



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

Finance Accounts 2023-24

Volume I

Government of Mizoram

Finance Accounts 2023-24

Volume I

Government of Mizoram

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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 2024 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 2023-24.

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 2024.

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 : 11 December 2024

Place: New Delhi

(K. Sanjay Murthy)

Comptroller and Auditor General of India

GUIDE TO THE FINANCE ACCOUNTS

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 2023-24 is ₹0.10 crore.

GUIDE TO THE FINANCE ACCOUNTS – contd.

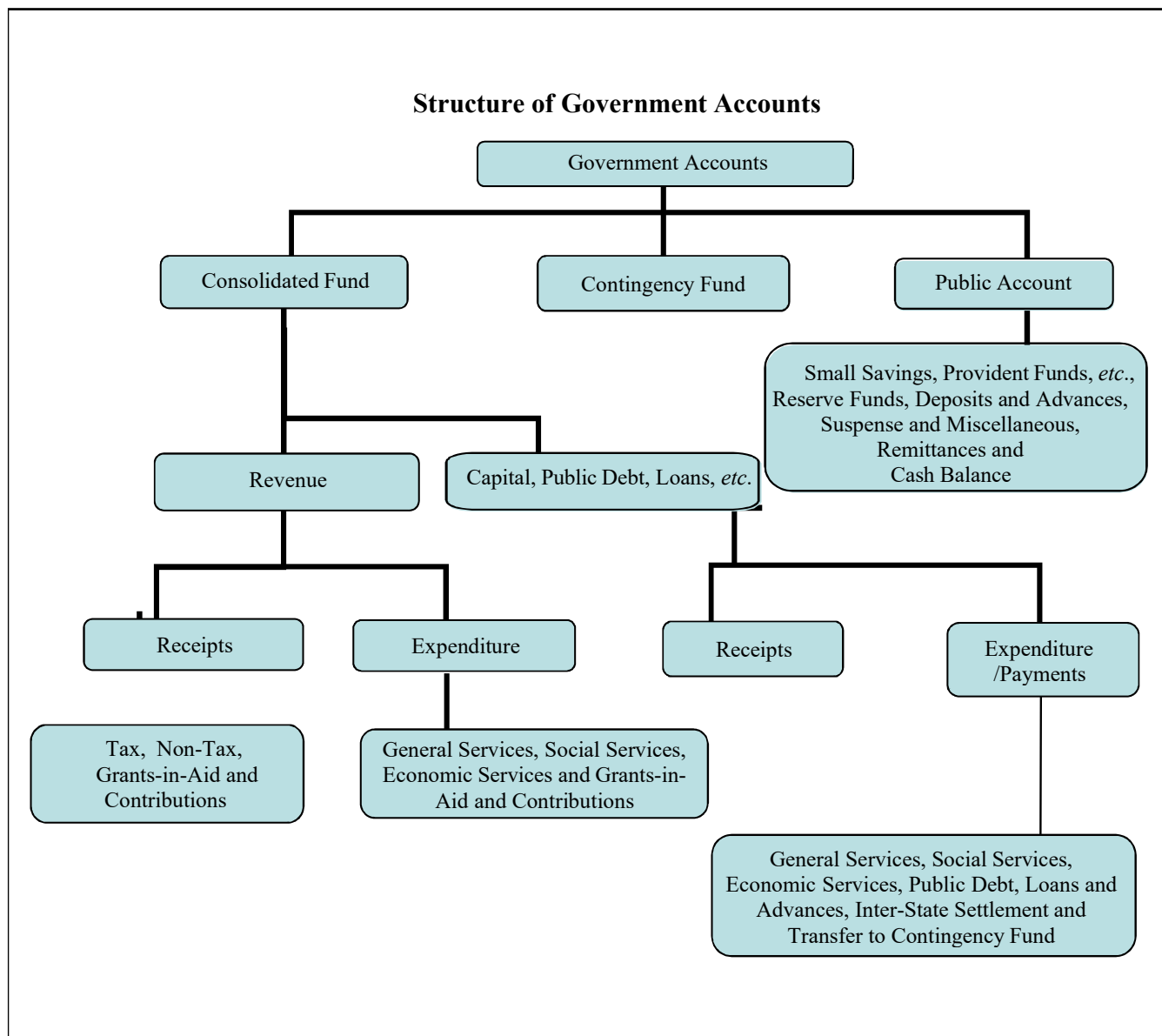
Part III: Public Account: All other public moneys received by or on behalf of the Government, where the Government acts as a banker or trustee, are credited to the Public Account. The Public Account includes repayable such as Small Savings and Provident Funds, Deposits (bearing interest and not bearing 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 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 2024).

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

GUIDE TO THE FINANCE ACCOUNTS – contd.

5. A pictorial representation of the structure of accounts is given below:



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.

GUIDE TO THE FINANCE ACCOUNTS – contd.

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.
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.

GUIDE TO THE FINANCE ACCOUNTS – contd.

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.
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.

GUIDE TO THE FINANCE ACCOUNTS – contd.

- 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.

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).

GUIDE TO THE FINANCE ACCOUNTS – conclud.

Parameter	Volume I	Volume II	
	Summary Statements	Detailed Statements	Appendices
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 ^[1]	Reference (Sl. No.)		As at 31 March 2024	As at 31 March 2023
	Notes to Finance Accounts (Para)	Statement		
(i) Cash in Treasuries and Local Remittances
(ii) Departmental Balances	...	21 & Annx to St.2	3.23	2.23
(iii) Permanent Imprest	...	21 & Annx to St.2	...	...
(iv) Cash Balance Investment	...	21 & Annx to St.2	166.37	169.86
(v) Deposits with Reserve Bank of India	...	Annx to St.2	156.66	(-)342.87
(vi) Investments out of Earmarked Funds ^[2]	...	21 & Annx to St.2	539.85	493.95
Capital Expenditure				
(i) Investments in shares of Companies, Corporations, <i>etc.</i>	...	5, 8, 16 & 19	42.77	42.77
(ii) Other Capital Expenditure	...	5,12 & 16	20,048.17	18,794.39
Contingency Fund (un-recouped)
Loans and Advances	3 (xiii)	7 & 18	219.76	218.74
Advances with departmental officers
Suspense and Miscellaneous Balances^[3]
Remittance Balances	...	21	150.06	...
Cumulative excess of expenditure over receipts
Grand Total			21,326.87	19,379.07

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

^[2] 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.

^[3] 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.

STATEMENT 1: STATEMENT OF FINANCIAL POSITION

(₹in crore)

Liabilities ^[1]	Reference (Sl. No.)		As at 31 March 2024	As at 31 March 2023
	Notes to Finance Accounts (Para)	Statement		
Borrowings (Public Debt)				
(i) Internal Debt	...	6 & 17	6,929.10	6,141.95
(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	54.89	82.58
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	1,645.93	891.95
Contingency Fund (corpus)	4	21	0.10	0.10
Liabilities on Public Account	...	...	...	...
(i) Small Savings, Provident Fund, <i>etc.</i>	...	21	1,963.50	2,443.93
(ii) Deposits	...	21	1,185.92	1,100.97
(iii) Reserve Funds	5 (ii)	21	760.24	722.53
(iv) Remittance Balances	...	21	...	123.64
(v) Suspense and Miscellaneous Balances	5 (iv)	21	1,761.32	1,422.64
Cumulative excess of receipts over Expenditure ^[4]	...	12	6,952.33	6,375.24
Total			21,326.87	19,379.07

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

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

STATEMENT 2: STATEMENT OF RECEIPTS AND DISBURSEMENTS

(₹in crore)

Receipts			Disbursements		
	2023-24	2022-23		2023-24	2022-23
Part I Consolidated Fund					
Section A: Revenue					
Revenue Receipts (Ref. Statement 3 &14)	11,414.05	10,282.06	Revenue Expenditure (Ref. Statement 4 - A , 4 -B &15)	10,836.96	10,092.17
"Tax Revenue (raised by the State) (Ref. Statement 3 &14)"	1,195.59	1,101.82	Salaries [1] (Ref. Statement 4 - B & Appendix - I)	3,296.03	3,290.72
Non-Tax Revenue (Ref. Statement 3 &14)	1,084.93	1,027.77	Subsidies (Ref. Appendix - II)	116.70	109.28
			Grants-in-Aid[2] (Ref. Statement 4 - B , 10 & Appendix - III)	2,922.61^[*]	2,222.09
Interest Receipts (Ref. Statement 3 &14)	15.45	50.19	General Services (Ref. Statement 4 & 15)	2,992.03	2,701.04
Others (Ref. Statement 3)	1,069.48	977.58	Interest Payment and Servicing of Debt (Ref. Statement 4 - A, 4 - B & 15)	627.80	555.14
			Pension (Ref. Statement 4 - A, 4 - B & 15)	1,994.59	1,834.18
Share of Union Taxes/ Duties (Ref. Statement 3 &14)	5,647.47	4,745.25	Others (Ref. Statement 4 - B)	369.64	311.72
			Social Services (Ref. Statement 4 - A & 15)	522.45	661.56
			Economic Services (Ref. Statement 4 - A & 15)	928.99	1,099.49
Grants from Central Government (Ref. Statement 3 &14)	3,486.06	3,407.22	Compensation and assignment to Local Bodies and PRIs (Ref. Statement 4 - A & 15)	58.15	7.99
Revenue Deficit	...	...	Revenue Surplus	577.09	189.89

[1] 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.

[2] 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'.

[*] Excludes ₹58.15 crore compensation and assignment to Local Bodies.

STATEMENT 2: STATEMENT OF RECEIPTS AND DISBURSEMENTS

(₹ in crore)

Receipts			Disbursements		
	2023-24	2022-23		2023-24	2022-23
Part - I Consolidated Fund					
Section - B : Capital					
Capital Receipts (Ref. Statement 3 & 14)	...	...	Capital Expenditure (Ref. Statement 4A, 4 - B & 16)	1,253.78	1,321.86
			General Services (Ref. Statement 4 - A & 16)	117.51	82.86
			Social Services (Ref. Statement 4 - A & 16)	295.61	305.51
			Economic Services (Ref. Statement 4 - A & 16)	840.66	933.49
Recoveries of Loans and Advances (Ref. Statement 3, 7 & 18)	23.96	26.49	Loans and Advances disbursed (Ref. Statement 4 - A, 7 & 18)	24.98	2.19
			General Services (Ref. Statement 4 - A, 7 & 18)	...	...
	0.80	1.12	Social Services (Ref. Statement 4 - A, 7 & 18)	...	...
	0.66	0.91	Economic Services (Ref. Statement 4 - A, 7 & 18)	3.44	2.19
	22.50	24.46	Others (Ref. Statement 4 - A, 7 & 18)	21.54	...
Public Debt Receipts (Ref. Statement 3, 6 & 17)	6,402.04	4,019.39	Repayment of Public Debt (Ref. Statement 4 - A, 6 & 17)	4,888.60	2,603.15
Internal Debt ^[&] (Market loans, NSSF, etc.)	5,648.06	3,718.99	Internal Debt (Market loans, NSSF etc.) (Ref. Statement 4 - A, 6 & 17)	4,860.91	2,579.66
Loans from GOI (Ref. Statement 3, 6 & 17)	753.98	300.40	Loans from GOI (Ref. Statement 4 - A, 6 & 17)	27.69	23.49
Inter-State Settlement Account (Net)	...	...	Inter-State Settlement Account (Net)		...
Total Receipts Consolidated Fund (Ref. Statement 3)	17,840.05	14,327.94	Total Expenditure Consolidated Fund (Ref. Statement 4)	17,004.32	14,019.37
Deficit in Consolidated Fund			Surplus in Consolidated Fund	835.73	308.57
Part II Contingency Fund					
Contingency Fund (Ref. Statement 21)	...	...	Contingency Fund (Ref. Statement 21)	...	...

[&] Internal Debt includes NSSF transactions.

STATEMENT 2: STATEMENT OF RECEIPTS AND DISBURSEMENTS

(₹in crore)

Receipts			Disbursements		
	2023-24	2022-23		2023-24	2022-23
Part III Public Account^[3]					
Small Savings (Ref. Statement 21)	510.32	813.26	Small Savings (Ref. Statement 21)	990.75	1,065.05
Reserves and Sinking Funds (Ref. Statement 21)	86.70	73.22	Reserves and Sinking Funds (Ref. Statement 21)	94.89	92.91
Deposits (Ref. Statement 21)	1,404.33	951.52	Deposits (Ref. Statement 21)	1,319.38	1,694.72
Advances (Ref. Statement 21)	3.81	2.52	Advances (Ref. Statement 21)	3.81	2.52
Suspense and Misc. (Ref. Statement 21)	5,638.89	7,122.81	Suspense and Misc. ^[4] (Ref. Statement 21)	5,297.72	6,441.40
Remittances (Ref. Statement 21)	2,540.24	3,238.92	Remittances (Ref. Statement 21)	2,813.94	3,049.60
Total Receipts Public Account (Ref. Statement 21)	10,184.29	12,202.25	Total Disbursements Public Account (Ref. Statement 21)	10,520.49	12,346.20
Deficit in Public Account	336.20	143.95	Surplus in Public Account	...	...
Opening Cash Balance (Ref. Statement 21)	(-)342.87	(-)507.49	Closing Cash Balance	156.66	(-)342.87
Increase in Cash Balance	499.53	164.62	Decrease in Cash Balance	...	...

