autonomous and Other Bodies/ Authorities and individuals. Appendix III provides details of the recipient institutions.
11. **Statement of Voted and Charged Expenditure:** This statement assists in the agreement of the net figures appearing in the Finance Accounts with the gross figures appearing in the Appropriation Accounts.
12. **Statement of Sources and Application of Funds for Expenditure other than on Revenue Account:** This statement is based on the principle that Revenue expenditure is expected to be defrayed from Revenue Receipts, while Capital Expenditure of the year is met from Revenue Surplus, net credit balances in the Public Account, Cash Balance at the beginning of the year, and Borrowings.
13. **Summary of Balances under Consolidated Fund, Contingency Fund and Public Account:** This statement assists in establishing the accuracy of the accounts. This statement corresponds to the Detailed Statements 14, 15, 16, 17, 18 and 21 in Volume II.

### Notes to Finance Accounts and Significant Accounting Policies

Notes to Finance Accounts provide disclosures and explanatory notes, which are intended to provide additional information / explanation relevant to the transactions, classes of transactions, balances, *etc.*, which shall be helpful to the stakeholders / users of the Finance Accounts.

Significant Accounting Policies, including basis of budget and financial reporting, requirements of Indian Government Accounting Standards (IGASs), form of accounts, classification between Capital and Revenue Expenditure, rounding off, periodical adjustments, *etc.*, are included as part of the Notes to Finance Accounts in Volume I of the Finance Accounts.

**Volume II of the Finance Accounts contains two parts - nine Detailed Statements in Part I and 13 Appendices in Part II.**

### Part I of Volume II

14. **Detailed Statement of Revenue and Capital Receipts by Minor Heads:** This statement corresponds to the Summary Statement 3 in Volume I of the Finance Accounts. In addition to representing details of Revenue Receipts at Minor Head level, this statement depicts details at Sub-Head level in respect of Grants-in-aid from Central Government.
15. **Detailed Statement of Revenue Expenditure by Minor Heads:** This statement, which corresponds to the Summary Statement 4 in Volume I, depicts the Revenue Expenditure of the State Government. Charged and Voted expenditure are exhibited distinctly.

## GUIDE TO THE FINANCE ACCOUNTS – contd.

16. **Detailed Statement of Capital Expenditure by Minor Heads and Sub-Heads:** This statement, which corresponds to the Summary Statement 5 in Volume I, depicts the Capital Expenditure (during the year and cumulatively) of the State Government. Charged and Voted expenditure are exhibited distinctly. In addition to representing details of Capital Expenditure at Minor Head level, in respect of significant schemes, this statement depicts details at Sub-Head level also.
17. **Detailed Statement of Borrowings and Other Liabilities:** This statement, which corresponds to the Summary Statement 6 in Volume I, contains details of all loans raised by the State Government (market loans, bonds, loans from the Central Government, loans from Financial Institutions, Special Securities issued to National Small Savings Fund, *etc.*), and Ways and Means Advances extended by the Reserve Bank of India. This statement presents the information on loans under three categories: (a) details of individual loans; (b) maturity profile, *i.e.*, amounts payable in respect of each category of loans in different years; (c) interest rate profile of outstanding loans and annexure depicting Market Loans.
18. **Detailed Statement of Loans and Advances given by the Government:** This statement corresponds to the Summary Statement 7 of Volume I.
19. **Detailed Statement of Investments of the Government:** This statement depicts details of investments entity wise and Major and Minor Head wise details of Investments during the year, where there is a difference between Statement 16 and 19. This statement corresponds to Statement 8 in Volume I.
20. **Detailed Statement of Guarantees given by the Government:** This statement depicts entity wise details of Government Guarantees. This statement corresponds to Statement 9 in Volume I.
21. **Detailed Statement of Contingency Fund and Public Account Transactions:** This statement depicts at Minor Head level the details of un-recouped amounts under Contingency Fund, consolidated position of Public Accounts transactions during the year, and outstanding balances at the end of the year.
22. **Detailed Statement of Investments of Earmarked Balances:** This statement depicts details of Investment from the Reserve Funds and Deposits (Public Account).

### Part II of Volume II

**Part II contains 13 Appendices** on various items including Salaries, Subsidies, Grants-in-Aid, Externally Aided Projects, *etc.* These details are presented in the accounts at Sub-Head level or below (*i.e.*, below Minor Head levels) and so are not generally depicted in the Finance Accounts. A detailed list of appendices appears at the ‘Table of Contents’ in Volume I and II. The statements and Notes to Finance Accounts read with the appendices present the financial position along with accounts of the receipts and disbursements of the Government for the year.

**GUIDE TO THE FINANCE ACCOUNTS – conclud.****C. Ready Reckoner:**

The section below links the summary statements appearing in Volume I with the detailed statements and appendices in Volume II (Appendices which do not have a direct link with the Summary Statements are not shown below).

<b>Parameter</b>	<b>Volume I</b>	<b>Volume II</b>	
	<b>Summary Statements</b>	<b>Detailed Statements</b>	<b>Appendices</b>
Revenue Receipts (including Grants received), Capital Receipts	2, 3	14	
Revenue Expenditure	2, 4	15	I (Salary) II (Subsidy)
Grants-in-aid given by the Government	2, 10		III (Grants-in-aid)
Capital Expenditure	1, 2, 4, 5, 12	16	I (Salary)
Loans and Advances given by the Government	1, 2, 7	18	
Debt Position/Borrowings	1, 2, 6	17	
Investments of the Government in Companies, Corporations, <i>etc.</i>	8	19	
Cash	1, 2, 12, 13		
Balances in Public Account and Investments thereof.	1, 2, 12, 13	21, 22	
Guarantees	9	20	
Schemes			IV (Externally Aided Projects)

**STATEMENT 1: STATEMENT OF FINANCIAL POSITION**

( in crore )

Assets <sup>(1)</sup>	Reference (Sl. No.)		As at 31 March 2023	As at 31 March 2022
	Notes to Finance Accounts (Para)	Statement		
(i) Cash in Treasuries and Local Remittances		...	...	...
(ii) Departmental Balances	...	21 & Annx to St.2	2.23	2.23
(iii) Permanent Imprest	...	21 & Annx to St.2	...	...
(iv) Cash Balance Investment		21 & Annx to St.2	169.86	338.11 <sup>[*]</sup>
(v) Deposits with Reserve Bank of India	...	Annx to St.2	(-342.87)	(-507.49)
(vi) Investments out of Earmarked Funds <sup>[2]</sup>	...	21	493.95	432.69
<b>Capital Expenditure</b>				
(i) Investments in shares of Companies, Corporations, etc.	...	5, 8, 16 & 19	42.77	42.77
(ii) Other Capital Expenditure	...	5,12 & 16	18,794.39	17,472.53
<b>Contingency Fund (un-recouped)</b>	...	...	...	...
<b>Loans and Advances</b>	3.(iii)	7 & 18	218.74	243.03
<b>Advances with departmental officers</b>	...	...	...	...
<b>Suspense and Miscellaneous Balances<sup>[3]</sup></b>	...	21	...	...
<b>Remittance Balances</b>	...	21	...	65.69
<b>Cumulative excess of expenditure over receipts</b>	...	...	...	...
<b>Grand Total</b>			<b>19,379.07</b>	<b>18,089.56<sup>[*]</sup></b>

<sup>(1)</sup> The figures of assets and liabilities are cumulative figures. Please also see note 1 (ii) in the section 'Notes to Finance Accounts'.

<sup>(2)</sup> Investments out of earmarked funds in shares of companies, etc. are excluded under capital expenditure and included under 'Investments from Earmarked Funds' at Sl. No. (vi) of the table.

<sup>(3)</sup> In this statement the 'Suspense and Miscellaneous Balances' does not include 'Cash Balance Investment Account', which is included separately at Sl. No.(iv) of the table, though the latter forms part of this sector elsewhere in these Accounts.

<sup>[\*]</sup> Differs with last year's figure is due to rectification of printing errors.



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**STATEMENT 1: STATEMENT OF FINANCIAL POSITION**


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( in crore )

Liabilities <sup>[1]</sup>	Reference (Sl. No.)		As at 31 March 2023	As at 31 March 2022
	Notes to Finance Accounts (Para)	Statement		
<b>Borrowings (Public Debt)</b>				
(i) Internal Debt	...	6 & 17	6,141.95	5,002.62
(ii) Loans and Advances from Central Government				
Non-Plan Loans	...	6 & 17	41.05	41.05
Loans for State / Union Territory Plan Schemes	...	6 & 17	82.58	106.07
Loans for Central Plan Schemes	...	6 & 17	0.02	0.02
Loans for Centrally Sponsored Plan Schemes	...	6 & 17	16.78	16.78
Loans for Special Schemes	...	6 & 17	15.69	15.69
Other Loans for States/Union Territory with Legislative Schemes	...	6 & 17	891.95	591.55
<b>Contingency Fund (corpus)</b>	4	21	0.10	0.10
<b>Liabilities on Public Account</b>	...	...	...	...
(i) Small Savings, Provident Fund, etc.	...	21	2,443.93	2,695.72
(ii) Deposits and Advances	...	21	1,100.97	1,844.17
(iii) Reserve Funds	5.(ii)	21	722.53	680.96
(iv) Remittance Balances	...	21	123.64	...
(v) Suspense and Miscellaneous Balances	5.(iii)	21	1,422.64	909.49
<b>Cumulative excess of receipts over Expenditure</b> <sup>[4]</sup>	...	12	6,375.24	6,185.34 <sup>[*]</sup>
<b>Total</b>			<b>19,379.07</b>	<b>18,089.56<sup>[*]</sup></b>

<sup>[1]</sup> The figures of assets and liabilities are cumulative figures. Please also see note 1 (ii) in the section 'Notes to Finance Accounts'.

<sup>[4]</sup> The cumulative excess of receipts over expenditure or expenditure over receipts is different from and not the fiscal/revenue deficit for the current year

<sup>[\*]</sup> Differs with last year's figure is due to rectification of printing errors.

**STATEMENT 2: STATEMENT OF RECEIPTS AND DISBURSEMENTS**

( in crore )

Receipts			Disbursements		
	2022-23	2021-22		2022-23	2021-22
<b>Part I Consolidated Fund</b>					
<b>Section A: Revenue</b>					
<b>Revenue Receipts</b> (Ref. Statement 3 &14)	<b>10,282.06</b>	<b>9,159.74</b>	<b>Revenue Expenditure</b> (Ref. Statement 4-A ,4-B &15)	<b>10,092.17</b>	<b>8,557.49</b>
Tax Revenue ( raised by the State) (Ref. Statement 3 &14)	1,101.82	853.93	Salaries <sup>[1]</sup> (Ref. Statement 4-B & Appendix-I)	3,290.72	3,072.16
<b>Non-Tax Revenue</b> (Ref. Statement 3 &14)		...	Subsidies (Ref. Appendix-II)	109.28	83.80
	...	...	Grants-in-Aid <sup>[2]</sup> (Ref. Statement 4-B , 10 & Appendix-III)	2,222.09 <sup>[*]</sup>	1,895.56
Interest Receipts (Ref. Statement 3 &14)	50.19	41.83	<b>General Services</b> (Ref. Statement 4 &15)	<b>2,701.04</b>	<b>2,058.49</b>
Others (Ref. Statement 3)	977.58	580.29	Interest Payment and Servicing of Debt (Ref. Statement 4-A, 4-B & 15)	555.14	497.79
<b>Total</b> (Ref. Statement 3 & 14)	<b>1,027.77</b>	<b>622.12</b>	Pension (Ref. Statement 4-A, 4-B & 15)	1,834.18	1,331.45
<b>Share of Union Taxes/ Duties</b> (Ref. Statement 3 &14)	<b>4,745.25</b>	<b>4,222.87</b>	Others (Ref. Statement 4-B)	311.72	229.25
			<b>Social Services</b> (Ref. Statement 4-A & 15)	<b>661.56</b>	<b>509.82</b>
			<b>Economic Services</b> (Ref. Statement 4-A & 15)	<b>1,099.49</b>	<b>929.58</b>
<b>Grants from Central Government</b> (Ref. Statement 3 &14)	<b>3,407.22</b>	<b>3,460.82</b>	<b>Compensation and assignment to Local Bodies</b> (Ref. Statement 4-A & 15)	<b>7.99<sup>[*]</sup></b>	<b>8.08</b>
<b>Revenue Defcit</b>	<b>...</b>	<b>...</b>	<b>Revenue Surplus</b>	<b>189.89</b>	<b>602.25</b>

<sup>[1]</sup> Salary, Subsidy and Grants-in-Aid figures have been summed up across all sectors to present a consolidated figure. The expenditure in this statement under the sectors 'Social', 'General' and 'Economic' Services does not include expenditure on salaries, subsidies and Grants-in-Aid (explained in footnote 2) under Revenue Expenditure and salaries under Capital Expenditure. Salaries, sometimes, also figure under Capital Expenditure.

<sup>[2]</sup> Grants-in-Aid are given to statutory corporations, companies, autonomous bodies, local bodies, etc. by the Government which is included as a line item above. These grants are distinct from compensation and assignment of taxes, duties to the Local Bodies which is depicted as a separate line item 'Compensation and assignment to Local Bodies'.

<sup>[\*]</sup> Excludes ₹ 7.99 crore compensation and assignment to Local Bodies.

**STATEMENT 2: STATEMENT OF RECEIPTS AND DISBURSEMENTS**

( in crore )

Receipts			Disbursements		
	2022-23	2021-22		2022-23	2021-22
<b>Part - I Consolidated Fund</b>					
<b>Section - B : Capital</b>					
<b>Capital Receipts</b> (Ref. Statement 3 & 14)	...	...	<b>Capital Expenditure</b> (Ref. Statement 4A, 4-B & 16)	<b>1,321.86</b>	<b>1,004.38</b>
			General Services (Ref. Statement 4-A & 16)	82.86	39.43
			Social Services (Ref. Statement 4 -A & 16)	305.51	457.62
			Economic Services (Ref. Statement 4 -A & 16)	933.49	507.33
<b>Recoveries of Loans and Advances</b> (Ref. Statement 3,7 & 18)	<b>26.49</b>	<b>32.18</b>	<b>Loans and Advances disbursed</b> (Ref. Statement 4-A, 7 & 18)	<b>2.19</b>	<b>2.58</b>
			General Services (Ref. Statement 4 -A, 7 & 18)	...	...
	1.12	0.95	Social Services (Ref. Statement 4 -A, 7 & 18)	...	...
	0.91	1.09	Economic Services (Ref. Statement 4 -A, 7 & 18)	2.19	2.18
	24.46	30.14	Others (Ref. Statement 7)	...	0.40
<b>Public Debt Receipts</b> (Ref. Statement 3,6 & 17)	<b>4,019.39</b>	<b>4,560.28</b>	<b>Repayment of Public Debt</b> (Ref. Statement 4 -A, 6 & 17)	<b>2,603.15</b>	<b>3,797.95</b>
Internal Debt <sup>[&amp;]</sup> (Market loans, NSSF, etc.) (Ref. Statement 3,6 & 17)	3,718.99	4,250.46	Internal Debt (Market loans, NSSF, etc.) (Ref. Statement 4 -A, 6 & 17)	2,579.66	3,774.93
Loans from GOI (Ref. Statement 3,6 & 17)	300.40	309.82	Loans from GOI (Ref. Statement 4 -A, 6 & 17)	23.49	23.02
<b>Inter-State Settlement Account (Net)</b>	...	...	<b>Inter-State Settlement Account (Net)</b>	...	...
<b>Total Receipts Consolidated Fund</b> (Ref. Statement 3)	<b>14,327.94</b>	<b>13,752.20</b>	<b>Total Expenditure Consolidated Fund</b> (Ref. Statement 4)	<b>14,019.37</b>	<b>13,362.40</b>
<b>Deficit in Consolidated Fund</b>	...	...	<b>Surplus in Consolidated Fund</b>	<b>308.57</b>	<b>389.80</b>
<b>Part II Contingency Fund</b>					
<b>Contingency Fund</b> (Ref. Statement 21)	...	...	<b>Contingency Fund</b> (Ref. Statement 21)	...	...

<sup>[&]</sup> Internal Debt includes NSSF transactions.

**STATEMENT 2: STATEMENT OF RECEIPTS AND DISBURSEMENTS**

( in crore )

Receipts			Disbursements		
	2022-23	2021-22		2022-23	2021-22
<b>Part III Public Account<sup>[3]</sup></b>					
Small Savings (Ref. Statement 21)	813.26	689.20	Small Savings (Ref. Statement 21)	1,065.05	396.82
Reserves and Sinking Funds (Ref. Statement 21)	73.22	84.00	Reserves and Sinking Funds (Ref. Statement 21)	92.91	69.36
Deposits (Ref. Statement 21)	951.52	1,346.20	Deposits (Ref. Statement 21)	1,694.72	1,725.71
Advances (Ref. Statement 21)	2.52	12.68	Advances (Ref. Statement 21)	2.52	12.68
Suspense and Misc. (Ref. Statement 21)	7,122.81	3,769.42	Suspense and Misc. <sup>[4]</sup> (Ref. Statement 21)	6,441.40	4,320.82
Remittances (Ref. Statement 21)	3,238.92	2,784.47	Remittances (Ref. Statement 21)	3,049.60	2,934.52
<b>Total Receipts Public Account (Ref. Statement 21)</b>	<b>12,202.25</b>	<b>8,685.97</b>	<b>Total Disbursements Public Account (Ref. Statement 21)</b>	<b>12,346.20</b>	<b>9,459.91</b>
<b>Deficit in Public Account</b>	<b>143.95</b>	<b>773.94</b>	<b>Surplus in Public Account</b>	...	...
<b>Opening Cash Balance (Ref. Statement 21)</b>	<b>(-)507.49</b>	<b>(-)123.35</b>	<b>Closing Cash Balance</b>	<b>(-)342.87</b>	<b>(-)507.49</b>
<b>Increase in Cash Balance</b>	<b>164.62</b>	...	<b>Decrease in Cash Balance</b>	...	<b>384.14</b>

<sup>[3]</sup> For details please refer to Statement 21 in Volume II.

