

**Finance Accounts
2024-25**

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 2025 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 2024-25.

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 2025.

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 : 24 December 2025

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 2024-25 is ₹ 0.10 crore.

GUIDE TO THE FINANCE ACCOUNTS – contd.

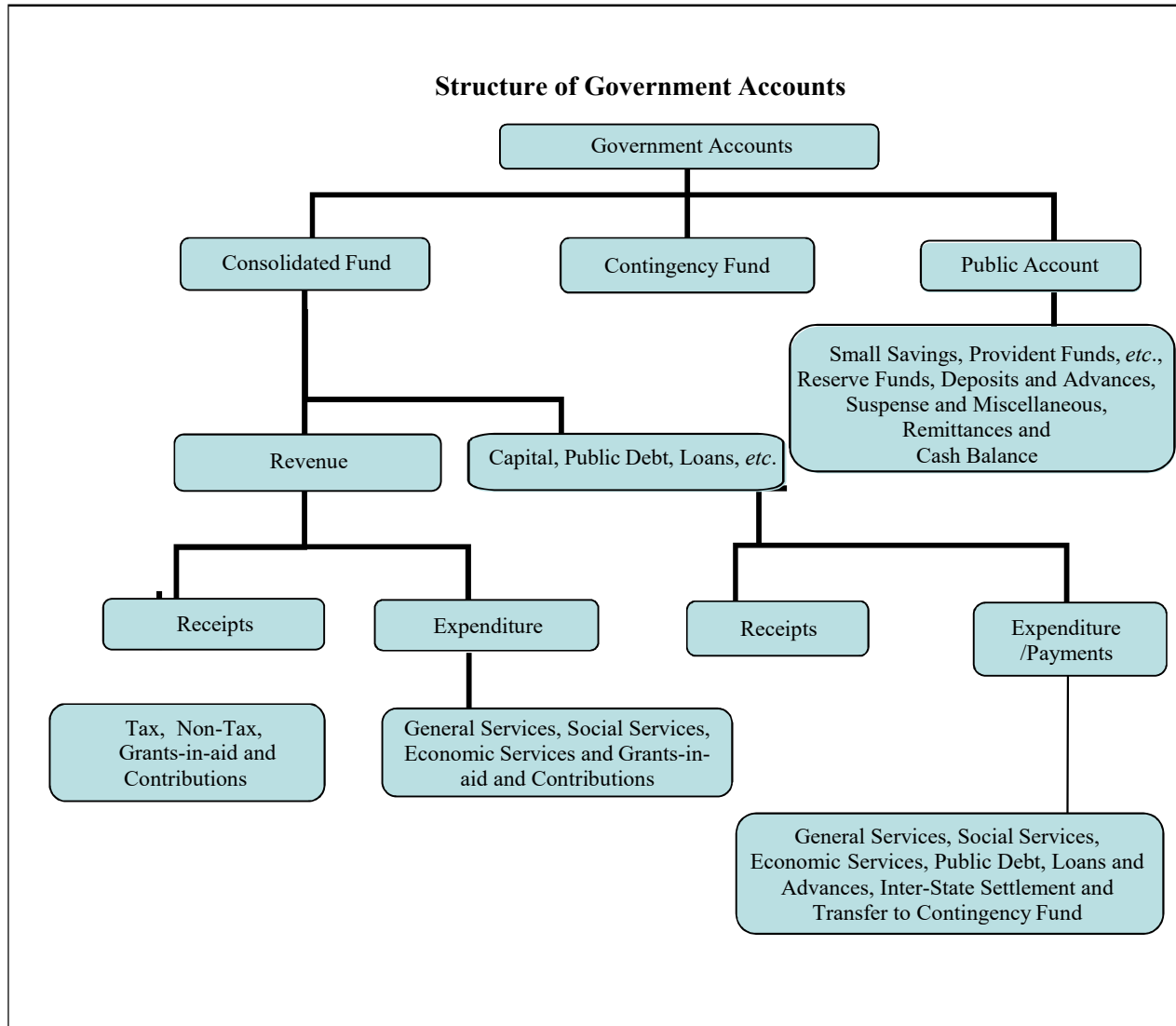
Part III: Public Account: All other public moneys received by or on behalf of the Government, where the Government acts as a banker or trustee, are credited to the Public Account. The Public Account includes repayable such as Small Savings and Provident Funds, Deposits (bearing interest and not bearing 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
4016 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.
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.

GUIDE TO THE FINANCE ACCOUNTS – contd.

- 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.
- 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.

GUIDE TO THE FINANCE ACCOUNTS – contd.

18. **Detailed Statement of Loans and Advances given by the Government:** This statement corresponds to the Summary Statement 7 of Volume I.
19. **Detailed Statement of Investments of the Government:** This statement depicts details of investments entity wise and Major and Minor Head wise details of Investments during the year, where there is a difference between Statement 16 and 19. This statement corresponds to Statement 8 in Volume I.
20. **Detailed Statement of Guarantees given by the Government:** This statement depicts entity wise details of Government Guarantees. This statement corresponds to Statement 9 in Volume I.
21. **Detailed Statement of Contingency Fund and Public Account Transactions:** This statement depicts at Minor Head level the details of un-recouped amounts under Contingency Fund, consolidated position of Public Accounts transactions during the year, and outstanding balances at the end of the year.
22. **Detailed Statement of Investments of Earmarked Balances:** This statement depicts details of Investment from the Reserve Funds and Deposits (Public Account).

Part II of Volume II

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

GUIDE TO THE FINANCE ACCOUNTS – conold.

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).

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)

1. STATEMENT OF FINANCIAL POSITION

(₹ in crore)				
<i>Assets</i> ^[1]	<i>Reference (Sl. No)</i>		As on 31 March 2025	As on 31 March 2024
	Notes to Finance Accounts (Para)	Statement/ Appendix		
Cash			1,394.41	866.11
(i) Cash in Treasuries and Local Remittances	Nil	Annx. to Statement No. 2	Nil	Nil
(ii) Departmental Balances	Nil	21	3.27	3.23
(iii) Permanent Cash Imprest	Nil	Nil	Nil	Nil
(iv) Cash Balance Investments Accounts	Nil	21	745.09	166.37
(v) Deposits with Reserve Bank of India	Nil	Annx to Statement No..2	40.20	156.66
(vi) Investments from Earmarked Funds ^[2]	Nil	22	605.85	539.85
Capital Expenditure	Nil		22,087.12	20090.94
(i) Investments in shares of Companies, Corporations, etc.	Nil	8, 19	42.86	42.77
(ii) Other Capital Expenditure	Nil	5, 16	22,044.26	20,048.17
Contingency Fund (un-recouped)	Nil	Nil	Nil	Nil
Loans and Advances	3 (xiii)	7, 18	215.45	219.76
Advances with departmental officers	Nil	Nil	Nil	Nil
Suspense and Miscellaneous Balances ^[3] (Net)	Nil	Nil	Nil	Nil
Remittance Balances	Nil	21	255.72	150.06
Cumulative excess of expenditure over receipts	Nil	Nil	Nil	Nil
Total			23,952.70	21,326.87

^[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.

1. STATEMENT OF FINANCIAL POSITION - conclud.

(₹ in crore)

<i>Liabilities</i> ^[1]	<i>Reference (Sl. No.)</i>		As on 31	As on 31
	Notes to Finance Accounts	Statement/ Appendix	March 2025	March 2024
Borrowings (Public Debt)			11,027.18	8,703.46
(i) Internal Debt of the State Government				
<i>Market Loans</i>	Nil	6, 17	7,910.32	6,929.10
<i>Ways and Means Advances from RBI</i>	Nil	6, 17	6,808.68	5,869.12
<i>Compensation and other Bonds</i>	Nil	6, 17	Nil	Nil
<i>Loans from Financial Institution</i>	Nil	6, 17	2.28	2.28
<i>Special Securities issued to National Small Saving Fund of Central Government</i>	Nil	6, 17	931.58	872.90
<i>Other Loans</i>	Nil	6, 17	85.81	102.83
(ii) Loans and Advances from Central Government				
<i>Non-Plan Loans</i>	Nil	6, 17	3,116.86	1774.36
<i>Loans for State / Union Territory Plan Schemes</i>	Nil	6, 17	41.05	41.05
<i>Loans for Central Plan Schemes</i>	Nil	6, 17	27.34	54.89
<i>Loans for Centrally Sponsored Plan Schemes</i>	Nil	6, 17	0.02	0.02
<i>Loans for Special Schemes</i>	Nil	6, 17	16.77	16.78
<i>Other Loans for States/Union Territory with Legislature Schemes</i>	Nil	6, 17	15.69	15.69
Contingency Fund (corpus)	4	21	0.10	0.10
Liabilities on Public Account	Nil	Nil	5,995.92	5670.98
(i) Small Savings, Provident Fund, etc.	Nil	12, 17, 21	1,583.60	1,963.50
(ii) Deposits	Nil	12, 17, 21	1,793.55	1,185.92
(iii) Reserve Funds	5 (ii)	12, 17, 21	830.24	760.24
(iv) Remittance Balances	Nil	12, 21	Nil	Nil
(v) Suspense and Miscellaneous Balances	5 (iv)	21	1,788.53	1,761.32
Cumulative excess of receipts over Expenditure ^[4]	Nil	12	6,929.50	6,952.33
Total			23,952.70	21,326.87

^[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

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

(₹ in crore)

Receipts		Disbursements			
	2024-25	2023-24		2024-25	2023-24
Part I Consolidated Fund					
Section A: Revenue					
Revenue Receipts (Ref. Statement 3 & 14)	11,063.92	11,414.05	Revenue Expenditure (Ref. Statement 4 - A, 4 - B & 15)	11,086.76	10,836.96
Tax Revenue (raised by the State) (Ref. Statement 3 & 14)	1,225.98	1,195.59	Salaries ^[1] (Ref. Statement 4 - B & Appendix - I)	3,292.36	3,296.03
Non-Tax Revenue (Ref. Statement 3 & 14)	923.01	1,084.93	Subsidies (Ref. Appendix - II)	189.30	116.70
			Grants-in-Aid ^[2] (Ref. Statement 4 - B, 10 & Appendix - III)	2,543.68	2,922.61
Interest Receipts (Ref. Statement 3 & 14)	31.66	15.45	General Services (Ref. Statement 4 & 15)	3,374.52	2,992.03
Others (Ref. Statement 3)	891.35	1,069.48	Interest Payment and Service of Debt (Ref. Statement 4 - A, 4 - B & 15)	649.90	627.80
			Pension (Ref. Statement 4 - A, 4 - B & 15)	2,280.17	1,994.59
Share of Union Taxes/Duties (Ref. Statement 3 & 14)	6,434.52	5,647.47	Others (Ref. Statement 4 - B)	464.45	369.64
			Social Services (Ref. Statement 4 - A & 15)	588.96	522.45
			Economic Services (Ref. Statement 4 - A & 15)	1,053.51	928.99
Grants from Central Government (Ref. Statement 3 & 14)	2,480.41	3,486.06	Compensation and assignment to Local Bodies and PRIs (Ref. Statement 4 - A & 15)	44.43	58.15
Revenue Deficit	22.84	...	Revenue Surplus		577.09

[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'.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS - Contd.