^[3] For details please refer to Statement 21 in Volume II.

^[4] '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

	On 31 March 2024	On 1 April 2023
	(₹in crore)	
(a) General Cash Balance		
1. Cash in Treasuries	...	...
2. Remittance in transit (Local)	...	...
3. Deposits with Reserve Bank ^[*]	156.66	(-)342.87
Total	156.66	(-)342.87
4. Investment held in the “Cash Balance Investment Account”	166.37	169.86
Total (a)	323.03	(-)173.01
(b) Other Cash Balance and Investments		
1. Cash with Departmental Officers <i>Viz</i> , Forest and Public Works Officers	3.23	2.23
2. Permanent Advance for Contingent Expenditure with Departmental Officers	...	...
3. Investment of Earmarked Funds	539.85	493.95
Total (b)	543.08	496.18
Total (a) and (b)	866.11	323.17

EXPLANATORY NOTES

There was a difference of ₹171.29 crores (Dr) between the figures reflected in the accounts of the Government of Mizoram ₹156.66 crores (Dr) and that intimated by the Reserve Bank of India ₹14.63 crores (Dr). The difference is under reconciliation. Difference is due to the following factors:

		(₹in crore)
1. Misclassification by Bank /Treasury	Dr	171.29 ^[a]
Total	Dr	171.29

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’.

^[*] The Cash Balance ‘Deposits with RBI ‘ above is the closing Cash Balance of the year as on 31 March 2024.

^[a] The difference of ₹171.29 crore (Dr) was due to incomplete reconciliation between Treasuries and Agency Banks. Further, at the closure of Monthly Civil Accounts for the month of June 2024, Closing Balance of Principal Accountant General: ₹170.52 crore (Dr) and RBI : ₹2.02 (Dr) crore leaving difference of ₹172.54 crore (Dr).

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 the State Government/Union Territories issued by the Reserve Bank of India on 01 April 2022, the limit for 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 2023-24^[*] is given below:

(i) Number of days on which the minimum balance was maintained without taking any advance	190 days
(ii) Number of days on which the minimum balance was maintained by taking ordinary ways and means advance	98 days
(iii) Number of days on which the minimum balance was maintained by taking special ways and means advances	46 days
(iv) Number of days on which there was shortfall in minimum balance even after taking the above advances, but no overdraft was taken	Nil
(v) Number of days on which overdrafts were taken	32 days
Total	366 days

^[*] As per information received from 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 :

Particulars	Balance on 1 April 2023	Amount obtained during 2023-24	Amount Repaid during 2023-24	Balance 31 March 2024	Interest discharged during the year
(₹in crore)					
Ordinary Ways and Means Advances	...	3,001.46	3,001.46	...	4.04
Special Ways and Means Advances	...	857.67	857.67	...	0.98
Overdrafts/Shortfalls	...	589.45	589.45	...	0.47
Total	...	4,448.58	4,448.58	...	5.49

(b) All the investments out of the cash balances are in Government of India securities. Interest realised during the year on such investment was ₹3.90 crore.

	Opening Balance on 1 April 2023	Purchase during 2023-24	Sales during 2023-24	Closing Balance 31 March 2024	Interest realised during the year
(₹in crore)					
Short Term investments					
Government of India Treasury Bills	169.86	4,624.47	4,627.96	166.37	3.90
Long Term Investments					
Government of India Stock / Securities	...	...	...	...	...
Total	169.86	4,624.47	4,627.96	166.37	3.90

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.

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

(₹in crore)

	Description	2023-24	2022-23
I.	TAX REVENUE AND NON-TAX REVENUE		
A.	Tax Revenue		
A.1	Own Tax Revenue	1,195.59	1,101.82
	State Goods and Services Tax	969.11	904.20
	Land Revenue	10.14	9.56
	Stamps and Registration Fees	16.80	7.80
	State Excise	2.57	1.89
	Taxes on Sales, Trades, <i>etc.</i>	125.93	112.94
	Taxes on Vehicles	46.17	41.32
	Taxes on Goods and Passengers	8.47	7.98
	Others	16.40	16.13
A. 2	Share of net proceeds of Taxes	5,647.47	4,745.25
	Goods and Services Tax	1,713.94	1,341.69
	Corporation Tax	1,695.13	1,588.99
	Taxes on Income other than Corporation Tax	1,957.62	1,554.09
	Other Taxes on Income and Expenditure	...	...
	Taxes on Wealth	...	...
	Customs	197.91	186.69
	Union Excise Duties	74.89	58.58
	Service Tax	1.04	7.40
	Other Taxes and Duties on Commodities and Services	6.94	7.81
	Others	...	...
	Total A. Tax Revenue	6,843.06	5,847.07
B.	Non-Tax Revenue		
	Interest Receipts	15.45	50.19
	Miscellaneous General Services	20.46	12.96
	Forestry and Wild Life	5.65	7.67
	Other Administrative Services	23.09	19.87
	Non-ferrous Mining and Metallurgical Industries	11.70	12.84
	Animal Husbandry	0.70	0.66
	Crop Husbandry	0.67	0.65
	Police	234.87	4.56
	Public Works	0.25	0.16
	Others	772.09	918.21
	Total B. Non-Tax Revenue	1,084.93	1,027.77

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

(₹in crore)

	Description		2023-24	2022-23
I. TAX REVENUE AND NON-TAX REVENUE - conclud.				
II. GRANTS FROM GOVERNMENT OF INDIA				
C.	Grants			
	Grants-in-Aid from Central Government			
C.6	Centrally Sponsored Schemes (CSS)	Central Assistance/Share	1,681.48	1,527.73
		EAP Grants for Centrally Sponsored Schemes	96.24	54.06
		Special Central Assistance for Tribal Sub-Plan	...	18.19
C.7	Finance Commission Grants	Post Devolution Revenue Deficit Grants	1,474.00	1,615.00
		Grants Rural Local Bodies	70.00	...
		Grants for Urban Local Bodies	35.00	53.60
		Grants for State Disaster Response Fund	41.60	39.20
		Grants for State Disaster Mitigation Fund	15.30	14.30
C.8	Other Transfer / Grants to States / Union Territories with Legislatures	Grants under Article 275 (1) of the Constitution	28.98	16.54
		Grants towards National Disaster Response Fund	...	...
		Grants for Central Road and Infrastructure Fund	35.60	10.96
		Goods Transport Vehicles	0.57	...
		Grants to cover gap Resources	...	0.37
		Grants to meet Revenue Deficit	...	...
		Special Assistance	7.29	57.27
	Total C. Grants		3,486.06	3,407.22
	Total Revenue Receipts (A+B+C)		11,414.05	10,282.06

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

(₹in crore)

	Description		2023-24	2022-23
III. CAPITAL , PUBLIC DEBT AND OTHER RECEIPTS				
D.	Capital			
	Disinvestment proceeds		...	...
	Others		...	...
	Total D. Capital		...	...
E.	Public Debt Receipts			
E.1	Internal Debt			
		Market Loans	902.31	1,316.07
		WMA ^[1] from RBI	4,448.58	2,254.42
		Bonds	...	...
		Loans from other Financial Institutions	297.17	148.50
		Special Securities issued to National Small Savings Fund	...	...
		Other Loans	...	...
E.2	Loans and Advances from Central Government			
		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 Legislature Schemes	753.98	300.40
		Other	...	...
	Total E. Public Debt Receipts		6,402.04	4,019.39
F.	Loans and Advances by State Government (Recoveries)^[2]		23.96	26.49
G.	Inter-State Settlements		...	...
	Total Receipts in Consolidated Fund (A+B+C+D+E+F+G)		17,840.05	14,327.94

^[1] WMA: Ways and Means Advances.

^[2] Details are in Statement 7 in Volume I and Statement 18 in Volume II.

STATEMENT 4: STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

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

Description		Revenue	Capital	Loans and Advances	Total
A.	GENERAL SERVICES				
A.1	Organs of State	199.15		...	199.15
	Parliament, State/Union Territory Legislatures	34.70	...	...	34.70
	President, Vice President/Governor/ Administrator of Union Territories	10.41	...	...	10.41
	Council of Ministers	5.01	...	...	5.01
	Administration of Justice	55.01	...	...	55.01
	Elections	94.02	...	...	94.02
A.2	Fiscal Services	114.82	20.75	...	135.57
	Land Revenue	24.53	...	...	24.53
	Stamps and Registration	0.94	...	...	0.94
	State Excise	42.96	...	...	42.96
	Taxes on Sales, Trade, <i>etc.</i>	21.70	...	...	21.70
	Taxes on Vehicles	23.10	...	...	23.10
	Other Fiscal Services	1.59	20.75	...	22.34
A.3	Interest Payment and Servicing Debt	627.80	...	...	627.80
	Appropriation for Reduction or Avoidance of Debt	45.90	...	...	45.90
	Interest Payments	581.90	...	...	581.90
A.4	Administrative Services	1,328.24	96.76	...	1,425.00
	Public Service Commission	10.14	...	...	10.14
	Secretariat-General Services	246.67	...	...	246.67
	District Administration	61.00	...	...	61.00
	Treasury and Accounts Administration	35.23	...	...	35.23
	Police	712.79	25.16	...	737.95
	Jails	31.22	...	...	31.22
	Supplies and Disposals	0.59	...	...	0.59
	Stationery and Printing	14.44	...	...	14.44
	Public Works	67.95	70.08	...	138.03
	Vigilance	9.41	...	...	9.41
	Other Administrative Services	138.80	1.52	...	140.32
A.5	Pensions and Miscellaneous General Services	1,997.50	...	...	1,997.50
	Pensions and other Retirement Benefits	1,994.72	...	...	1,994.72
	Miscellaneous General Services	2.78	...	...	2.78
	Total A. General Services	4,267.51	117.51	...	4,385.02

STATEMENT 4: STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

A. EXPENDITURE BY FUNCTION - contd.**(₹in crore)**

	Description	Revenue	Capital	Loans and Advances	Total
B.	Social Services				
B.1	Education, Sports, Art and Culture	1,720.63	17.77	...	1,738.40
	General Education	1,660.08	17.77	...	1,677.85
	Technical Education	20.96	...	...	20.96
	Sports and Youth Services	27.15	...	...	27.15
	Art and Culture	12.44	...	...	12.44
B.2	Health and Family Welfare	559.87	83.64	...	643.51
	Medical and Public Health	556.85	83.64	...	640.49
	Family Welfare	3.02	...	...	3.02
B.3	Water Supply, Sanitation, Housing and Urban Development	1,112.45	169.68	...	1,282.13
	Water Supply and Sanitation	288.14	100.90	...	389.04
	Housing	143.49	...	...	143.49
	Urban Development	680.82	68.78	...	749.60
B.4	Information and Broadcasting	12.72	1.06	...	13.78
	Information and Publicity	12.72	1.06	...	13.78
B.5	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes	573.12	11.56	...	584.68
	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	573.12	11.56	...	584.68
B.6	Labour and Labour Welfare	27.98	...	...	27.98
	Labour, Employment and Skill Development	27.98	...	...	27.98
B.7	Social Welfare and Nutrition	199.39	11.90	...	211.29
	Social Security and Welfare	207.59	11.90	...	219.49
	Nutrition	3.81	...	...	3.81
	Relief on account of Natural Calamities	(-)12.01	...	...	(-)12.01
B.8	Others	3.12	...	...	3.12
	Other Social Services	...	...	...	...
	Secretariat-Social Services	3.12	...	...	3.12
	Total B. Social Services	4,209.28	295.61	...	4,504.89