<sup>[4]</sup> 'Suspense and Miscellaneous' includes 'other accounts' such as Cash Balance Investment account (Major head 8673), etc. The figures may appear huge on account of these other accounts. Details may please be seen in Statement 21 of Vol II.

**ANNEXURE A**  
**CASH BALANCES AND INVESTMENTS OF CASH BALANCES**

	<b>On 31 March 2023</b>	<b>On 1 April 2022</b>
	<b>( in crore )</b>	
<b>(a) General Cash Balance</b>		
1. Cash in Treasuries	...	...
2. Remittance in transit (Local)	...	...
3. Deposits with Reserve Bank <sup>[1]</sup>	(-)342.87	(-)507.49
<b>Total</b>	<b>(-)342.87</b>	<b>(-)507.49</b>
4. Investment held in the “Cash Balance Investment Account “	169.86	338.11 <sup>[**]</sup>
<b>Total (a)</b>	<b>(-)173.01</b>	<b>(-)169.38<sup>[**]</sup></b>
<b>(b) Other Cash Balance and Investments</b>		
1. Cash with Departmental Officers Viz, Forest and Public Works Officers	2.23	2.23
2. Permanent Advance for Contingent Expenditure with Departmental Officers	...	...
3. Investment of Earmarked Funds	493.95	432.69
<b>Total (b)</b>	<b>496.18</b>	<b>434.92</b>
<b>Total (a) and (b)</b>	<b>323.17</b>	<b>265.54<sup>[**]</sup></b>

**EXPLANATORY NOTES**

There was a difference of ₹ 338.76 crore (Cr) between the figures reflected in the accounts of the Government of Mizoram ₹ 342.87 crore (Cr) and that intimated by the Reserve Bank of India ₹ 4.11 crore (Dr). The difference is under reconciliation. Difference is due to the following factors:

		<b>( in crore )</b>
1. Misclassification by Bank /Treasury	Cr	338.76 [a]
<b>Total</b>	<b>Cr</b>	<b>338.76</b>

**I. Cash and Cash Equivalents:** Cash and Cash equivalents of cash in treasuries and deposits with RBI and other Banks and Remittances in Transit. The balance under the head ‘Deposits with Reserve Bank’ depicts the combined balance of the Consolidated Fund, Contingency Fund and Public Account at the end of year. To arrive all the overall cash position the cash balances with treasuries, departments and investments out of the cash balances/reserve fund, etc., are added to the balance in ‘Deposits with RBI’.

<sup>[1]</sup> The Cash Balance ‘Deposits with RBI’ above is the closing Cash Balance of the year as on 31 March 2023.

<sup>[a]</sup> The difference of ₹ 338.76 crore was due to incomplete reconciliation between Treasuries and Agency Banks.

<sup>[\*\*]</sup> Differs with last year’s figure is due to rectification of printing errors.

**ANNEXURE A**  
**CASH BALANCES AND INVESTMENTS OF CASH BALANCES**

**II. Daily Cash Balance:** Under an agreement with the Reserve Bank of India, the State Government has to maintain a minimum cash balance of ₹ 0.20 crore with the Bank. If the balance falls below the agreed minimum on any day, the deficiency is made good by taking ordinary and special ways and means advances/overdrafts from time to time.

For arriving at the daily cash balance for the purpose of grant of Ways and Means Advances/Overdraft, the RBI evaluates the holdings of the 14 days treasury bills along with the transactions reported (at RBI counters, Inter-Government transactions and Treasury transactions reported by the agency banks) for the day. To the cash balance so arrived, the maturity of 14 days Treasury Bills if any, is added and excess balance, if any, after maintaining the minimum cash balance is reinvested in Treasury Bills. **If the net cash balance arrived at results in less than the minimum cash balance** or a credit balance and if there are no 14 days treasury bills maturing on that day, RBI rediscounts the holdings of the 14 days Treasury Bills and makes good the shortfall. If there is no holding of 14 days Treasury Bills on that day the State Government applies for Ways and Means Advances/Special Ways and Means Advances/ Over Draft.

**III.** As per the Review of Ways and Means Advances Scheme of State Government /Union Territories issued by the Reserve Bank of India on 01 April 2022, the limit of ordinary Ways and Means Advances the Government was ₹ 191.00 crore with effect from 1-04-2022. The Bank has also agreed to give special ways and means advances against the pledge of Government Securities. The limit of special ways and means advances revised by the Bank from time to time. The extent to which the Government maintained the minimum cash balance with the Reserve Bank during 2022-23 is given below:

(i) Number of days on which the minimum balance was maintained without taking any advance	272 days <sup>[a]</sup>
(ii) Number of days on which the minimum balance was maintained by taking ordinary ways and means advance	66 days <sup>[a]</sup>
(iii) Number of days on which the minimum balance was maintained by taking special ways and means advances	19 days <sup>[a]</sup>
(iv) Number of days on which there was shortfall in minimum balance even after taking the above advances, but no overdraft was taken	Nil <sup>[a]</sup>
(v) Number of days on which overdrafts were taken	8 days <sup>[a]</sup>
<b>Total</b>	<b>365 days <sup>[a]</sup></b>

<sup>[a]</sup> As per information furnished by the Government of Mizoram.

**ANNEXURE A**  
**CASH BALANCES AND INVESTMENTS OF CASH BALANCES**

**EXPLANATORY NOTES**

- IV.** (a) A detailed account of transactions relating to Ways and Means Advances obtained from the Reserve Bank of India is given below :

<b>Particulars</b>	<b>Balance on 1 April 2022</b>	<b>Amount obtained during 2022-23</b>	<b>Amount Repaid during 2022-23</b>	<b>Balance 31 March 2023</b>	<b>Interest realised during the year</b>
( in crore )					
Ordinary Ways and Means Advances	...	1,617.14	1,617.14	...	1.24
Special Ways and Means Advances	...	366.50	366.50	...	0.26
Overdrafts/Shortfalls	...	270.78	270.78	...	0.44
<b>Total</b>	...	<b>2,254.42</b>	<b>2,254.42</b>	...	<b>1.94</b>

- (b) All the investments out of the cash balances are in Government of India securities. Interest realised during the year on such investment was ₹ 32.09 crore.

	<b>Opening Balance on 1 April 2022</b>	<b>Purchase during 2022-23</b>	<b>Sales during 2022-23</b>	<b>Closing Balance 31 March 2023</b>	<b>Interest realised during the year</b>
( in crore )					
<b>Short Term investments</b>					
Government of India Treasury Bills	338.11 <sup>[*]</sup>	6,359.19	6,527.44	169.86	32.09
<b>Long Term Investments</b>					
Government of India Stock /Securities	...	...	...	...	...
<b>Total</b>	<b>338.11<sup>[*]</sup></b>	<b>6,359.19</b>	<b>6,527.44</b>	<b>169.86</b>	<b>32.09</b>

- V.** Details of investments in Shares of Statutory Corporations, Government Companies, Co-operative Banks and Societies are given in Statement 19 of Vol. II.

- VI.** Details of investments made out of earmarked funds are given in Statement 22 of Vol. II.

<sup>[\*]</sup> Differs with last year's figure is due to rectification of printing errors.

**STATEMENT 3: STATEMENT OF RECEIPTS  
(CONSOLIDATED FUND)**

( in crore )

	Description	2022-23	2021-22
<b>I. TAX REVENUE AND NON-TAX REVENUE</b>			
<b>A.</b>	<b>Tax Revenue</b>		
<b>A.1</b>	<b>Own Tax Revenue</b>	<b>1,101.82</b>	<b>853.93</b>
	State Goods and Services Tax	904.20	632.34
	Land Revenue	9.56	13.04
	Stamps and Registration Fees	7.80	7.48
	State Excise	1.89	1.79
	Taxes on Sales, Trades, <i>etc.</i>	112.94	150.75
	Taxes on Vehicles	41.32	27.90
	Taxes on Goods and Passengers	7.98	5.39
	Others	16.13	15.24
<b>A. 2</b>	<b>Share of net proceeds of Taxes</b>	<b>4,745.25</b>	<b>4,222.87</b>
	Goods and Services Tax	1,341.69	1,268.97
	Corporation Tax	1,588.99	1,225.41
	Taxes on Income other than Corporation Tax	1,554.09	1,287.88
	Other Taxes on Income and Expenditure	...	0.01
	Taxes on Wealth	...	0.17
	Customs	186.69	276.41
	Union Excise Duties	58.58	127.21
	Service Tax	7.40	32.49
	Other Taxes and Duties on Commodities and Services	7.81	4.32
	Others	...	...
	<b>Total A. Tax Revenue</b>	<b>5,847.07</b>	<b>5,076.80</b>
<b>B.</b>	<b>Non-Tax Revenue</b>		
	Interest Receipts	50.19	41.83
	Miscellaneous General Services	12.96	5.41
	Forestry and Wild Life	7.67	5.40
	Other Administrative Services	19.87	13.35
	Non-ferrous Mining and Metallurgical Industries	12.84	6.52
	Animal Husbandry	0.66	0.63
	Crop Husbandry	0.65	0.42
	Police	4.56	2.35
	Public Works	0.16	14.87
	Others	918.21	531.34
	<b>Total B. Non-Tax Revenue</b>	<b>1,027.77</b>	<b>622.12</b>



**STATEMENT 3: STATEMENT OF RECEIPTS**  
**(CONSOLIDATED FUND)**

( in crore )

	Description		2022-23	2021-22
<b>I. TAX REVENUE AND NON-TAX REVENUE - conclud.</b>				
<b>II. GRANTS FROM GOVERNMENT OF INDIA</b>				
<b>C.</b>	<b>Grants</b>			
	<b>Grants-in-Aid from Central Government</b>			
C.6	Centrally Sponsered Schemes (CSS)	Central Assistance/Share	1,527.73	1,277.64
		EAP Grants for Centrally Sponsered Schemes	54.06	88.48
		Special Central Assistance for Tribal Sub-Plan	18.19	...
C.7	Finance Commission Grants	Post Devolution Revenue Deficit Grants	1,615.00	1,790.00
		Grants Rural Local Bodies	...	34.50
		Grants for Urban Local Bodies	53.60	17.00
		Grants-in-aid for State Disaster Response Fund	39.20	37.60
		Grants-in-aid for State Disaster Mitigation Fund	14.30	...
C.8	Other Transfer / Grants to States	Grants under Article 275 (1) of the Constitution	16.54	29.72
		Central Pool of Resources for NE Region	...	22.02
		Schemes of North Eastern Council	...	137.85
		Grants towards National Disaster Response Fund	...	...
		Grants for Central Road and Infrastructure Fund	10.96	22.06
		Goods Transport Vehicles	...	0.36
		Grants to cover gap Resources	0.37	2.69
		Special Assistance	57.27	0.90
	<b>Total C. Grants</b>		<b>3,407.22</b>	<b>3,460.82</b>
	<b>Total Revenue Receipts (A+B+C)</b>		<b>10,282.06</b>	<b>9,159.74</b>

**STATEMENT 3: STATEMENT OF RECEIPTS  
(CONSOLIDATED FUND)**

( in crore )

	Description		2022-23	2021-22
<b>III CAPITAL , PUBLIC DEBT AND OTHER RECEIPTS</b>				
<b>D.</b>	<b>Capital</b>			
	Disinvestment proceeds		...	...
	Others		...	...
	<b>Total D. Capital</b>		<b>...</b>	<b>...</b>
<b>E.</b>	<b>Public Debt Receipts</b>			
E.1	<b>Internal Debt</b>			
		Market Loans	1,316.07	747.33
		WMA <sup>[1]</sup> from RBI	2,254.42	3,352.25
		Bonds	...	...
		Loans from Financial Institutions	148.50	150.88
		Special Securities issued to National Small Savings Fund	...	...
		Other Loans	...	...
E.2	<b>Loans and Advances from Central Government</b>			
		Non-Plan Loans	...	...
		Loans for State Plan Schemes	...	...
		Loans for Central Plan Schemes	...	...
		Loans for Centrally Sponsored Plan Schemes	...	...
		Other Loans for States/Union Territory with Legislative Schemes	...	...
		Block Loans	300.40	309.82
	<b>Total E. Public Debt Receipts</b>		<b>4,019.39</b>	<b>4,560.28</b>
<b>F.</b>	<b>Loans and Advances by State Government (Recoveries)<sup>[2]</sup></b>		<b>26.49</b>	<b>32.18</b>
<b>G.</b>	<b>Inter-State Settlements</b>		...	...
	<b>Total Receipts in Consolidated Fund (A+B+C+D+E+F+G)</b>		<b>14,327.94</b>	<b>13,752.20</b>

<sup>[1]</sup> WMA: Ways and Means Advances.

<sup>[2]</sup> Details are in Statement 7 in Volume I and Statement 18 in Volume II.

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**STATEMENT 4: STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)**


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**A. EXPENDITURE BY FUNCTION** ( in crore )

Description		Revenue	Capital	Loans and Advances	Total
<b>A.</b>	<b>GENERAL SERVICES</b>				
<b>A.1</b>	<b>Organs of State</b>	<b>120.73</b>	<b>5.56</b>	...	<b>126.29</b>
	Parliament/State/Union Territory Legislatures	34.17	...	...	<b>34.17</b>
	President, Vice President/Governor, Administrator of Union Territories	9.70	...	...	<b>9.70</b>
	Council of Ministers	4.48	...	...	<b>4.48</b>
	Administration of Justice	56.75	...	...	<b>56.75</b>
	Elections	15.63	...	...	<b>15.63</b>
<b>A.2</b>	<b>Fiscal Services</b>	<b>113.17</b>	...	...	<b>113.17</b>
	Land Revenue	24.40	...	...	<b>24.40</b>
	Stamps and Registration	1.54	...	...	<b>1.54</b>
	State Excise	39.64	...	...	<b>39.64</b>
	Taxes on Sales, Trade, etc.	23.17	...	...	<b>23.17</b>
	Taxes on Vehicles	23.01	...	...	<b>23.01</b>
	Other Fiscal Services	1.41	5.56	...	<b>6.97</b>
<b>A.3</b>	<b>Interest Payment and Servicing Debt</b>	<b>555.14</b>	...	...	<b>555.14</b>
	Appropriation for Reduction or Avoidance of Debt	61.26	...	...	<b>61.26</b>
	Interest Payments	493.88	...	...	<b>493.88</b>
<b>A.4</b>	<b>Administrative Services</b>	<b>1,205.70</b>	<b>77.30</b>	...	<b>1,283.00</b>
	Public Service Commission	9.11	...	...	<b>9.11</b>
	Secretariat-General Services	136.63	...	...	<b>136.63</b>
	District Administration	86.86	...	...	<b>86.86</b>
	Treasury and Accounts Administration	34.52	...	...	<b>34.52</b>
	Police	695.24	10.47	...	<b>705.71</b>
	Jails	31.28	...	...	<b>31.28</b>
	Supplies and Disposals	0.58	...	...	<b>0.58</b>
	Stationery and Printing	11.73	...	...	<b>11.73</b>
	Public Works	61.46	42.35	...	<b>103.81</b>
	Vigilance	9.29	...	...	<b>9.29</b>
	Other Administrative Services	129.00	24.48	...	<b>153.48</b>
<b>A.5</b>	<b>Pensions and Miscellaneous General Services</b>	<b>1,836.44</b>	...	...	<b>1,836.44</b>
	Pensions and other Retirement Benefits	1,834.18	...	...	<b>1,834.18</b>
	Miscellaneous General Services	2.26	...	...	<b>2.26</b>
	<b>Total A. General Services</b>	<b>3,831.18</b>	<b>82.86</b>	...	<b>3,914.04</b>

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**STATEMENT 4: STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)**


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**A. EXPENDITURE BY FUNCTION - contd.**

( in crore )

Description		Revenue	Capital	Loans and Advances	Total
<b>B.</b>	<b>Social Services</b>				
<b>B.1</b>	<b>Education, Sports, Art and Culture</b>	<b>1,703.20</b>	<b>24.56</b>	...	<b>1,727.76</b>
	General Education	1,644.22	24.56	...	<b>1,668.78</b>
	Technical Education	18.28	...	...	<b>18.28</b>
	Sports and Youth Services	27.70	...	...	<b>27.70</b>
	Art and Culture	13.00	...	...	<b>13.00</b>
<b>B.2</b>	<b>Health and Family Welfare</b>	<b>600.36</b>	<b>133.88</b>	...	<b>734.24</b>
	Medical and Public Health	582.44	133.88	...	<b>716.32</b>
	Family Welfare	17.92	...	...	<b>17.92</b>
<b>B.3</b>	<b>Water Supply, Sanitation, Housing and Urban Development</b>	<b>544.26</b>	<b>129.51</b>	...	<b>673.77</b>
	Water Supply and Sanitation	400.12	103.98	...	<b>504.10</b>
	Housing	57.56	...	...	<b>57.56</b>
	Urban Development	86.58	25.53	...	<b>112.11</b>
<b>B.4</b>	<b>Information and Broadcasting</b>	<b>12.01</b>	<b>3.00</b>	...	<b>15.01</b>
	Information and Publicity	12.01	3.00	...	<b>15.01</b>
<b>B.5</b>	<b>Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities</b>	<b>550.07</b>	<b>3.12</b>	...	<b>553.19</b>
	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	550.07	3.12	...	<b>553.19</b>
<b>B.6</b>	<b>Labour and Labour Welfare</b>	<b>20.35</b>	...	...	<b>20.35</b>
	Labour, Employment and Skill Development	20.35	...	...	<b>20.35</b>
<b>B.7</b>	<b>Social Welfare and Nutrition</b>	<b>239.88</b>	<b>11.44</b>	...	<b>251.32</b>
	Social Security and Welfare	207.39	11.44	...	<b>218.83</b>
	Nutrition	8.88	...	...	<b>8.88</b>
	Relief on account of Natural Calamities	23.61	...	...	<b>23.61</b>
<b>B.8</b>	<b>Others</b>	<b>3.65</b>	...	...	<b>3.65</b>
	Other Social Services	...	...	...	...
	Secretariat-Social Services	3.65	...	...	<b>3.65</b>
	<b>Total B. Social Services</b>	<b>3,673.78</b>	<b>305.51</b>	...	<b>3,979.29</b>