(₹ in crore)

Receipts		Disbursements			
	2024-25	2023-24		2024-25	2023-24
Part - I Consolidated Fund					
Section - B : Capital					
Capital Receipts (Ref. Statement 3 & 14)	...	...	Capital Expenditure (Ref. Statement 4A, 4 - B & 16)	1,996.18	1,253.78
			General Services (Ref. Statement 4 - A & 16)	267.93	117.51
			Social Services (Ref. Statement 4 - A & 16)	898.37	295.61
			Economic Services (Ref. Statement 4 - A & 16)	829.88	840.66
Recoveries of Loans and Advances (Ref. Statement 3,7 & 18)	21.15	23.96	Loans and Advances disbursed (Ref. Statement 4 - A, 7 & 18)	16.84	24.98
General Services			General Services(Ref. Statement 4 - A, 7 & 18)	...	...
Social Services	0.84	0.80	Social Services (Ref. Statement 4 - A, 7 & 18)	...	...
Economic Services	0.63	0.66	Economic Services(Ref. Statement 4 - A, 7 & 18)	0.72	3.44
Loans and Advances to Government Servants	19.05	22.50	Loans and Advances to Government Servants (Ref. Statement 4 - A,7 & 18)	12.60	21.54
Loans to Miscellaneous Purposes	0.63	...	Loans to Miscellaneous Purposes (Ref. Statement 4 - A,7 & 18)	3.52	...
Public Debt Receipts (Ref. Statement 3,6 & 17)	4,182.42	6,402.04	Repayment of Public Debt (Ref. Statement 4 - A, 6 & 17)	1,858.70	4,888.60
Internal Debt (Market loans, NSSF, etc.) (Ref. Statement 3,6 & 17)	2,812.36	5,648.06	Internal Debt (Market loans, NSSF etc.)(Ref. Statement 4 - A, 6 & 17)	1,831.14	4,860.91
Loans from GOI (Ref. Statement 3,6 & 17)	1,370.06	753.98	Loans from GOI (Ref. Statement 4 -A, 6 & 17)	27.56	27.69
Inter-State Settlement Account (Net)		...	Inter-State Settlement Account (Net)		
Total Receipts Consolidated Fund (Ref. Statement 3)	15,267.49	17,840.05	Total Expenditure Consolidated Fund (Ref. Statement 4)	14,958.49	17,004.32
Fiscal Deficit	2,014.71	677.71	Fiscal Surplus		
Deficit in Consolidated Fund	...	...	Surplus in Consolidated Fund	308.99	835.73

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

(₹ in crore)

Receipts			Disbursements		
	2024-25	2023-24		2024-25	2023-24
Part II Contingency Fund					
Contingency Fund <i>(Ref. Statement 21)</i>	...	...	Contingency Fund <i>(Ref. Statement 21)</i>	...	...
Part III Public Account^[3]					
Small Savings <i>(Ref. Statement 21)</i>	563.72	510.32	Small Savings <i>(Ref. Statement 21)</i>	943.62	990.75
Reserves and Sinking Funds <i>(Ref. Statement 21)</i>	155.98	86.70	Reserves and Sinking Funds <i>(Ref. Statement 21)</i>	151.98	94.89
Deposits <i>(Ref. Statement 21)</i>	2,183.95	1,404.33	Deposits <i>(Ref. Statement 21)</i>	1,576.33	1,319.38
Advances <i>(Ref. Statement 21)</i>	4.56	3.81	Advances <i>(Ref. Statement 21)</i>	4.55	3.81
Suspense and Misc. <i>(Ref. Statement 21)</i>	12,485.93	5,638.89	Suspense and Misc. ^[4] <i>(Ref. Statement 21)</i>	13,037.47	5,297.72
Remittances <i>(Ref. Statement 21)</i>	3,216.56	2,540.24	Remittances <i>(Ref. Statement 21)</i>	3,322.22	2,813.94
Total Receipts Public Account <i>(Ref. Statement 21)</i>	18,610.70	10,184.29	Total Disbursements Public Account <i>(Ref. Statement 21)</i>	19,036.17	10,520.49
Deficit in Public Account	425.47	336.20	Surplus in Public Account	...	...
Opening Cash Balance <i>(Ref. Statement 21)</i>	156.66	(-342.87)	Closing Cash Balance	40.20	156.66
Increase in Cash Balance	...	499.53	Decrease in Cash Balance	116.46	...

^[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 2025	On 1 April 2024
(₹ in crore)		
(a) General Cash Balance		
1. Cash in Treasuries		
2. Remittance in transit (Local)		
3. Deposits with Reserve Bank ^[*]	40.20	156.66
Total	40.20	156.66
4. Investment held in the "Cash Balance Investment Account "	745.09	166.37
Total (a)	785.29	323.03
(b) Other Cash Balance and Investments		
1. Cash with Departmental Officers <i>Viz , Forest and Public Works Officers</i>	3.27	3.23
2. Permanent Advance for Contingent Expenditure with Departmental Officers	...	...
3. Investment of Earmarked Funds	605.85	539.85
Total (b)	609.12	543.08
Total (a) and (b)	1,394.41	866.11

EXPLANATORY NOTES

There was a difference of ₹ 37.93 crore (Dr) between the figures reflected in the accounts of the Government of Mizoram ₹ 40.20 crore (Dr) and that intimated by the Reserve Bank of India ₹ 2.27 crore (Cr). The difference is under reconciliation. Difference is due to the following factors:

	(₹ in crore)
1. Misclassification by Bank /Treasury	Dr <u>37.93</u> [a]
Total	Dr <u>37.93</u>

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 2025.

^[a] The difference of ₹ 37.93 crore (Dr) was due to incomplete reconciliation between Treasuries and Agency Banks.

^[aa] At the closure of Monthly Civil Accounts for the month of June 2025, Closing Balance of Principal Accountant General: ₹ 34.55 crore (Dr) and RBI : ₹ 3.48 (Dr) crore leaving differences of ₹ 38.03 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 2024-25^[*] is given below:

(i) Number of days on which the minimum balance was maintained without taking any advance	329 days
(ii) Number of days on which the minimum balance was maintained by taking ordinary ways and means advance	7 days
(iii) Number of days on which the minimum balance was maintained by taking special ways and means advances	29 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	Nil
Total	365 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 2024	Amount obtained during 2024-25	Amount Repaid during 2024-25	Balance 31 March 2025	Interest discharged during the year
(₹ in crore)					
Ordinary Ways and Means Advances	...	148.24	148.24	...	0.11
Special Ways and Means Advances	...	1289.75	1,289.75	...	0.88
Overdrafts/Shortfalls
Total	...	1,437.99	1,437.99	...	0.99

(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 2024	Purchase during 2024-25	Sales during 2024-25	Closing Balance 31 March 2025	Interest realised during the year
(₹ in crore)					
Short Term investments					
Government of India Treasury Bills	166.38	12,921.32	12,341.61	746.09	4.00
Long Term Investments					
Government of India Stock /Securities	...	...	...	...	...
Total	166.38	12,921.32	12,341.61	746.09	4.00

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.

3. STATEMENT OF RECEIPTS IN CONSOLIDATED FUND			
			(₹ in crore)
	Description	2024-25	2023-24
I. TAX REVENUE AND NON-TAX REVENUE			
(A)	Tax Revenue		
A.1	Own Tax Revenue	1,225.98	1,195.59
	State Goods and Services Tax	934.39	969.11
	Other Taxes on Income and Expenditure	16.91	16.40
	Land Revenue	10.49	10.14
	Stamps and Registration Fees	12.19	16.80
	State Excise	2.37	2.57
	Taxes on Sales, Trades, <i>etc.</i>	169.13	125.93
	Taxes on Vehicles	46.27	46.17
	Taxes on Goods and Passengers	7.72	8.47
	Entertainment tax	0.01	...
	Receipts from Cesses under Other Acts	26.50	...
A. 2	Share of net proceeds of Taxes	6,434.52	5,647.47
	Central Goods and Services Tax	1,879.25	1,713.94
	Corporation Tax	1,825.78	1,695.13
	Taxes on Income other than Corporation Tax	2,328.46	1,957.62
	Taxes on Wealth	...	...
	Customs	327.38	197.91
	Union Excise Duties	63.04	74.89
	Service Tax	0.26	1.04
	Other Taxes and Duties on Commodities and Services	10.35	6.94
	Total - (A)	7,660.50	6,843.06
(B)	Non-Tax Revenue		
	Fiscal Services	14.56	68.03
	Interest Receipts, Dividends and Profits	31.66	15.45
	Other Non Tax Revenue		
	Public Service Commission	1.14	0.40
	Police	4.32	234.87
	Jails	0.08	0.07
	Supplies and Disposals	0.21	0.02
	Stationery and Printing	1.79	1.31
	Public Works	0.40	0.25
	Other Administrative Services	22.13	23.09
	Contribution and Recoveries towards Pension and Other Retirement Benefits	7.81	8.39
	Miscellaneous General Services	17.87	20.46

3. STATEMENT OF RECEIPTS IN CONSOLIDATED FUND - contd.			
			(₹ in crore)
	Description	2024-25	2023-24
I. TAX REVENUE AND NON-TAX REVENUE			
(B)	Non-Tax Revenue - conclud.		
	Education, Sports, Art and Culture	3.06	3.09
	Medical and Public Health	0.76	0.46
	Water Supply and Sanitation	79.41	77.19
	Housing	1.32	1.08
	Urban Development	0.14	0.11
	Information and Publicity	0.18	0.12
	Labour and Employment	0.87	0.89
	Social Security and Welfare	4.66	0.29
	Crop Husbandry	1.24	0.67
	Animal Husbandry	0.90	0.70
	Diary Development	0.13	0.26
	Fisheries	0.03	0.07
	Forestry and Wildlife	13.84	5.65
	Food, Storage and Warehousing	8.54	7.82
	Co-operation	0.65	0.84
	Other Agricultural Programmes	1.33	0.95
	Land Reforms	2.36	3.02
	Other Rural Development Programmes	0.33	0.31
	Power	577.91	577.27
	Village and Small Industries	0.18	0.21
	Non-ferrous Mining and Metallurgical Industries	8.33	11.70
	Civil Aviation	18.23	13.09
	Roads and Bridges	90.90	0.24
	Road Transport	1.40	1.69
	Telecommunication Receipts	...	0.18
	Tourism	3.29	3.80
	Other General Economic Services	1.05	0.89
	Others	...	...
	Total- Other Non Tax Revenue	876.79	1,001.45
	Total (B)	923.01	1,084.93

3. STATEMENT OF RECEIPTS IN CONSOLIDATED FUND - contd.			
			(₹ in crore)
	Description	2024-25	2023-24
II. GRANTS FROM GOVERNMENT OF INDIA			
(C)	Grants-in-Aid from Central Government		
	Centrally Sponsored Schemes (CSS)		
	Central Assistance/Share	1,028.10	1,681.48
	EAP Grants for Centrally Sponsored Schemes	80.66	96.24
	Grants under Article Provisio 275 (1) of the Constitution	21.44	28.98
	Assistance to NE States for PMAY (789)	0.06	...
	PM AJAY	3.94	...
	PMAAGY	14.68	...
	Assistance to NE States for PMAY (796)	30.18	...
	Umbrella Programme for Development of Scheduled Tribes, Van	1.32	...
	Deduct - Refunds	...	...
	Total - Grants for Centrally Sponsored Schemes	1180.38	1806.70
	Finance Commission Grants		
	Post Devolution Revenue Deficit Grant	1,079.00	1,474.00
	Grants for Rural Local Bodies	35.50	70.00
	Grants for Urban Local Bodies	25.90	35.00
	Grants-in-Aid for State Disaster Response Fund	43.20	41.60
	Grants-in-Aid for State Disaster Mitigation Fund	10.80	15.30
	Support for Diagnostic Infrastructure to the Primary Health Care	31.18	...
	Total - Finance Commission Grants	1225.58	1635.90
	Other Transfer / Grants to States/Union Territories with Legislatures		
	Special Assistance	...	7.29
	Grants towards National Disaster Response Fund	18.36	...
	Grants from Central Road and Infrastructure Fund	55.45	35.60
	Goods Transport Vehicles	0.64	0.57
	Total- Other Transfers/Grants to State/Union Territories with	74.45	43.46
	Total (C)	2,480.41	3,486.06
	Total- Revenue Receipts (A+B+C)	11,063.92	11,414.05

3. STATEMENT OF RECEIPTS IN CONSOLIDATED FUND - conclud.			
			(₹ in crore)
	Description	2024-25	2023-24
III. CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS			
D.	Capital Receipts		
	Others	...	...
	Total- D	...	...
E.	Public Debt Receipts		
	Internal Debt	2,812.36	5,648.06
	Market Loans	1,169.55	902.31
	Compensation and Other Bonds	...	...
	Loans from Financial Institutions	204.82	297.17
	Special Securities issued to National Small Savings Fund of the	...	...
	Ways and Means Advances from RBI	1,437.99	4,448.58
	Special Drawing facility on 91 days deposit		
	Loans and Advances from Central Government	1,370.06	753.98
	Other Loans for States/Union Territory with Legislature Schemes	...	753.98
	Block Loans : (i) EAP	8.96	...
	(ii) SASCI	1,361.09	...
	Total- E	4,182.42	6,402.04
F.	Loans and Advances by State Government (Recoveries)^[*]	21.15	23.96
G.	Inter-State Settlements	...	...
	Total Receipts in Consolidated Fund (A+B+C+D+E+F+G)	15,267.49	17840.05