STATEMENT 4: STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

A. EXPENDITURE BY FUNCTION - contd.**(₹in crore)**

Description		Revenue	Capital	Loans and Advances	Total
C.	Economic Services				
C.1	Agriculture and Allied Activities	603.54	167.29	...	770.83
	Crop Husbandry	178.25	19.41	...	197.66
	Soil and Water Conservation	26.38	...	...	26.38
	Animal Husbandry	61.63	13.06	...	74.69
	Dairy Development	1.16	...	...	1.16
	Fisheries	26.01	...	...	26.01
	Forestry and Wild Life	104.76	...	...	104.76
	Food, Storage and Warehousing	173.10	24.40	...	197.50
	Agricultural Research and Education	10.07	...	...	10.07
	Co-operation	14.87	...	...	14.87
	Other Agricultural Programmes	7.31	110.42	...	117.73
C.2	Rural Development	223.21	0.74	...	223.95
	Special Programmes for Rural Development	80.94	...	...	80.94
	Rural Employment	85.79	...	...	85.79
	Land Reforms	3.80	...	...	3.80
	Other Rural Development Programmes	52.68	0.74	...	53.42
C.3	Special Areas Programmes	60.00	...	...	60.00
	Special Areas Programmes	60.00	...	...	60.00
C.4	Irrigation and Flood Control	14.89	10.31	...	25.20
	Minor Irrigation	14.89	10.31	...	25.20
C.5	Energy	775.43	65.48	...	840.91
	Power	775.43	65.48	...	840.91
	New and Renewable Energy	...	...	...	...
C.6	Industry and Minerals	71.62	...	...	71.62
	Village and Small Industries	63.77		...	63.77
	Industries	1.10	...	...	1.10

STATEMENT 4: STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

A. EXPENDITURE BY FUNCTION - conold.**(₹in crore)**

Description		Revenue	Capital	Loans and Advances	Total
C.	Economic Services - conold.				
C.6	Industry and Minerals - conold.				
	Non-ferrous Mining and Metallurgical Industries	6.75	...	...	6.75
	Cement and Non-Metallic Mineral Industries	...	...	...	...
	Other Outlays on Industries and Minerals	...	...	...	...
C.7	Transport	524.65	445.30	...	969.95
	Civil Aviation	9.90	0.60	...	10.50
	Roads and Bridges	495.19	441.20	...	936.39
	Road Transport	18.64	3.50	...	22.14
	Inland Water Transport	0.92	...	...	0.92
C.8	Communications	5.34	...	...	5.34
	Other Communications Services	5.34	...	...	5.34
C.9	Science Technology and Environment	10.77	...	...	10.77
	Other Scientific Research	8.68	...	...	8.68
	Ecology and Environment	2.09	...	...	2.09
	Other Scientific and Environment Research	...	...	...	...
	General Economic Services	70.72	151.54	...	222.26
	Secretariat-Economic Services	14.83	...	...	14.83
	Tourism	11.71	1.54	...	13.25
	Census Survey and Statistics	14.95	...	...	14.95
	Civil Supplies	24.02	...	...	24.02
	Other General Economic Services	5.21	150.00	...	155.21
	Total C. Economic Services	2,360.17	840.66	...	3,200.83
E.	Public Debt	...	...	4,888.60	4,888.60
	Internal Debt of the State Government	...	...	4,860.91	4,860.91
	Loans and Advances from the Central Government	...	...	27.69	27.69
	Total E. Public Debt	...	...	4,888.60	4,888.60
F.	Loans and Advances	...	...	...	...
	Loans for Co-operation	...	...	3.44	3.44
	Loans to Government Servants	...	...	2.02	2.02
	Miscellaneous Loans	...	...	19.52	19.52
	Total F. Loans and Advances	...	...	24.98	24.98
	Total Consolidated Fund of Mizoram Expenditure	10,836.96	1,253.78	4,913.58	17,004.32

STATEMENT 4: STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

B. EXPENDITURE BY NATURE**(₹ in crore)**

Head of Expenditure	2023-24			2022-23			2021-22		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
Salary	3,296.03	...	3,296.03	3,290.72	...	3,290.72	3,072.16	...	3,072.16
Wages	235.60	...	235.60	226.52	...	226.52	208.53	...	208.53
Pensionary Charges	1,994.59	...	1,994.59	1,833.86	...	1,833.86	1,331.25	...	1,331.25
Medical Treatment	95.95	...	95.95	69.76	...	69.76	66.56	...	66.56
Domestic Travel Expenses	46.79	...	46.79	21.62	...	21.62	24.77	...	24.77
Foreign Travel Expenses	...	...	...	0.24	...	0.24	...	...	...
Office Expenses	70.48	...	70.48	64.38	...	64.38	61.32	...	61.32
Rent, Rates and Taxes	4.06	...	4.06	3.65	...	3.65	3.40	...	3.40
Publications	2.69	...	2.69	2.07	...	2.07	1.65	...	1.65
Other Administrative Expenses	7.80	...	7.80	4.20	...	4.20	2.45	...	2.45
Supplies and Materials	136.22	...	136.22	93.61	...	93.61	154.72	3.50	158.22
POL	5.47	...	5.47	5.10	...	5.10	4.61	...	4.61
Advertising and Publicity	1.49	...	1.49	1.22	...	1.22	1.06	...	1.06
Minor Works	314.72	...	314.72	350.02	...	350.02	334.64	...	334.64
Professional Services	11.29	...	11.29	9.40	...	9.40	6.27	...	6.27
Grants-in-Aid General (Salaries)	1,018.73	...	1,018.73	882.48	...	882.48	798.00	...	798.00
Grants-in-Aid General (Non-Salary)	1,378.28	...	1,378.28	1,012.04	...	1,012.04	895.89	...	895.89
Subsidies	116.70	...	116.70	109.28	...	109.28	83.80	...	83.80
Scholarship and Stipends	34.30	...	34.30	54.85	...	54.85	43.19	...	43.19

STATEMENT 4: STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

B. EXPENDITURE BY NATURE - conclud.**(₹in crore)**

Head of Expenditure	2023-24			2022-23			2021-22		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
Grants for Creation of Capital Assets	583.75	...	583.75	336.28	...	336.28	209.75	...	209.75
Secret Services	1.28	...	1.28	1.10	...	1.10	0.47	...	0.47
Suspenses	2.43	...	2.43	(-)0.31	...	(-)0.31	0.88	...	0.88
Interest	581.90	...	581.90	493.88	...	493.88	450.64	...	450.64
Other Charges	797.14	...	797.14	1,115.24	...	1,115.24	728.54	...	728.54
Motor Vehicles	38.31 ^[*]	...	38.31^[*]	15.71	...	15.71	9.88	...	9.88
Machinery and Equipment	9.55 ^[*]	...	9.55^[*]	33.99	4.20	38.19	14.13	...	14.13
Major Works	...	900.18	900.18	...	856.95	856.95	...	987.04	987.04
Investment	45.90	1.23	47.13	...	...	...	...	...	...
Loans and Advances	...	24.98	24.98	...	...	...	...	...	...
Re-payment of Borrowings	...	4,888.60	4,888.60	...	...	...	...	...	...
Write Off/ Losses	5.51	...	5.51	...	...	...	1.78	...	1.78
Others	...	...	...	61.26	5.07	66.33	47.15	...	47.15
Other Capital Expenditure	...	352.37	352.37	...	455.64	455.64	...	13.84	13.84
Total	10,836.96	6,167.36	17,004.32	10,092.17	1,321.86	11,414.03	8,557.49	1,004.38	9,651.87

^[*] Booking of figure is as per budget provision (Demand for Grants)

STATEMENT 5: STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2022-23	Progressive Expenditure upto 2022-23	Expenditure during 2023-24	Progressive Expenditure upto 2023-24	Increase (+)/ Decrease (-) in Percentage
1	2	3	4	5	6	7
(₹in crore)						
A. Capital Account of General Services						
4047	Capital Outlay on Other Fiscal Services	5.56	41.71	20.75	62.46	273
4055	Capital Outlay on Police	10.47	232.66	25.16	257.82	140
4058	Capital Outlay on Stationery and Printing	...	8.20	...	8.20	...
4059	Capital Outlay on Public Works	42.35	636.06	70.08	706.14	65
4070	Capital Outlay on Other Administrative Services	24.48	91.24	1.52	92.76	(-94)
Total A. Capital Accounts of General Services		82.86	1,009.87	117.51	1,127.38	42
B. Capital Account of Social Services						
(a) Capital Account of Education, Sports, Art and Culture						
4202	Capital Outlay on Education, Sports, Art and Culture	24.56	573.30	17.77	591.07	(-28)
Total (a) Capital Account of Education, Sports, Art and Culture		24.56	573.30	17.77	591.07	(-28)
(b) Capital Account of Health and Family Welfare						
4210	Capital Outlay on Medical and Public Health	133.88	592.51	83.64	676.15	(-38)
4211	Capital Outlay on Family Welfare	...	0.52	...	0.52	...
Total (b) Capital Account of Health and Family Welfare		133.88	593.03	83.64	676.67	(-38)

STATEMENT 5: STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2022-23	Progressive Expenditure upto 2022-23	Expenditure during 2023-24	Progressive Expenditure upto 2023-24	Increase (+)/ Decrease (-) in Percentage
1	2	3	4	5	6	7
(₹in crore)						
B. Capital Account of Social Services - contd.						
(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development						
4215	Capital Outlay on Water Supply and Sanitation	103.98	1,950.68	100.90	2,051.58	(-)3
4216	Capital Outlay on Housing	...	286.00	...	286.00	...
4217	Capital Outlay on Urban Development	25.53	2,060.50	68.78	2,129.28	169
Total	(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development	129.51	4,297.18	169.68	4,466.86	31
(d) Capital Account of Information and Broadcasting						
4220	Capital Outlay on Information and Publicity	3.00	17.69	1.06	18.75	(-)65
Total	(d) Capital Account of Information and Broadcasting	3.00	17.69	1.06	18.75	(-)65
(e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes						
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	3.12	214.90	11.56	226.46	271
Total	(e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	3.12	214.90	11.56	226.46	271
(g) Capital Account of Social Welfare and Nutrition						
4235	Capital Outlay on Social Security and Welfare	11.44	419.41	11.90	431.31	4
Total	(g) Capital Account of Social Welfare and Nutrition	11.44	419.41	11.90	431.31	4

STATEMENT 5: STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2022-23	Progressive Expenditure upto 2022-23	Expenditure during 2023-24	Progressive Expenditure upto 2023-24	Increase (+)/ Decrease (-) in Percentage
1	2	3	4	5	6	7
B. Capital Account of Social Services - conclud.						
(h) Capital Account of Other Social Services						
4250	Capital Outlay on other Social Services	...	9.00	...	9.00	...
Total	(h) Capital Account of Other Social Services	...	9.00	...	9.00	...
Total	B. Capital Account of Social Services	305.51	6,124.51	295.61	6,420.12	(-3)
C. Capital Account of Economic Services						
(a) Capital Account of Agriculture and Allied Activities						
4401	Capital Outlay on Crop Husbandry	89.81	285.88	19.41	305.29	(-78)
4402	Capital Outlay on Soil and Water Conservation	...	57.51	...	57.51	...
4403	Capital Outlay on Animal Husbandry	19.84	127.72	13.06	140.78	(-34)
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	7.00	1,388.16	24.40	1,412.56	249
4415	Capital Outlay on Agricultural Research and Education	...	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	31.50	150.49	110.42	260.91	251
Total	(a) Capital Account of Agriculture and Allied Activities	148.15	2,102.38	167.29	2,269.67	13
(b) Capital Account of Rural Development						
4515	Capital Outlay on other Rural Development Programmes	2.50	128.38	0.74	129.12	(-70)
Total	(b) Capital Account of Rural Development	2.50	128.38	0.74	129.12	(-70)

(₹in crore)

STATEMENT 5: STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2022-23	Progressive Expenditure upto 2022-23	Expenditure during 2023-24	Progressive Expenditure upto 2023-24	Increase (+)/ Decrease (-) in Percentage
1	2	3	4	5	6	7
C. Capital Account of Economic Services - contd.						
(c) Capital Account of Special Areas Programme						
4552	Capital Outlay on North Eastern Areas	...	341.45	...	341.45	...
4575	Capital Outlay on other Special Areas Programmes	...	517.51	...	517.51	...
Total	(c) Capital Account of Special Areas Programmes	...	858.96	...	858.96	...
(d) Capital Account of Irrigation and Flood Control						
4701	Capital Outlay on Major and Medium Irrigation	...	0.96	...	0.96	...
4702	Capital Outlay on Minor Irrigation	23.02	450.69	10.31	461.00	(-)55
4705	Capital Outlay on Command Area Development	...	0.03	...	0.03	...
4711	Capital Outlay on Flood Control Projects	...	21.03	...	21.03	...
Total	(d) Capital Account of Irrigation and Flood Control	23.02	472.71	10.31	483.02	(-)55
(e) Capital Account of Energy						
4801	Capital Outlay on Power Projects	45.74	2,123.59	65.48	2,189.07	43
4810	Capital Outlay on New and Renewable Energy	...	1.96	...	1.96	...
Total	(e) Capital Account of Energy	45.74	2,125.55	65.48	2,191.03	43
(f) Capital Account of Industry and Minerals						
4851	Capital Outlay on Village and Small Industries	2.00	72.72	...	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	...
Total	(f) Capital Account of Industry and Minerals	2.00	73.88	...	73.88	...