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**STATEMENT 4: STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)**


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**A. EXPENDITURE BY FUNCTION - contd.**

( in crore )

Description		Revenue	Capital	Loans and Advances	Total
<b>C.</b>	<b>Economic Services</b>				
<b>C.1</b>	<b>Agriculture and Allied Activities</b>	<b>570.02</b>	<b>148.15</b>		<b>718.17</b>
	Crop Husbandry	155.54	89.81	...	<b>245.35</b>
	Soil and Water Conservation	37.05	...	...	<b>37.05</b>
	Animal Husbandry	73.77	19.84	...	<b>93.61</b>
	Dairy Development	1.31	...	...	<b>1.31</b>
	Fisheries	26.41	...	...	<b>26.41</b>
	Forestry and Wild Life	134.54	...	...	<b>134.54</b>
	Food, Storage and Warehousing	115.70	7.00	...	<b>122.70</b>
	Agricultural Research and Education	4.04		...	<b>4.04</b>
	Co-operation	14.58	...	2.19	<b>16.77</b>
	Other Agricultural Programmes	7.08	31.50	...	<b>38.58</b>
<b>C.2</b>	<b>Rural Development</b>	<b>309.94</b>	<b>2.50</b>	...	<b>312.44</b>
	Special Programmes for Rural Development	97.39	...	...	<b>97.39</b>
	Rural Employment	140.10	...	...	<b>140.10</b>
	Land Reforms	5.35	...	...	<b>5.35</b>
	Other Rural Development Programmes	67.10	2.50	...	<b>69.60</b>
<b>C.3</b>	<b>Special Areas Programmes</b>	<b>73.96</b>	...	...	<b>73.96</b>
	Special Areas Programmes	73.96	...	...	<b>73.96</b>
<b>C.4</b>	<b>Irrigation and Flood Control</b>	<b>14.22</b>	<b>23.02</b>	...	<b>37.24</b>
	Minor Irrigation	14.22	23.02	...	37.24
<b>C.5</b>	<b>Energy</b>	<b>945.15</b>	<b>45.74</b>	...	<b>990.89</b>
	Power	945.15	45.74	...	990.89
	New and Renewable Energy	...	...	...	...
<b>C.6</b>	<b>Industry and Minerals</b>	<b>75.47</b>	<b>2.00</b>	...	<b>77.47</b>
	Village and Small Industries	66.37	2.00	...	<b>68.37</b>
	Industries	1.47	...	...	<b>1.47</b>

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**STATEMENT 4: STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)**


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**A. EXPENDITURE BY FUNCTION - conclud.**

( in crore )

Description		Revenue	Capital	Loans and Advances	Total
<b>C.</b>	<b>Economic Services - conclud.</b>				
<b>C.6</b>	<b>Industry and Minerals - conclud.</b>				
	Non-ferrous Mining and Metallurgical Industries	7.63	...	...	<b>7.63</b>
	Cement and Non-Metallic Mineral Industries	...	...	...	...
	Other Outlays on Industries and Minerals	...	...	...	...
<b>C.7</b>	<b>Transport</b>	<b>502.49</b>	<b>323.04</b>	...	<b>825.53</b>
	Civil Aviation	16.23	20.93	...	<b>37.16</b>
	Roads and Bridges	466.17	299.86	...	<b>766.03</b>
	Road Transport	17.97	2.25	...	<b>20.22</b>
	Inland Water Transport	2.12	...	...	<b>2.12</b>
<b>C.8</b>	<b>Communications</b>	<b>9.31</b>	<b>72.50</b>	...	<b>81.81</b>
	Other Communicatons Services	9.31	72.50	...	<b>81.81</b>
<b>C.9</b>	<b>Science Technology and Environment</b>	<b>9.67</b>	<b>1.40</b>	...	<b>11.07</b>
	Other Scientific Research	8.02	...	...	<b>8.02</b>
	Ecology and Environment	1.65	...	...	<b>1.65</b>
	Other Scientific and Environment Research	...	1.40	...	<b>1.40</b>
	<b>General Economic Services</b>	<b>76.98</b>	<b>315.14</b>	...	<b>392.12</b>
	Secretariat-Economic Services	15.28	...	...	<b>15.28</b>
	Tourism	18.77	9.47	...	<b>28.24</b>
	Census Survey and Statistics	14.68	...	...	<b>14.68</b>
	Civil Supplies	23.29	...	...	<b>23.29</b>
	Other General Economic Services	4.96	305.67	...	<b>310.63</b>
	<b>Total C. Economic Services</b>	<b>2,587.21</b>	<b>933.49</b>	<b>2.19</b>	<b>3,522.89</b>
<b>E.</b>	<b>Public Debt</b>	...	...	<b>2,603.15</b>	<b>2,603.15</b>
	Internal Debt of the State Government	...	...	2,579.66	<b>2,579.66</b>
	Loans and Advances from the Central Government	...	...	23.49	<b>23.49</b>
	<b>Total E. Public Debt</b>	...	...	<b>2,603.15</b>	<b>2,603.15</b>
<b>F.</b>	<b>Loans and Advances</b>	...	...	...	...
	Loans to Government Servants	...	...	...	...
	Miscellaneous Loans	...	...	...	...
	<b>Total F. Loans and Advances</b>	...	...	...	...
	<b>Total Consolidated Fund Expenditure</b>	<b>10,092.17</b>	<b>1,321.86</b>	<b>2,605.34</b>	<b>14,019.37</b>

**STATEMENT 4: STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)**

**B. EXPENDITURE BY NATURE**

( in crore )

Head of Expenditure	2022-23			2021-22			2020-2021		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
Salary	3,290.72	...	<b>3,290.72</b>	3,072.16	...	<b>3,072.16</b>	3,118.39	...	<b>3,118.39</b>
Wages	226.52	...	<b>226.52</b>	208.53	...	<b>208.53</b>	202.12	...	<b>202.12</b>
Pensionary Charge	1,833.86	...	<b>1,833.86</b>	1,331.25	...	<b>1,331.25</b>	1,482.72	...	<b>1,482.72</b>
Medical Treatment	69.76	...	<b>69.76</b>	66.56	...	<b>66.56</b>	69.13	...	<b>69.13</b>
Domestic Travel Expenses	21.62	...	<b>21.62</b>	24.77	...	<b>24.77</b>	23.43	...	<b>23.43</b>
Foreign Travel Expenses	0.24	...	<b>0.24</b>	...	...	...	0.17	...	<b>0.17</b>
Office Expenses	64.38	...	<b>64.38</b>	61.32	...	<b>61.32</b>	50.95	...	<b>50.95</b>
Rent, Rates and Taxes	3.65	...	<b>3.65</b>	3.40	...	<b>3.40</b>	3.44	...	<b>3.44</b>
Publications	2.07	...	<b>2.07</b>	1.65	...	<b>1.65</b>	1.72	...	<b>1.72</b>
Other Administrative Expenses	4.20	...	<b>4.20</b>	2.45	...	<b>2.45</b>	2.51	...	<b>2.51</b>
Supplies and Materials	93.61	...	<b>93.61</b>	154.72	3.50	<b>158.22</b>	104.16	...	<b>104.16</b>
POL	5.10	...	<b>5.10</b>	4.61	...	<b>4.61</b>	5.33	...	<b>5.33</b>
Advertising and Publicity	1.22	...	<b>1.22</b>	1.06	...	<b>1.06</b>	1.21	...	<b>1.21</b>
Minor Works	350.02	...	<b>350.02</b>	334.64	...	<b>334.64</b>	310.80	...	<b>310.80</b>
Professional Services	9.40	...	<b>9.40</b>	6.27	...	<b>6.27</b>	4.66	...	<b>4.66</b>
Grants-in-Aid (Salaries)	882.48	...	<b>882.48</b>	798.00	...	<b>798.00</b>	758.43	...	<b>758.43</b>
Grants-in-Aid (Non-Salary)	1,012.04	...	<b>1,012.04</b>	895.89	...	<b>895.89</b>	916.16	...	<b>916.16</b>
Subsidies	109.28	...	<b>109.28</b>	83.80	...	<b>83.80</b>	0.22	...	<b>0.22</b>
Scholarship and Stipends	54.85	...	<b>54.85</b>	43.19	...	<b>43.19</b>	31.79	...	<b>31.79</b>
Grants for Creation of Capital Assets	336.28	...	<b>336.28</b>	209.75	...	<b>209.75</b>	106.24	...	<b>106.24</b>
Secret Services	1.10	...	<b>1.10</b>	0.47	...	<b>0.47</b>	0.48	...	<b>0.48</b>

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**STATEMENT 4: STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)**


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**B. EXPENDITURE BY NATURE - contd.****( in crore )**

Head of Expenditure	2022-23			2021-22			2020-2021		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
Suspenses	(-)0.31	...	<b>(-)0.31</b>	0.88	...	<b>0.88</b>	0.19	...	<b>0.19</b>
Interest	493.88	...	<b>493.88</b>	450.64	...	<b>450.64</b>	400.99	...	<b>400.99</b>
Other Charges	1,115.24	...	<b>1,115.24</b>	728.54	...	<b>728.54</b>	838.29	...	<b>838.29</b>
Motor Vehicles	15.71	...	15.71	9.88	...	<b>9.88</b>	11.27	...	<b>11.27</b>
Machinery and Equipment	33.99	4.20	<b>38.19</b>	14.13	...	<b>14.13</b>	25.24	1.80	<b>27.04</b>
Major Works	...	856.95	<b>856.95</b>	...	987.04	<b>987.04</b>	...	1,119.63	<b>1,119.63</b>
Write Of/ Losses	...	...	...	1.78	...	<b>1.78</b>	0.76	...	<b>0.76</b>
Others	61.26	5.07	<b>66.33</b>	47.15	...	<b>47.15</b>	44.00	...	<b>44.00</b>
Other Capital Expenditure	...	455.64	<b>455.64</b>	...	13.84	<b>13.84</b>	...	4.54	<b>4.54</b>
<b>Total</b>	<b>10,092.17</b>	<b>1,321.86</b>	<b>11,414.03</b>	<b>8,557.49</b>	<b>1,004.38</b>	<b>9,651.87</b>	<b>8,514.80</b>	<b>1,125.97</b>	<b>9,640.77</b>



**STATEMENT 5: STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE**

Major Head	Description	Expenditure during 2021-22	Progressive Expenditure upto 2021-22	Expenditure during 2022-23	Progressive Expenditure upto 2022-23	Increase (+)/ Decrease (-) in Percentage
1	2	3	4	5	6	7
<b>A. Capital Account of General Services</b>						
4047	Capital Outlay on Other Fiscal Services	...	36.15	5.56	41.71	...
4055	Capital Outlay on Police	8.89	222.19	10.47	232.66	18
4058	Capital Outlay on Stationery and Printing	...	8.20	...	8.20	...
4059	Capital Outlay on Public Works	30.54	593.71	42.35	636.06	39
4070	Capital Outlay on Other Administrative Services	...	66.76	24.48	91.24	...
	<b>Total A. Capital Accounts of General Services</b>	<b>39.43</b>	<b>927.01</b>	<b>82.86</b>	<b>1,009.87</b>	<b>110</b>
<b>B. Capital Account of Social Services</b>						
<b>(a) Capital Account of Education, Sports, Art and Culture</b>						
4202	Capital Outlay on Education, Sports, Art and Culture	28.32	548.74	24.56	573.30	(-13)
	<b>Total (a) Capital Account of Education, Sports, Art and Culture</b>	<b>28.32</b>	<b>548.74</b>	<b>24.56</b>	<b>573.30</b>	<b>(-13)</b>
<b>(b) Capital Account of Health and Family Welfare</b>						
4210	Capital Outlay on Medical and Public Health	80.67	458.63	133.88	592.51	66
4211	Capital Outlay on Family Welfare	...	0.52	...	0.52	...
	<b>Total (b) Capital Account of Health and Family Welfare</b>	<b>80.67</b>	<b>459.15</b>	<b>133.88</b>	<b>593.03</b>	<b>66</b>

( in crore )

**STATEMENT 5: STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE**

Major Head	Description	Expenditure during 2021-22	Progressive Expenditure upto 2021-22	Expenditure during 2022-23	Progressive Expenditure upto 2022-23	Increase (+)/ Decrease (-) in Percentage
1	2	3	4	5	6	7
						( in crore )
	<b>B. Capital Account of Social Services - contd.</b>					
	<b>(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development</b>					
4215	Capital Outlay on Water Supply and Sanitation	173.86	1,846.70	103.98	1,950.68	(- )40
4216	Capital Outlay on Housing	...	286.00	...	286.00	...
4217	Capital Outlay on Urban Development	52.03	2,034.97	25.53	2,060.50	(- )51
	<b>Total (c) Capital Account of Water Supply, Sanitation, Housing and Urban Development</b>	<b>225.89</b>	<b>4,167.67</b>	<b>129.51</b>	<b>4,297.18</b>	<b>(- )43</b>
	<b>(d) Capital Account of Information and Broadcasting</b>					
4220	Capital Outlay on Information and Publicity	2.95	14.69	3.00	17.69	2
	<b>Total (d) Capital Account of Information and Broadcasting</b>	<b>2.95</b>	<b>14.69</b>	<b>3.00</b>	<b>17.69</b>	<b>2</b>
	<b>(e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes</b>					
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	104.92	211.78	3.12	214.90	(- )97
	<b>Total (e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes</b>	<b>104.92</b>	<b>211.78</b>	<b>3.12</b>	<b>214.90</b>	<b>(- )97</b>
	<b>(g) Capital Account of Social Welfare and Nutrition</b>					
4235	Capital Outlay on Social Security and Welfare	14.87	407.97	11.44	419.41	(- )23
	<b>Total (g) Capital Account of Social Welfare and Nutrition</b>	<b>14.87</b>	<b>407.97</b>	<b>11.44</b>	<b>419.41</b>	<b>(- )23</b>

**STATEMENT 5: STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE**

Major Head	Description	Expenditure during 2021-22	Progressive Expenditure upto 2021-22	Expenditure during 2022-23	Progressive Expenditure upto 2022-23	Increase (+)/ Decrease (-) in Percentage
1	2	3	4	5	6	7
<b>B. Capital Account of Social Services - conold.</b>						
<b>(h) Others</b>						
4250	Capital Outlay on other Social Services	...	9.00	...	9.00	...
<b>Total (h)</b>	<b>Others</b>	...	<b>9.00</b>	...	<b>9.00</b>	...
<b>Total B.</b>	<b>Capital Account of Social Services</b>	<b>457.62</b>	<b>5,819.00</b>	<b>305.51</b>	<b>6,124.51</b>	<b>(-33)</b>
<b>C. Capital Account of Economic Services</b>						
<b>(a) Capital Account of Agriculture and Allied Activities</b>						
4401	Capital Outlay on Crop Husbandry	17.59	196.07	89.81	285.88	411
4402	Capital Outlay on Soil and Water Conservation	...	57.51	...	57.51	...
4403	Capital Outlay on Animal Husbandry	7.73	107.88	19.84	127.72	157
4404	Capital Outlay on Dairy Development	...	0.49	...	0.49	...
4405	Capital Outlay on Fisheries	...	7.56	...	7.56	...
4406	Capital Outlay on Forestry and Wild Life	...	30.52	...	30.52	...
4408	Capital Outlay on Food Storage and Warehousing	33.60	1,381.16	7.00	1,388.16	(-79)
4415	Capital Outlay on Agricultural Research and Education	1.41	9.73	...	9.73	...
4416	Investments in Agricultural Financial Institutions	...	0.04	...	0.04	...
4425	Capital Outlay on Co-operation	...	44.28	...	44.28	...
4435	Capital Outlay on other Agricultural Programmes	3.36	118.99	31.50	150.49	838
<b>Total (a)</b>	<b>Capital Account of Agriculture and Allied Activities</b>	<b>63.69</b>	<b>1,954.23</b>	<b>148.15</b>	<b>2,102.38</b>	<b>133</b>
<b>(b) Capital Account of Rural Development</b>						
4515	Capital Outlay on other Rural Development Programmes	9.12	125.88	2.50	128.38	(-73)
<b>Total (b)</b>	<b>Capital Account of Rural Development</b>	<b>9.12</b>	<b>125.88</b>	<b>2.50</b>	<b>128.38</b>	<b>(-73)</b>

( in crore )

## STATEMENT 5: STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2021-22	Progressive Expenditure upto 2021-22	Expenditure during 2022-23	Progressive Expenditure upto 2022-23	Increase (+)/ Decrease (-) in Percentage
1	2	3	4	5	6	7
( in crore )						
<b>C. Capital Account of Economic Services - contd.</b>						
<b>(c) Capital Account of Special Areas Programme</b>						
4552	Capital Outlay on North Eastern Areas	...	341.45	...	341.45	...
4575	Capital Outlay on other Special Areas Programmes	...	517.51	...	517.51	...
	<b>Total (c) Capital Account of Special Areas Programmes</b>	...	<b>858.96</b>	...	<b>858.96</b>	...
<b>(d) Capital Account of Irrigation and Flood Control</b>						
4701	Capital Outlay on Major and Medium Irrigation	...	0.96	...	0.96	...
4702	Capital Outlay on Minor Irrigation	7.76	427.67	23.02	450.69	197
4705	Capital Outlay on Command Area Development	...	0.03	...	0.03	...
4711	Capital Outlay on Flood Control Projects	...	21.03	...	21.03	...
	<b>Total (d) Capital Account of Irrigation and Flood Control</b>	<b>7.76</b>	<b>449.69</b>	<b>23.02</b>	<b>472.71</b>	<b>197</b>
<b>(e) Capital Account of Energy</b>						
4801	Capital Outlay on Power Projects	64.31	2,077.85	45.74	2,123.59	(-)29
4810	Capital Outlay on New and Renewable Energy	...	1.96	...	1.96	...
	<b>Total (e) Capital Account of Energy</b>	<b>64.31</b>	<b>2,079.81</b>	<b>45.74</b>	<b>2,125.55</b>	<b>(-)29</b>
<b>(f) Capital Account of Industry and Minerals</b>						
4851	Capital Outlay on Village and Small Industries	2.00	70.72	2.00	72.72	...
4852	Capital Outlay on Iron and Steel Industries	...	0.02	...	0.02	...
4853	Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	...	0.37	...	0.37	...
4885	Other Capital Outlay on Industries and Minerals	...	0.77	...	0.77	...
	<b>Total (f) Capital Account of Industry and Minerals</b>	<b>2.00</b>	<b>71.88</b>	<b>2.00</b>	<b>73.88</b>	<b>...</b>