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

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

A. EXPENDITURE BY FUNCTION						(₹ in crore)	
Description		Revenue	Capital	Loans and Advance	Total		
A.	GENERAL SERVICES						
A.1	Organs of State	208.98	...	...	208.98	
	Parliament/State/Union Territory Legislatures	35.50	...	...	35.50	
	President, Vice President/Governor, Administrator of Union Territories	11.01	...	...	11.01	
	Council of Ministers	4.70	...	...	4.70	
	Administration of Justice	89.91	...	...	89.91	
	Elections	67.86	...	...	67.86	
A.2	Fiscal Services	118.40	11.14	...	129.54		
	Land Revenue	24.78	...	...	24.78	
	Stamps and Registration	2.07	...	...	2.07	
	State Excise	44.03	...	...	44.03	
	Taxes on Sales, Trade, etc.	23.99	...	...	23.99	
	Taxes on Vehicles	21.68	...	...	21.68	
	Other Fiscal Services	1.85	11.14	...	12.99		
A.3	Interest Payment and Servicing Debt	715.90	...	...	715.90	
	Appropriation for Reduction or Avoidance of Debt	66.00	...	...	66.00	
	Interest Payments	649.90	...	...	649.90	
A.4	Administrative Services	1,319.57	254.61	...	1,574.18		
	Public Service Commission	14.14	...	...	14.14	
	Secretariat-General Services	195.40	...	...	195.40	
	District Administration	61.05	...	...	61.05	
	Treasury and Accounts Administration	37.81	...	...	37.81	
	Police	716.04	1.71	...	717.75		
	Jails	31.33	...	...	31.33	
	Supplies and Disposals	0.51	...	...	0.51	
	Stationery and Printing	13.66	...	...	13.66	
	Public Works	65.20	248.43	...	313.63		
	Vigilance	11.93	...	...	11.93	
	Other Administrative Services	172.49	4.47	...	176.96		
A.5	Pensions and Miscellaneous General Services	2,283.57	2.18	...	2,285.75		
	Pensions and other Retirement Benefits	2,280.59	...	...	2,280.59	
	Miscellaneous General Services	2.98	2.18	...	5.16		
	Total A. General Services	4,646.42	267.93	...	4,914.35		

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)
A. EXPENDITURE BY FUNCTION - contd.
(₹ in crore)

Description		Revenue	Capital	Loans and Advance	Total
B.	Social Services				
B.1	Education, Sports, Art and Culture	1,886.52	55.97	...	1,942.49
	General Education	1,826.93	55.97	...	1,882.90
	Technical Education	18.64	...	...	18.64
	Sports and Youth Services	29.34	...	...	29.34
	Art and Culture	11.61	...	...	11.61
B.2	Health and Family Welfare	607.33	148.17	...	755.50
	Medical and Public Health	604.23	148.17	...	752.40
	Family Welfare	3.10	...	...	3.10
B.3	Water Supply, Sanitation, Housing and Urban Development	557.19	567.07	...	1,124.26
	Water Supply and Sanitation	314.95	141.20	...	456.15
	Housing	80.36	94.00	...	174.36
	Urban Development	161.88	331.87	...	493.75
B.4	Information and Broadcasting	13.21	...	...	13.21
	Information and Publicity	13.21	...	...	13.21
B.5	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	612.17	38.89	...	651.06
	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and	612.17	38.89	...	651.06
B.6	Labour and Labour Welfare	16.42	...	...	16.42
	Labour, Employment and Skill Development	16.42	...	...	16.42
B.7	Social Welfare and Nutrition	283.14	33.52	...	316.66
	Social Security and Welfare	244.95	33.52	...	278.47
	Nutrition	13.35	...	...	13.35
	Relief on account of Natural Calamities	24.84	...	...	24.84
B.8	Others	3.48	54.75	...	58.23
	Other Social Services	...	54.75	...	54.75
	Secretariat-Social Services	3.48	...	...	3.48
	Total B. Social Services	3,979.46	898.37	...	4,877.83

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)
A. EXPENDITURE BY FUNCTION - contd.
(₹ in crore)

Description		Revenue	Capital	Loans and Advance	Total
C.	Economic Services				
C.1	Agriculture and Allied Activities	564.50	48.51	0.00	613.01
	Crop Husbandry	168.90	41.01	...	209.91
	Soil and Water Conservation	34.50	...	...	34.50
	Animal Husbandry	64.69	5.93	...	70.62
	Dairy Development	1.14	...	...	1.14
	Fisheries	43.58	...	...	43.58
	Forestry and Wild Life	68.83	0.36	...	69.19
	Food, Storage and Warehousing	151.33	...	...	151.33
	Agricultural Research and Education	9.14	...	...	9.14
	Co-operation	15.08	0.08	...	15.16
	Other Agricultural Programmes	7.31	1.13	...	8.44
C.2	Rural Development	183.60	27.59	...	211.19
	Special Programmes for Rural Development	85.73	...	...	85.73
	Rural Employment	40.96	...	...	40.96
	Land Reforms	3.65	...	...	3.65
	Other Rural Development Programmes	53.26	27.59	...	80.85
C.3	Special Areas Programmes	84.77	...	...	84.77
	Special Areas Programmes	84.77	...	...	84.77
C.4	Irrigation and Flood Control	14.20	16.48	...	30.68
	Minor Irrigation	14.20	16.48	...	30.68
C.5	Energy	1,004.49	119.22	...	1,123.71
	Power	1,004.49	119.22	...	1,123.71
C.6	Industry and Minerals	76.13	0.01	...	76.14
	Village and Small Industries	68.35	0.01	...	68.36
	Industries	0.97	...	...	0.97

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

A. EXPENDITURE BY FUNCTION - conclud.		(₹ in crore)			
Description		Revenue	Capital	Loans and Advance	Total
C.	Economic Services - conclud.				
C.6	Industry and Minerals - conclud.				
	Non-ferrous Mining and Metallurgical Industries	6.81	...	...	6.81
	Cement and Non-Metallic Mineral Industries	...	...	...	...
	Other Outlays on Industries and Minerals	...	...	...	...
C.7	Transport	441.02	361.83	...	802.85
	Civil Aviation	7.84	25.02	...	32.86
	Roads and Bridges	414.47	336.16	...	750.63
	Road Transport	17.78	0.65	...	18.43
	Inland Water Transport	0.93		...	0.93
C.8	Communications	6.55	...	...	6.55
	Other Communicatons Services	6.55	...	...	6.55
C.9	Science Technology and Environment	11.25	...	...	11.25
	Other Scientific Research	8.50	...	...	8.50
	Ecology and Environment	2.75	...	...	2.75
	Other Scientific and Environment Research	...	...	...	...
	General Economic Services	74.37	256.24	...	330.61
	Secretariat-Economic Services	17.97	...	...	17.97
	Tourism	14.03	64.98	...	79.01
	Census Survey and Statistics	13.97	...	...	13.97
	Civil Supplies	22.51	...	...	22.51
	Other General Economic Services	5.89	191.26	...	197.15
	Total C. Economic Services	2,460.88	829.88	...	3,290.76
E.	Public Debt				
	Internal Debt of the State Government	...	...	1,831.14	1,831.14
	Loans and Advances from the Central Government	...	...	27.56	27.56
	Total E. Public Debt	...	...	1,858.70	1,858.70
F.	Loans and Advances				
	Loans for Co-operation	...	...	0.72	0.72
	Loans to Government Servants	...	...	12.60	12.60
	Miscellaneous Loans	...	...	3.52	3.52
	Total F. Loans and Advances	0.00	...	16.84	16.84
	Total Consolidated Fund Expenditure	11,086.76	1,996.18	1,875.54	14,958.48

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

B. EXPENDITURE BY NATURE								(₹ in crore)
Object Head Code	Head of Expenditure	2024-25			2023-24			
		Revenue	Capital	Total	Revenue	Capital	Total	
1	Salary	3,292.36	...	3,292.36	3,296.03	...	3,296.03	
2	Wages	258.06	...	258.06	235.60	...	235.60	
4	Pensionary Charges	2,280.17	...	2,280.17	1,994.59	...	1,994.59	
6	Medical Treatment	108.16	...	108.16	95.95	...	95.95	
9	Training Expenses	0.55	...	0.55	...	...	...
11	Domestic Travel Expenses	65.51	...	65.51	46.79	...	46.79	
12	Foreign Travel Expenses	0.08	...	0.08	...	...	...
13	Office Expenses	75.83	...	75.83	70.48	...	70.48	
14	Rent, Rates and Taxes for Land & Buildings	4.58	...	4.58	4.06	...	4.06	
16	Printing and Publications	2.92	...	2.92	2.69	...	2.69	
18	Rent for Others	1.79	...	1.79	...	...	...
20	Other Administrative Expenses	...	...	...	7.80	...	7.80
21	Supplies and Materials	202.50	...	202.50	136.22	...	136.22	
24	Fuels and Lubricants	11.73	...	11.73	5.47	...	5.47	
26	Advertising and Publicity	1.83	...	1.83	1.49	...	1.49	
27	Minor Civil and Electrical Works	350.75	...	350.75	314.72	...	314.72	
28	Professional Services	12.58	...	12.58	11.29	...	11.29	
29	Repair and Maintenance	20.67	...	20.67	...	...	...
31	Grants-in-Aid (General)	1,780.97	...	1,780.97	1,378.28	...	1,378.28	
33	Subsidies	189.30	...	189.30	116.70	...	116.70	
34	Scholarship and Stipends	33.31	...	33.31	34.30	...	34.30	
35	Grants for Creation of Capital Assets	291.40	...	291.40	583.75	...	583.75	
36	Grants-in-Aid (Salaries)	515.74	...	515.74	1,018.73	...	1,018.73	
40	Awards and Prizes	1.28	...	1.28	...	...	...
41	Secret Services	3.52	...	3.52	1.28	...	1.28	
43	Suspenses	2.38	...	2.38	2.43	...	2.43	
45	Interest	649.90	...	649.90	581.90	...	581.90	
49	Other Revenue Expenditure	1,046.55	...	1,046.55	...	...	...
51	Motor Vehicles	...	4.57	4.57	38.31	...	38.31	

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

B. EXPENDITURE BY NATURE - conclud.

(₹ in crore)

Object Head	Head of Expenditure	2024-25			2023-24		
		Revenue	Capital	Total	Revenue	Capital	Total
52	Machinery and Equipments	...	0.48	0.48	9.55	...	9.55
53	Major Works	...	...	...	...	900.18	900.18
54	Investment ^[*]	66.00	1.60	67.60	45.90	1.23	47.13
55	Loans and Advances	...	16.84	16.84	...	24.98	24.98
56	Repayment of Borrowings	...	1,858.70	1,858.70	...	4,888.60	4,888.60
64	Write Off Losses	0.17	...	0.17	5.51	...	5.51
50	Other Charges	...	...	...	797.14	...	797.14
60	Other Capital Expenditure	...	327.71	327.71	...	352.37	352.37
65	Arms and Ammunitions	1.00	...	1.00	...	...	...
71	ICT Equipment	0.01	0.38	0.39	...	...	...
72	Buildings and Structures	...	398.34	398.34	...	...	...
73	Infrastructural Assets	...	1,270.57	1,270.57	...	...	...
74	Furniture and Fixture	...	0.37	0.37	...	...	...
Gross Total		11,271.60	3,879.56	15,151.16	10,836.96	6,167.36	17,004.32
DEDUCT RECOVERIES^[**]							
21	Supplies and Materials	76.00	...	76.00	...	...	...
43	Suspenses	2.87	...	2.87	...	...	...
49	Other Revenue Expenditure	64.02	...	64.02	...	...	...
70	Deduct Recoveries	41.95	7.84	49.79	...	...	...
Total Deduct Recoveries		184.84	7.84	192.68	...	...	...
Net Total		11,086.76	3,871.72	14,958.48	...	...	...