(₹in crore)

STATEMENT 5: STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2022-23	Progressive Expenditure upto 2022-23	Expenditure during 2023-24	Progressive Expenditure upto 2023-24	Increase (+)/ Decrease (-) in Percentage
1	2	3	4	5	6	7
(₹in crore)						
C. Capital Account of Economic Services - conclud.						
(g) Capital Account of Transport						
5053	Capital Outlay on Civil Aviation	20.93	231.66	0.60	232.26	(-)97
5054	Capital Outlay on Roads and Bridges	299.86	4,995.07	441.20	5,436.27	47
5055	Capital Outlay on Road Transport	2.25	62.87	3.50	66.37	56
5056	Capital Outlay on Inland and Water Transport	...	5.28	...	5.28	...
Total (g)	Capital Account of Transport	323.04	5,294.88	445.30	5,740.18	38
(h) Capital Accounts of Communication						
5275	Capital Outlay in other services	72.50	72.50	...	72.50	...
Total (h)	Capital Accounts of Communication	72.50	72.50	...	72.50	...
(i) Capital Account of Science Technology and Environment						
5425	Capital Outlay on other Scientific and Environmental Research	1.40	1.60	...	1.60	...
Total (i)	Capital Account of Science Technology and Environment	1.40	1.60	...	1.60	...
(j) Capital Account of General Economic Services						
5452	Capital Outlay on Tourism	9.47	259.14	1.54	260.68	(-)84
5475	Capital outlay on Other General Economic Services	305.67	312.80	150.00	462.80	(-)51
Total (j)	Capital Account of General Economic Services	315.14	571.94	151.54	723.48	(-)52
Total C.	Capital Account of Economic Services	933.49	11,702.78	840.66	12,543.44	(-)10
Total	Expenditure Heads (Capital Account)	1,321.86	18,837.16	1,253.78	20,090.94	(-)5

EXPLANATORY NOTE

“Investments: During 2023-24, 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 2022-23 and 2023-24 were ₹42.77 crore and ₹42.77 crore respectively. No dividend received from during 2022-23 and 2023-24. 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 ^[1]

Nature of Borrowings	Balance as on 1 April 2023	Receipts during the year	Repayments during the year	Balance as on 31 March 2024	Net Increase (+) / Decrease (-)		As a percentage of total liabilities
					Amount	Per cent	
1	2	3	4	5	6	7	8
A. Public Debt							
6003 Internal Debt of the State Government							
Market Loans	5,226.81	902.31	260.00	5,869.12	642.31	12	49
WMA ^[2] from the RBI	...	4,448.58	4,448.58	...	...	...	...
Bonds	2.28	...	...	2.28	...	...	...
Loans from Financial Institutions	711.05	297.17	135.32	872.90	161.85	23	7
Special Securities issued to National Small Savings Fund	119.84	...	17.01	102.83	(-)17.01	(-)14	(-)1
Other Loans	81.97	...	...	81.97	...	...	...
Total 6003	6,141.95	5,648.06	4,860.91	6,929.10	787.15	13	57
6004 Loans and Advances from the Central Government							
Non-Plan	41.05	...	...	41.05	...	...	...
Loans for State/Union Territory Plan Schemes	82.58	...	27.69	54.89	(-)27.69	(-)34	...
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	891.95	753.98	...	1,645.93	753.98	85	14
Total 6004	1,048.07	753.98	27.69	1,774.36	726.29	69	15
Total Public Debt	7,190.02	6,402.04	4,888.60	8,703.46	1,513.44	21	72

^[1] Detailed Account is at Annexure to Statement 17 in Vol II

^[2] WMA: Ways and Means Advances.

STATEMENT 6: STATEMENT OF BORROWINGS AND OTHER LIABILITIES

(i) Statement of Public Debt and Other Liabilities ^[1]							(₹ in crore)	
Nature of Borrowings	Balance as on 1 April 2023	Receipts during the year	Repayments during the year	Balance as on 31 March 2024	Net Increase (+) / Decrease (-)		As a percentage of total liabilities	
					Amount	Per cent		
1	2	3	4	5	6	7	8	
B. Other Liabilities								
Public Accounts								
Small Savings, Provident Funds, etc.	2,443.93	510.32	990.75	1,963.50	(-)480.43	(-)20	16	
Reserve Funds Bearing Interest	222.06	40.80	48.99	213.87	(-)8.19	(-)4	2	
Reserve Funds not Bearing Interest	6.52	45.90	45.90	6.52	...	...	...
Deposits Bearing Interest	2.55	...	...	2.55	...	...	...
Deposits not Bearing Interest	1,107.41	1,404.33	1,319.38	1,192.36	84.95	8	10	
Total Other Liabilities	3,782.47	2,001.35	2,405.02	3,378.80	(-)403.67	(-)11	28	
Total Public Debt and other Liabilities	10,972.49	8,403.39	7,293.62	12,082.26	1,109.77	10	...	

^[1] 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 2023-24, ₹4,448.58 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 2023-24, ten loans of ₹100.00 crore, ₹125.55 crore, ₹125.53 crore, ₹80.00 crore, ₹80.00 crore, ₹90.22 crore, ₹80.01 crore, ₹80.00 crore and ₹81.00 crore were raised from the market which bear interest at 7.43 *per cent*, 7.43 *per cent*, 7.43 *per cent*, 7.36 *per cent*, 7.45 *per cent*, 7.72 *per cent*, 7.81 *per cent*, 7.73 *per cent*, 7.52 *per cent* and 7.40 *per cent* respectively redeemable at par in 2038, 2037, 2036, 2038, 2039, 2038, 2037, 2039, 2040 and 2039 respectively. During 2023-24, a total amount of ₹260.00 crore was repaid leaving balance of ₹5,869.12 crore to the end of 31 March 2024.

Amortisation arrangements

(a) Sinking Fund : The Balance in the fund at the commencement and at the end of the year 2023-24 are given below:

Description	Balance on 1 April 2023	Addition during the year	Interest on investment	With-drawals during the year	Balance as on 31 March 2024
(₹in crore)					
Sinking Fund	443.45	32.40	...	...	475.85
Total	443.45	32.40	...	...	475.85

3. Special Securities Issued to National Small Savings Fund (NSSF): During 2023-24, ₹17.01 crore has been repaid. The balance outstanding at the end of the year was ₹102.83 crore which was 1 *per cent* of total Public Debt of the State Government as on 31 March 2024.

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 2023-24 amounted to ₹510.32 and ₹990.75 crore was repaid during the year. The balance outstanding at the end of the year was ₹1,963.50 crore which was 23 *per cent* of the total Public Debt of the State Government as on 31 March 2024.

5. Loans and Advances from Government of India: During 2023-24, the State Government received loans, amounting to ₹753.98 crore come under Block Loans as well as Special Assistance of Other Loans for States/Union Territory with Legislature Schemes and repaid ₹27.69 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 Vol 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 2024 was ₹1,415.30 crore as shown below (further details are given in Statement 21 and 22).

Nature of Obligation	Balance on 1 April 2023	Receipts during the year	Repayment during the year	Balance on 31 March 2024	Net Increase (+) or Decrease (-) during the year
(₹ in crore)					
Reserve Funds bearing Interest	222.06	40.80	48.99	213.87	(-)8.19
Deposits bearing interest such as deposit of local Funds, etc.	2.55	...	...	2.55	...
Non-Interest bearing obligations such as Deposits of Local Funds, Civil Deposits, Other Earmarked Funds, etc.	1,113.93	1,450.23	1,365.28	1,198.88	84.95
Total	1,338.54	1,491.03	1,414.27	1,415.30	76.76

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 2022-23 and 2023-24 were as shown below:-

	2023-24	2022-23	Net increase (+) or decrease (-) during the year
(i) Gross Debt and Other obligation outstanding at the end of the year			
(a) Public Debt and Small Savings, Provident Funds, etc.	12,082.26	10,972.49	1,109.77
(ii) Interest paid by Government			
(a) Public Debt and Small Savings, Provident Funds, etc.	581.90 ^(*)	493.88	88.02
(b) Other obligations	...	...	...
(iii) Deduct	12,664.16	11,466.37	1,197.79
(a) Interest received on loans and advances given by Government to Co-operative Societies	0.26	0.50	(-)0.24
(b) Interest realised on investment of Cash Balance	3.90	32.09	(-)28.19
(c) Other Interest realised	11.30	17.60	(-)6.30
Total (iii)	15.46	50.19	(-)34.73
(iv) Net Interest Charges	566.44	443.69	122.75
(v) Percentage of Gross Interest to Total Revenue Receipts [item (ii)]	5	5	
(vi) Percentage of Net Interest to Total Revenue Receipts [item (iv)]	5	4	

8. Appropriation for reduction or avoidance of Debt: During 2023-24, an amount of ₹13.50 crore was transferred to Guarantee Redemption Fund from Revenue Expenditure under Head of Accounts 2048-00-200 Other Appropriation for Investment.

^(*) Includes ₹17.64 crore for Interest on Loans for State / Union Territory Plan Schemes.

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

Sectors/Loanee Groups ^[1]	Balance on 1 April 2023	Disbursements during the year	Repayments during the year	Loans and advances written off	Balance on 31 March 2024	Per cent increase / decrease during the year
1	2	3	4	5	6	7
(₹in crore)						
01 Social Services						
Loans for Housing	85.40	...	0.80	...	84.60	...
Loans for Urban Development	1.14	...	...	...	1.14	...
Loans for Social Security and Welfare	1.13	...	...	...	1.13	...
Total 01 Social Services	87.67	...	0.80	...	86.87	(-1)
02 Economic Services						
Loans for Animal Husbandry	0.20	...	...	...	0.20	...
Loans for Co-operation	17.31	3.44	0.64	...	20.11	16
Loans for Other Agricultural Programmes	9.08	...	...	...	9.08	...
Loans for North Eastern Areas	0.08	...	0.02	...	0.06	25
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	...
Total 02 Economic Services	44.47	3.44	0.66	...	47.25	6

^[1] For details please refer to Statement 18 in Vol. II.

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

Sectors/Loanee Groups ^[1]	Balance on 1 April 2023	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
1	2	3	4	5	6	7
(₹ in crore)						
03 Loans to Government Servants						
Loans to Government Servants, etc.	83.93	2.02	22.50	...	63.45	(-)24
Total 03 Loans to Government Servant	83.93	2.02	22.50	...	63.45	(-)24
04 Miscellaneous Loans						
Miscellaneous Loans	2.67	19.52	...	...	22.19	731
Total 04 Miscellaneous Loans	2.67	19.52	...	...	22.19	731
Total	218.74	24.98	23.96	...	219.76	...

^[1] For details please refer to Statement 18 in Volume II.

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

Following are the cases of a loan having been sanctioned as ‘loan in perpetuity’ :

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

^[a] Details have not been received from the Government of Mizoram (July 2024).

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

Section: 2 Summary of Loans and Advances: Sector-wise^[a]

Sectors ^[1]	Balance on 1 April 2023	Disbursements during the year	Repayments during the year	Loans and advances written off	Balance on 31 March 2024	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	87.67	...	0.80	..	86.87	(-)1	...
Economic Services	44.47	3.44	0.66	...	47.25	6	...
Government Servants	83.93	2.02	22.50	...	63.45	(-)24	...
Miscellaneous Loans	2.67	19.52	...	...	22.19	731	...
Total	218.74	24.98	23.96	...	219.76	...	...

^[1] For details please refer to Statement 18 in volume II.

^[a] Information on old loans has not been furnished by the Government.

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

Section: 3 Repayments in arrears from other Loanee entities :

Department	Loanee entity	Amount of arrears as on 1 April 2023		Earliest period to which arrears relate	Total loans outstanding against the entity on 31 March 2024
		Principal	Interest		
1	2	3	4	5	6
[a]	[a]	[a]	[a]	[a]	[a]

^[a] Details have not been received from the Government of Mizoram (July 2024).

STATEMENT 8: STATEMENT OF INVESTMENTS OF THE GOVERNMENT

Comparative summary of Government Investment in the share capital and debentures of different concerns for 2022-23 and 2023-24:

Name of Concern	2023-24			2022-23		
	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
1	2	3	4	5	6	7
Government Companies/ Statutory Corporations	6	6.99	...	6	6.99	...
Co-operative Banks, Societies, <i>etc.</i>	423	35.78	...	423	35.78	...
Total	429	42.77	...	429	42.77	...