**STATEMENT 5: STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE**

Major Head	Description	Expenditure during 2021-22	Progressive Expenditure upto 2021-22	Expenditure during 2022-23	Progressive Expenditure upto 2022-23	Increase (+)/ Decrease (-) in Percentage
1	2	3	4	5	6	7
						( in crore )
	<b>C. Capital Account of Economic Services - contd.</b>					
	<b>(g) Capital Account of Transport</b>					
5053	Capital Outlay on Civil Aviation	7.84	210.73	20.93	231.66	167
5054	Capital Outlay on Roads and Bridges	344.61	4,695.21	299.86	4,995.07	(-)13
5055	Capital Outlay on Road Transport	0.60	60.62	2.25	62.87	275
5056	Capital Outlay on Inland and Water Transport	...	5.28	...	5.28	...
	<b>Total (g) Capital Account of Transport</b>	<b>353.05</b>	<b>4,971.84</b>	<b>323.04</b>	<b>5,294.88</b>	<b>(-)9</b>
	<b>(h) Capital Accounts of Communication</b>					
5275	Capital Outlay in other services	...	...	72.50	72.50	...
	<b>Total (h) Capital Accounts of Communication</b>	<b>...</b>	<b>...</b>	<b>72.50</b>	<b>72.50</b>	<b>...</b>
	<b>(i) Capital Account of Science Technology and Environment</b>					
5425	Capital Outlay on other Scientific and Environmental Research	0.20	0.20	1.40	1.60	600
	<b>Total (i) Capital Account of Science Technology and Environment</b>	<b>0.20</b>	<b>0.20</b>	<b>1.40</b>	<b>1.60</b>	<b>600</b>

**STATEMENT 5: STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE**

Major Head	Description	Expenditure during 2021-22	Progressive Expenditure upto 2021-22	Expenditure during 2022-23	Progressive Expenditure upto 2022-23	Increase (+)/ Decrease (-) in Percentage
1	2	3	4	5	6	7
						( in crore )
	<b>C. Capital Account of Economic Services - conclud.</b>					
	<b>(j) Capital Account of General Economic Services</b>					
	5452 Capital Outlay on Tourism	6.06	249.67	9.47	259.14	56
	5475 Capital outlay on Other General Economic Services	1.14	7.13	305.67	312.80	26713
	<b>Total (j) Capital Account of General Economic Services</b>	<b>7.20</b>	<b>256.80</b>	<b>315.14</b>	<b>571.94</b>	<b>4277</b>
	<b>Total C. Capital Account of Economic Services</b>	<b>507.33</b>	<b>10,769.29</b>	<b>933.49</b>	<b>11,702.78</b>	<b>84</b>
	<b>Total Expenditure Heads (Capital Account)</b>	<b>1,004.38</b>	<b>17,515.30</b>	<b>1,321.86</b>	<b>18,837.16</b>	<b>32</b>

**EXPLANATORY NOTE**

“Investments: During 2022-23, no amount was invested by the Government of Mizoram in Statutory Corporations Government Companies and Co-operative Banks, Societies, etc. Total investments in different concerns at the end of 2021-22 and 2022-23 were ₹ 42.77 crore and ₹ 42.77 crore respectively. No dividend received from during 2021-22 and 2022-23. Further details are given in Statement 19 Vol. II.”

**STATEMENT 6: STATEMENT OF BORROWINGS AND OTHER LIABILITIES**

(i) Statement of Public Debt and Other Liabilities <sup>[1]</sup>

Nature of Borrowings	Balance as on 1 April 2022	Receipts during the year	Repayments during the year	Balance as on 31 March 2023	Net Increase (+) / Decrease (-)		As a percentage of total liabilities
					Amount	Per cent	
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>
<b>A. Public Debt</b>							
<b>6003 Internal Debt of the State Government</b>							
Market Loans	4,096.49	1,316.07	185.75	5,226.81	1,130.32	28	48
WMA <sup>[2]</sup> from the RBI	...	2,254.42	2,254.42	...	...	...	...
Bonds	2.28	...	...	2.28	...	...	...
Loans from Financial Institutions	685.03	148.50	122.48	711.05	26.03	4	6
Special Securities issued to National Small Savings Fund	136.85	...	17.01	119.84	(-)17.01	(-)12	1
Other Loans	81.97	...	...	81.97	...	...	...
<b>Total 6003</b>	<b>5,002.62</b>	<b>3,718.99</b>	<b>2,579.66</b>	<b>6,141.95</b>	<b>1,139.33</b>	<b>23</b>	<b>56</b>
<b>6004 Loans and Advances from the Central Government</b>							
Non-Plan	41.05	...	...	41.05	...	...	...
Loans for State/Union Territory Plan Schemes	106.07	...	23.49	82.58	(-)23.49	(-)22	...
Loans for Central Plan Schemes	0.02	...	...	0.02	...	...	...
Loans for Centrally Sponsored Plan Schemes	16.78	...	...	16.78	...	...	...
Loans for Special Schemes	15.69	...	...	15.69	...	...	...
Ways and Means Advances	...	...	...	...	...	...	...
Other Loans for States/Union Territory with Legislative Schemes	591.55	300.40	...	891.95	300.40	51	8
<b>Total 6004</b>	<b>771.16</b>	<b>300.40</b>	<b>23.49</b>	<b>1,048.07</b>	<b>276.91</b>	<b>36</b>	<b>10</b>
<b>Total Public Debt</b>	<b>5,773.78</b>	<b>4,019.39</b>	<b>2,603.15</b>	<b>7,190.02</b>	<b>1,416.24</b>	<b>24</b>	<b>66</b>

<sup>[1]</sup> Detailed Account is at Annexure to Statement 17 in Vol II

<sup>[2]</sup> WMA: Ways and Means Advances.

**STATEMENT 6: STATEMENT OF BORROWINGS AND OTHER LIABILITIES**

Nature of Borrowings		( in crore )					
		Balance as on 1 April 2022	Receipts during the year	Repayments during the year	Balance as on 31 March 2023	Net Increase (+) / Decrease (-)	As a percentage of total liabilities
1	2	3	4	5	6	7	8
<b>B. Other Liabilities</b>							
<b>Public Accounts</b>							
Small Savings, Provident Funds, etc.	2,695.72	813.26	1,065.05	2,443.93	(-)251.79	(-)9	22
Reserve Funds Bearing Interest	241.75	11.96	31.65	222.06	(-)19.69	(-)8	2
Reserve Funds not Bearing Interest	6.52	61.26	61.26	6.52	...	...	...
Deposits Bearing Interest	2.55	...	...	2.55	...	...	...
Deposits not Bearing Interest	1,850.61	951.52	1,694.72	1,107.41	(-)743.20	(-)40	10
<b>Total Other Liabilities</b>	<b>4,797.15</b>	<b>1,838.00</b>	<b>2,852.68</b>	<b>3,782.47</b>	<b>(-)1,014.68</b>	<b>(-)21</b>	<b>34</b>
<b>Total Public Debt and other Liabilities</b>	<b>10,570.93</b>	<b>5,857.39</b>	<b>5,455.83</b>	<b>10,972.49</b>	<b>401.56</b>	<b>4</b>	<b>...</b>

<sup>[1]</sup>Detailed Account is at Statement 17 and 21 in Vol. II.

**Explanatory Notes**

**1. Internal Debt :** The Internal Debt of State Government comprises (i) Long Term Loans raised from open market, (ii) Ways and Means Advances from the Reserve Bank of India, (iii) Loans from the National Agricultural and Rural Development, (iv) Loans from Autonomous Bodies such as Life Insurance Corporation of India, etc. During 2022-23, ₹ 2,254.42 crore was obtained as Ways and Means Advances from Reserve Bank of India which was repaid during the year. Further details are given in Statement 17 and Annexure to Statement 17.



**STATEMENT 6: STATEMENT OF BORROWINGS AND OTHER LIABILITIES**

**Explanatory Notes - contd.**

**2. Market Loans Bearing Interest:** These comprise long term loans ( which have a currency of more than 12 months) raised in open market. In 2022-23, seven loans of ₹ 250.01 crore, ₹ 100.28 crore, ₹ 90.32 crore, ₹ 325.05 crore, ₹ 300.29 crore, ₹ 150.12 crore and ₹ 100.00 crore were raised from the market which bear interest at 7.69 per cent, 7.86 per cent, 8.02 per cent, 7.74 per cent, 7.78 per cent, 7.70 per cent and 7.62 per cent redeemable at par in 2031, 2032, 2036, 2033, 2037, 2035 and 2036 respectively. During 2022-23, a total amount of ₹ 185.75 crore was repaid leaving balance of ₹ 5,226.81 crore to the end of 31 March 2023.

**Amortisation arrangements**

**(a) Sinking Fund :** The Balance in the fund at the commencement and at the end of the year 2022-23 are given below:

Description	Balance on 1 April 2022	Addition during the year	Interest on investment	Withdrawals during the year	Balance as on 31 March 2023
( in crore )					
Sinking Fund	391.19	52.26	...	...	443.45
<b>Total</b>	<b>391.19</b>	<b>52.26</b>	<b>...</b>	<b>...</b>	<b>444.45</b>

**3. Special Securities Issued to National Small Savings Fund (NSSF):** During 2022-23, ₹ 17.02 crore has been repaid. The balance outstanding at the end of the year was ₹ 119.83 crore which was 2 per cent of total Public Debt of the State Government as on 31 March 2023.

**4. Loans from Small Saving Fund:** Loans out of the collection in the 'Small Savings Schemes' and 'Public Provident Fund' in the Post offices are being shared between the State Government and the Central Government in the ratio of 3:1. A separate fund viz. 'National Small Savings Fund' was created in 1999-2000 for the purpose of release of loans out of Small Savings collections. The loans received during 2022-23 amounted to ₹ 813.26 crore and ₹ 1,065.05 crore was repaid during the year. The balance outstanding at the end of the year was ₹ 2,443.93 crore which was 34 per cent of the total Public Debt of the State Government as on 31 March 2023 .

**5. Loans and Advances from Government of India:** During 2022-23, the State Government received loans, amounting to ₹ 300.40 crore come under Block Loans as well as Special Assistance of Other Loans for States/Union Territory with Legislature Schemes and repaid ₹ 23.49 crore during the year under Block Loans of the Loans for State/Union Territory Plan Scheme. Details of the loans from the Government of India are given in Annexure of Statement 17 in VoI II.

**STATEMENT 6: STATEMENT OF BORROWINGS AND OTHER LIABILITIES**

**Explanatory Notes - contd.**

6. In addition, the balances at the credit of earmarked and other funds and also certain deposits, to the extent to which they have not been invested but are merged with the general cash balance of the government, also constitute the liability of Government. The amount of such liability at the end of March 2023 was ₹ 1,338.54 crore as shown below (further details are given in Statement 21 and 22).

Nature of Obligation	Balance on 1 April 2022	Receipts during the year	Repayment during the year	Balance on 31 March 2023	Net Increase (+) or Decrease (-) during the year
Reserve Funds bearing Interest	241.75	11.96	31.65	222.06	(-)19.69
Deposits bearing interest such as deposits of local Funds, etc.	2.55	...	...	2.55	...
Non-Interest bearing obligations such as Deposits of Local Funds, Civil Deposits, Other Earmarked Funds, etc.	1,857.13	951.52	1,694.72	1,113.93	(-)743.20
<b>Total</b>	<b>2,101.43</b>	<b>963.48</b>	<b>1,726.37</b>	<b>1,338.54</b>	<b>(-)762.89</b>

**STATEMENT 6: STATEMENT OF BORROWINGS AND OTHER LIABILITIES**

**Explanatory Notes - conclud.**

**7. Interest on Debt and other obligations:** The outstanding gross debt and other obligations and the total net amount of interest charges met from revenue during 2021-22 and 2022-23 were as shown below:-

	2022-23	2021-22	( in crore ) Net increase (+) or decrease (-) during the year
<b>(i) Gross Debt and Other obligation outstanding at the end of the year</b>			
(a) Public Debt and Small Savings, Provident Funds, etc.	10,972.49	10,570.93	401.56
<b>(ii) Interest paid by Government</b>			
(a) Public Debt and Small Savings, Provident Funds, etc.	493.88	450.64	43.24
(b) Other obligations	...	...	...
<b>Total (i) &amp; (ii)</b>	<b>11,466.37</b>	<b>11,021.57</b>	<b>444.80</b>
<b>(iii) Deduct</b>			
(a) Interest received on loans and advances given to Co-operative Societies	0.50	13.45	(-)12.95
(b) Interest realised on investment of Cash Balance	32.09	28.38	3.71
(c) Other Interest realised	17.60	...	17.60
<b>Total (iii)</b>	<b>50.19</b>	<b>41.83</b>	<b>8.36</b>
<b>(iv) Net Interest Charges</b>	<b>443.69</b>	<b>408.81</b>	<b>34.88</b>
<b>(v) Percentage of Gross Interest to Total Revenue Receipts [ item ( ii ) ]</b>	5	5	...
<b>(vi) Percentage of Net Interest to Total Revenue Receipts [item (iv)]</b>	4	4	...

**8. Appropriation for reduction or avoidance of Debt:** During 2022-23, an amount of ₹ 9.00 crore was transferred to Guarantee Redemption Fund from Revenue for Investment.

**STATEMENT 7: STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT**

Sectors/Loanee Groups <sup>[1]</sup>	Balance on 1 April 2022	Disbursements during the year	Repayments during the year	Loans and advances written of	Balance on 31 March 2023	Per cent increase / decrease during the year
1	2	3	4	5	6	7
	( in crore )					
<b>01 Social Services</b>						
Loans for Housing	86.52	...	1.12	...	85.40	(-) <sup>1</sup>
Loans for Urban Development	1.14	...	...	...	1.14	...
Loans for Social Security and Welfare	1.13	...	...	...	1.13	...
<b>Total 01 Social Services</b>	<b>88.79</b>	...	<b>1.12</b>	...	<b>87.67</b>	<b>(-)<sup>1</sup></b>
<b>02 Economic Services</b>						
Loans for Animal Husbandry	0.20	...	...	...	0.20	...
Loans for Co-operation	16.01	2.19	0.89	...	17.31	8
Loans for Other Agricultural Programmes	9.08	...	...	...	9.08	...
Loans for North Eastern Areas	0.10	...	0.02	...	0.08	(-) <sup>20</sup>
Loans for Power Projects	1.61	...	...	...	1.61	...
Loans for Village and Small Industries	13.92	...	...	...	13.92	...
Loans for other Industries	2.25	...	...	...	2.25	...
Loans for Road Transport	0.02	...	...	...	0.02	...
<b>Total 02 Economic Services</b>	<b>43.19</b>	<b>2.19</b>	<b>0.91</b>	...	<b>44.47</b>	<b>3</b>

<sup>[1]</sup> For details please refer to Statement 18 in Vol. II.

**STATEMENT 7: STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT**

Sectors/Loanee Groups <sup>[1]</sup>	Balance on 1 April 2022	Disbursements during the year	Repayments during the year	Loans and advances written of	Balance on 31 March 2023	Per cent increase / decrease during the year
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>
( in crore )						
<b>03 Loans to Government Servants</b>						
Loans to Government Servants, <i>etc.</i>	108.38		24.45	...	83.93	(-)23
<b>Total 03 Loans to Government Servant</b>	<b>108.38</b>		<b>24.45</b>	<b>...</b>	<b>83.93</b>	<b>(-)23</b>
<b>04 Miscellaneous Loans</b>						
Miscellaneous Loans	2.67	...	...	...	2.67	...
<b>Total 04 Miscellaneous Loans</b>	<b>2.67</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>2.67</b>	<b>...</b>
<b>Total</b>	<b>243.03</b>	<b>2.19</b>	<b>26.48</b>	<b>...</b>	<b>218.74</b>	<b>(-)10</b>

<sup>[1]</sup> For details please refer to Statement 18 in Volume II.

**Following are the cases of a loan having been sanctioned as 'loan in perpetuity' :**  
( in crore )

Department	Sl. No.	Year of sanction	Sanction Order No.	Amount	Rate of interest in Per cent
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
[a]	[a]	[a]	[a]	[a]	[a]

<sup>[a]</sup> Details have not been received from the Government of Mizoram (July 2023).

**STATEMENT 7: STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT**

Section: 2 Summary of Loans and Advances: Sector-wise							
Sectors <sup>[1]</sup>	Balance on 1 April 2022	Disbursements during the year	Repayments during the year	Loans and advances written off	Balance on 31 March 2023	Per cent increase / decrease during the year	Interest Payment in arrears
1	2	3	4	5	6	7	8
( in crore )							
General Sector	...	...	...	...	...	...	...
Social Services	88.79	...	1.12	..	87.67	(-)	1
Economic Services	43.19	2.19	0.91	...	44.47		3
Government Servant	108.38		24.45	...	83.93	(-)	23
Miscellaneous Loans	2.67			...	2.67		...
<b>Total</b>	<b>243.03</b>	<b>2.19</b>	<b>26.48</b>	<b>...</b>	<b>218.74</b>	<b>(-)</b>	<b>10</b>

<sup>[1]</sup> For details please refer to Statement 18 in volume II.