[*] Pertains to figure under Major head 2048 Appropriation for Reduction and Avoidance of Debt.

[**] The amount shown under Deduct Recoveries pertains to reduction of expenditure. The Object Head (70)-Deduct Recovery is effective from 1st April 2025 as per Government of Mizoram O.M No.G.20013/3/2023-FBT dated 6th November 2024. However, it has been operated by Forest, Election and Public Works Department.

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2023-24	Progressive Expenditure upto 2023-24	Expenditure during 2024-25	Progressive Expenditure upto 2024-25	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	20.75	62.46	11.14	73.60	(-)46
4055	Capital Outlay on Police	25.16	257.82	1.71	259.53	(-)93
4058	Capital Outlay on Stationery and Printing	...	8.20	...	8.20	...
4059	Capital Outlay on Public Works	70.08	706.14	248.43	954.57	254
4070	Capital Outlay on Other Administrative Services	1.52	92.76	4.47	97.24	194
4075	Capital Outlay on Miscellaneous General Services	...	...	2.18	2.18	...
Total A. Capital Accounts of General Services		117.51	1,127.38	267.93	1,395.31	128
B. Capital Account of Social Services						
(a) Capital Account of Education, Sports, Art and Culture						
4202	Capital Outlay on Education, Sports, Art and Culture	17.76	591.07	55.97	647.04	215
Total (a) Capital Account of Education, Sports, Art and Culture		17.77	591.07	55.97	647.04	215
(b) Capital Account of Health and Family Welfare						
4210	Capital Outlay on Medical and Public Health	83.64	676.15	148.17	824.32	77
4211	Capital Outlay on Family Welfare	...	0.52	...	0.52	...
Total (b) Capital Account of Health and Family Welfare		83.64	676.67	148.17	824.84	77

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE						
Major Head	Description	Expenditure during 2023-24	Progressive Expenditure upto 2023-24	Expenditure during 2024-25	Progressive Expenditure upto 2024-25	Increase (+)/ Decrease (-) in Percentage
1	2	3	4	5	6	7
	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	100.90	2,051.58	141.20	2,192.78	40
4216	Capital Outlay on Housing	...	286.00	94.00	380.00	100
4217	Capital Outlay on Urban Development	68.77	2,129.27	331.87	2,461.14	383
	Total (c) Capital Account of Water Supply, Sanitation, Housing and Urban Development	169.67	4,466.86	567.07	5,033.92	234
	(d) Capital Account of Information and Broadcasting					
4220	Capital Outlay on Information and Publicity	1.06	18.75	...	18.75	(-)100
	Total (d) Capital Account of Information and Broadcasting	1.06	18.75	...	18.75	(-)100
	(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	11.56	226.46	38.89	265.35	236
	Total (e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	11.56	226.46	38.89	265.35	236
	(g) Capital Account of Social Welfare and Nutrition					
4235	Capital Outlay on Social Security and Welfare	11.90	431.31	33.52	464.83	182
	Total (g) Capital Account of Social Welfare and Nutrition	11.90	431.31	33.52	464.83	182

(₹ in crore)

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2023-24	Progressive Expenditure upto 2023-24	Expenditure during 2024-25	Progressive Expenditure upto 2024-25	Increase (+)/ Decrease (-) in Percentage
1	2	3	4	5	6	7

(₹ in crore)

B. Capital Account of Social Services - conold.**(h) Capital Account of Other Social Services**

4250 Capital Outlay on other Social Services

... 9.00 54.75 63.75 100

Total (h) Capital Account of Other Social Services... **9.00** **54.75** **63.75** **100****Total B.Capital Account of Social Services****295.61** **6,420.12** **898.37** **7,318.49** **204****C. Capital Account of Economic Services****(a) Capital Account of Agriculture and Allied Activities**

4401 Capital Outlay on Crop Husbandry

19.41 305.29 41.01 346.30 111

4402 Capital Outlay on Soil and Water Conservation

... 57.51 ... 57.52 ...

4403 Capital Outlay on Animal Husbandry

13.06 140.78 5.93 146.71 (-)55

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 ... 30.88 ...

4408 Capital Outlay on Food, Storage and Warehousing

24.40 1,412.56 ... 1,412.56 (-)100

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 ... 44.45 ...

4435 Capital Outlay on other Agricultural Programmes

110.42 260.91 1.13 262.04 (-)99

Total (a) Capital Account of Agriculture and Allied Activities**167.29** **2,269.67** **48.60** **2,318.27** **(-71)****(b) Capital Account of Rural Development**

4515 Capital Outlay on other Rural Development

0.74 129.12 27.59 156.71 37

Total (b) Capital Account of Rural Development**0.74** **129.12** **27.59** **156.71** **37**

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2023-24	Progressive Expenditure upto 2023-24	Expenditure during 2024-25	Progressive Expenditure upto 2024-25	Increase (+)/ Decrease (-) in Percentage
1	2	3	4	5	6	7
						(₹ in crore)
	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	10.31	461.00	16.47	477.47	60
	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	10.31	483.02	16.48	499.49	60
	(e) Capital Account of Energy					
	4801 Capital Outlay on Power Projects	65.48	2,189.07	119.22	2,308.29	82
	4810 Capital Outlay on New and Renewable Energy	...	1.96	...	1.96	...
	Total (e) Capital Account of Energy	65.48	2,191.03	119.22	2,310.25	82
	(f) Capital Account of Industry and Minerals					
	4851 Capital Outlay on Village and Small Industries	...	72.71	0.01	72.72	100
	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	...	73.88	0.01	73.89	...

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2023-24	Progressive Expenditure upto 2023-24	Expenditure during 2024-25	Progressive Expenditure upto 2024-25	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	0.60	232.26	25.02	257.28	40
5054	Capital Outlay on Roads and Bridges	441.20	5,436.27	336.16	5,772.43	(-)24
5055	Capital Outlay on Road Transport	3.50	66.37	0.65	67.03	(-)81
5056	Capital Outlay on Inland and Water Transport	...	5.28	...	5.28	...
	Total (g) Capital Account of Transport	445.30	5,740.18	361.83	6,102.01	(-)19
	(h) Capital Accounts of Communication					
5275	Capital Outlay on other Communal Services	...	72.50	...	72.50	...
	Total (h) Capital Accounts of Communication	...	72.50	...	72.50	...
	(i) Capital Account of Science Technology and Environment					
5425	Capital Outlay on other Scientific and Environmental Research	...	1.60	...	1.60	...
	Total (i) Capital Account of Science Technology and Environment	...	1.60	...	1.60	...
	(j) Capital Account of General Economic Services					
5452	Capital Outlay on Tourism	1.54	260.68	64.98	325.67	41
5475	Capital outlay on Other General Economic Services	150.00	462.80	191.26	654.06	28
	Total (j) Capital Account of General Economic Services	151.54	723.48	256.24	1.00	69
	Total C. Capital Account of Economic Services	1,253.78	20,090.94	1,996.18	22,087.12	448
	Total Expenditure Heads (Capital Account)					59

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2023-24	Progressive Expenditure upto 2023-24	Expenditure during 2024-25	Progressive Expenditure upto 2024-25	Increase (+)/ Decrease (-) in Percentage
1	2	3	4	5	6	7

(₹ in crore)

EXPLANATORY NOTE

An amount of ₹ 0.08 crore was transferred to Reserve Fund through Major Head 4425-Capital Outlay on Co-operation out of which ₹ 0.08 crore has been utilised during the Financial Year 2024-25.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

(i) Statement of Public Debt and Other Liabilities ^[1]

Nature of Borrowings	Balance as on 1 April 2024	Receipt during the year	Repayments during the year	Balance as on 31 March 2025	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	5,869.13	1,169.55	230.00	6,808.68	939.55	16	46
WMA ^[2] from the RBI	...	1,437.99	1,437.99	...	...	...	...
Bonds	2.28	...	...	2.28	...	...	...
Loans from Financial Institutions	872.90	204.82	146.12	931.58	58.68	7	6
Special Securities issued to National Small Savings Fund	102.82	...	17.01	85.81	(-17.01)	(-17)	1
Other Loans	81.97	...	...	81.97	...	...	...
Total 6003	6,929.10	2,812.36	1,831.14	7,910.32	981.22	14	54
6004 Loans and Advances from the Central Government							
Non-Plan	41.05	...	...	41.05	...	...	...
Loans for State/Union Territory Plan Schemes	54.90	...	27.56	27.34	(-27.56)	(-50)	...
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 Legislature Schemes	1,645.93	1,370.05	...	3,015.99	1,370.06	83	21
Total 6004	1,774.36	1,370.05	27.56	3,116.86	1,342.50	76	21
Total Public Debt	8,703.46	4,182.41	1,858.70	11,027.18	2,323.72	27	75

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

^[2] WMA: Ways and Means Advances.

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 2024	Receipt during the year	Repayments during the year	Balance as on 31 March 2025	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.	1,963.50	563.73	943.62	1,583.61	(-379.89)	(-)	11
Reserve Funds Bearing Interest	213.87	89.97	85.97	217.87	4.01	2.00	1
Reserve Funds not Bearing Interest	6.52	66.00	66.00	6.52	...	...	...
Deposits Bearing Interest	2.55	71.51	71.51	2.55	...	...	...
Deposits not Bearing Interest	1,192.36	2,112.45	1,504.82	1,799.99	607.62	51	12
Total Other Liabilities	3,378.80	2,903.66	2,671.92	3,610.54	231.74	7	25
Total Public Debt and other Liabilities	12,082.26	7,086.07	4,530.62	14,637.72	2,555.46	21	100

^[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 2024-25, ₹ 1,437.99 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.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

Explanatory Notes – conclud.

2. Market Loans Bearing Interest: These comprise long term loans (which have a currency of more than 12 months) raised in open market. In 2024-25, ten loans of ₹ 71.02 crore, ₹ 200.00 crore, ₹ 90.09 crore, ₹ 90.00 crore, ₹ 90.00 crore, ₹ 50.02 crore, ₹ 80.00 crore, ₹ 140.03 crore, ₹ 119.12 crore, ₹ 119.26 crore and ₹ 120.00 crore were raised from the market which bear interest at 7.36 per cent, 7.39 per cent, 7.35 per cent, 7.20 per cent, 7.23 per cent, 7.15 per cent, 7.13 per cent, 7.23 per cent, 7.16 per cent and 7.18 per cent respectively redeemable at par in 2039, 2039, 2037, 2031, 2038, 2039, 2040, 2039, 2040, 2035 and 2040 respectively. During 2024-25, a total amount of ₹ 230.00 crore was repaid leaving balance of ₹ 6,808.68 crore to the end of 31 March 2025.

Amortisation arrangements

(a) Sinking Fund : The Balance in the fund at the commencement and at the end of the year 2024-25 are given below:

Description	Balance on 1 April 2024	Addition during the year	Interest on investment	Withdrawals during the year	Balance as on 31 March 2025
Sinking Fund	475.85	48.18	...	...	524.03
Total	475.85	48.18	...	...	524.03

- 3. Special Securities Issued to National Small Savings Fund (NSSF):** During 2024-25, ₹ 17.00 crore has been repaid. The balance outstanding at the end of the year was ₹ 85.81 crore which was 1 per cent of total Public Debt and Other Liabilities of the State Government as on 31 March 2025.
- 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 2024-25 amounted to ₹ 563.73 and ₹ 943.62 crore was repaid during the year. The balance outstanding at the end of the year was ₹ 1,583.60 crore which was 11 per cent of the total Public Debt and Other Liabilities of the State Government as on 31 March 2025 .
- 5. Loans and Advances from Government of India:** During 2024-25, the State Government received loans, amounting to ₹ 1370.05 crore come under Block Loans as well as Special Assistance of Other Loans for States/Union Territory with Legislature Schemes and repaid ₹ 27.56 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 VoII.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

Service of debt - 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 2025 was ₹ 2,026.93 crore as shown below (further details are given in Statement 21 and 22).