(₹in crore)

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 2024 in various sectors are shown below:

Sector-wise disclosure for Guarantees ^(*) :													(₹ in crore)		
Sector (No. of Guarantees within bracket)	Maximum amount guaranteed (Principal only)	Outstanding at the beginning of the year 2023-24		Additions during the year	Deletions (other than invoked) during the year	Invoked during the year		Outstanding at the end of the year 2023-24		Guarantee Commission or fee		Other material details			
		Principal	Interest			Discharged	Not Discharged	Principal	Interest	Receivable	Received				
1	2	3	4	5	6	7	8	9	10	11	12	13			
1. Co-operative Banks, Societies, <i>etc.</i>	33.92	18.16	43.72	2.12	34.01 ^(a)	9.30 ^(b)	...	15.25	5.95	...	...	...
2. Government Companies	59.67	22.68	6.78	...	...	10.22 ^(c)	...	12.46	6.78	...	...	...
3. Statutory Corporation	37.42	9.62	0.49	...	1.36 ^(d)	...	...	8.34	0.41	...	...	...
4. Other Institutions	52.00	18.06	0.59 ^(e)	...	4.75 ^(f)	...	...	13.44	0.46	...	...	...
Total	183.01	68.52	51.58^(e)	2.12	40.12^(a)	19.52^(b)	...	49.49	13.60	...	...	...

^(*) As per information received from the Government of Mizoram.

^(a) It comprise : repayment during 2023-24: (i) principal : ₹2.26 crore and (ii) interest: ₹31.75 crore.

^(b) It comprise : invoked during 2023-24: (i) principal : ₹2.76 crore (in respect of HUDCO), (ii) ₹0.01 crore (in respect of NSTFDC) and (iii) interest ₹6.53 crore (in respect of HUDCO).

^(c) It relates : Invoked during 2023-24: (i) principal : ₹10.22 crore (in respect of ZIDCO).

^(d) It comprise : repayment during 2023-24: (i) principal : ₹1.28 crore and (ii) interest: ₹0.08 crore.

^(e) Differs with the previous year is due to rectification error of entry, as per information received from the State Government.

^(f) It comprise : repayment during 2023-24: (i) principal: ₹4.62 crore and (ii) interest: ₹0.13 crore.

^(a) It comprise : repayment during 2023-24: (i) principal: ₹8.16 crore and (ii) interest: ₹31.95 crore.

^(b) It comprise : invoked during 2023-24: (i) principal : ₹2.76 crore (in respect of HUDCO), (ii) ₹0.01 crore (in respect of NSTFDC), iii) interest ₹6.53 crore (in respect of HUDCO) and (iv) principal: ₹10.22 crore (in respect of ZIDCO).

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			2023-24	2022-23
		State Fund Expenditure	Central Assistance (Including CSS/CS)	Total		
1. Panchayati Raj Institutions						
(i) Zilla Parishads	
(ii) Panchayat Samities	
(iii) Gram Panchayats	
2. Urban Local Bodies						
(i) Municipal Corporations	
(ii) Municipalities/ Municipal Councils (Aizawl Municipal Council Authorities - Urban Local Bodies and PA)		22.76	35.00	57.76	38.75	...
(iii) Others: a) MPCB	
3. Public Sector Undertakings						
(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)	
	2			2022-23	2023-24	2022-23
	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total			
1						3
4. Autonomous Bodies						
(i) (CADC, LADC and MADC)	573.10	...	573.10	550.07	...	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 Family Welfare.	...	...	...	...	...	...
c) Zoram Energy Development Agency (ZEDA)	...	...	...	...	...	...
d) Animal Husbandry and Vety	...	...	...	...	...	...

(₹ 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	
	2023-24		2022-23		2023-24	2022-23
	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total			
5. Non-Government Organisations						(₹in crore)
a) Mizoram Olympic Association	...	...	...	...	...	...
b) Health and F.W.	...	...	...	...	...	...
6. Others						
1. Finance Department	50.00	...	50.00	...	...	...
2. MLA Local Area Development Scheme	60.00	...	60.00	60.00	...	...
3. Science and Technology	0.08	...	0.08	0.08	...	...
4. MIRSAC	2.88	...	2.88	2.65	...	...
5. MISTIC	0.62	...	0.62	1.22	...	...
6. Mizoram Science Centre	1.96	...	1.96	1.42	...	...
7. Special Area Development Project	0.15	...	0.15	0.15	...	...
8. Sinlung Hills Development Council	1.00	...	1.00	1.00	...	...

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	
	2023-24			2022-23	2023-24
	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total		
(₹ in crore)					
6. Others - contd.					
9. Nirbhaya Fund Scheme	...	0.02	0.02	0.04	...
10. Direction: S.S. and A. Board	1.06	...	1.06	0.89	...
11. Integrated Management of Public Distribution System	...	...	...	0.01	...
12. State Consumer Welfare Fund	0.02	...	0.02	0.01	...
13. Grants to Village Council (MFC)	2.77	...	2.77	2.85	...
14. FC Rural Local Body Grants outside ADCS	...	37.32	37.32	22.76	16.62
15. Assistance to Excluded Areas	1.67	...	1.67	...	1.67
16. Non-Govt. Middle Schools	45.08	...	45.08	40.32	...
17. Government Elementary, MDM	6.45	31.59	38.04	35.64	...
18. PMSHRI	0.46	4.10	4.56	...	...
19. Elementary Education under Samagra	93.48	103.70	197.18	142.51	...
20. Assistance to Govt. High Schools	96.22	...	96.22	93.79	...

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			2023-24	2022-23
		2023-24		Total		
		State Fund Expenditure	Central Assistance (Including CSS/CS)			
6. Others - contd.						
21. Assistance to Govt. Higher Sec. Schools		45.47	...	45.47	41.40	...
22. Secondary Education under Samagra		17.79	...	17.79	10.93	...
23. Grants for Teachers Education under Samagra		4.83	2.75	7.58	10.16	...
24. Grants for Secondary Education under Samagra		...	53.72	53.72	74.92	...
25. Mizo Language Development		0.33	...	0.33	...	...
26. Mizoram Hindi Prachar Sabha		0.14	...	0.14	0.14	...
27. Mizoram Board of School Education		9.21	...	9.21	8.83	...
28. Sainik School Chhingchhip		1.12	...	1.12	1.00	...
29. Rashtriya Uchchatar Shiksha Abhiyan		5.77	...	5.77	7.21	...

(₹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)		
1	2			3		
	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total	2022-23	2023-24	2022-23
(₹ in crore)						
6. Others - contd.						
30. Assistance to Deficit, Private and other Colleges	0.34	...	0.34	0.32	...	...
31. Mizoram Olympic Association	0.43	...	0.43	0.47	...	...
32. Mizoram Sports Council	13.32	...	13.32	13.31	2.00	0.50
33. Sports and Games	0.30	...	0.30	1.00	...	...
34. Publication Board	0.10	...	0.10	0.10	...	...
35. Tribal Research Institute	...	1.04	1.04	...	...	...
36. Archives	0.01	...	0.01	0.01	...	...
37. Raja Ram Mohan Roy Library Foundation	0.15	...	0.15	0.06	...	...
38. Hospital and Dispensaries	0.05	...	0.05	0.03	...	...
39. Pharmacy and Nursing Council	0.25	...	0.25	0.23	...	...
40. AYUSH	1.08	8.77	9.85	3.10	...	...
41. ANM School, Mamit	...	...	...	0.01	...	...
42. ANM School, Aizawl	...	...	...	0.01	...	...

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)	
	2			3	
	2023-24			2023-24	2022-23
	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total		
6. Others - contd.					
43. AIDs Control	0.02	...	0.02	...	...
44. Tobacco Control	0.01	...	0.01	0.01	...
45. National Health Mission (NHM)	12.79	105.31	118.10	149.95	...
46. Mizoram Health Care Centre	2.60	...	2.60	2.34	...
47. Family Welfare	...	...	...	0.85	...
48. PM-ABHIM	...	4.42	4.42	1.89	...
49. Combating and Management of COVID-19	...	...	...	0.50	...
50. Swachh Bharat Mission	...	13.46	13.46	7.51	0.46
51. Production of Visual Arts	0.50	...	0.50	0.50	...

(₹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)	
1	2			3	
	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total	2022-23	2023-24
(₹in crore)					
6. Others - contd.					
52. Mizoram Journalist Welfare Society	0.25	...	0.25	0.20	...
53. Implementation on ESI Scheme	0.50	...	0.50	...	...
54. Youth Commission	3.00	...	3.00	5.06	...
55. Labour Welfare / e-Shram	...	...	...	0.10	...
56. GIA to MCVT	0.20	...	0.20	0.20	...
57. Mizoram State Social Welfare Board	0.76	...	0.76	0.72	...
58. Education and Welfare of Handicapped	0.14	...	0.14	0.15	...
59. Braille Press	0.16	...	0.16	0.04	...
60. Creche/Day Care Centre	0.09	...	0.09	0.09	...
61. Home for Destitute Children	0.01	...	0.01	0.01	...

(₹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			2022-23	2023-24	2022-23
	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total			
1						3
6. Others - contd.						(₹in crore)
62. Integrated Child Protection Scheme (ICPS)	4.18	59.75	63.93	20.44	3.50	...
63. Estt. of Rehabilitation Home	0.27	...	0.27	0.22	...	...
64. Protection of Child Rights	0.98	...	0.98	0.82	...	...
65. Mizoram State Council for Child Welfare	0.05	...	0.05	0.05	...	...
66. Juvenile Justice	0.23	...	0.23	0.23	...	...
67. Hub Women Welfare	0.32	2.84	3.16	...	...	...
68. On Stop Centre (OSC)	...	2.83	2.83	...	...	...
69. Women Helpline (WHL)	...	0.69	0.69	...	...	...
70. Indira Gandhi National Old Age Pension Scheme	3.02	7.20	10.22	14.44	...	...
71. Indira Gandhi National Widow Pension Scheme	0.28	0.62	0.90	1.22	...	...
72. De-Addiction Centre	...	0.30	0.30	5.63	...	...
73. Beti Bachao Beti Padhao	...	2.80	2.80	...	...	...

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)	
	2023-24			2022-23	2023-24	2022-23
1	2				3	
	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total			
6. Others - contd.						
74. Administrative Cost to State under MOTA	...	0.31	0.31	...	...	...
75. Swadhar Greh	...	...	...	1.53	...	...
76. Ujjawala Scheme	...	...	...	0.30	...	...
77. State Resource Centre for Empowerment of Women	...	...	...	3.08	...	...
78. SCA to TSS	...	11.77	11.77	12.23	...	...
79. Indira Gandhi National Disable Pension Scheme	0.09	0.19	0.28	0.33	...	...
80. National Mission for Sustainable Agriculture PKVY - TSP	0.01	...	0.01	...	...	...
81. Welfare of Senior Citizen	...	...	...	0.11	...	...
82. MSD and R. Board	1.07	...	1.07	0.98	...	...
83. National Family Benefit Scheme	...	0.20	0.20	0.60	...	...

(₹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)	
	1	2		2023-24	2022-23
		State Fund Expenditure	Central Assistance (Including CSS/CS)	Total	
6. Others - contd.					(₹in crore)
84. National Nutrition Mission	...	0.91	0.91	0.91	...
85. National Mission for Sustainable Agriculture (NMSA)	0.01	0.13	0.13	0.14	...
86. National Mission for Sustainable Agriculture Rain feed Areas Development	0.12	2.16	2.16	2.28	...
87. National Mission for Sustainable Agriculture Soil Health Management	0.17	1.55	1.55	1.72	...
88. National Mission for Sustainable Agriculture Paramparagat Krishi	...	0.09	0.09	0.09	...
89. National Food Security Mission	0.08	0.71	0.71	0.79	...

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)	
	2023-24			2022-23	2023-24	2022-23
1	2			3		
	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total			
(₹ in crore)						
6. Others - contd.						
90. National Food Security Mission - Oil Seeds	...	...	...	0.07	...	...
91. Fostering Climate Resilient upland Farming System	...	...	...	...	...	...
92. National Mission on Agriculture Extension Technology -TSP	0.23	12.43	12.66	...	...	...
93. National Mission on Agriculture Extension Technology - SCSP	...	0.01	0.01	...	...	...
94. National Oil Seed and Oil Palm Mission	...	...	...	0.03	...	...
95. National Mission on Edible Oils - Oil Palm TSP	1.24	5.31	6.55	...	...	...
96. National Mission on Edible Oils - Oil Palm	0.03	0.32	0.35	...	...	...

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			
	2023-24	2022-23		2023-24	2022-23
		State Fund Expenditure	Central Assistance (Including CSS/CS)			Total
(₹ in crore)					
6. Others - contd.					
97. National Mission on Edible Oils - Oil Seeds TSP	...	1.89	1.89	...	...
98. National Mission on Edible Oils - Oil Seeds	0.01	0.11	0.12	...	...
99. National Mission on Agriculture Extension Technology	...	...	...	4.73	...
100. National Mission Agriculture, Extension and Training Technology	1.68	0.72	2.40	...	...
101. National e-Governmennt Plan (NeGPAA)	0.04	0.36	0.40	...	...
102. Sub-Mission on Oil Seed on Planting Material	0.01	0.13	0.14	...	...
103. Mission for Integrated Development of Horticulture	3.11	29.63	32.74	16.90	...