**Section: 3 Repayments in arrears from other Loanee entities :**

( in crore )

Department	Loanee entity	Amount of arrears as on 1 April 2022		Earliest period to which arrears relate	Total loans outstanding against the entity on 31 March 2023
		Principal	Interest		
1	2	3	4	5	6
	[a]	[a]	[a]	[a]	[a]
				Total	

<sup>[a]</sup> Details have not been received from the Government of Mizoram (July 2023).

**STATEMENT 8: STATEMENT OF INVESTMENTS OF THE GOVERNMENT**

Comparative summary of Government Investment in the share capital and debentures of different concerns for 2021-22 and 2022-23:  
( in crore )

Name of Concern	2022-23			2021-22		
	Number of concerns	Investment at the end of the year	Dividend / interest received during the year	Number of concerns	Investment at the end of the year	Dividend / interest received during the year
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>
Government Companies/ Statutory Corporations	6	6.99	...	6	6.99	...
Co-operative Banks, Societies, etc.	423	35.78	...	423	35.78	...
<b>Total</b>	<b>429</b>	<b>42.77</b>	<b>...</b>	<b>429</b>	<b>42.77</b>	<b>...</b>

### STATEMENT 9 : STATEMENT OF GUARANTEES GIVEN BY THE GOVERNMENT

Guarantees given by the State Government for repayment of loans, *etc.*, raised by Statutory Corporation, Government Companies, Local Bodies and Other Institutions during the year and sums guaranteed outstanding on 31 March 2023 in various sectors are shown below:

Sector (No. of Guarantees within bracket)	Maximum amount guaranteed (Principal only)	Sector-wise disclosure for Gaurantees <sup>[*]</sup> : ( in crore )												
		Outstanding at the beginning of the year 2022-23		Additions during the year		Deletions (other than invoked) during the year		Invoked during the year		Outstanding at the end of the year 2022-23		Guarantee Commission or fee		Other material details
		Principal	Interest	Principal	Interest	Discha- rged	Not Discha- rged	Discha- rged	Not Discha- rged	Principal	Interest	Rece- ivable	Rece- ived	
1	2	3	4	5	6	7	8	9	10	11	12	13		
1. Co- operative Banks, Societies, <i>etc.</i>	33.92	17.18	43.47	2.90	1.92	...	...	18.16	43.72	...	...	...	...	...
2. Government Companies	59.67	22.68	6.78	...	...	...	...	22.68	6.78	...	...	...	...	...
3. Statutory Corporation	37.42	10.32	0.49	...	0.70	...	...	9.62	0.49	...	...	...	...	...
4. Other Institutions	52.00	23.40	0.81	...	5.34	...	...	18.06	0.39	...	...	...	...	...
<b>Total</b>	<b>183.01</b>	<b>73.58</b>	<b>51.55</b>	<b>2.90</b>	<b>7.96</b>	...	...	<b>68.52</b>	<b>51.38</b>	...	...	...	...	...

[\*] As per information received from the Government of Mizoram.



**STATEMENT 10: STATEMENT OF GRANTS-IN-AID GIVEN BY THE GOVERNMENT**

**(i) Grants-in-Aid paid in Cash**

Name / Category of the Grantee	Total Funds Released as Grants-in-Aid			Funds Allocated for Creation of Capital Assets out of Total Funds Released shown in Column (No. 2)		
	2022-23		2021-22	2022-23		2021-22
	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total			
<b>1</b>	<b>2</b>			<b>3</b>		
<b>1. Panchayati Raj Institutions</b>						
(i) Zilla Parishads	...	...	...	...	...	...
(ii) Panchayat Samities	...	...	...	...	...	...
(iii) Gram Panchayats	...	...	...	...	...	...
<b>2. Urban Local Bodies</b>						
(i) Municipal Corporations	...	...	...	...	...	...
(ii) Municipalities/ Municipal Councils (Aizawl Municipal Council Authorities - Urban Local Bodies and PA)	38.75	...	38.75	37.46	...	...
(iii) Others:	...	...	...	...	...	...
a) MPCB	...	...	...	...	...	...
<b>3. Public Sector Undertakings</b>						
(i) Government Companies:	...	...	...	...	...	...
a) Health Care	...	...	...	...	...	...
(ii) Statutory Corporations:						
a) National Service Scheme	...	...	...	...	...	...
b) Mizoram Youth Commission	...	...	...	...	...	...
c) Mizoram State Sports Council	...	...	...	...	...	...

( in crore )

**STATEMENT 10: STATEMENT OF GRANTS-IN-AID GIVEN BY THE GOVERNMENT**

**(i) Grants-in-Aid paid in Cash**

Name / Category of the Grantee	Total Funds Released as Grants-in-Aid			Funds Allocated for Creation of Capital Assets out of Total Funds Released shown in Column (No. 2)		
	2022-23		2021-22	2022-23		2021-22
	State Fund Expenditure	Central Assistance (Including CSS/CS)		Total	Total	
1	2		3			
( in crore )						
<b>4. Autonomous Bodies</b>						
(i) (CADC, LADC and MADC)	547.02	3.05	<b>550.07</b>	496.47	3.05	...
(ii) Universities	...	...	...	...	...	...
(iii) Development Authorities (Aizawl Development Authorities - UD and PA)	...	...	...	...	...	...
(iv) Co-operative Institutions: a) Co-operative Societies	...	...	...	...	...	...
(v) Others:						
a) MBSE	...	...	...	...	...	...
b) Health and F.W.	...	...	...	...	...	...
c) Zoram Energy Development Agency (ZEDA)	...	...	...	...	...	...
d) AH and Vety	...	...	...	...	...	...

**STATEMENT 10: STATEMENT OF GRANTS-IN-AID GIVEN BY THE GOVERNMENT**

**(i) Grants-in-Aid paid in Cash**

Name / Category of the Grantee	Total Funds Released as Grants-in-Aid			Funds Allocated for Creation of Capital Assets out of Total Funds Released shown in Column (No. 2)	
	2		3		
	1	2022-23	2021-22		
	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total	2022-23	2021-22
<b>5. Non-Government Organisations</b>					
a) Mizoram Olympic Association	...	...	...	...	...
b) Health and F.W.	...	...	...	...	...
<b>6. Others</b>					
1. MLA Local Area Development Scheme	60.00	...	<b>60.00</b>	60.00	...
2. Science and Technology	0.08	...	<b>0.08</b>	0.07	...
3. MIRSAC	2.65	...	<b>2.65</b>	2.45	...
4. MISTIC	0.52	0.70	<b>1.22</b>	0.55	...
5. Mizoram Science Centre	1.42	...	<b>1.42</b>	1.33	...
6. Special Area Development Project	0.15	...	<b>0.15</b>	0.15	...
7. Sinlung Hills Development Council	1.00	...	<b>1.00</b>	...	...
8. Infrastructure Development of Minorities Institute	...	...	...	2.57	2.57

( in crore )

**STATEMENT 10: STATEMENT OF GRANTS-IN-AID GIVEN BY THE GOVERNMENT**

**(i) Grants-in-Aid paid in Cash**

Name / Category of the Grantee	2			3		
	Total Funds Released as Grants-in-Aid			Funds Allocated for Creation of Capital Assets out of Total Funds Released shown in Column (No. 2)		
	2022-23	2021-22	Total	2022-23	2021-22	2021-22
	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total			( in crore )
<b>6. Others - contd.</b>						
9. Nirbhaya Fund Scheme	...	0.04	0.04	0.04	...	...
10. Direction: S.S. and A. Board	0.89	...	0.89	1.03	...	...
11. Integrated Management of Public Distribution System	...	0.01	0.01	0.03	...	...
12. State Consumer Welfare Fund	0.01	...	0.01	1.81	...	...
13. Grants to Village Council (MFC)	2.85	...	2.85	2.86	...	...
14. FC Rural Local Body Grants outside ADCS	22.76	...	22.76	59.35	2.06	36.10
15. Non-Govt. Middle Schools	40.32	...	40.32	39.41	...	...
16. Government Elementary, MDM	11.74	23.90	35.64	22.74	...	...
17. Elementary Education under Samagra	39.63	102.88	142.51	138.90	...	...
18. Assistance to Govt. High Schools	93.79	...	93.79	85.01	...	...

**STATEMENT 10: STATEMENT OF GRANTS-IN-AID GIVEN BY THE GOVERNMENT**

**(i) Grants-in-Aid paid in Cash**

Name / Category of the Grantee	Total Funds Released as Grants-in-Aid			Funds Allocated for Creation of Capital Assets out of Total Funds Released shown in Column (No. 2)		
	2022-23		2021-22	2022-23		2021-22
	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total			
<b>1</b>	<b>2</b>		<b>3</b>			
<b>6. Others - contd.</b>	<b>( in crore )</b>					
19. Assistance to Govt. Higher Sec. Schools	41.40	...	<b>41.40</b>	40.09	...	...
20. Secondary Education under Samagra	10.93	...	<b>10.93</b>	9.48	...	...
21. Grants for Teachers Education under Samagra	5.59	4.57	<b>10.16</b>	0.90	...	...
22. Grants for Secondary Education under Samagra	...	74.92	<b>74.92</b>	35.65	...	...
23. Mizoram Hindi Prachar Sabha	0.14	...	<b>0.14</b>	0.33	...	...
24. Mizoram Board of School Education	8.83	...	<b>8.83</b>	8.32	...	...
25. Sainik School Chhingchhip	1.00	...	<b>1.00</b>	...	...	...
26. RUSA	7.21	...	<b>7.21</b>	13.82	...	...
27. Assistance to Deficit, Private and other Colleges	0.32	...	<b>0.32</b>	0.32	...	...
28. Mizoram Olympic Association	0.47	...	<b>0.47</b>	0.07	...	...
29. Mizoram Sports Council	13.31	...	<b>13.31</b>	10.55	0.50	...

**STATEMENT 10: STATEMENT OF GRANTS-IN-AID GIVEN BY THE GOVERNMENT**

**(i) Grants-in-Aid paid in Cash**

Name / Category of the Grantee	Total Funds Released as Grants-in-Aid				Funds Allocated for Creation of Capital Assets out of Total Funds Released shown in Column (No. 2)		
	1		2		3		
	State Fund Expenditure	2022-23		Total	2021-22	2022-23	2021-22
Central Assistance (Including CSS/CS)							
<b>6. Others - contd.</b>							
30. Sports and Games	1.00	...	<b>1.00</b>	1.00	...	...	
31. Publication Board	0.10	...	<b>0.10</b>	0.09	...	...	
32. Tribal Research Institute	...	...	...	3.58	...	...	
33. Archives	0.01	...	<b>0.01</b>	0.01	...	...	
34. Raja Ram Mohan Roy Library Foundation	0.06	...	<b>0.06</b>	0.11	...	...	
35. Hospital and Dispensaries	0.03	...	<b>0.03</b>	0.04	...	...	
36. Pharmacy and Nursing Council	0.23	...	<b>0.23</b>	0.22	...	...	
37. AYUSH	0.23	2.87	<b>3.10</b>	5.37	...	...	
38. State Mental Health Authority	...	...	...	0.15	...	...	
39. ANM School, Lawngtlai	...	...	...	0.01	...	...	
40. ANM School, Mamit	...	0.01	<b>0.01</b>	0.22	...	...	
41. ANM School, Aizawl	...	0.01	<b>0.01</b>	0.22	...	...	
42. TCCC	...	...	...	1.62	...	...	
43. Management of Control Diseases	...	...	...	21.60	...	...	
44. AIDs Control	...	...	...	0.02	...	...	

( in crore )

**STATEMENT 10: STATEMENT OF GRANTS-IN-AID GIVEN BY THE GOVERNMENT**

**(i) Grants-in-Aid paid in Cash**

Name / Category of the Grantee	Total Funds Released as Grants-in-Aid			Funds Allocated for Creation of Capital Assets out of Total Funds Released shown in Column (No. 2)		
	2			3		
	2022-23		2021-22	2022-23		2021-22
	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total			
<b>6. Others - contd.</b>						
45. Tobacco Control	0.01	...	0.01	0.01	...	...
46. National Health Mission (NHM)	14.38	135.57	149.95	107.22	...	...
47. Mizoram Health Care Centre	2.34	...	2.34	2.34	...	...
48. State Drug Regulatory System	...	...	...	0.50	...	...
49. Family Welfare	0.85	...	0.85	3.12	...	...
50. PM-ABHIM	0.19	1.70	1.89	...	...	...
51. Combating and Management of COVID-19	0.50	...	0.50	...	...	...
52. Swachh Bharat Mission	0.76	6.75	7.51	13.96	0.46	0.45
53. Production of Visual Arts	0.50	...	0.50	0.50	...	...
54. Mizoram Journalist Welfare Society	0.20	...	0.20	0.20	...	...
55. Youth Commission	5.06	...	5.06	2.06	...	...
56. Skill Development Programme	...	...	...	2.54	...	...

**STATEMENT 10: STATEMENT OF GRANTS-IN-AID GIVEN BY THE GOVERNMENT**

**(i) Grants-in-Aid paid in Cash**

Name / Category of the Grantee	Total Funds Released as Grants-in-Aid				Funds Allocated for Creation of Capital Assets out of Total Funds Released shown in Column (No. 2)		
	2022-23		Total	2021-22	2022-23	2021-22	2021-22
	State Fund Expenditure	Central Assistance (Including CSS/CS)					
1	2		3			( in crore )	
<b>6. Others - contd.</b>							
57. Labour Welfare / e-Shram	...	0.10	0.10	...	...	...	...
58. MCVT	0.20	...	0.20	0.20	...	...	...
59. Mizoram State Social Welfare Board	0.72	...	0.72	0.92	...	...	...
60. Education and Welfare of Handicaped	0.15	...	0.15	0.14	...	...	...
61. Braille Press	0.04	...	0.04	...	...	...	...
62. Creche/Day Care Centre	0.09	...	0.09	0.09	...	...	...
63. Home for Destitute Children	0.01	...	0.01	0.01	...	...	...
64. ICPS	1.76	18.68	20.44	23.68	...	...	3.94
65. Estt. of Rehabilitation Home	0.22	...	0.22	0.24	...	...	...
66. Protection of Child Rights	0.82	...	0.82	0.50	...	...	...
67. Mizoram State Council for Child Welfare	0.05	...	0.05	0.05	...	...	...
68. Juvenile Justice	0.23	...	0.23	0.23	...	...	...



**STATEMENT 10: STATEMENT OF GRANTS-IN-AID GIVEN BY THE GOVERNMENT**

**(i) Grants-in-Aid paid in Cash**

Name / Category of the Grantee	Total Funds Released as Grants-in-Aid				Funds Allocated for Creation of Capital Assets out of Total Funds Released shown in Column (No. 2)		
	2022-23		Total	2021-22	2022-23	3	
	State Fund Expenditure	Central Assistance (Including CSS/CS)				2022-23	2021-22
<b>1</b>							
<b>6. Others - contd.</b>							<b>( in crore )</b>
69. Indira Gandhi National Old Age Pension Scheme	3.03	11.41	<b>14.44</b>	5.27	...	...	...
70. Indira Gandhi National Widow Pension Scheme	0.28	0.94	<b>1.22</b>	0.45	...	...	...
71. De-Addiction Centre	...	5.63	<b>5.63</b>	1.83	...	...	...
72. Swadhar Greh	0.15	1.38	<b>1.53</b>	...	...	...	...
73. Ujjawala Scheme	0.03	0.27	<b>0.30</b>	...	...	...	...
74. State Resource Centre for Empowerment of Women	0.31	2.77	<b>3.08</b>	...	...	...	...
75. SCA to TSS	...	12.23	<b>12.23</b>	5.11	...	...	...
76. Indira Gandhi National Disable Pension Scheme	0.09	0.24	<b>0.33</b>	0.12	...	...	...

**STATEMENT 10: STATEMENT OF GRANTS-IN-AID GIVEN BY THE GOVERNMENT**

**(i) Grants-in-Aid paid in Cash**

Name / Category of the Grantee	Total Funds Released as Grants-in-Aid			Funds Allocated for Creation of Capital Assets out of Total Funds Released shown in Column (No. 2)		
	2			3		
	2022-23	2021-22	2021-22	2022-23	2021-22	2021-22
	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total			
<b>1</b>						
<b>6. Others - contd.</b>						
77.	...	...	...	7.95	...	...
	Institutional Support for Development and Marketing of Tribal Products/Produce					
78.	...	...	...	0.01	...	...
	National Mission for Sustainable Agriculture (RKVY)					
79.	0.11	...	0.11	1.37	...	...
	Welfare of Senior Citizen					
80.	0.98	...	0.98	0.90	...	...
	MSD and R. Board					
81.	...	0.60	0.60	1.04	...	...
	National Family Benefit Scheme					
82.	...	3.31	3.31	0.66	...	...
	National Nutrition Mission					
83.	0.14	1.25	1.39	0.95	...	...
	National Mission for Sustainable Agriculture (NMSA)					
84.	...	...	...	0.45	...	...
	National Mission for Sustainable Agriculture- SMAF					
85.	0.07	0.63	0.70	0.60	...	...
	National Food Security Mission					

( in crore )

**STATEMENT 10: STATEMENT OF GRANTS-IN-AID GIVEN BY THE GOVERNMENT**

**(i) Grants-in-Aid paid in Cash**

Name / Category of the Grantee	Total Funds Released as Grants-in-Aid				Funds Allocated for Creation of Capital Assets out of Total Funds Released shown in Column (No. 2)	
	2022-23		2021-22	2022-23	2021-22	2021-22
	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total			
<b>1</b>	<b>2</b>		<b>3</b>		<b>3</b>	
	<b>2022-23</b>		<b>2021-22</b>		<b>2022-23</b>	
	<b>Central Assistance (Including CSS/CS)</b>		<b>Total</b>		<b>( in crore )</b>	
<b>6. Others - contd.</b>						
86. National Food Security Mission - Oil Seeds	0.07	...	0.07	...	...	...
87. Fostering Climate Resilient upland Farming System	...	...	...	43.25	...	...
88. National Oil Seed and Oil Palm Mission	0.03	...	0.03	6.26	...	...
89. National Mission on Agriculture Extension Technology	0.73	4.00	4.73	10.45	...	...
90. Sub-Mission on Oil Seed on Planting Material	...	...	...	0.05	...	...
91. Mission for Integrated Development of Horticulture	0.91	15.99	16.90	20.82	...	...
92. National Bamboo Mission	0.11	1.00	1.11	3.89	...	...
93. Pradhan Mantri Krishi Sinchayi Yojana (PMKSY)	3.67	33.00	36.67	7.64	...	...
94. Development of Bamboo	1.43	...	1.43	1.42	...	...