Nature of Obligation	Balance on 1 April 2024	Receipt during the year	Repayment during the year	Balance on 31 March 2025	Net Increase (+) or Decrease (-) during the year
(₹ in crore)					
Reserve Funds bearing Interest	213.87	89.97	85.97	217.87	4
Deposits bearing interest such as deposit of local Funds, etc.	2.55	71.51	71.51	2.55	...
Non-Interest bearing obligations such as Deposits of Local Funds, Civil Deposits, Other Earmarked Funds, etc.	1,198.88	2,178.45	1,570.82	1,806.51	607.63
Total	1,415.30	2,339.93	1,728.30	2,026.93	611.63

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

Service of debt - 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 2023-24 and 2024-25 were as shown below:-

	2024-25	2023-24	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.	14,637.72	12,082.26	2,570.86
(ii) Interest paid by Government			
(a) Public Debt and Small Savings, Provident Funds, etc.	649.90 ^[*]	581.90	68
(b) Other obligations	...	...	...
Total (i) & (ii)	15,287.62	12,664.16	2,623.46
(iii) Deduct			
(a) Interest received on loans and advances given by Government to Co-operating Societies	0.16	0.26	(-)0.10
(b) Interest realised on investment of Cash Balance	4.00	3.90	0.10
(c) Other Interest realised	27.47	11.30	16.17
Total (iii)	31.63	15.46	16.17
(iv) Net Interest Charges	618.24	566.44	51.83
(v) Percentage of Gross Interest to Total Revenue Receipts [item (ii)]	6	5	1
(vi) Percentage of Net Interest to Total Revenue Receipts [item (iv)]	6	5	1

8. Appropriation for reduction or avoidance of Debt: During 2024-25, an amount of ₹ 17.82 crore was transferred to Guarantee Redemption Fund from Revenue Expenditure under Head of Account 2048-00-200 Other Appropriation for Investment.

^[*] Includes ₹ 22.23 crore for interest on Loans for State / Union Territory.

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Sectors/Loanee Groups ^[1]	Balance on 1 April 2024	Disbursements during the year	Repayments during the year	Loans and advances written off	Balance on 31 March 2025	Per cent increase / decrease during the year
1	2	3	4	5	6	7
(₹ in crore)						
01 Social Services						
Loans for Housing	84.60	...	0.84	...	83.76	(-1)
Loans for Urban Development	1.14	...	...	...	1.14	...
Loans for Social Security and Welfare	1.13	...	...	...	1.13	...
Total 01 Social Services	86.87	...	0.84	...	86.02	(-1)
02 Economic Services						
Loans for Animal Husbandry	0.20	...	...	...	0.20	...
Loans for Co-operation	20.12	0.72	0.61	...	20.22	1
Loans for Other Agricultural Programmes	9.08	...	...	...	9.08	...
Loans for North Eastern Areas	0.07	...	0.02	...	0.05	(-29)
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	47.25	0.72	0.63	...	47.34	...

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

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Sectors/Loanee Groups ^[1]	Balance on 1 April 2024	Disbursements during the year	Repayments during the year	Loans and advances written off	Balance on 31 March 2025	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.	63.45	12.60	19.05	...	57.00	(-)10
Total 03 Loans to Government Servant	63.45	12.60	19.05	...	57.00	(-)10
04 Miscellaneous Loans						
Miscellaneous Loans	22.19	3.52	0.63	...	25.09	13
Total 04 Miscellaneous	22.19	3.52	0.63	...	25.09	13
Total	219.76	16.84	21.15	...	215.45	(-)2

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

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

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

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

^[a] Details have not been received from the Government of Mizoram (July 2025).

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 2024	Disbursements during the year	Repayments during the year	Loans and advances written off	Balance on 31 March 2025	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	86.87	...	0.84	...	86.02	(-)	...
Economic Services	47.25	0.72	0.63	...	47.34	...	...
Government Servants	63.45	12.60	19.05	...	57.00	(-)	...
Miscellaneous Loans	22.19	3.52	0.62	...	25.09	13	...
Total	2,19.76	16.84	21.14	...	215.45	(-)	...

⁽¹⁾ For details please refer to Statement 18 in volume II.^(a) Information on old loans has not been furnished by the Government.

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Section: 3 Repayments in arrears from other Loanee entities :

(₹ in crore)

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	Total		
1	2	3	4	5	6	7
[a]	[a]	[a]	[a]	[a]	[a]	[a]

[a] Details have not been received from the Government of Mizoram (July 2025).

8. STATEMENT OF INVESTMENTS OF THE GOVERNMENT

Comparative summary of Government Investment in the share capital and debentures of different concerns for 2023-24 and 2024-25:

Name of Concern	2024-25			2023-24		
	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, etc.	423	35.87	...	423	35.78	...
Total	429	42.86	...	429	42.77	...

(₹ in crore)

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 2025 in various sectors are shown below:

Sector (No. of Guarantees within bracket)	Maximum amount guaranteed (Principal only)	Outstanding at the beginning of the year 2024-25		Additions during the year		Deletions (other than invoked) during the year		Invoked during the year		Outstanding at the end of the year 2024-25		Guarantee Commission or fee	Other material details
		Principal	Interest	Principal	Interest	Principal	Interest	Discharged	Not Discharged	Principal	Interest			Receivable	Received
1. Co-operative Banks, Societies, <i>etc.</i>	30.75 ^[\$]	15.25	5.94	1.70	0.34	2.40	0.11	...	...	14.55	6.17	...	...
2. Government Companies	59.67	12.46	6.78	...	...	12.45	6.78	...	...	...	...	...	...
3. Statutory Corporation	37.42	8.34	0.42	...	...	0.55	...	...	...	7.78	0.42	...	...
4. Other Institutions	47.000	13.44	0.46	...	...	5.06	17.99	...	...	8.38	0.28	...	...
Total	174.84	49.49	13.60	1.70	0.34	20.47	7.07	...	...	30.71	6.87	...	...

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

^[\$] Guarantee under HUDCO was deleted as repayment ₹ 317.00 had been made during the year 2023-24.

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)		
	2024-25		2023-24	2024-25		2023-24
1	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total	3		
						(₹ in crore)
1. Panchayati Raj Institutions						
(i) Zilla Parishads	...	...	...	...	...	...
(ii) Panchayat Samities	...	...	...	...	...	...
(iii) Gram Panchayats	...	...	...	...	...	...
Total Panchayati Raj Institutions	...	...	...	...	...	...
2. Urban Local Bodies						
(i) Municipal Corporations	19.52	...	19.52	57.76	...	...
(ii) Municipalities/ Municipal Councils (Urban Local Bodies and PA)	...	...	...	...	...	...
(iii) Others:	...	...	...	...	...	...
a) MPCB	...	...	...	...	...	...
(iv) Lunglei Municipal Council	6.03	...	6.03	1.73	...	...
Total Urban Local Bodies	25.55	...	25.55	59.49	...	...
3. Public Sector Undertakings						
(i) Government Companies:						
a) Health Care	...	...	...	...	...	...
(ii) Statutory Corporations:						
a) National Service Scheme	...	...	...	...	...	...

10. STATEMENT OF GRANTS-IN-AID GIVEN BY THE GOVERNMENT						
Name / Category of the Grantee	(i) Grants-in-Aid paid in Cash					
	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	State Fund Expenditure	2024-25 Central Assistance (Including CSS/CS)	Total	2023-24	2024-25	2023-24
4. Autonomous Bodies - conclud.	...	...	...	...	...	...
(v) Others - conclud.						
c) Zoram Energy Development Agency (ZEDA)	...	...	...	...	...	...
d) Animal Husbandry and Vety	...	...	...	...	...	...
Total Autonomous Bodies	607.10	...	607.10	567.96	...	...
5. Non-Government Organisations						
a) Mizoram Olympic Association	...	...	...	...	...	...
b) Health and F. W.	...	...	...	...	...	...
Total Non-Government Organisations	...	...	...	...	...	...
6. Others						
1. Finance Department	47.50	...	47.50	50.00	...	...
2. MLA Local Area Development Scheme	80.00	...	80.00	60.00	...	...
3. Science and Technology	0.10	...	0.10	0.08	...	...
4. MIRSAC	3.09	...	3.09	2.88	...	...
5. MISTIC	0.61	...	0.61	0.62	...	...

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)		
	2024-25		Total	2023-24	2024-25	2023-24
1	State Fund Expenditure	Central Assistance (Including CSS/CS)				
(₹ in crore)						
6. Others - contd.						
6. Mizoram Science Centre	1.75	...	1.75	1.96	...	...
7. Special Area Development Project	0.10	...	0.10	0.15	...	...
8. Sinlung Hills Development Council	1.70	...	1.70	1.00	...	...
9. Nirbhaya Fund Scheme	...	...	...	0.02	...	...
10. Direction: S.S. and A. Board	1.19	...	1.19	1.06	...	...
11. Integrated Management of Public Distribution System	...	...	...	...	...	...
12. State Consumer Welfare Fund	0.02	...	0.02	0.02	...	...
13. Grants to Village Council (MFC)	4.10	...	4.10	2.77	...	...
14. FC Rural Local Body Grants outside ADCS	...	71.72	71.72	37.32	29.12	16.62
15. Assistance to Excluded Areas	...	...	...	1.67	...	1.67
16. Non-Govt. Middle Schools	46.51	...	46.51	45.08	...	...
17. Government Elementary, MDM	13.83	23.22	37.05	38.04	...	...

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			2023-24	2024-25		2023-24
	1	2024-25						3
	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total	2023-24	2024-25	2023-24	
6. Others - contd.							
18. PM SHRI	0.55	4.96	5.51	4.56	...	...
19. Elementary Education under Samagra	96.56	182.76	279.32	197.18	...	...
20. Assistance to Non-Govt. High Schools	100.58	...	100.58	96.22	...	...
21. Assistance to Non-Govt. Higher Sec. Schools	47.72	...	47.72	45.47	...	...
22. Secondary Education under Samagra	...	103.63	103.63	17.79	...	...
23. Grants for Teachers Education under Samagra	6.21	...	6.21	7.58	...	...
24. Grants for Secondary Education under Samagra	25.30	...	25.30	53.72	...	...
25. Mizo Language Development	0.37	...	0.37	0.33	...	...
26. Mizoram Hindi Prachar Sabha	0.18	...	0.18	0.14	...	...
27. Mizoram Board of School Education	9.88	...	9.88	9.21	...	...

(₹ in crore)

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		
	State Fund Expenditure	2024-25 Central Assistance (Including CSS/CS)	Total	2023-24	2024-25	2023-24
6. Others - contd.						
28. Sainik School Chhingchhip	1.12	...	1.12	1.12	...	...
29. Rashtriya Uchchatar Shiksha Abhiyan	6.66	11.65	18.31	5.77	...	...
30. Assistance to Deficit, Private and other Colleges	0.27	...	0.27	0.34	...	...
31. Mizoram Olympic Association	0.79	...	0.79	0.43	...	...
32. Mizoram Sports Council	11.48	...	11.48	13.32	...	2.00
33. Sports and Games	1.00	...	1.00	0.30	...	...
34. Publication Board	0.10	...	0.10	0.10	...	...
35. Tribal Research Institute	...	4.75	4.75	1.04	...	...
36. Archives	...	...	...	0.01	...	...
37. Raja Ram Mohan Roy Library Foundation	0.15	...	0.15	0.15	...	...
38. Hospital and Dispensaries	0.13	...	0.13	0.05	...	...
39. Pharmacy and Nursing Council	0.44	...	0.44	0.25	...	...
40. AYUSH	0.84	7.55	8.39	9.85	...	...
41. ANM School, Mamit	...	...	..	...	...	...

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			2023-24	2023-24	
	1	3		2024-25	2024-25	
	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total	2023-24	2024-25	2023-24
6. Others - contd.						
42. ANM School, Aizawl	...	...	...	...	...	...
43. AIDS Control	0.02	...	0.02	0.02	...	...
44. Tobacco Control	0.01	...	0.01	0.01	...	...
45. National Health Mission (NHM)	16.41	116.52	132.93	118.10	...	...
46. Mizoram Health Care Centre	5.42	...	5.42	2.60	...	...
47. Family Welfare	...	...	...	...	...	...
48. PM-ABHIM	0.70	1.86	2.56	4.42	...	...
49. Combating and Management of COVID-19	...	...	...	...	...	...
50. Swachh Bharat Mission	2.06	5.09	7.15	13.46	5.09	...
51. Production of Visual Arts	0.57	...	0.57	0.50	...	...
52. Mizoram Journalist Welfare Society	0.30	...	0.30	0.25	...	...
53. Implementation on ESI Scheme	0.62	...	0.62	0.50	...	...
54. Youth Commission	3.08	...	3.08	3.00	...	...
55. Labour Welfare / e-Shram	...	...	...	...	...	...