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			2023-24	2022-23
		State Fund Expenditure	Central Assistance (Including CSS/CS)	Total		
6. Others - contd.						
104. National Bamboo Mission		0.19	2.88	3.07	1.11	...
105. Pradhan Mantri Krishi Sinchayi Yojana (PMKSY)		36.67	...
106. Per Drop more Crop under RKVY		2.22	20.00	22.22	...	...
107. State Vety Council		0.31	...	0.31	0.17	...
108. Poultry Dev. under NRLM		1.10	...
109. Livestock Health and Disease Control		11.70	...
110. Piggery Development		0.45	...	0.45	0.72	...
111. Sample Survey and Statistic		0.03	...
112. Fodder and Feed Development		0.32	...
113. PMMSY		1.57	14.13	15.70	15.50	...
114. Assistance to State Pollution Control Board		2.06	...	2.06	1.62	...
115. Van Dhan Mission		0.45	...

(₹ 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)	
1	2			3	
	State Fund Expenditure	2023-24		2022-23	2023-24
Central Assistance (Including CSS/CS)		Total			
(₹in crore)					
6. Others - contd.					
116. POULTRY FED	0.03	...	0.03	...	...
117. State Co-operative Union, Aizawl	2.49	...	2.49	2.27	...
118. State Co-operative Union, Lunglei	0.56	...	0.56	0.54	...
119. Education and Training	0.13	...	0.13	0.10	...
120. Digitization of Primary Agriculture Credit Co-operative Society	...	0.27	0.27	...	...
121. SERIFED	0.08	...	0.08	0.08	...
122. Pradhan Mantri Awaas Yojana (PMAY)	14.06	126.56	140.62	55.31	...
123. Integrated Watershed Management	2.84	25.53	28.37	24.58	...
124. National Rural Livelihood Mission	4.56	40.99	45.55	72.81	...

(₹ 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)	
1	2			3		
	2023-24			2022-23	2023-24	
	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total			
(₹in crore)						
6. Others - contd.						
125. MG-NREGS[*]	35.84	48.68	84.52	138.51	...	
126. State Institute of Rural Development	3.81	...	3.81	2.95	...	
127. Social Audit	...	1.27	1.27	1.59	...	
128. Startup Village Entrepreneurship Programme under National Rural Livelihood Mission	0.58	5.24	5.82	...	...
129. Madhyamik Shiksha Kendra under National Rural Livelihood Mission	0.04	0.31	0.35	...	...
130. R-SETI under National Rural Livelihood Mission	...	0.86	0.86	...	...

[*] Differs with previous year is due to rectification of printing errors.

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	2023-24			2022-23	2023-24
		State Fund Expenditure	Central Assistance (Including CSS/CS)	Total		
6. Others - contd.						
131. Rashtriya Krishi Vikas Yojana	...	...	...	...	14.14	...
132. Rashtriya Krishi Vikas Yojana - CH	1.19	1.46	...	2.65	...	...
133. Rashtriya Krishi Vikas Yojana - SCSP	...	0.03	...	0.03	...	...
134. Rashtriya Krishi Vikas Yojana - TSP	0.54	25.28	...	25.82	...	...
135. Shyama Prasad Mukherjee Rurban Mission	...	...	...	...	8.56	...
136. Prime Minister Formulation of Macro Food	0.54	...	...	0.54	0.16	...
137. Setting up of CFC for Wood Carpentry	0.32	...	...	0.32	...	...
138. NEA	2.25	...	...	2.25	2.36	2.25
139. DRDA Programme	2.42	...	...	2.42	3.78	...
140. Development of Bamboo Industries	1.35	..	..	1.35	1.43	...

(₹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)		
1	2			3		
	2023-24			2022-23	2023-24	2022-23
	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total			
(₹in crore)						
6. Others - contd.						
141. BADP under RD	...	...	...	13.96	...	13.96
142. Supervision of Small Scale Industries	5.71	...	5.71	6.99	...	...
143. Promotion and Development of KVI	14.49	...	14.49	14.59	...	...
144. Mizoram Tourism Development Authority	0.17	...	0.17	0.07	...	...
145. State Road Fund Board ^(*)	0.68	...	0.68	0.79	...	...
146. Pradhan Mantri Gram Sadak Yojana (PMGSY)	33.30	299.63	332.93	318.51	330.62	315.34
147. National Urban Livelihood Mission - Social Mobilization and Institutional Development	...	2.80	2.80	...	...	...

^[40] Differs with previous year is due to rectification of printing errors.

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		
	2023-24			2022-23	2023-24	2022-23
	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total			
(₹in crore)						
6. Others - contd.						
148. National Urban Livelihood Mission - Employment through Skill Training and Placement	...	1.80	1.80	...	...	...
149. National Urban Livelihood Mission - Capacity Building and Training	...	1.20	1.20	...	...	...
150. National Urban Livelihood Mission - Self Employment Programme	...	0.70	0.70	...	...	...
151. National Urban Livelihood Mission - Shelter for Urban Homeles	...	0.25	0.25	...	...	...
152. National Urban Livelihood Mission - Support of Urban Street Vendors	...	0.50	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)	
	2			2022-23	2023-24	2022-23
	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total			
1						3
6. Others - contd.						(₹in crore)
153. National Urban Livelihood Mission - Administrative and Office Expenses	...	0.20	0.20	...	...	...
154. National Urban Livelihood Mission - Information, Education and Communication	...	0.30	0.30	...	...	...
155. NULM - Shelter for Urban Homeless	...	2.25	2.25	...	2.25	...
156. Housing for All	...	200.60	200.60	1.55	...	...
157. National Urban Livelihood Mission	1.11	...	1.11	6.58	...	0.91
158. Smart City Mission	24.59	294.00	318.59	7.56	224.84	...
159. AMRUT	...	...	...	...	...	...
160. Promotion and Development of Society	1.21	...	1.21	1.11	...	...

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	2023-24			2022-23	2023-24
	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total		
					(₹in crore)
6. Others - conclud.					
161. Socio-Economic Development Policy	51.07	...	51.07	29.25	...
162. Direction	4.39	...	4.39	4.39	...
163. Administration	0.02	...	0.02	0.04	...
Total	720.02	1,629.88	2,349.90	1,641.98	333.23
Grand Total	1,315.88	1,664.88	2,980.76	2,230.80	336.28

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

(ii) Grants-in-Aid given in kind ^[*]

Grantee Institutions		Total value					(₹ in crore)
		2023-24			2022-23		
		State Fund Expenditure	Central Assistance (Including CSS/CS)	Total	State Fund Expenditure	Central Assistance (Including CSS/CS)		Total
1		2	3	4	5	6	7
1. Panchayati Raj Institutions							
(i)	Zilla Parishads	...	...	...	...	...	...
(ii)	Panchayat Samities	...	...	...	...	...	...
(iii)	Gram Panchayats	...	...	...	...	...	...
2. Urban Local Bodies							
(i)	Municipal Corporations	...	...	...	...	...	...
(ii)	Municipalities/ Municipal Councils	...	...	...	...	...	...
(iii)	Others	...	...	...	...	...	...
3. Public Sector Undertakings							
(i)	Government companies	...	...	...	...	...	...
(ii)	Statutory Corporations	...	...	...	...	...	...
4. Autonomous Bodies							
(i)	Universities	...	...	...	...	...	...
(ii)	Development Authorities	...	...	...	...	...	...
(iii)	Co-operative Institutions	...	...	...	...	...	...
(iv)	Others	...	...	...	...	...	...
5. Non-Government Organisations							
	Total	...	...	...	...	...	...

^[*] Information has not been furnished by the State Government (July 2024).

STATEMENT 11: STATEMENT OF VOTED AND CHARGED EXPENDITURE

Particulars	Actuals					
	2023-24			2022-23		
	Charged	Voted	Total	Charged	Voted	Total
	(₹ in crore)					
Expenditure Heads (Revenue Account)	664.06	10,172.90	10,836.96	588.56	9,503.61	10,092.17
Expenditure Heads (Capital Account)	...	1,253.78	1,253.78	...	1,321.86	1,321.86
Disbursement under						
Public Debt	4,888.60	...	4,888.60	2,603.15	...	2,603.15
Loan and Advances	...	24.98	24.98	...	2.19	2.19
Inter-State Settlement Account	...	...	...	...	...	...
Transfer to Contingency Fund	...	...	...	...	...	...
Total	5,552.66	11,451.66	17,004.32	3,191.71	10,827.66	14,019.37
(A) The Figures have been arrived at as follows :						
E. Public Debt ^[*]						
Internal Debt of the State Government	4,860.91	...	4,860.91	2,579.66	...	2,579.66
Loans and Advances from the Central Government	27.69	...	27.69	23.49	...	23.49
F. Loans and Advances ^[**]	...	24.98	24.98	...	2.19	2.19
G. Inter-State Settlement	...	...	...	...	...	...
Inter-State Settlement	...	...	...	...	...	...
H. Transfer to the Contingency Fund Appropriation to the Contingency Fund	...	...	...	...	...	...
Total	4,888.60	24.98	4,913.58	2,603.15	2.19	2,605.34

^[*] A more detailed account is given in Statement 17.

^[**] 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 2022-23 and 2023-24 was as under:-

Year	Percentage of total expenditure	
	Charged	Voted
2022-23	22.77	77.23
2023-24	32.65	67.35

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

1	On 1 April 2023		During the year 2023-24		On 31 March 2024	
	2		3		4	
Capital and Other Expenditure						(₹in crore)
Capital Expenditure (Sub-Sector-wise)						
General Services	1,009.87		117.51		1,127.38	
Fiscal Services	41.71		20.75		62.46	
Police	232.66		25.16		257.82	
Public Works	636.06		70.08		706.14	
Other Administrative Services	91.24		1.52		92.76	
Stationery and Printing	8.20		...		8.20	
Social Services	6,124.51		295.61		6,420.12	
Education, Sports, Art and Culture	573.30		17.77		591.07	
Health and Family Welfare	593.03		83.64		676.67	
Water Supply, Sanitation, Housing and Urban Development	4,297.18		169.68		4,466.86	
Information and Broadcasting	17.69		1.06		18.75	
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	214.90		11.56		226.46	
Social Welfare and Nutrition	419.41		11.90		431.31	
Other Social Services	9.00		...		9.00	
Economic Services	11,702.78		840.66		12,543.44	
Agriculture and Allied Activities	2,102.38		167.29		2,269.67	
Rural Development	128.38		0.74		129.12	
Special Areas Programme	858.96		...		858.96	
Irrigation and Flood Control	472.71		10.31		483.02	
Energy	2,125.55		65.48		2,191.03	
Industry and Minerals	73.88		...		73.88	
Transport	5,294.89		445.30		5,740.19	
Communication	72.50		...		72.50	
Science Technology and Environmental Research	1.60		...		1.60	
General Economic Services	571.93		151.54		723.47	
Total Capital Expenditure	18,837.16		1,253.78		20,090.94	

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

	On 1 April 2023	During the year 2023-24	On 31 March 2024
1	2	3	4
Capital and Other Expenditure			(₹in crore)
F. Loans and Advances			
Loans for Housing	85.40	(-)0.80	84.60
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	17.31	2.80	20.11
Loans for Other Agricultural Programmes	9.08	...	9.08
Loans for North Eastern Areas	0.08	(-)0.02	0.06
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, <i>etc.</i>	83.93	(-)20.48	63.45
Miscellaneous Loans	2.67	19.52	22.19
Total F. Loans and Advances	218.74	1.02	219.76
Transfer to Contingent Fund	...	...	...
Total Capital and Other Expenditure	19,055.90	1,254.80	20,310.70
Deduct			
Contribution from Contingency Fund	...	...	...
Contribution from Miscellaneous Capital Receipts	...	...	...
Contribution from Development Fund	...	...	...
Net Capital and Other Expenditure	19,055.90	1,254.80	20,310.70[X]

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

	On 1 April 2023	During the year 2023-24	On 31 March 2024
1	2	3	4
PRINCIPAL SOURCES OF FUNDS			
Revenue Surplus		577.09	
Add: Adjustment on Account of retirement /Disinvestment		...	...
E. Public Debt			
Internal Debt of the State Government	6,141.95	787.15	6,929.10
Loans and Advances from the Central Government	1,048.07	726.29	1,774.36
I. Small Savings, Provident Funds, <i>etc.</i>	2,443.93	(-)480.43	1,963.50
Total Debt	9,633.95	1,033.01	10,666.96
Other Obligations			
Contingency Fund	0.10	...	0.10
J. Reserve Fund	722.53	37.71	760.24
K. Deposits and Advances	1,100.97	84.95	1,185.92
L. Suspense and Miscellaneous	1,420.41	337.68	1,758.09
M. Remittances	123.64	(-)273.70	(-)150.06
Total Other Obligations	3,367.65	186.64	3,554.29
Total Debt and Other Obligations	13,001.60	1,219.65	14,221.25
Deduct : Cash Balance	(-)342.87	499.53	156.66
Deduct: Investment	663.81	42.41	706.22
Add -Amount closed to Government Account during the year	...	...	...
Net Provision of funds	12,680.66	677.71	13,358.37[Y]