**STATEMENT 10: STATEMENT OF GRANTS-IN-AID GIVEN BY THE GOVERNMENT**

**(i) Grants-in-Aid paid in Cash**

Name / Category of the Grantee	Total Funds Released as Grants-in-Aid				Funds Allocated for Creation of Capital Assets out of Total Funds Released shown in Column (No. 2)		
	2022-23		Total	2021-22	2022-23	2021-22	2021-22
	State Fund Expenditure	Central Assistance (Including CSS/CS)					
1		2		3			
( in crore )							
<b>6. Others - contd.</b>							
95. State Vety Council	0.17	...	0.17	0.31	...	...	...
96. Poultry Dev. under NRLM	...	1.10	1.10	...	...	...	...
97. Livestock Health and Disease Control	5.85	5.85	11.70	0.60	...	...	...
98. Piggery Development	0.08	0.64	0.72	0.22	...	...	...
99. Sample Survey and Statistic	...	0.03	0.03	...	...	...	...
100. Fodder and Feeder Dev.	...	0.32	0.32	...	...	...	...
101. PMMSY	1.98	13.52	15.50	10.06	...	...	...
102. Assistance to State Pollution Control Board	1.62	...	1.62	1.48	...	...	...
103. Van Dhan Mission	0.30	0.15	0.45	...	...	...	...
104. State Co-operative Union, Aizawl	2.27	...	2.27	2.49	...	...	...
105. State Co-operative Union, Lunglei	0.54	...	0.54	0.47	...	...	...
106. Education and Training	0.10	...	0.10	0.10	...	...	...

**STATEMENT 10: STATEMENT OF GRANTS-IN-AID GIVEN BY THE GOVERNMENT**

**(i) Grants-in-Aid paid in Cash**

Name / Category of the Grantee	1			2			3					
	Total Funds Released as Grants-in-Aid			2021-22			2022-23			2021-22		
	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total									
<b>6. Others - contd.</b>												
107. SERIFED	0.08	...	<b>0.08</b>	0.08	...	0.08	...	...	...	...	...	
108. Pradhan Mantri Awas Yojana (PMAY)	5.53	49.78	<b>55.31</b>	5.83	...	5.83	...	...	...	...	...	
109. Integrated Watershed Management	3.16	21.42	<b>24.58</b>	7.02	...	7.02	...	...	...	...	...	
110. National Rural Livelihood Mission	7.28	65.53	<b>72.81</b>	0.20	...	0.20	...	...	...	...	...	
111. MG-NREGA	19.91	118.60	<b>138.51</b>	143.36	...	143.36	...	...	...	...	...	
112. Project UNNATI	...	...	...	0.40	...	0.40	...	...	...	...	...	
113. Deen Dayal Upadhyaya Gram Jyoti Yojana	...	...	...	6.14	...	6.14	...	...	...	...	...	
114. State Institute of RD	2.95	...	<b>2.95</b>	2.59	...	2.59	...	...	...	...	...	
115. Social Audit	...	1.59	<b>1.59</b>	...	...	...	...	...	...	...	...	
116. SVEP under NRLM	...	...	...	0.60	...	0.60	...	...	...	...	...	
117. MSK under NRLM	...	...	...	1.88	...	1.88	...	...	...	...	...	

**STATEMENT 10: STATEMENT OF GRANTS-IN-AID GIVEN BY THE GOVERNMENT**

**(i) Grants-in-Aid paid in Cash**

Name / Category of the Grantee	Total Funds Released as Grants-in-Aid					Funds Allocated for Creation of Capital Assets out of Total Funds Released shown in Column (No. 2)		
	1	2			2021-22	2022-23	2021-22	2021-22
		State Fund Expenditure	Central Assistance (Including CSS/CS)	Total				
								( in crore )
<b>6. Others - contd.</b>								
118. Shyama Prasad Mukherjee Rurban Mission	0.86	7.70	<b>8.56</b>	11.47	...	...	...	...
119. Prime Minister Formulization	0.16	...	<b>0.16</b>	7.83	...	...	...	...
120. DRDA Programme	2.95	0.83	<b>3.78</b>	5.68	...	...	...	...
121. BADP under RD	1.40	12.56	<b>13.96</b>	13.66	13.96	13.96	13.65	13.65
122. Supervision of SSI	6.99	...	<b>6.99</b>	6.22	...	...	...	...
123. Promotion and Development of KVI	14.59	...	<b>14.59</b>	13.68	...	...	...	...
124. NABARD RIDE- XXVI	...	...	...	0.89	...	...	...	...
125. Silk Samagra	...	...	...	0.56	...	...	...	...
126. Mizoram Tourism Development Authority	0.07	...	<b>0.07</b>	...	...	...	...	...
127. State Road Fund	0.79	...	<b>0.79</b>	0.62	...	...	...	...
128. Pradhan Mantri Gram Sadak Yojana (PMGSY)	31.87	286.64	<b>318.51</b>	82.59	315.34	315.34	81.46	81.46

**STATEMENT 10: STATEMENT OF GRANTS-IN-AID GIVEN BY THE GOVERNMENT**

**(i) Grants-in-Aid paid in Cash**

Name / Category of the Grantee	Total Funds Released as Grants-in-Aid				Funds Allocated for Creation of Capital Assets out of Total Funds Released shown in Column (No. 2)	
	2022-23		Total	2021-22	2022-23	2021-22
	State Fund Expenditure	Central Assistance (Including CSS/CS)				
1	2		3			
( in crore )						
<b>6. Others - conclud.</b>						
129. Housing for All	0.10	1.45	1.55	71.70	...	...
130. National Urban Livelihood Mission	...	6.58	6.58	16.38	0.91	3.58
131. Smart City Mission	7.56	...	7.56	68.56	...	68.00
132. AMRUT	...	...	...	0.49	...	...
133. Promotion and Development of Society	1.11	...	1.11	1.07	...	...
134. Rashtryia Krishi Vikash Yojana	1.79	12.35	14.14	16.11	...	...
135. Socio-Economic Development Policy	29.25	...	29.25	13.91	...	...
136. Direction	4.28	0.11	4.39	2.83	...	...
137. Administration	0.04	...	0.04	0.04	...	...
138. North Eastern Areas	2.36	...	2.36	...	...	...
<b>Total</b>	<b>567.88</b>	<b>1,074.10</b>	<b>1,641.98</b>	<b>1,369.21</b>	<b>333.23</b>	<b>209.75</b>
<b>Grand Total</b>	<b>1,153.65</b>	<b>1,077.15</b>	<b>2,230.80</b>	<b>1,903.64</b>	<b>336.28</b>	<b>209.75</b>

**STATEMENT 10: STATEMENT OF GRANTS-IN-AID GIVEN BY THE GOVERNMENT**

**(ii) Grants-in-Aid given in kind <sup>[\*]</sup>**

Grantee Institutions	Total value ( in crore )					
	2022-23			2021-22		
	State Fund Expenditure 2	Central Assistance (Including CSS/CS) 3	Total 4	State Fund Expenditure 5	Central Assistance (Including CSS/CS) 6	Total 7
<b>1</b>						
<b>1. Panchayati Raj Institutions</b>						
(i) Zilla Parishads	...	...	...	...	...	...
(ii) Panchayat Samities	...	...	...	...	...	...
(iii) Gram Panchayats	...	...	...	...	...	...
<b>2. Urban Local Bodies</b>						
(i) Municipal Corporations	...	...	...	...	...	...
(ii) Municipalities/ Municipal Councils	...	...	...	...	...	...
(iii) Others	...	...	...	...	...	...
<b>3. Public Sector Undertakings</b>						
(i) Government companies	...	...	...	...	...	...
(ii) Statutory Corporations	...	...	...	...	...	...
<b>4. Autonomous Bodies</b>						
(i) Universities	...	...	...	...	...	...
(ii) Development Authorities	...	...	...	...	...	...
(iii) Co-operative Institutions	...	...	...	...	...	...
(iv) Others	...	...	...	...	...	...
<b>5. Non-Government Organisations</b>	...	...	...	...	...	...
<b>Total</b>	...	...	...	...	...	...

<sup>[\*]</sup> Information has not been furnished by the State Government (July 2023).



**STATEMENT 11: STATEMENT OF VOTED AND CHARGED EXPENDITURE**

Particulars	Actuals					
	2022-23			2021-22		
	Charged	Voted	Total	Charged	Voted	Total
	( in crore )					
Expenditure Heads (Revenue Account)	588.56	9,503.61	10,092.17	527.41	8,030.08	8,557.49
Expenditure Heads (Capital Account)	...	1,321.86	1,321.86	...	1,004.38	1,004.38
Disbursement under						
Public Debt	2,603.15	...	2,603.15	3,797.95	...	3,797.95
Loan and Advances		2.19	2.19	...	2.58	2.58
Inter-State Settlement Account	...	...	...	...	...	...
Transfer to Contingency Fund	...	...	...	...	...	...
<b>Total</b>	<b>3,191.71</b>	<b>10,827.66</b>	<b>14,019.37</b>	<b>4,325.36</b>	<b>9,037.04</b>	<b>13,362.40</b>
<b>(A) The Figures have been arrived at as follows :</b>						
<b>E.</b>						
Public Debt <sup>[*]</sup>						
Internal Debt of the State Government	2,579.66	...	2,579.66	3,774.93	...	3,774.93
Loans and Advances from the Central Government	23.49	...	23.49	23.02	...	23.02
<b>F.</b>						
Loans and Advances <sup>[**]</sup>	...	2.19	2.19	...	2.58	2.58
<b>G.</b>						
Inter -State Settlement	...	...	...	...	...	...
Inter-State Settlement	...	...	...	...	...	...
<b>H.</b>						
Transfer to the Contingency Fund	...	...	...	...	...	...
Appropriation to the Contingency Fund	...	...	...	...	...	...
<b>Total</b>	<b>2,603.15</b>	<b>2.19</b>	<b>2,605.34</b>	<b>3,797.95</b>	<b>2.58</b>	<b>3,800.53</b>

<sup>[\*]</sup> A more detailed account is given in Statement 17.

<sup>[\*\*]</sup> A more detailed account is given in Statement 18.

**STATEMENT 11: STATEMENT OF VOTED AND CHARGED EXPENDITURE**

(i) The percentage of charged expenditure and voted expenditure to total expenditures during 2021-22 and 2022-23 was as under:-

Year	Percentage of total expenditure	
	Charged	Voted
2021-22	32.37	67.63
2022-23	22.77	77.23

**STATEMENT 12: STATEMENT ON SOURCES AND APPLICATION OF FUNDS  
FOR EXPENDITURE OTHER THAN ON REVENUE ACCOUNT**

	On 1 April 2022	During the year 2022-23	On 31 March 2023
1	2	3	4
( in crore )			
<b>Capital and Other Expenditure</b>			
<b>Capital Expenditure (Sub-Sector wise)</b>			
<b>General Services</b>	<b>927.01</b>	<b>82.86</b>	<b>1,009.87</b>
Fiscal Services	36.15	5.56	41.71
Police	222.19	10.47	232.66
Public Works	593.71	42.35	636.06
Other Administrative Services	66.76	24.48	91.24
Stationery and Printing	8.20	...	8.20
<b>Social Services</b>	<b>5,819.00</b>	<b>305.51</b>	<b>6,124.51</b>
Education, Sports, Art and Culture	548.74	24.56	573.30
Health and Family Welfare	459.15	133.88	593.03
Water Supply, Sanitation, Housing and Urban Development	4,167.67	129.51	4,297.18
Information and Broadcasting	14.69	3.00	17.69
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	211.78	3.12	214.90
Social Welfare and Nutrition	407.97	11.44	419.41
Other Social Services	9.00	...	9.00
<b>Economic Services</b>	<b>10,769.29</b>	<b>933.49</b>	<b>11,702.78</b>
Agriculture and Allied Activities	1,954.23	148.15	2,102.38
Rural Development	125.88	2.50	128.38
Special Areas Programme	858.96	...	858.96
Irrigation and Flood Control	449.69	23.02	472.71
Energy	2,079.81	45.74	2,125.55
Industry and Minerals	71.88	2.00	73.88
Transport	4,971.84	323.05	5,294.89
Communication	...	72.50	72.50
Science Technology and Environment	0.20	1.40	1.60
General Economic Services	256.80	315.13	571.93
<b>Total Capital Expenditure</b>	<b>17,515.30</b>	<b>1,321.86</b>	<b>18,837.16</b>

**STATEMENT 12: STATEMENT ON SOURCES AND APPLICATION OF FUNDS  
FOR EXPENDITURE OTHER THAN ON REVENUE ACCOUNT**

	On 1 April 2022	During the year 2022-23	On 31 March 2023
1	2	3	4
	( in crore )		
<b>Capital and Other Expenditure</b>			
<b>F. Loans and Advances</b>			
Loans for Housing	86.52	(-)1.12	85.40
Loans for Urban Development	1.14	...	1.14
Loans for Social Security and Welfare	1.13	...	1.13
Loans for Animal Husbandry	0.20	...	0.20
Loans for Co-operation	16.01	1.30	17.31
Loans for Other Agricultural Programmes	9.08	...	9.08
Loans for North Eastern Areas	0.10	(-)0.02	0.08
Loans for Power Projects	1.61	...	1.61
Loans for Village and Small Industries	13.92	...	13.92
Loans for Other Industries	2.25	...	2.25
Loans for Road Transport	0.02	...	0.02
Loans to Government Servants, etc.	108.38	(-)24.45	83.93
Miscellaneous Loans	2.67	...	2.67
<b>Total F. Loans and Advances</b>	<b>243.03</b>	<b>(-)24.29</b>	<b>218.74</b>
Transfer to Contingent Fund	...	...	...
<b>Total Capital and Other Expenditure</b>	<b>17,758.33</b>	<b>1,297.57</b>	<b>19,055.90</b>
<b>Deduct</b>			
Contribution from Contingency Fund	...	...	...
Contribution from Miscellaneous Capital Receipts	...	...	...
Contribution from Development Fund	...	...	...
<b>Net Capital and Other Expenditure</b>	<b>17,758.33</b>	<b>1,297.57</b>	<b>19,055.90<sup>(X)</sup></b>

**STATEMENT 12: STATEMENT ON SOURCES AND APPLICATION OF FUNDS  
FOR EXPENDITURE OTHER THAN ON REVENUE ACCOUNT**

	On 1 April 2022	During the year 2022-23	On 31 March 2023
1	2	3	4

( in crore )

**PRINCIPAL SOURCES OF FUNDS**

Revenue Surplus		<b>189.89</b>	
Add: Adjustment on Account of retirement /Disinvestment			
E. Public Debt			
Internal Debt of the State Government	5,002.62	1,139.33	6,141.95
Loans and Advances from the Central Government	771.16	276.91	1,048.07
I. Small Savings, Provident Funds, etc.	2,695.72	(-)251.79	2,443.93
<b>Total Debt</b>	<b>8,469.50</b>	<b>1,164.45</b>	<b>9,633.95</b>

**Other Obligations**

Contingency Fund	0.10	...	0.10
J. Reserve Fund	680.96	41.57	722.53
K. Deposits and Advances	1,844.17	(-)743.20	1,100.97
L. Suspense and Miscellaneous	907.26	513.15	1,420.41
M. Remittances	(-)65.69	189.33	123.64

**Total Other Obligations**

	<b>3,366.80</b>	<b>0.85</b>	<b>3,367.65</b>
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**Total Debt and Other Obligations**

	<b>11,836.30</b>	<b>1,165.30</b>	<b>13,001.60</b>
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Deduct : Cash Balance

	(-)507.49	164.62	(-)342.87
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Deduct: Investment

	770.80*	(-)106.99	663.81
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Add -Amount closed to Government Account during

**Net Provision of funds**

	<b>11,572.99*</b>	<b>1,107.67</b>	<b>12,680.66</b> <sup>[Y]</sup>
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Note : The net provision of Funds <sup>[Y]</sup> shown in the Statement differs from the Net Capital and other expenditure <sup>[X]</sup> upto the end

of the year 2022-23 by ₹ 3,675.24 crores. This is explained below:

1. Accumulated Revenue Surplus
2. Items of difference explained at Page 114-115 of Finance Accounts for the year 1993-94

\*] Differs with last year's figure is due to rectification of printing errors.

**STATEMENT 13: SUMMARY OF BALANCES UNDER  
CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT**

A. The following is a summary of balances as on 31 March 2023

Debit Balance	Sector of the General Account	3	Credit Balance
1	2	3	4
( in crore )			( in crore )
	<b>A to D and Part of L</b>		
12,461.92	<b>E</b>		
...			7,190.02
218.74	<b>F</b>		...
			0.10
	<b>I</b>		2,443.93
	<b>J</b>		
493.95			222.06
...			500.47
	<b>K</b>		
8.99			2.55
169.86			1,107.41
(-)342.87			1,420.41
<b>13,010.59</b>			<b>123.64</b>
			<b>13,010.59</b>

**STATEMENT 13: SUMMARY OF BALANCES UNDER  
CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT**

**EXPLANATORY NOTES**

(a) There was a difference between the figures reflected in the accounts and that intimated by the Reserve Bank of India regarding ‘Deposits with Reserve Bank’ included in the Cash Balance. The discrepancy is under reconciliation. See also Foot note (a) on page 317.