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			2023-24	2024-25		2023-24
1	2024-25		Total	2023-24	2024-25	2023-24
	State Fund Expenditure	Central Assistance (Including CSS/CS)				
6. Others - contd.						
56. GIA to MCVT	0.25	...	0.25	0.20	...	...
57. Mizoram State Social Welfare Board	0.43	...	0.43	0.76	...	...
58. Education and Welfare of Handicapped	0.51	...	0.51	0.14	...	...
59. Braille Press	0.16	...	0.16	0.16	...	...
60. Creche/Day Care Centre	0.88	7.08	7.96	0.09	...	...
61. Home for Destitute Children	0.01	...	0.01	0.01	...	...
62. Integrated Child Protection Scheme (ICPS)	4.45	24.67	29.12	63.93	0.37	3.50
63. Estt. of Rehabilitation Home	0.43	...	0.43	0.27	...	...
64. Protection of Child Rights	...	...	...	0.98	...	...
65. Mizoram State Council for Child Welfare	0.05	...	0.05	0.05	...	...
66. Juvenile Justice Fund	0.48	...	0.48	0.23	...	...
67. Hub Women Welfare	...	...	0.00	3.16	...	...
68. On Stop Centre (OSC)	...	1.52	1.52	2.83	...	...

(₹ in crore)

10. STATEMENT OF GRANTS-IN-AID GIVEN BY THE GOVERNMENT						
Name / Category of the Grantee	(i) Grants-in-Aid paid in Cash					
	Total Funds Released as Grants-in-Aid			Funds Allocated for Creation of Capital Assets out of Total Funds Released shown in Column (No. 2)		
	2024-25		Total	2023-24	2024-25	2023-24
State Fund Expenditure	Central Assistance (Including CSS/CS)	3				
1	2		3			
6. Others - contd.	(₹ in crore)					
69. Women Helpline (WHL)	...	0.41	0.41	0.69	...	...
70. Indira Gandhi National Old Age Pension Scheme	29.84	11.48	41.32	10.22	...	...
71. Indira Gandhi National Widow Pension Scheme	2.75	1.07	3.82	0.90	...	...
72. De-Addiction Centre	0.23	0.32	0.55	0.30	...	...
73. Beti Bachao Beti Padhao	...	1.40	1.40	2.80	...	...
74. Administrative Cost to State under MOTA	...	0.97	0.97	0.31	...	...
75. Swadhar Greh	...	...	...	...	...	...
76. Ujjawala Scheme	0.34	3.05	3.39	...	...	...
77. State Resource Centre for Empowerment of Women	0.35	3.18	3.53	...	...	...
78. SCA to TSS	...	11.12	11.12	11.77	...	...
79. Indira Gandhi National Disable Pension Scheme	0.88	0.34	1.22	0.28	...	...

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)		
	2024-25		Total	2023-24	2024-25	2023-24
1	State Fund Expenditure	Central Assistance (Including CSS/CS)					3
6. Others - contd.						
80.	National Mission for Sustainable Agriculture RKVY - TSP	...	...	0.01	...	...
81.	Welfare of Senior Citizen	...	1.79	...	...	...
82.	MSD and R. Board	1.08	...	1.07	...	...
83.	National Family Benefit Scheme	...	0.61	0.20	...	...
84.	National Nutrition Mission	...	2.59	0.91	...	...
85.	National Mission for Sustainable Agriculture (NMSA)	0.02	0.08	0.14	...	...
86.	National Mission for Sustainable Agriculture Rain feed Areas Development (SCSP/TSP)	0.26	1.30	2.28	...	...
87.	National Mission for Sustainable Agriculture Soil Health Management	0.08	0.74	1.72	...	...

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			2023-24	2024-25	2023-24
1	2024-25			3		
	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total	2023-24	2024-25	2023-24
(₹ in crore)						
6. Others - contd.						
88. National Mission for Sustainable Agriculture Paramparagat Krishi	...	...	...	0.09	...	...
89. National Food Security Mission	0.08	1.76	1.84	0.79	...	...
90. National Mission on Agriculture Extension & Technology -TSP	0.87	9.06	9.93	12.66	...	...
91. National Mission on Agriculture Extension & Technology - SCSP	0.01	0.01	0.02	0.01	...	...
92. National Mission on Edible Oils - Oil Palm TSP	0.81	18.28	19.09	6.55	...	...
93. National Mission on Edible Oils - Oil Palm	0.05	1.08	1.13	0.35	...	...
94. National Mission on Edible Oils - Oil Seeds TSP	0.23	5.13	5.36	1.89	...	...

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		
	State Fund Expenditure	2024-25 Central Assistance (Including CSS/CS)	Total	2023-24	2024-25	2023-24
1						
6. Others - contd.						
95. National Mission on Edible Oils - Oil Seeds	0.01	0.30	0.31	0.12	...	...
96. National Mission on Agriculture Extension & Technology	0.03	0.53	0.56	2.40	...	...
97. National e-Government Plan (NeGP-A)	0.05	2.33	2.38	0.40	...	...
98. Sub-Mission on Oil Seed on Planting Material	0.01	0.32	0.33	0.14	...	...
99. Mission for Integrated Development of Horticulture	3.15	17.65	20.80	32.74	...	...
100. National Bamboo Mission	0.44	3.02	3.46	3.07	...	...
101. Per Drop more Crop under RKVY	1.44	19.75	21.19	22.22	...	...

(₹ in crore)

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)		
	2024-25		Total	2023-24	2024-25	2023-24
1	State Fund Expenditure	Central Assistance (Including CSS/CS)					3
6. Others - contd.						
102. State Veterinary Council	0.56	...	0.56	0.31	...	...
103. Piggery Development	0.40	...	0.40	0.45	...	...
104. PMMSY	3.31	29.81	33.12	15.70	...	...
105. Assistance to State Pollution Control Board	2.75	...	2.75	2.06	...	...
106. Poultry Fed	...	...	...	0.03	...	...
107. State Co-operative Union, Aizawl	2.78	...	2.78	2.49	...	...
108. State Co-operative Union, Lunglei	0.60	...	0.60	0.56	...	...
109. Education and Training	0.13	...	0.13	0.13	...	...
110. Digitization of Primary Agriculture Credit Co-operative Society	...	0.44	0.44	0.27	...	...
111. SERIFED	...	...	...	0.08	...	...
112. Pradhan Mantri Awas Yojana (PMAY)	7.33	66.00	73.33	140.62	...	...

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			2023-24	2024-25	2023-24
	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total	2023-24	2024-25	2023-24
1	2024-25			3		(₹ in crore)
6. Others - contd.						
113. Integrated Watershed Management	3.97	35.69	39.66	28.37	...	...
114. National Rural Livelihood Mission	3.54	31.86	35.40	45.55	...	...
115. MG-NREGS	5.37	32.90	38.27	84.52	...	...
116. State Institute of Rural Development	3.17	...	3.17	3.81	...	...
117. Social Audit ^[*]	...	2.68	2.68	1.27	...	...
118. Startup Village Entrepreneurship Programme under National Rural Livelihood Mission	0.11	1.00	1.11	5.82	...	...
119. Madhyamik Shiksha Kendra under National Rural Livelihood Mission	0.37	3.30	3.67	0.35	...	...

[*] Actual value is ₹ 0.0014 crore.

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)		3	
	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total	2023-24	2024-25	2023-24
1	2024-25		2023-24		2023-24	
6. Others - contd.						
120. R-SETI under National Rural Livelihood Mission	...	0.38	0.38	0.86	...	...
121. Rashtriya Krishi Vikas Yojana	...	...	...	...	...	...
122. Rashtriya Krishi Vikas Yojana - CH	0.17	0.24	0.41	2.65	...	...
123. Rashtriya Krishi Vikas Yojana - SCSP	...	0.01	0.01	0.03	...	...
124. Rashtriya Krishi Vikas Yojana - TSP	2.55	4.18	6.73	25.28	...	...
125. Prime Minister Formalization of macro Food Processing	0.17	...	0.17	0.54	...	...
126. Setting up of CFC for wood carpentry	...	...	...	0.32	...	...
127. NEA	2.25	...	2.25	2.25	2.25	2.25
128. DRDA Programme	1.92	...	1.92	2.42	...	...
129. Development of Bamboo Industries	1.73	...	1.73	1.35	...	...
130. BADP under RD	0.48	4.29	4.77	...	4.77	...

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	2024-25		2023-24	2024-25	2023-24	
	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total			
6. Others - contd.						
131. Supervision of Small Scale Industries	7.84	...	7.84	5.71	...	
132. Promotion and Development of KVI	13.20	...	13.20	14.49	...	
133. Mizoram Tourism Development Authority	0.01	...	0.01	0.17	...	
134. State Road Fund Board	0.65	...	0.65	0.68	...	
135. Pradhan Mantri Gram Sadak Yojana (PMGSY)	25.21	226.79	252.00	332.93	249.81	
National Urban Livelihoods Mission - Social Mobilization and Institutional Development.	...	...	..	2.80	...
National Urban Livelihoods Mission - Employment through Skill Training and Placement	...	...	...	1.80	...
137.						

(₹ in crore)

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			2023-24	2024-25	2023-24
1	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total	2023-24	2024-25	2023-24
3						
(₹ in crore)						
6. Others - contd.						
National Urban Livelihoods Mission - Capacity Building and Training	1.20	...	...
National Urban Livelihoods Mission - Self Employment programme	0.70	...	...
National Urban Livelihoods Mission - Shelter for Urban Homeless	0.25	...	...
National Urban Livelihoods Mission - Support of Urban Street Vendors	0.50	...	...
National Urban Livelihoods Mission - Administrative and Office Expenses	0.20	...	...

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					
	2024-25			2023-24	2024-25	2023-24
	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total			
1	2			3		
(₹ in crore)						
6. Others - contd.						
143. National Urban Livelihoods Mission - Information, Education and Communication	...	...	...	0.30	...	...
144. NULM - Shelter for Urban Homeless	...	...	...	2.25	...	2.25
145. Housing for All	0.36	70.75	71.11	200.60	...	...
146. National Urban Livelihood Mission	0.44	3.99	4.43	1.11	...	...
147. Smart City Mission	8.17	...	8.17	318.59	...	224.84
148. AMRUT	...	0.71	0.71	...	...	...
149. Promotion and Development of Society	1.24	...	1.24	1.21	...	...
150. Socio-Economic Development Policy	...	...	...	51.07	...	...
151. Direction	4.54	...	4.54	4.39	...	...
152. Administration	...	...	0.00	0.02	...	...

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			2023-24	2024-25	2023-24
1	2024-25			Total	2023-24	2024-25
	State Fund Expenditure	Central Assistance (Including CSS/CS)				
6. Others - conclud.						
153. Integration of Education for Disabled Children	...	...	...	...	...	...
154. Strengthening Drug Regulatory System	0.77	2.62	3.39	...	...	...
155. VC Remuneration under ADC(MFC Grants)	5.08	...	5.08	...	...	...
156. State Fund for PWD	0.25	...	0.25	...	...	...
157. Standalone Creche/Palna	0.12	1.12	1.24	...	...	...
158. Agro Forestry	0.17	1.50	1.67	...	...	...
159. Dairy Development	0.01	...	0.01	...	...	...
160. Deen Dayal Upadhyaya Gram Jyoti Yojana(DDUGJY)	0.55	4.96	5.51	...	...	...
161. Mizoram Hand Holding Support Scheme for MSME	5.83	...	5.83	...	...	...
162. Mizoram Startup Mission (MSUM)	0.63	...	0.63	...	...	...