Note : The net provision of Funds [Y] shown in the Statement differs from the Net Capital and other expenditure [X] upto the end of the year 2023-24 by ₹6,952.33 crores. This is explained below:

1. Accumulated Revenue Surplus	6,953.18
2. Items of difference explained at Page 114-115 of Finance Accounts for the year 1993-94	(-)0.85
	<u>6,952.33</u>

**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 2024

Debit Balance	Sector of the General Account	Credit Balance
1	2	3
(₹in crore)		
	CONSOLIDATED FUND	
	A to D and Part of L	
13,138.61	Government Account	
E	Public Debt	8,703.46
219.76	Loans and Advances	
F	CONTINGENCY FUND	
	Contingency Fund	0.10
	PUBLIC ACCOUNT	
I	Small Savings, Provident Funds, <i>Etc.</i>	1,963.50
J	RESERVE FUNDS	
	Reserve funds bearing Interest	
	Gross Balance	213.87
	Investment	
	Reserve funds not bearing Interest	
	Gross Balance	546.37
539.85	Investment	
K	DEPOSITS AND ADVANCES	
	Deposits bearing Interest	2.55
	Deposits not bearing Interest	1,192.36
8.99	Advances	
L	SUSPENSE AND MISCELLANEOUS	
166.37	Investments	
3.61	Other Items (Net)	1,761.70
150.06	REMITTANCES	
156.66	CASH BALANCE (Closing)	...
14,383.91	Total	14,383.91

**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 at page 323.

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 :

Debit	(₹ in crore)	Credit (₹ in crore)
12,461.92	A- Amount at the Debit of the Government Account on 1 April 2023	
...	B-Receipt Heads (Revenue Account)	11,414.05
...	C-Receipt Heads (Capital Account)	...
10,836.96	D-Expenditure Heads (Revenue Account)	...
1,253.78	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 2024	13,138.61
24,552.66	Total	24,552.66

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

EXPLANATORY NOTES - conclud.

- (i) In a number of cases, Marked by guide letter (A) in Statement 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 office/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 2023-24

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 2023 to 31 March 2024.

(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. The Appropriation Accounts are presented on gross basis and a reconciliation Statement is included in the Appropriation Accounts to reconcile the net figure in the Finance Accounts.

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 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 Reserve Funds/Deposit heads of accounts in Public Account, 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 Government establishment 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 to day running of the 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 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 recognized 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 disclosed as available from the State Government.

Loan and Advances: In compliance with IGAS 3 - Loan 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 2024 is as provided by the State Government.

Prior Period Adjustments: In compliance with IGAS 4- Prior Period Adjustment, the State Government carries out adjustment as per the existing procedure and discloses such information, which pertain to the prior period errors and covers entries requiring Prior Period Adjustments arising out of changes in Government decisions, which may impact current balances and progressive amounts during the earlier years for which accounts have been closed.

Retirement benefits: Retirement benefits disbursed during the reporting period as per the Pay-As-You-Go basis 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 off:

The statements present figures that are rounded off to ₹in lakh and ₹in crore as depicted at the top of the respective statements. Difference wherever occurring in relation to absolute figures as well as rounded figures across different Statement, is due to rounding-off of the figures.

(vii) Cash Balance:

Cash balance as reported in the accounts is the balance of the State at the end of the 31st March of a year as 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 as they are non-cash transactions. Cash balance reported in the Finance Accounts is subject to reconciliation with the books of the Reserve Bank of India.

(viii) Disclosure of Contingent and Committed liabilities:

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 recognized in accounts. However, 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. These may include transfer of Central share received by the State on Centrally Sponsored Schemes and Central Sector Schemes to Single Nodal Agency.

2. Compliance with the Accounting Framework:

(i) Non-freezing of accounts by treasuries after closing monthly accounts:

As per the existing practice, accounts once closed by the State and rendered to the Accountant General Office, should not be opened for any changes, as this would mis-represent the monthly

account. Non-freezing of accounts by treasuries after closing monthly accounts may leave scope for data modification after submission of monthly accounts to Principal Accountant General (PAG) Office and may lead to mismatch of figures/data between Principal Accountant General Office and State Government.

As per information received from the Government of Mizoram, there was no practice of opening of accounts after closing of monthly account and submission to the Principal Accountant General.

(ii) Operation of unauthorized Heads:

During the year 2023-24, the State Government of Mizoram did not make any budget provisions under unauthorized Major/Sub-Major/Minor Heads.

(iii) 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 the year 2023-24, the State Government of Mizoram opened 19 new Sub-Heads (13 number under the Revenue Section and six number under Capital Section) and 12 new Detailed Heads (ten number under the Revenue Section and two number under Capital Section) in the budget, without seeking the advice or informing the Principal Accountant General. The State Government make budget provision under these heads and incurred expenditure of ₹63.69 crore under the Revenue Section and ₹34.28 crore under the Capital Section in these heads.

(iv) Discrepancy in depiction of budget provisions and wrong classification:

The budget documents of the State Government for the year 2023-24 did not depict any incorrect budget provision classification at the Major Head level.

3. Consolidated Fund:

(i) Goods and Services Tax:

Goods and Services Tax (GST) was introduced with effect from 1 July 2017. During the year 2023-24, the State GST collection was ₹969.11 crore compared to ₹904.20 crore in 2022-23, registering an increase of ₹64.91 crore (7.18 *per cent*). The State received ₹1,713.94 crore as its share of net proceeds assigned to the State under Central Goods and Services Tax. No advance Apportionment of IGST was received during the year 2023-24. The total receipts under GST were ₹2,683.05 crore. The State did not receive non-debt compensation as Revenue receipt on account of loss of revenue arising out of implementation of GST during 2023-24.

During the year 2023-24, adjustment entries for ₹10.98 crore of State GST (SGST) relating to the previous year 2022-23 was carried out by the State Government due to difference between the RBI's figures and figures booked in the Finance Accounts. Hence, increase in SGST of ₹64.91 crore in 2023-24, includes adjustment of ₹10.98 crore.

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

(ii) Misclassification between Revenue and Capital Expenditure:

During the year 2023-24, there was no incorrect budgeting/booking of expenditure under Capital Section/Revenue Section instead of Revenue Section/ Capital Section by the Government of Mizoram.

(iii) Reconciliation between CCOs and Accountant General (A&E) of Receipts and Expenditure and Loans and Advances Given by the State:

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 2023-24, revenue receipts amounting to ₹11,414.05 crore (100 *per cent* of total revenue receipts), revenue expenditure amounting to ₹10,835.21 crore (99.98 *per cent* of total revenue expenditure) and capital expenditure amounting to ₹6,142.38 crore (100 *per cent* of total capital expenditure including Public Debt) were reconciled by the State Government. Loans and Advances given by the State Government amounting to ₹24.96 crore (99.92 *per cent* of total loans and advances given by the State Government) was reconciled.

In comparison, during the last year 2022-23, revenue receipts amounting to ₹6,812.79 crore (66.26 *per cent* of total revenue receipts), revenue expenditure amounting to ₹9,987.13 crore (98.96 *per cent* of total revenue expenditure) and capital expenditure amounting to ₹3,923.01 crore (99.95 *per cent* of total capital expenditure including Public Debt repayment) were reconciled by the State Government. During the last year, Loans and Advances given by the State Government amounting to ₹2.19 crore (100 *per cent* of total loans and advances given by the State Government) was reconciled.

(iv) 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 2023-24, ₹1,632.42 crore under 38 Major Heads of accounts, constituting 13.50 *per cent* of the total Revenue and Capital expenditure (₹12,090.73 crore) was classified under the Minor Head 800- Other Expenditure in the accounts. During the previous 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.

Similarly, ₹941.03 crore under 45 Major Heads of Account, constituting 8.24 *per cent* of the total Revenue Receipts (₹11,414.03 crore) was classified under 800- Other Receipts in the accounts.

During the previous year, ₹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 800- Other Receipts in the accounts

Some specific available minor heads which could have been used instead of minor head '800' were also identified and conveyed to the State Government in Budget Scrutiny for 2023-24 vide letter dated 17.09.2024. It has been noticed that during 2023-24, though appropriate minor heads for booking of expenditure were available under Major Heads 2401, 2415 and 2801, an amount of ₹ 162.85 crore was booked under Minor Head 800- Other Expenditure under these three Major Heads.

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

(v) Transfer of funds to Personal Deposit (PD)/Personal Ledger (PL) Accounts:

As per information received from the Government of Mizoram, there was no PD Account during 2023-24.

(vi) 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 Manual, 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 (Receipts and Payments) Rules, 1983 should be reported to the Controlling Officer by name'. Further, Rule 118 of Central Government Account (Receipts 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.

245 AC bills amounting to ₹ 538.30 crore were drawn up to 29.02.2024 (including 51 AC bills worth ₹ 247.88 crore outstanding as on 31.03.2023), out of which, DCC bills for 153 AC bills worth ₹ 66.11 crore were received (including 32 AC bills amounting to ₹7.32 crore due up to 31.03.2024). DCC Bills in respect of total of 92 AC bills amounting to ₹472.19 crore due for adjustment as on 31 March 2024 were not received. Details of unadjusted AC bills due for adjustments are given below:

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

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

^[*] Excluding 41 AC bills of ₹ 55.33 crore drawn in the month of March 2024.

[In case, DCC Bills are submitted before due date of submission, in such case, the un-adjusted AC bills should also include the AC Bills against which DCC bills have been submitted before they become due].

(vii) Utilization Certificates (UCs) for Grants-in-Aid not received:

In terms of Rule 238 of the GFR 2017, 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 twelve months of the closure of the financial year. 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 2023-24, ₹261.61 crore pertaining to 51 outstanding UCs (nine UCs of ₹16.06 crore outstanding as on 31.03.2023 and 42 UCs of ₹245.55 crore outstanding pertaining to 2023-24) were due for clearance. Out of these, ₹ 25.99 crore pertaining to 19 outstanding UCs were cleared during the year. The position of outstanding UCs as on 31 March 2024 is given below:

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

[*] The year mentioned above relates to “Due year” i.e. within twelve months of the closure of financial year.

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

[In case, UCs are submitted before due date of submission, in such case, the outstanding UCs in the NTFA should include these UCs which are submitted before due date of submission].

(viii) 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 2023-24 are given below:

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

^[A] Actual value was ₹0.001175 crore only.

Non-payment of the interest amounting to ₹8.01 crore has led to understatement of Revenue Expenditure by ₹8.01 crore.

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

(ix) 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 ₹120.10 crore as on 1 April 2023, works out to 0.34 per cent of the GSDP of the year 2023-24 (₹35,579.00 crore^(*) current price) and are within the prescribed limit. During 2023-24, Government of Mizoram had issued fresh guarantee of ₹2.12 crore to Mizoram Co-operative Apex Bank Ltd. and guarantee to the extent of ₹40.12 crore (Principal: ₹8.16 crore and Interest: ₹31.96 crore) was deleted. Further, during 2023-24 guarantee to the extent of ₹19.52 crore (Principal: ₹12.99 crore and Interest: ₹6.53 crore) was invoked. The State Government discharged the invoked guarantee through the Major Head 4047-00-800-(10) instead of debiting the Guarantee Redemption Fund (under Head of Account 8235-00-117). This has resulted in overstatement of Capital Expenditure to that extent.

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 ₹0.51 crore. During 2023-24, no amount was received by the State Government towards guarantee commission.

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

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

(x) Expenditure on Ecology and Environment:

The expenditure incurred by the State Government toward Ecology and Environment is depicted in the Finance Accounts to the level of Minor Head under various functional head of accounts. During the year 2023-24, the Government of Mizoram incurred ₹133.23 crore against the budget allocation of ₹193.86 crore under Major Heads 2402, 2406 and 3435.

During the previous year 2022-23, the Government of Mizoram incurred ₹173.24 crore against the budget allocation of ₹351.96 crore under Major Head 2402, 2406 3435 and 4406.

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

(xi) Expenditure relating to unforeseen/extraordinary events / disaster:

During the year 2023-24, the Government of Mizoram did not incurred expenditure on relief measures relating to unforeseen/extraordinary events.

This has reference to Statements 2, 4, 5, 14, 15 and 16 of the Finance Accounts.

(xii) Writing off of Central Loans: There was no excess repayment of principal and interest during the year 2023-24.