B. Government Account: Under the system of book-keeping followed in Government accounts, the amount booked under revenue, capital and other transactions of Government the balances of which are not carried forward from year to year in the accounts, are closed to a single head called “Government Account”. The balance under this head represents the cumulative result of all such transactions

To this the balances under Public Debt, Loans and Advances, Small Savings, Provident Funds, Reserve Funds, Deposits and Advances, Suspense and Miscellaneous (Other than Miscellaneous Government Account), Remittances and Contingency Fund, etc. are added and the closing cash balance at the end of the year is to be worked out and proved.

The other headings in the summary take into account the balances under all accounts heads in Government books in regard to which Government has a liability to repay the money received or has a claim to recover the amounts paid and also heads of account opened in the books for adjustment of remittance transactions.

It must be understood that these balances can not be regarded as a complete record of the financial position of the Government as it does not take into account all the physical assets of the State, such as lands, buildings, communication, etc. nor any accrued dues or outstanding liabilities which are not brought to account under the cash basis of accounting followed by Government.

The net amount at the debit of Government Account at the end of the year has been arrived at as under :

<b>Debit</b>	<b>Credit</b>
<b>( in crore )</b>	<b>( in crore )</b>
11,329.95	A- Amount at the Debit of the Government Account on 1 April 2022
10,092.17	B- Receipt Heads (Revenue Account)
1,321.86	C- Receipt Heads (Capital Account)
	D- Expenditure Heads (Revenue Account)
	E- Expenditure Heads (Capital Account)
	F- Suspense and Miscellaneous (Miscellaneous Government Accounts)
	H- Inter State Settlements
	I- Transfer to Contingency Fund
	K- Amount at the debit of the Government account as on 31 March 2023
<b>22,743.98</b>	<b>Total</b>
	<b>12,461.92</b>
	<b>22,743.98</b>

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**STATEMENT 13: SUMMARY OF BALANCES UNDER  
CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT**

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**EXPLANATORY NOTES- conclud.**

- (i) In a number of cases, Marked by guide letter (A) in Statment 16, there are unreconciled differences in the closing balance as reported in the statement of 'Receipts, Disbursements and Contingency fund and Public Account' (Statement 18) and that shown in separate Registers or other record maintained in the Account offices/Departmental offices for the purpose. Steps are being taken to settle the discrepancies.
- (ii) The balances are communicated to the officers concerned every year for verification and acceptance thereof. In a large number of cases such acceptances have not been received.
- (iii) The cases where acceptances of balances have been delayed and the amounts involved are considerable have been mentioned in annexure.
- (iv) Cases where details/documents are awaited in connection with reconciliation of balances are detailed in annexure.



**NOTES TO FINANCE ACCOUNTS FOR THE YEAR  
2022-23**

**1. Summary of Significant Accounting Policies:**

**(i) Reporting Entity:**

These accounts present the transactions of the Government of Mizoram. The accounts of receipts and expenditure of the Government of Mizoram have been compiled based on the initial accounts rendered by 13 Treasuries, 75 Public Works Divisions [(31 Public Works (Roads and Bridges), 18 Public Health Engineering, four Irrigation and Water Resources and 22 Power and Electricity)], 34 Forest Divisions (25 Environment, Forests and Climate Change and nine Land Resources, Soil and Water Conservation), six Mizoram Houses and Advices of the Reserve Bank of India. No accounts have been excluded at the end of the year.

**(ii) Reporting Period:**

The reporting period of these accounts is 1 April 2022 to 31 March 2023.

**(iii) Reporting Currency:**

The accounts of the Government of Mizoram are reported in Indian Rupees ( ₹ ).

**(iv) Form of Accounts:**

Under Article 150 of the Constitution of India, the accounts of the Union and of the States are kept in such form as the President may, on the advice of the Comptroller and Auditor General of India, prescribe. The word “form” used in Article 150 has a comprehensive meaning so as to include the prescription not only of the broad form in which the accounts are to be kept but also the basis for selecting appropriate heads of accounts under which the transactions are to be classified, which forms the chart of accounts.

**(v) Basis of Budget and Financial Reporting:**

As per the provisions of Article 202 of the Constitution of India, a statement of estimated receipts and expenditure, the Annual Financial Statements (called Budget) for a financial year is presented to the legislature in form of grants / appropriations before the commencement of the financial year. Budget is presented on gross basis without the recoveries and receipts which are otherwise permitted to be set off in reduction of expenditure. All grants / appropriations relating to heads of budget and accounts, whose balances are not carried forward, lapse at the end of the financial year.

**Budget and Accounts:** Both budget and accounts of the State follow the same accounting period, cash basis of accounting and uniform basis of classification. The accounts are classified as per the List of Major and Minor Heads to the level of Minor Heads as notified by the Controller General of Accounts in consultation with the Comptroller and Auditor General of India. Classification followed below Minor Heads is as agreed to by the Office of the Accountant General (Accounts and Entitlements) in each State.

A separate budget comparison statement is presented as Appropriation Accounts, which represent actual disbursements in comparison to the grants / appropriations.

**Cash basis:** The accounts represent the actual cash receipts and disbursements during the reporting period with the exception of such book adjustments which are authorised. Receipts and disbursements in the Finance Accounts are on net basis; net of recoveries, deductions and refunds.

**Book Adjustments:** Book adjustments are non-cash transactions that appear in the accounts as adjustments/ settlements. Some of these transactions take place at the level of the account rendering units, *e.g.*, treasuries, divisions, *etc.*, for adjustments of deductions and recoveries from salaries to Revenue Receipts/Loans/Public Account, 'nil' bills for transfer of moneys between the Consolidated Fund and Public Account, *etc.*

Book adjustments are also carried out at Office of the Principal Accountant General (A&E). These, amongst others, include booking for creation of and contribution to funds in Public Account by debit to Consolidated Fund (*e.g.*, State Disaster Response Fund, Central Road and Infrastructure Fund, Sinking Fund, *etc.*) crediting deposit heads of accounts in Public Account by debiting Consolidated Fund; annual adjustment of interest on General Provident Fund and State Government Group Insurance Scheme by debiting Major Head 2049 Interest Payments and crediting relevant Major Heads in Public Account; adjusting Debt waiver under the scheme of Government of India based on the recommendations of the Central Finance Commissions, recoupment of Contingency Fund, *etc.*

**Classification between Capital and Revenue Expenditure:** Significant expenditure incurred with the object of acquiring tangible assets of a permanent nature (for use in the organisation and not for sale in the ordinary course of business) or enhancing the utility of existing assets, are broadly defined as Capital expenditure. Subsequent charges on maintenance, repair, upkeep and working expenses, which are required to maintain the assets in a running order as also all other expenses incurred for the day today running of the organisation, including establishment and administrative expenses are classified as Revenue expenditure. Capital and Revenue expenditure are shown separately in the Accounts.

**Physical and Financial Assets and Liabilities:** Physical Assets and Financial Assets (such as investments, loans and advances made by the Government, *etc.*), as well as Liabilities, such as debt, *etc.*, are measured at historical cost. Physical Assets are not depreciated, and financial assets are not amortized. Losses in Physical Assets at the end of their life are also not expensed or recognized.

**Grants-in-Aid:** In compliance with the Indian Government Accounting Standard (IGAS) 2: Accounting and Classification of Grants-in-Aid, grants-in-Aid in cash is recognized as revenue expenditure at the time of disbursement even if it involves creation of assets by the grantee, except in cases specifically authorized by the President on the advice of the Comptroller and Auditor General of India. All grants received are recognised as revenue receipts. Details for meeting the requirements of accounting and classification of Grants-in-aid given by the State Government are depicted in Statement 10 and Appendix III of the Finance Accounts. Detailed information in respect of Grants- in-Aid given in kind is not available.

**Loans and advances:** In compliance with the IGAS 3: Loans and Advances made by Government, details of loans and advances made by the State Government are disclosed in Statements 7 and 18 of the Finance Accounts. The closing balances depicted in Statements as on 31 March 2023 are based on information received through the accounts rendered to the Principal Accountant General (Accounts Wing). All entitlement functions including Loans and Advances are dealt by the State Government.

**Retirement benefits:** Retirement benefits disbursed during the reporting period have been reflected in the accounts, but the future pension liability of the Government towards employees under the Old Pension scheme, *i.e.*, the liability towards payment of retirement benefits for the past and the present service of its employees is not included in the accounts.

- (vi) **Rounding of:** The Statements present figures which are rounded-off to in Lakh and in Crore as depicted at the top of the respective Statements.

Minor difference of 0.01/0.02 lakh/ crore, wherever occurring, between the Summary Statements and Detailed Statements in Volume I and Volume II respectively, is due to rounding of figures.

- (vii) **Cash Balance:**

Cash balance as reported in the accounts is the balance of the State as at end of the 31 March of a year recorded in the Account of the State Government with the Central Accounts Section of the Reserve Bank of India. The cash balance reflects the balance after cash transactions involving Consolidated Fund, the Contingency Fund and Public Account of the State for the year. Book adjustments do not affect the cash balance. Cash balance reported in the Finance Accounts is subject to reconciliation with the book of the Reserve Bank of India.

- (viii) **Disclosure of Contingent and Committed liabilities:**

Contingent liabilities are not recognised. In compliance with the IGAS 1: 'Guarantees given by the Governments', Sector-wise, details of guarantees are disclosed in Statements 9 and 20 of the Finance Accounts as per the details made available by the State Government.

The Government does not follow commitment accounting and the commitments are neither recorded nor the liability against commitment recognised in accounts, but it discloses its future commitments under Appendix XII of the Finance Accounts.

- (ix) **Pass-through transactions:**

Pass-through transactions in the nature of receipts collected by the State but required to be transferred to other entity are disclosed in the Notes to Finance Accounts.

## 2. Compliance with the Accounting Framework:

- (i) **Opening of New Sub-Heads/Detailed Heads of Accounts without advice:**

According to Article 150 of the Constitution of India the accounts of the State are to be kept in the form as advised by the Comptroller and Auditor General of India. During 2022-23, the State Government of Mizoram opened 18 (eighteen) new Sub-Heads [(10 under the Revenue Section and 08 (eight) under Capital Section] in the budget, without seeking the advice of the Principal Accountant General as required under the direction of the Article 150 of the Constitution of India. The State Government provided budget provisions under these heads and incurred expenditure of 15.10 crore under the Revenue Section and 71.67 crore under the Capital Section in these heads during 2022-23.

## 3. Consolidated Fund:

- (i) **Goods and Services Tax:**

Goods and Services Tax (GST) was introduced with effect from 1 July 2017. During the year 2022-23, the State GST collection was 904.20 crore compared to 632.34 crore in 2021-22, registering an increase of 271.86 crore (42.99 per cent). This includes Advance Apportionment of IGST amounted to 11.70 crore. In addition, the State received 1,341.69 crore as its share of net proceeds assigned to the State under Central Goods and Services Tax. The total receipts under GST were 2,245.89 crore.

*The relevant figures are available in Statement 14 of the Finance Accounts.*

**(ii) Reconciliation of Receipts and Expenditure between CCOs and Principal Accountant General (Accounts Wing):**

All Controlling Officers are required to reconcile receipts and expenditure of the Government with the figures accounted for by the Principal Accountant General (Accounts Wing), Mizoram. During the year 2022-23, receipts amounting to 10,832.18 crore (75.60 *per cent* of total receipts) and expenditure amounting to 13,912.33 crore (99.24 *per cent* of total expenditure) were reconciled by the State Government.

Receipts amounting to 13,719.98 crore (99.77 *per cent* of total receipts) and expenditure amounting to 13,362.40 crore (100 *per cent* of total expenditure) were reconciled by the State Government during 2021-22 *i.e.*, the previous year.

**(iii) Bookings under Minor Head 800 Other Expenditure and 800 Other Receipts:**

The Minor Head 800 Other Expenditure/800 Other Receipts is to be operated only when the appropriate minor head has not been provided in the accounts. Routine operation of Minor Head 800 should be discouraged since it renders the accounts opaque.

During the year 2022-23, 1,277.34 crore under 47 Major Heads of accounts, constituting 11.19 *per cent* of the total Revenue and Capital expenditure (11,414.03 crore) was classified under the Minor Head 800 Other Expenditure in the accounts. During the previous year 2021-22, 1,106.49 crore under 45 Major Heads of accounts, constituting 11.57 *per cent* of the total Revenue and Capital expenditure (9,561.87 crore) was classified under the Minor Head 800 Other Expenditure in the accounts.

Similarly, 859.30 crore under 41 Major Heads of Account, constituting 8.36 *per cent* of the total Revenue Receipts (10,282.06 crore) was classified under Minor Head 800 Other Receipts in the accounts. During the previous year, 486.86 crore under 44 Major Heads of Account, constituting 5.32 *per cent* of the total Revenue Receipts (9,159.74 crore) was classified under Minor Head 800 Other Receipts in the accounts.

*This has reference to Statements 14, 15 and 16 of the Finance Accounts.*

**(iv) Unadjusted Abstract Contingent (AC) Bills:**

Financial rules (Rule 290 of Central Treasury Rules) envisage that no moneys should be drawn from Government treasury unless it is required for immediate disbursement. In emergent circumstances, Drawing and Disbursing Officers (DDOs) are authorized to draw sums of money through Abstract Contingent (AC) bills. In terms of the Mizoram Treasury Rules, 2011 (Para 3.13.2), 'while checking abstract contingent bills *ibid* cases in which detailed bills are not furnished within the normal period prescribed in Rule 118 of Central Government Account (Receipt and Payments) Rules, 1983 should be reported to the Controlling Officer by name'. Further, Rule 118 of Central Government Account (Receipt and Payments) Rules, 1983 specify that 'A certificate shall be attached to every abstract contingent bill to the effect that the detailed contingent bills have been submitted to the Controlling Officer in respect of abstract contingent bill drawn during the month previous to that in which the bill in question is presented for payment. On no account may an abstract contingent bill be cashed without this certificate'. Also, as per Rule 309 of the Central Treasury Rules, a certificate shall be attached to every abstract contingent bill to the effect that the detailed contingent bills have been submitted to the Controlling Officer in respect of abstract contingent bills drawn more than a month before the date of that bill. On no account may an abstract contingent bill be cashed without this certificate.

During the year 2022-23, 60 AC bills amounting to 253.44 crore were drawn out of this, 43 AC bills amounting to 93.74 crore (36.99 per cent) were drawn in March 2023. The balance 17 AC bills amounting to 159.70 crore were drawn during April 2022 to February 2023. Out of 17 AC bills, DCC bills of 11 AC bills amounting to 7.89 crore were received as on 31 March 2023. As on 31 March 2023, DCC Bills in respect of 51 AC bills amounting to 247.88 crore were not received. Details of unadjusted AC bills as on 31 March 2023 pending submission of the DCC bills are given below:

**Table No.1 Unadjusted AC Bills as on 31 March, 2023**

Year	No. of unadjusted AC Bills	Amount ( in crore)
Upto 2021-22	2	2.33
2022-23	49 <sup>[@]</sup>	245.55 <sup>[@]</sup>
<b>Total</b>	<b>51</b>	<b>247.88</b>

<sup>[@]</sup> 49 AC bills includes 43 AC bills amounting to 93.74 crore drawn in March 2023

At the end of 31 March 2022 (previous year), DCC Bills in respect of a total of seven AC bills amounting to 3.86 crore were not received. Out of this five AC Bills amounting to 1.54 crore [( 1.09 crore for the year 2018-19 for one case), ( 0.01 crore for the year 2020-21 for two cases) and ( 0.44 crore for the year 2021-22 for two cases)] were adjusted in 2022-23.

Details of unadjusted AC bills as on 31 March 2022 pending submission of DCC bills was as under:

**Table No. 2 : Unadjusted AC Bills (2021-22)**

Year	No. of unadjusted AC Bills	Amount ( in crore)
Upto 2020-21	03	3.41
2021-22	04	0.45
<b>Total</b>	<b>07</b>	<b>3.86</b>

**(v) Utilisation Certificates (UCs) for Grants-in-Aid not received:**

In terms of Rule 3.20.4 of the Mizoram Treasury Rules 2011, Utilization Certificates (UCs) in respect of Grants-in-Aid received by the grantee should be furnished by the grantee to the authority that sanctioned it, within one year from the date of receipt of grant or before applying for a further grant on the same object, whichever is earlier. To the extent of non-submission of UCs, there is a risk that the amount shown in Finance Accounts may not have reached the beneficiaries.

During the year 2022-23, 114.06 crore pertaining to 100 outstanding UCs for the period up to 2022-23 was cleared. Out of which 91 UCs were due for up to 2021-22 and 9 UCs for 2022-23. In 2022-23, 35.59 crore grants were made, the UCs against which shall be due in 2023-24 as UCs are to be submitted within one year from the date of receipt of grant or before applying for a further grant on the same object. The position of outstanding UCs as on 31 March 2023 is given below:

**Table No. 3 : Unadjusted UC (2022-23)**

Year <sup>[*]</sup>	No. of unadjusted UCs	Amount ( in crore)
Upto 2021-22	3	5.98
2022-23 <sup>[#]</sup>	6	10.08
<b>Total</b>	<b>9</b>	<b>16.06</b>

<sup>[\*]</sup> The year mentioned above relates to "Due year" i.e., after one year of actual drawal.

<sup>[#]</sup> Additions during the year 2022-23 were 15 number of UCs for 20.62 crore, out of which, nine number for 10.54 crore were cleared during 2022-23.

The number of outstanding UCs as on 31 March 2022 (previous year) was 94 amounting to 109.49 crore.

The position of outstanding UCs as on 31 March 2022 was as under:

**Table No. 4 : UCs Outstanding (2021-22)**

Year <sup>[*]</sup>	Number of UCs Outstanding	Amount ( in crore)
Up to 2020-21	67	76.59
2021-22	27	32.90
<b>Total</b>	<b>94</b>	<b>109.49</b>

[\*] The year mentioned above relates to "Due year" i.e., after one year of actual drawal.