(₹ in crore)

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			2023-24	2024-25	3
1	2024-25		Total	2023-24	2024-25	2023-24
	State Fund Expenditure	Central Assistance (Including CSS/CS)				
(₹ in crore)						
6. Others - conclud.						
163. Assistance to ULB/FC	...	18.50	18.50	...	...	...
164. Deendayal Jan Aajeevika Yojana-Shehri	...	2.00	2.00	...	...	...
165. MOVCD-NER	...	13.68	13.68	...	...	...
Total Others	709.41	1,246.05	1,955.46	2,349.90	291.40	583.75
Grand Total	1,342.06	1,246.05	2,588.11	2,980.76	291.40	583.75

10. STATEMENT OF GRANTS-IN-AID GIVEN BY THE GOVERNMENT							
(ii) Grants-in-Aid given in kind ^[*]							
Grantee Institutions		Total value					
		(₹ in crore)					
		2024-25		2023-24			
		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	...	...	...	...	...	...
(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 2025).

11. STATEMENT OF VOTED AND CHARGED EXPENDITURE

Particulars	Actuals					
	2024-25			2023-24		
	Charged	Voted	Total	Charged	Voted	Total
	(₹ in crore)					
Expenditure Heads (Revenue Account)	760.61	10,326.15	11,086.76	664.06	10,172.90	10,836.96
Expenditure Heads (Capital Account)	0.43	1,995.75	1,996.18	...	1,253.78	1,253.78
Disbursement under						
Public Debt	1,858.70	...	1,858.70	4,888.60	...	4,888.60
Loan and Advances	...	16.84	16.84	...	24.98	24.98
Inter-State Settlement Account	...	...	...	...	...	...
Transfer to Contingency Fund	...	...	...	...	...	...
Total	2,619.74	12,338.74	14,958.48	5,552.66	11,451.65	17,004.32
(A) The Figures have been arrived at as follows :						
E. Public Debt ^[*]						
Internal Debt of the State Government	1,831.14	...	1,831.14	4,860.91	...	4,860.91
Loans and Advances from the Central Government	27.56	...	27.56	27.69	...	27.69
F. Loans and Advances ^[**]	...	16.84	16.84	...	24.98	24.98
G. Inter -State Settlement	...	...	...	...	...	...
Inter-State Settlement	...	...	...	...	...	...
H. Transfer to the Contingency Fund Appropriation to the Contingency Fund	...	...	...	...	...	...
Total	1,858.70	16.84	1,875.54	4,888.60	24.98	4,913.58

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

[**] A more detailed account is given in Statement 18.

11. STATEMENT OF VOTED AND CHARGED EXPENDITURE

Year	Percentage of total expenditure	
	Charged	Voted
2023-24	32.65	67.35
2024-25	17.49	82.51

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

	1	2	3	4
	On 1 April 2024	During the year 2024-25	On 31 March 2025	2025
	(₹ in crore)			
Capital and Other Expenditure				
Capital Expenditure (Sub-Sector-wise)				
General Services	1,127.38	267.93	1,395.31	73.60
Fiscal Services	62.46	11.14	73.60	
Police	257.82	1.71	259.53	
Public Works	706.14	248.43	954.57	
Other Administrative Services	92.76	4.47	97.23	
Stationery and Printing	8.20	...	8.20	
Miscellaneous General Services	...	2.18	2.18	
Social Services	6,420.12	898.37	7,318.49	647.04
Education, Sports, Art and Culture	591.07	55.97	647.04	
Health and Family Welfare	676.67	148.17	824.84	
Water Supply, Sanitation, Housing and Urban Development	4,466.86	567.07	5,033.93	
Information and Broadcasting	18.75	...	18.75	
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	226.46	38.89	265.35	
Social Welfare and Nutrition	431.31	33.52	464.83	
Other Social Services	9.00	54.75	63.75	
Economic Services	12,543.44	829.88	13,373.32	2,318.18
Agriculture and Allied Activities	2,269.67	48.51	2,318.18	
Rural Development	129.12	27.59	156.71	
Special Areas Programme	858.96	...	858.96	
Irrigation and Flood Control	483.02	16.48	499.50	
Energy	2,191.03	119.22	2,310.25	
Industry and Minerals	73.88	0.01	73.89	
Transport	5,740.19	361.83	6,102.02	
Communication	72.50	...	72.50	
Science Technology and Environmental Research	1.60	...	1.60	
General Economic Services	723.47	256.24	979.71	
Total Capital Expenditure	20,090.94	1,996.18	22,087.12	

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

	1	2	3	4
	On 1 April 2024	During the year 2024-25	On 31 March 2025	
	2	3	4	
	(₹ in crore)			
Capital and Other Expenditure				
F. Loans and Advances				
Loans for Housing	84.60	(-)0.84	83.76	
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	20.11	0.11	20.22	
Loans for Other Agricultural Programmes	9.08	...	9.08	
Loans for North Eastern Areas	0.06	(-)0.02	0.04	
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>	63.45	(-)6.45	57.00	
Miscellaneous Loans	22.19	2.89	25.08	
Total F. Loans and Advances	219.76	(-)4.31	215.45	
Transfer to Contingent Fund	...	...	...
Total Capital and Other Expenditure	20,310.70	1,991.87	22,302.57	
Deduct				
Contribution from Contingency Fund	...	...	...
Contribution from Miscellaneous Capital Receipts	...	...	...
Contribution from Development Fund	...	...	...
Net Capital and Other Expenditure	20,310.70	1,991.87	22,302.57	[X]

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

	1	2	3	4
		On 1 April 2024	During the year 2024-25	On 31 March 2025

(₹ in crore)

PRINCIPAL SOURCES OF FUNDS

E. Public Debt				
Internal Debt of the State Government		6,929.10	981.22	7,910.32
Loans and Advances from the Central Government		1,774.36	1,342.50	3,116.86
I. Small Savings, Provident Funds, etc.		1,963.50	(-)379.90	1,583.60
Total Debt		10,666.96	1,943.82	12,610.78

Other Obligations

Contingency Fund		0.10	...	0.10
J. Reserve Fund		760.24	70.00	830.24
K. Deposit and Advances		1,185.92	607.63	1,793.55
L. Suspense and Miscellaneous		1,758.09	27.17	1,785.26
M. Remittances		(-)150.06	(-)105.66	(-)255.72

Total Other Obligations

		3,554.29	599.14	4,153.43
--	--	-----------------	---------------	-----------------

Total Debt and Other Obligations

		14,221.25	2,542.96	16,764.21
--	--	------------------	-----------------	------------------

Deduct : Cash Balance

		156.66	(-)116.46	40.20
--	--	--------	-----------	-------

Deduct: Investment

		706.22	644.71	1,350.93
--	--	--------	--------	----------

Add -Amount closed to Government Account during

	
--	--	-----	-----	-----

Net Provision of funds

		13,358.37	2,014.71	15,373.08
--	--	------------------	-----------------	------------------

Deduct : Revenue Deficit

		...	22.84	...
--	--	-----	-------	-----

Add : Adjustment on Account of retirement /Disinvestment

	
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Total

		1,991.87		
--	--	-----------------	--	--

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 2024-25 by ₹ 6,929.50 crore. This is explained below:

1. Accumulated Revenue Surplus

	6,930.35
--	----------

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

	(-)0.85
	<u>6,929.50</u>

**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 351.

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)
13,138.61	...
...	A- Amount at the Debit of the Government Account on 1 April 2025
...	B-Receipt Heads (Revenue Account)
11,086.76	11,063.92
1,996.18	...
...	C-Receipt Heads (Capital Account)
...	D-Expenditure Heads (Revenue Account)
...	...
...	E-Expenditure Heads (Capital Account)
...	...
...	F-Suspense and Miscellaneous (Miscellaneous Government Accounts)
...	H-Inter State Settlements
...	I-Transfer to Contingency Fund
...	...
26,221.55	K- Amount at the debit of the Government account as on 31 March 2025
	15,157.63
	Total
	26,221.55

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

- (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 2024-25**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, 76 Public Works Divisions [32 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 2024 to 31 March 2025.

(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 the form of grants/appropriations before 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 Heads and Minor Heads to the level of Minor Heads as notified by the Controller General of Accounts in consultation with the Comptroller & 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 authorized. Receipts and disbursements in the Finance Accounts are on net basis; net of recoveries, deductions and refunds.

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

Book adjustments are also carried out at Office of the Principal Accountant General (Accounts). 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 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 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 2025 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. All entitlement functions including Loans and Advances are handled by the State Government.

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 under Major Head-2071.

(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 occurs 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 & Committed liabilities:

IGAS 1: ‘Guarantees given by the Governments’, Sector and/or class – 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, 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 misrepresent the monthly account. Non-freezing of accounts by treasuries after closing monthly accounts may give scope for data manipulation after submission of monthly

accounts to PAG office and may lead to mismatch of figures/data between PAG office and State Government Mizoram.

As per information received from the Government Mizoram, there was no practice of opening of accounts after the closing of monthly accounts which were submitted to the office of the Principal Accountant General.

(ii) Operation of unauthorized heads:

During the year 2024-25, the State Government of Mizoram did not provide any budget provisions under unauthorized head of account under Revenue as well as Capital section and no expenditure was also incurred.

(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 2024 – 2025, the State Government of Mizoram opened 22 new Sub Heads (13 under the Revenue Section, nine under Capital section) and 33 new Detailed Heads (26 under the Revenue Section, seven under Capital section) in the budget, without seeking the advice or informing the PAG Office. The State Government provided budget provisions under these heads and incurred expenditure of ₹194.27 crore under the Revenue Section and ₹208.74 crore under the Capital Section in these heads during 2024 – 2025.

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

State Government had budgeted the expenditure (actual expenditure of ₹ 17.82 crore) on “Contribution for Guarantee Redemption Fund” under Major Head 2048 – Appropriation for Reduction or Avoidance of Debt, instead of under Major Head 2075 – Miscellaneous General Services – 797 – Transfer to/from Reserve Funds and Deposit, as prescribed in the State Government notification dated 16.05.2024.

3. Consolidated Fund:

(i) Goods and Services Tax:

Goods and Services Tax (GST) was introduced with effect from 1 July 2017. During the year 2024-25, the State GST collection was ₹ 934.39 crore compared to ₹ 969.11 crore in 2023-24, registering a decrease of ₹ 34.72 crore (3.58 *per cent*). The State received ₹ 1,879.25 crore as its share of net proceeds assigned to the State under Central Goods and

Services Tax. There was no advance Apportionment of IGST was received during 2024-25. The total receipts under GST were ₹ 2,813.64 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 2024-25. No adjustment entries relating to the previous year was carried out by the State during the year 2024-25.

Further, the state also did not receive compensation as back to back loans during 2024-25 from the Central Government in lieu of GST compensation.

The relevant figures are available in Statement No. 14 of the Finance Accounts.

(ii) Misclassification between Revenue and Capital Expenditure:

During the year 2024-25, the Government of Mizoram incorrectly budgeted and/or booked expenditure of ₹0.68 crore under Revenue Section instead of Capital Section as has been determined from the purpose of expenditure. The impact of misclassification on the Revenue expenditure of the State is given under para 6. The Revenue expenditure is overstated by ₹0.68 crore.

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

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

All Controlling Officers are required (as per the State's Treasury/Budget Code) to reconcile receipts and expenditure of the Government with the figures accounted for by the Principal Accountant General, Mizoram. During the year 2024-25, revenue receipts amounting to ₹11,063.92 crore (100 per cent of total revenue receipts) and revenue expenditure amounting to ₹11,086.76 crore (100 per cent of total revenue expenditure) and capital expenditure amounting to ₹3,854.88 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 ₹16.84 crore (100 per cent of total loans and advances given by the State Government) was reconciled.

During 2023-24, revenue receipts amounting to ₹ 11,414.05 crore (100 per cent of total revenue receipts) and 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. During the last year, 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.

(iv) Bookings under Minor Head 800-Other Expenditure and 800-Other Receipts:

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 2024-25, ₹1,300.44 crore under 21 Major Heads of accounts, constituting 9.94 *per cent* of the total Revenue and Capital expenditure¹ (₹13,082.94 crore) was classified under the Minor Head 800-Other Expenditure in the accounts. During the previous 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.

Similarly, ₹762.74 crore under 43 Major Heads of Account, constituting 6.89 *per cent* of the total Revenue Receipts (₹11,063.92 crore) was classified under 800-Other Receipts in the accounts.

During the previous year, ₹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.

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 the information received from the Government of Mizoram, there were no PD Accounts during 2024-25.