This has reference to Statement 17 of the Finance Accounts.

(xiii) Loans given by the State Government:

Information in respect of old loans given to Statutory bodies/Other entities for the year 2023-24 were not furnished by the State Government.

This has reference to Statements 7 and 18 of the Finance Accounts.

(xiv) 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 change over 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 disclosed the information on Committed Liabilities in Appendix XII of Finance Accounts, Vol. II.

(xv) Expenditure on Centrally Sponsored Schemes (CSSs):

During the year, the total on-budget expenditure booked under Centrally Sponsored Schemes, as on 31 March 2024, is ₹2,198.28 crore (Revenue Expenditure ₹2,067.80 crore and Capital Expenditure ₹130.48 crore), which includes expenditure out of Central Assistance (₹1,893.50 crore) and State share (₹304.78 crore) for Centrally Sponsored Schemes.

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

(xvi) Direct transfer of Central Scheme Funds by the union Government to Implementing Agencies / Beneficiaries in the State:

As per the PFMS portal of the CGA, ₹1,171.40 crore was directly received by the implementing agencies including beneficiaries (NGOs, Central Government organizations, Statutory organizations, Urban/Rural Bodies, Beneficiaries, etc.) in the State during 2023-24. The direct transfer of fund to the implementing agencies has increased by 8.03 *per cent* as compared to previous year (from ₹1,084.29 crore in 2022-23 to ₹1,171.40 crore in 2023-24). Details are in Appendix VI of the Finance Accounts.

(xvii) Off-Budget Liabilities of State Government, Implicit Subsidies and fiscal burden due to policy implications:

Off-Budget Borrowing is a liability of the Government in as much as the principal and the interest thereon invariably are serviced through the Government Budget, either as assistance or grant to the State entity.

The State Government did not have any off-budget liabilities in their annual budget and no representation was given to the Ministry of Finance, Government of India on the off budget liabilities.

(xviii) 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 authorized to conduct Government business by the State Government.

As per Ministry of Finance, Government of India's letter dated 16 February, 2023, the State Government shall transfer the Central share as well as the commensurate State share to the SNA account within 30 days of receipt of Central share. Any delay beyond 30 days in transfer of Central share to the SNA account, interest on the number of days at the rate of seven *per cent* per annum has to be paid by the State Government with effect from 01-04-2023.

As per SNA 01 report from the PFMS, the State Government received ₹1,672.41 crore^[a] being Central share during the year in its Treasury account. As on 31 March 2024, the Government transferred Central share of ₹1,613.55 crore^[b] and State share of ₹211.19 crore^[c] to the SNAs. Detailed vouchers and supporting documents of actual expenditure were not received by PAG office from the SNAs.

As per the SNA 01 report, ₹408.47 crore^[d] are lying unspent in the bank accounts of SNAs as on 31 March 2024.

^[a] As per Column No. 4D of the SNA Report 1

^[b] As per Column No.10A of the SNA Report 1

^[c] As per Column No.10B of the SNA Report 1

^[d] As per Column No.16 of the SNA Report 1

(xix) Funds transferred to DDO Bank Account:

During the year 2023-24, the number of Bank Accounts opened by the DDOs of the Government of Mizoram was not furnished by the State Government.

As per Rule 290 of the Central Treasury Rules, no money shall be drawn from the treasury unless it is required for immediate disbursement. It is not permissible to draw money from the treasury in anticipation of demands or to prevent the lapse of budget grants. However, as per information furnished by 178 of DDOs' of the Government of Mizoram, as on 31 March 2024, an amount of ₹317.21 crore was still lying unspent in the Bank Accounts of DDOs. The Government of Mizoram did not furnish information on Opening Balances lying in the DDOs' Bank Account as on 01.04.2023 and fund transferred to the Bank Account of the concerned DDOs during 2023-24.

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 there was no transaction during 2023-24, there was no requirement for recoupment during 2023-24.

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

5. Public Account:

(i) National Pension System (NPS):

State Government employees recruited on or after 1 September 2010 are covered under the National Pension System (NPS), which is a Defined Contribution Pension Scheme. In terms of the scheme, the employee has to contribute 10 *per cent* of his/her monthly pay and the Government has to make a contribution at the rate of 10 *per cent*. The entire amount has to be transferred to the designated fund manager through the National Securities Depository Limited (NSDL)/Trustee Bank. The Government of Mizoram does 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 credits employees' contribution to 'MH 0071 Contribution Recoveries towards Pensions 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 2023-24, total contribution to the NPS was ₹123.89 crore (Employees' contribution ₹61.91 crore and Government's contribution ₹61.98 crore including ₹0.07 crore of 14 *per cent* Contribution for AIS Officers). The detailed information on government contribution is available in Statement 15 of the Finance Accounts under Major Head 2071. During 2023-24, the Government of Mizoram transferred the entire amount of ₹123.89 crore to the designated fund manager through the National Securities Depository Limited (NSDL) which was as per the Office Memorandum No. G. 27011/2/2011-F. APF dated 9.9.2011 issued by the Government of Mizoram. Thus, there was no less/short contribution by the State Government to the NPS during 2023-24.

Further, in terms of Order No. 25016/3/2012-FEA dated 12.02.2024, accounting of NPS contribution under the Head of Account **8342 Other Deposits** 00-117 Defined Contribution Pension Scheme for Government Employees 01 Government Servant Contribution shall be operational *w.e.f.* 01.04.2024.

(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 2023-24, the State Government received ₹41.60 crore as Central Government's share. The State Government's share during the year was ₹ 4.62 crore. However, the

State Government did not transfer ₹ 46.22 crore (Central share: ₹ 41.60 crore, State share: ₹ 4.62 crore) to the Fund under Major Head 8121-00-122 State Disaster Response Fund during the year. The State Government transferred only ₹ 19.60 crore being Central share for the year 2022-23 to the Fund under Major Head 8121-00-122 State Disaster Response Fund.

The State did not receive any amount from the Central Government towards NDRF.

An amount of ₹ 27.79 crore was set off in the Major Head 2245-05-101 as expenditure met from the funds and no investment was made from the Fund. The closing balance as on 31 March 2024 was ₹1.73 crore in the Fund.

The non-transfer of ₹ 46.22 crore for 2023-24 has resulted in understatement of Revenue Expenditure during the year.

(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 under Major Head 8121-00-130- State Disaster Mitigation Fund.

The Central and the State Governments are required to contribute to the fund in the proportion of 90:10. During the year 2023-24, the State Government received ₹15.30 crore as Central Government's share. The State Government's share during the year was ₹1.70 crore. However, the State Government did not transfer the amount (Central share: ₹15.30 crore and State share: ₹1.70 crore) to the Fund under Major Head 8121-130 State Disaster Mitigation Fund (SDMF) during 2023-24. But the State Government transferred a total of ₹21.20 crore pertaining to prior years (Central share: ₹9.80 crore and State share: ₹1.00 crore for 2022-23; Central share: ₹10.40 crore for the year 2020-21) to the Fund during 2023-24.

An amount of ₹21.20 crore was set off in the Major Head 2245-08-101 as expenditure met from the funds and no investment was made from the Fund. The closing balance of the Fund as on 31 March 2024 was Nil.

The non-transfer of ₹17.00 crore (Central share: ₹15.30 and State share: ₹1.70 crore) during 2023-24 has resulted in understatement of Revenue Expenditure during the year.

(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 (SCAF) under interest bearing section in

Public Account of the State for amounts received from user agencies for undertaking Compensatory Afforestation.

During the year 2023-24, the State Government did not receive any amount from the user agencies.

The Government did not receive any fund from the National Compensatory Afforestation Deposits.

The Government incurred expenditure of ₹13.39 crore under the Head of Account **2406 Forestry and Wild Life- 04 Afforestation and Ecology Development** 103 State Compensatory Afforestation. However, this was not met from the SCAF. This has resulted in overstatement of Revenue Expenditure to that extent.

The Government did not make any investment from the fund during the year.

The balance in the State Compensatory Afforestation Fund as on 31st March, 2024 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. As per Notification issued by the State Government for Constitution and Administration of Consolidated Sinking Fund the State may contribute a minimum 0.50 *per cent* of their outstanding liabilities (Internal Debt and Public Account Liabilities) as at the end of the previous year to the Consolidated Sinking Fund. In the year 2023-24, Government contributed ₹32.40 crore to the Fund as against ₹49.62 crore it was to contribute to the Fund, resulting in less contribution by ₹17.22 crore for the year 2023-24.
- (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^[a]. During 2023-24, the State Government contributed ₹13.50 crore to the Fund. The total accumulation of the Fund was ₹64.00 crore as on 31 March 2024. The entire amount of ₹64.00 crore has been invested by RBI (₹50.50 crore as on 31 March 2023).

^[a] No fixed limit is prescribed.

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

(iii) Central Road and Infrastructure Fund (CRIF):

The erstwhile Central Road Fund (CRF) has been renamed as the Central Road and Infrastructure Fund (CRIF) vide Government of India 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 2023-24, the State Government received grants of ₹35.60 crore towards CRIF. The State Government did not transfer ₹35.60 crore to the Fund in the Public Account as on 31 March 2024.

The non-transfer of ₹35.60 crore understated the revenue expenditure.

(iv) Suspense and Remittance Balances:

During the year 2023-24, expenditure for amount of ₹611.94 crore and receipts for ₹950.35 crore have been placed under Suspense Minor Head 110- Reserve Bank Suspense-Central Accounts Office by the office of the Principal Accountant General (A&E), for want of documents like vouchers/challans/sanction letters, *etc.* The total expenditure/receipt of the Government is understated to that extent.

The Finance Accounts reflect the net balances under Suspense and Remittance Heads. The outstanding balance under these heads, worked out by aggregating the outstanding debit and credit balances separately under various heads under Suspense Head was Credit ₹1,591.70 crore under Major Heads 8658, 8671, 8673 and 8679 as on 31 March 2024 (Credit ₹1,250.54 crore as on 31 March 2023) and under Remittance heads was Debit ₹150.06 crore under Major Heads 8782, 8786 and 8793 as on 31 March 2024 (Credit ₹123.64 crore as on 31 March 2023).

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.

(v) Cheques, Bills and Digital Payments:

In case of digital payments, payment orders through electronic mode are treated as expenditure as when the transaction is completed. However, in case of failure referred to as 'e-Kuber failed' transactions, the treatment of the transaction is accounted for as suspense in 8658. In the year 2023-24, an amount of ₹ 23.69 crore was accounted for as suspense due to e-Kuber

failed transactions which has been cleared at the closure of 31.03.2024 accounts (at the time reconciliation of figures).

(vi) Building and other Construction Workers Welfare Cess:

The Government of India enacted the Building and Other Construction Workers Welfare Cess Act, 1996 (Cess Act) to levy and collect cess for providing benefits to the workers.

During the year 2023-24, the Government did not collect any amount as Labour Cess as the Cess is directly deposited with the Building and Other Construction Workers Welfare Board without routing it through Government Accounts.

(vii) Other Cesses levied by the State: Nil

(viii) Remittance to National Mineral Exploration Trust (NMET):

The National Mineral Exploration Trust (NMET) has not been established in the State of Mizoram as there are no major minerals explored in the State.

(ix) Adverse Balance:

Adverse balance is a situation, when a head of account closing to balances at the end of the financial year reflects minus balance, debit/(-) credit balance representing liability heads or heads where it should normally have credit balance, and credit/(-) debit balance representing Assets heads or heads where it should normally have debit balance. The adverse balance in a head of account arises either due to misclassification, more disbursement than the availability of funds, more disbursement than the contribution received, non-carrying forward of balances from one accounting unit to another, administrative reorganization leading to creation of States/ more accounting units, *etc.* Adverse balance as on 31.03.2024 appears in one head as detailed below:

(₹in crore)		
Head of Account (Till Minor Head)	Description	Amount
6003 103	Internal Debt of the State Government Loans from Life Insurance Corporation of India	(-)162.53 ^[a]

^[a] Minus balance is under reconciliation with the Government of Mizoram.

The impact of adverse balance was understated cash balance.

(x) Cash Balance:

The Cash balance as on 31 March 2024 as per the record of Principal Accountant General was ₹156.66 crore (Debit) and that reported by the RBI was ₹14.63 crore (Debit). There was a net difference of ₹171.29 crore (Debit), mainly due to pending reconciliation between the Treasury / RBI / Agency Bank. The difference is under reconciliation. The position for the last year, *i.e.*, as on 31st March 2023 was ₹338.76 crore (Credit).

The difference was ₹172.54 crore (Debit) as of June 2024 (Principal Accountant General was ₹170.52 crore (Debit) and that reported by the RBI was ₹2.02 crore (Debit).

The relevant figures are available in Statement 21 of the Finance Accounts.

6. Impact on Receipt, Expenditure and Cash Balance:

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:

(₹in crore)

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

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