*This has reference to the Statement 10 and Appendix III of the Finance Accounts.*

**(vi) Interest Adjustment:**

Government is liable to pay/adjust interest in respect of balances under category J- Reserve Funds [(a. Reserve Funds bearing interest) and K- Deposits and Advances (a. Deposits bearing interest)], and for this purpose, specific Sub-Major Heads are provided in the List of Major and Minor Heads of Account.

Details of these Funds/Deposits and interest paid by the Government during the year 2022-23 are given below:

**Table No. 5: Interest Adjustment**

( in crore)					
Funds/ Deposits	Balance On 1 April 2022	Basis for calculation of interest	Interest due	Interest paid	Interest Short paid
<b>8121 General and Other Reserve Funds</b> 129 State Compensatory Afforestation Fund	200.18 <sup>[@]</sup>	3.35 per cent for 2022-23 as per circulars issued by the Ministry of Environment, Forest & Climate Change (No.4-58/2019- NA Pt. 2 dated 10.10.2022).	13.85 <sup>[*]</sup>	11.96 <sup>[a]</sup>	1.89 <sup>[**]</sup>
<b>8121 General and Other Reserve Funds</b> 122 State Disaster Response Fund (SDRF)	41.57	7.49 per cent (Overdraft : Repo Rate of up to 100 per cent Ways and Means Advances limit plus 2 per cent interest rate) (Vide Press Release issued by RBI dated 01.04.2022)	4.86 <sup>[***]</sup>	Nil	4.86
<b>8336 Civil Deposits</b> 800 Other Deposits	0.05	7.49 per cent (Overdraft : Repo Rate of up to 100 per cent Ways and Means Advances limit plus 2 per cent interest rate) (Vide Press Release issued by RBI dated 01.04.2022)	... <sup>[A]</sup>	...	... <sup>[A]</sup>
<b>8342 Other Deposits</b> 120 Miscellaneous Deposits	2.50	7.49 per cent (Overdraft : Repo Rate of up to 100 per cent Ways and Means Advances limit plus 2 per cent interest rate) (Vide Press Release issued by RBI dated 01.04.2022)	0.32 <sup>[@@]</sup>	Nil	0.32
<b>Total</b>			<b>19.03</b>	<b>11.96</b>	<b>7.07</b>

[@] In the calculation of OB of 8121 General and Other Reserve Funds 129 State Compensatory Afforestation Fund, the impact of the unpaid interest has not been taken.

[\*] 13.85 crore relates to: (i) 6.71 crore interest due on 200.18 crore @ 3.35 per cent for the year 2022-23 and 7.14 crore (short payment of 0.88 crore for the year 2020-21 and 6.26 crore non-payment of interest due on 186.99 crore @ 3.35 per cent for the year 2021-22).

<sup>[a]</sup> 11.96 crore relates : (i) 6.26 crore payment of interest due on 186.99 crore @ 3.35 per cent for the year 2021-22 and payment of interest of 5.70 crore for the year 2022-23 ). However, while discharging interest liability for accumulated balance under 8121- 129 State Compensatory A forestation Fund under Reserve fund bearing Interest amounting to 11.96 crore during 2022-23, the State Government debited the amount department's service head i.e. Major Head **2406 Forestry and Wild Life** -04-103 State Compensatory A forestation and deposited 11.96 crore by challan under Major Head 8121-129 instead of debiting the amount under Major Head **2049 Interest Payments**, resulting in understatement of interest Payment to that extent of amount. The same practice was also followed by the Government of Mizoram during last year i.e. 2021-22.

<sup>[\*\*]</sup> 1.89 crore relates to: (i) Short payment of: 1.01 crore for the year 2022-23 and 0.88 crore for the year 2020-21.

<sup>[\*\*\*]</sup> 4.86 crore relates: (i) Short payment of: 1.75 crore in 2021-22 and (ii) Non-payment of: 3.11 crore for 2022-23.

<sup>[A]</sup> Actual value was 0.004 crore only.

<sup>[@@]</sup> 0.32 crore relates: (i) Non- payment of: 0.13 crore in 2021-22 and also (ii) Non-payment of: 0.19 crore for 2022-23.

Short payment/non-payment of the interest amounting to 7.07 crore has resulted in understatement of Revenue Expenditure to that extent.

*This has reference to figures in Statements 15, 21 and 22 of the Finance Accounts.*

#### **(vii) Guarantees given by the Government:**

In terms of the Mizoram Ceiling on Government Guarantees Rules, 2013, the total outstanding Government Guarantees as on the first day of April of any year shall not exceed 25 per cent of the Gross State Domestic Product (GSDP) estimated for the year. The outstanding guarantees of 125.13 crore as on 1 April 2022, work out to 0.47 per cent of the GSDP of the year 2022-23 ( 26,713.90 crore at current price) and are within the prescribed limit. During 2022-23, Government of Mizoram had issued fresh guarantee of 2.90 crore to Mizoram Co-operative Apex Bank Ltd. and guarantee to the extent of 7.96 crore was deleted.

During 2022-23, no amount was received by the State Government towards guarantee commission. Under the Mizoram Ceiling on Government Guarantees Rules, 2013, the Government shall charge a minimum of 0.75 per cent of the amount of the guaranteed loan as a guarantee commission which shall not be waived under any circumstances and which works out to 0.55 crore.

*The relevant figures are available in Statements 9, 14 and 20 of the Finance Accounts.*

#### **(viii) Expenditure on Ecology and Environment:**

The expenditure incurred by the State Government towards environment is depicted in the Finance Accounts to the level of Minor Head under various functional head of accounts. During the year 2022-23, the Government of Mizoram incurred 1.66 crore against the budget allocation of 1.66 crore under Major Heads **3435 Ecology and Environment**. During the previous year 2021-22, the Government of Mizoram incurred 1.52 crore against the budget allocation of 1.62 crore under Major Heads **3435 Ecology and Environment**.

*This has reference to Statements 15 and 16 of the Finance Accounts.*

#### **(ix) Committed Liabilities:**

In terms of the Twelfth Finance Commission recommendations, action has been initiated by the Central Government to move towards accrual basis of accounting. However, as the transition would occur in stages, for a changeover to the accrual-based system of accounting, some additional information in the form of statement is required to be appended to the present system of cash accounting to ensure more transparency in decision-making. The State Government has furnished information on Committed Liabilities, and the same has been reflected in Appendix XII of the Finance Accounts.

#### **(x) Restructuring of Centrally Sponsored Schemes (CSSs)/Additional Central Assistance (ACA) excluding Block Grants:**

Consequent to the merger of Plan/Non-Plan classification, the Central Assistance release is now classified as Central Assistance/Share under Centrally Sponsored Schemes.

The total expenditure booked under Centrally Sponsored Schemes, as on 31 March 2023, is 1,684.17 crore (Revenue Expenditure 1,615.27 crore and Capital Expenditure 68.90 crore), which includes expenditure out of Central Assistance and State share for Centrally Sponsored Schemes.

*This has reference to Statements 15 and 16 of the Finance Accounts.*

**(xi) Direct transfer of Central Scheme Funds to Implementing Agencies in the State (Funds routed outside State Budget):**

As per PFMS portal of the CGA, 1,084.29 crore was directly received by the implementing agencies in the State during 2022-23 which included transfer to intermediaries/beneficiaries.

The direct transfer of fund to the implementing agencies has increased by 3.44 *per cent* as compared to previous year *i.e.* 2021-22 (from 1,048.26 crore in 2021-2022 to 1,084.29 crore in 2022-23).

Details are in *Appendix VI of the Finance Accounts.*

**(xii) Transfer of funds to Single Nodal Agency (SNA):**

Ministry of Finance, Government of India vide letter No. 1(13)PFMS/FCD/2020 dated 23-03-2021 had notified procedure for release of funds under Centrally Sponsored Scheme (CSS) and monitoring utilization of the funds released through Single Nodal Agency (SNA). For each CSS, SNA is set up with own Bank Account in scheduled Commercial Bank authorised to conduct Government business by the State Government. As per the procedure, the State Government is to transfer the Central share received in its accounts to the concerned SNA's account along with corresponding State share.

The State Government received 1,538.65 crore being Central share during the year 2022-23 in its Treasury Accounts. As on 31 March 2023, the Government transferred Central share of 950.92 crore received in Treasury Accounts and State share of 202.84 crore to the SNAs. There was short transfer of 587.73 crore of Central Share. As per SNA report of PFMS portal, 344.23 crore are lying unspent in the bank accounts of SNAs as on 31 March 2023.

**4. Contingency Fund:**

In exercise of the powers conferred by Section 1 of the Mizoram Contingency Fund Act, 1987, the State Government made the Mizoram Contingency Fund Rules, 1987 for regulating all matters connected with or ancillary to the custody of, payment of monies into, and the withdrawal of monies from, the Contingency Fund of the State of Mizoram. The Contingency Fund of the State of Mizoram has a corpus of 0.10 crore. As on 31 March 2023, Contingency Fund has balance of 0.10 crore. No transaction was done in 2022-23.

*The relevant figures are available in Statements 1, 2 and 21 of the Finance Accounts.*

**5. Public Account:**

**(i) National Pension System (NPS):**

Government of Mizoram do not operate Major Head 8342-117 for depositing of Defined Contribution Pension Scheme contribution and thereafter transferring it to the National Securities Depository Limited (NSDL). Instead, the State Government initially credit employee's contribution to 'MH 0071 Contribution Recoveries towards Pension and Other Retirement Benefits' and thereafter transferred along with the employer's contribution to a Current Account opened for this purpose, for eventual transfer to NSDL.



During the year 2022-23, total contribution to the NPS which is a Defined Contribution Pension Scheme was 102.69 crore [(Employees' Contribution 51.29 crore and Government's Contribution 51.40 crore (including 0.07 crore and 0.04 crore of 14 *per cent* Contribution for AIS Officers and direct credit of Subscribers Contributions by various Mizoram House into Chief Controller of Accounts, Accounts and Treasuries' Bank Account)]. The detailed information on Government Contribution is available in Statement 15 of the Finance Accounts.

During 2022-23, the Government of Mizoram transferred 102.69 crore to the National Securities Depository Limited (NSDL) directly from the Current Account. The State Government did not transfer the NPS amount to the Public Account under Major Head 8342-117 Defined Contribution Pension Scheme.

**(ii) (A) Reserve Funds bearing Interest:**

**(a) State Disaster Response Fund (SDRF):** In terms of guidelines on constitution and administration of the State Disaster Response Fund (under Major Head '**8121 General and Other Reserve Funds**' which is under interest bearing section), the Central and State Governments are required to contribute to the fund in the proportion of 90:10. During the year 2022-23, the State Government received 39.20 crore as Central Government's share. The State Government's share during the year was 4.36 crore. The State Government did not transfer 43.56 crore (Central share 39.20 crore, State share 4.36 crore) to the Fund under Major Head 8121-122 SDRF. Non-transfer of 43.56 crore resulted in understatement of Revenue Expenditure to that extent.

**(b) State Disaster Mitigation Fund:**

The State Disaster Mitigation Fund (SDMF) is to be constituted under section 48 (1) (c) of the Disaster Management Act, 2005. This Fund is exclusively for the purpose of mitigation project in respect of disaster covered under State Disaster Response Fund (SDRF)/National Disaster Response Fund (NDRF) guidelines and the State specific local disaster notified by the State Government from time to time. The State Government has created the SDMF vide Notification No. G. 25023/1/2022-FEA dated 02.03.2022 (as applicable) under Major Head 8121-130- State Disaster Mitigation Fund.

During the year 2022-23, the State Government received 14.30 crore from the Central Government. The State Government did not make a contribution against its share of 1.59 crore to the fund during the year. Further, The State Government did not transfer 15.89 crore (Central share *plus* State share) to the Fund, which resulted in understatement of Revenue Expenditure to that extent.

**(c) State Compensatory Afforestation Fund:**

In compliance with the instructions issued by the Ministry of Environment, Forests and Climate Change, Government of India, the State Governments are required to establish the State Compensatory Afforestation Fund under interest bearing section in Public Account of the State for amounts received from user agencies for undertaking Compensatory Afforestation.

During the year 2022-23, the State Government received 2.50 crore ( 3.06 crore in the previous year) from the user agencies and directly deposited into the State CAMPA Bank Account without routing it through Government Accounts. The Government did not receive any amount ( nil crore in the previous year) from the National Compensatory Afforestation Deposit.

The total balance in the State Compensatory Afforestation Fund as on 31 March 2023 was 212.14 crore.

**(B) Reserve Funds not bearing Interest:**

**(a) Consolidated Sinking Fund:**

The Government of Mizoram set up the Consolidated Sinking Fund for amortization of loans in 2006-07. According to the guidelines of the Fund, States may contribute to the Fund on a modest scale of at least 0.50 *per cent* of the outstanding liabilities (internal debt *plus* public account) as at the end of the previous year. In the year 2022-23, Government contributed 52.26 crore to the fund as against 49.00 crore it was required to contribute to the fund. The total accumulation of the Fund was 443.45 crore as on 31 March 2023 ( 391.19 crore as on 31 March 2022).

- (b) Guarantee Redemption Fund:** The State Government constituted the Guarantee Redemption Fund to be administered by RBI. The latest amendment to the Fund notification issued by the State Government, effective from the year 2009-10, stipulates that the State Government shall initially contribute an amount of 0.50 crore and the balance in the fund shall be increased with contributions made annually or at lesser intervals, so as to reach the level deemed sufficient to meet the amount of anticipated guarantees devolving on the Government as a result of the likely invocation of outstanding guarantees in the succeeding 5 years<sup>[6]</sup>. During 2022-23, the State Government contributed 9.00 crore to the fund. The total accumulation of the Fund was 50.50 crore as on 31 March 2023. The entire amount of 50.50 crore has been invested by RBI ( 41.50 crore as on 31 March 2022).

<sup>[6]</sup> No fixed limit is prescribed.

*Transactions in the Fund are depicted in Statements 21 and 22 of the Finance Accounts.*

**(c) Central Road and Infrastructure Fund (CRIF):**

The erstwhile Central Road Fund (CRF) has been renamed as the Central Road and Infrastructure Fund (CRIF) vide GoI's Gazette notification dated 31-03-2018. The CRIF will be used for development and maintenance of National Highways, Railway projects, improvement of safety in Railways, State and Rural roads and other infrastructure, *etc.*

In terms of the extant accounting procedure, the grants received by the State from the Centre are to be initially booked as Revenue Receipts under Major Head 1601. Thereafter, the amount so received is to be transferred by the State Government to the Public Account under Major Head 8449- 103 - Subventions from Central Road and Infrastructure Fund through functional Major Head(s).

During the year 2022-23, the State Government received grants of 10.96 crore towards CRIF. The State Government did not transfer any amount to the Fund in the Public Account **as this Fund has not been created** as on 31 March 2023.

Further, as per the Finance Accounts, during 2022-23 the Government of Mizoram has incurred expenditure of 10.00 crore under Head of Account Major Head **5054- Capital Outlay on Roads and Bridges 04 District and Other Roads 337 Road Works - Construction of Road (Central Road and Infrastructure Fund)** out of this grant.

**(iii) Suspense and Remittance Balances:**

The Finance Accounts reflect the net balances under Suspense and Remittance Heads. The outstanding balance worked out by aggregating the outstanding debit and credit balances

separately under various heads for Suspense heads was Credit 1,420.41 crore under Major Heads 8658, 8671 and 8679 as on 31 March 2023 (Credit 907.26 crore as on 31 March 2022) and for Remittance heads was Credit 123.64 crore under Major Heads 8782, 8786 and 8793 as on 31 March 2023 (Debit 65.69 crore as on 31 March 2022).

Non-clearance of outstanding balances under these heads affects the accuracy of receipt/expenditure figures and balances under different heads of Accounts (which are carried forward from year to year) of the State Government.

**(iv) Adverse Balance:**

Minus balances appearing in the accounts during the year are given below. The minus balances under these heads were due to misclassification and are under review/correction.

**Table No. 6 : Adverse Balance**

( in crore)		
Major Heads	Major Head Description	Minus balance
<b>6003</b>	<b>Internal Debt of the State Government</b> 103 Loans from Life Insurance Corporation of India	(-) 153.90 <sup>[a]</sup>

<sup>[a]</sup> Minus balance is under reconciliation with the Government of Mizoram.

**(v) Cash Balance:**

The Cash balance as on 31 March 2023 as per the record of Principal Accountant General was 342.87 crore (Credit) and that reported by the RBI was 4.11 crore (Debit). There was a net difference of 338.76 crore (Credit), mainly due to incomplete reconciliation of figures between Treasuries and Agency Banks. The difference is under reconciliation (30.06.2023).

The Cash Balance as on 31 March 2022 as per record of Principal Accountant General was 507.49 crore (Credit) and that reported by the RBI was 21.77 crore (Debit). There was a net difference of 485.72 crore (Credit), mainly due to incomplete reconciliation of figures between Treasuries and Agency Banks.

*The relevant figures are available in Statement 2 (Annexure A Vol. I) Statement 21 (Vol. II) of the Finance Accounts.*

**6. Impact on revenue expenditure/receipt:**

The impact on revenue expenditure of misclassifications/non-compliance to statutory provisions on the states' finances as brought out in the preceding paras is tabulated below:

**Table No. 7 : Impact on revenue expenditure**

Para Number	Item (Illustrative)	Overstatement of revenue expenditure	Understatement of revenue expenditure ( in crore)
3. (vi)	Interest Adjustment	...	7.07
5. (ii) (A) (a)	State Disaster Response Fund (SDRF)	...	43.56
<b>5. (ii) (A) (b)</b>	State Disaster Mitigation Fund (SDMF)	...	15.89
<b>Total (Net) Impact</b>		<b>...</b>	<b>66.52</b>

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