(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, 1983² should be reported to the Controlling Officer by name'. Further, Rule 118 of Central Government

¹ This excludes Loans & Advances and Repayment of Public Debt.

² The State Government has not updated its Treasury Manual to incorporate the updated Receipt and Payment Rules, 1983, as amended by the Central Government Account (Receipt and Payment) Rules, 2022.

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.

276 AC bills amounting to ₹666.03 crore drawn up to 28.02.2025 were due for DCC bills as per the rules mentioned above.

During the year 2024-25, 182 AC bills amounting to ₹350.60 crore were drawn {39 AC bills amounting to ₹212.09 crore (60.49 per cent) were drawn in March 2025}. At the beginning of the year total 133 ACs bills amounting to ₹527.52 crore were outstanding (including 41 AC bills amounting to ₹55.33 crore drawn in March 2024). During the year, 185 AC bills amounting to ₹339.51 crore were cleared. DCC Bills amounting to ₹326.52 crore, due for adjustment as on 31 March 2025, 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)
Up to 2023-24	31	260.57
2024-25 ^[*]	60	65.95
Total	91	326.52

^[*]Excluding 39 AC bills amounting to ₹212.09 crore drawn in the month of March 2025.

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

In terms of Rule 238 of the General Financial Rules, 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 2024-25, ₹577.73 crore pertaining to 60 outstanding UCs (32 UCs of ₹235.62 crore outstanding as on 31.03.2024 and 28 UCs of ₹342.11 crore outstanding pertaining to 2024-25) were due for clearance. Out of these, ₹510.57 crore pertaining to

52 outstanding UCs were cleared during the year. The position of outstanding UCs as on 31 March 2025 is given below:

Year ^[*]	Number of UCs Outstanding ^[**]	Amount (₹ in crore)
Up to 2022-23	01	4.00
2023-24	07	63.16
Total	08	67.16

[*] The year mentioned above is related to "Due year" i.e. within twelve months of the closure of financial year.

[**] Excluding UCs for CSS grants which are not monitored by this office and are submitted by the grantee directly to the concerned Ministries/Departments of the Government of India.

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

(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-Deposit 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 2024-25 are given below:

(₹ in crore)					
Funds/Deposits	Opening Balance on 1 April, 2024	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 & Climate Change, which is 3.35% for 2024-25.	7.11	...	7.11
8121 General and Other Reserve Funds 122 State Disaster Response Fund (SDRF)	1.73	8.50 per cent: As per the rate applicable to Overdrafts i.e. 2.00 per cent above the Average Ways and Means Advances i.e. 6.50 per cent	0.15	...	0.15
8342 Other Deposits 120 Miscellaneous Deposits	2.50	Interest calculated at the rate of 2.35 per cent per annum (Fixed Repo Rate - 1) i.e. 3.35 - 1 = 2.35 per annum	0.06	...	0.06
Total	216.42		7.32	...	7.32

Non-payment/short payment of the interest amounting to ₹7.32 crore has led to understatement of Revenue Expenditure by ₹7.32 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 ₹63.09 crore as on 1 April 2024 works out to 0.16 *per cent* of the GSDP for the year 2024-25 (₹38,343^[*] crore current price) and are within the limits prescribed. During 2024-25, Government of Mizoram issued fresh guarantee of ₹2.04 crore to Mizoram Co-operative Apex Bank Ltd. (₹1.70 crore) and MUCO Bank Ltd. (₹0.34 crore) and guarantee to the extent of ₹27.54 crore (Principal: ₹20.47 crore and Interest: ₹7.07 crore) was deleted. Further, no guarantee was invoked during 2024-25.

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 ₹0.37 crore.

During 2024-25, no amount was received by the State Government towards guarantee commission.

^[*]As per the information given by the State Government.

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

(x) Expenditure on Ecology and Environment:

The expenditure incurred by the State Government towards ecology and environment is depicted in the Finance Accounts to the level of Minor Head under various functional head of accounts. During the year 2024-25, the Government of Mizoram incurred ₹106.44 crore against the budget allocation of ₹129.48 crore under Major Heads 2402, 2406, 3435 and 4406.

During the previous 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.

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

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

During the year 2024-25, the Government of Mizoram incurred Revenue Expenditure of ₹64.02 crore on relief measures relating to unforeseen/extraordinary events under Major Head 2245.

The Government received ₹43.20 crore from the Central Government for this purpose, being grants in aid/central assistance, etc.

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

(xii) Writing off of Central Loans:

Further to the recommendations of the Thirteenth Finance Commission, Ministry of Finance, Government of India, in February 2012, had written off loans advanced to the State Government by various Ministries (except those advanced by the Ministry of Finance itself) as on 31 March 2010, towards Central Plan and Centrally Sponsored Schemes. Ministry of Finance permitted the State Governments to adjust the excess repayments of principal and interest made from the effective date of the order (31 March 2010) and its implementation against future repayments to the Ministry of Finance. The Government of Mizoram had made no excess repayment of principal and interest during the year 2024-25

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 2024-25 was not furnished by the State Government.

This has reference to Statements 7 & 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 changeover to the accrual based system of accounting, some additional information in the form of statement is required to be appended to the present system of cash accounting to ensure more transparency in decision-making. The State Government has 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 2025, is ₹1,353.21 crore (Revenue Expenditure ₹1,247.17 crore and Capital Expenditure ₹106.04 crore), which includes expenditure out of Central

Share (₹1,014.44 crore) and State share (₹338.77 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, ₹2,415.05 crore was directly received by the implementing agencies including beneficiaries under DBT (NGOs, Central Govt. organizations, Statutory organizations, Urban/Rural Bodies, Beneficiaries, etc.) in the State during 2024-25. The direct transfer of funds to implementing agencies has increased by 106.17 *per cent* as compared to the previous year (from ₹1,171.40 crore in 2023-24 to ₹2,415.05 crore in 2024-25). Details are in Appendix-VI of 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 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 7% 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 ₹1,036.31 crore being Central share during the year in its Treasury account. As on 31 March 2025, the Government transferred Central share of ₹1,180.61 crore and State share of ₹175.11 crore to SNAs. Detailed vouchers and supporting documents of actual expenditure were not received by PAG office from the SNAs.

As per the SNA 01 report, ₹147.82 crore are lying unspent in the bank accounts of SNAs as on 31 March 2025.

(xix) Funds transferred to DDO Bank Account:

The number of Bank Accounts opened by the DDOs of the Government of Mizoram during the year 2024-25 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 the State Government of Mizoram, as on 31 March 2025, an amount of ₹684.49 crore was still lying unspent in 491 Bank Accounts of 283 DDOs.

4. Contingency Fund:

In exercise of the powers conferred by Section 5 of the Mizoram Contingency Fund Act, 2009, the State Government provided 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 transactions during 2024-25, there was no requirement for recoupment.

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 State 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 State Government is transferring the Employees contribution to NSDL through MH 8342, whereas the Government's contribution is being directly transferred to NSDL through MH 2071, without operating the MH 8342-117.

During the year 2024-25, total contribution to the NPS was ₹143.16 crore (Employees' contribution ₹71.51 crore and Government's contribution ₹ 71.65 crore including 0.14 crore of 14 *per cent* contribution for AIS Officers). Detailed information on Government's contribution is available in Statement No. 15 of the Finance Accounts under Major Head 2071. The Government transferred the entire amount ₹143.16 crore (Employees' contribution ₹71.51 crore through MH 8342 and Government's contribution ₹71.65 crore directly) to NSDL.

(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 & 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 2024-25, the State Government received ₹43.20 crore as Central Government's share. The State Government's share during the year is ₹4.80 crore. However, the State Government did not transfer ₹48 crore (Central share: ₹43.20 crore, State share: ₹4.80 crore) to the fund under Major Head 8121-00-122 State Disaster Response Fund during the year. The State Government transferred ₹46.40 crore (Central share ₹41.60 crore, State share ₹4.80 crore) for the year 2023-24 to the Fund under Major Head 8121-122 State Disaster Response Fund during the year 2024-25.

An amount of ₹46.42 crore was set off in the Major Head 2245 as expenditure met from the funds and no investment was made from the Fund. The closing balance as on 31 March 2025 was ₹1.71 crore in the fund.

In addition, the State received ₹18.36 crore from the Central Government towards NDRF, which was not deposited/transferred to the Fund under Major Head 8121-122 SDRF as on 31 March 2025.

The short transfer/non-transfer of ₹66.36 crore on account of SDRF and NDRF has resulted in understatement of Revenue Expenditure.

(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 8121-130- 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 2024-25, the State Government received ₹10.80 crore as Central Government's share. The State Government's share during the year was ₹1.20 crore. The State Government transferred ₹17.60 crore (Central share ₹10.40 crore, State share ₹1.20 crore for the year 2023-24; and Central share ₹5.40 crore, State share ₹0.60 crore for the year 2024-25) to the Fund under Major Head 8121-130 SDMF.

The non-transfer of ₹6 crore (Central share: ₹5.40 crore and State share: ₹.60 crore) during 2023-24 has resulted in understatement of Revenue Expenditure during the year.

An amount of ₹17.60 crore was set off in the Major Head 2245 as expenditure met from the funds and no investment was made from the Fund. The closing balance as on 31 March 2025 was Nil.

(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 2024-25, the State Government did not receive any amount from the user agencies.

The Government received ₹25.98 crore from National Compensatory Afforestation Deposit.

The Government incurred an expenditure of ₹ 21.96 crore under the Head of Account 2406 Forestry and Wild Life – 04 Afforestation and Ecology Development 103 – State Compensatory Afforestation which was met from the SCAF.

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, 2025 was ₹216.17 crore.

(B) Reserve Funds not bearing Interest:

(a) Consolidated Sinking Fund: As per the Revised Scheme for Constitution and Administration of the Consolidated Sinking Fund of Government of Mizoram issued by the State Government dated 16.05.2024, the Government should make conscious efforts towards building up the CSF corpus to five per cent of the outstanding liabilities within a span of five years. During the year 2024-25, Government contributed ₹48.18 crore to the Fund as against ₹604.11 crore to be contributed to the Fund within a span of five years till 2028-29. The total accretion to the Fund was ₹ 524.03 crore as on 31 March 2025 (₹ 475.85 crore as on 31 March 2024), which is less than five *per cent* of outstanding liabilities as on 1 April 2024, which was entirely invested.

(b) Guarantee Redemption Fund: The State Government constituted the Guarantee Redemption Fund to be administered by the RBI. The latest amendment to the Fund as per the notification issued by the State Government dated 16.05.2024, effective from the date of notification, stipulates that the Government should make conscious efforts towards building up the GRF corpus to five percent of the outstanding guarantees within a span of five years from the date of constitution of the Fund. During the year 2024-25, Government contributed ₹17.82 crore to the Fund. The total accumulation of the Fund was ₹81.82 crore as on 31 March 2025 (₹64 crore as on 31 March 2024), more than five *per cent* of outstanding guarantees (₹ 30.71 crore as on 31 March 2025), which was entirely invested.

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

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

The Central Road and Infrastructure Fund Act, 2000 provided that the fund will be utilized 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 2024-25, the State Government received grants of ₹56.09 crore towards CRIF. The State Government did not transfer ₹56.09 crore to the Fund in the Public Account as on 31 March 2025.

The short transfer of ₹56.09 crore understated the revenue expenditure.

(iv) Suspense and Remittance Balances:

During the year 2024-25, expenditure for an amount of ₹2.24 crore and receipts for ₹902.42 crore have been placed under suspense by the Office of the Principal Accountant General, 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 Major Heads 8658, 8782 and 8793 were ₹1,788.91 crore (credit), ₹249.04 crore (debit) and ₹6.93 crore (debit), respectively as on 31st March 2025.

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 and 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 8670. In the year 2024 – 2025, an amount of ₹64.20 crore was accounted for as suspense due e-Kuber failed transactions which has been

cleared at the closure of 31.03.2025 accounts (at the time of 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 2024-25, 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 through Government Accounts.

(vii) Other Cesses levied by the State:

During the year 2024-25, the State Government of Mizoram collected ₹13.26 crore as Road Maintenance Cess and ₹13.24 crore as Social Infrastructure and Services Cess. The total collection of ₹26.50 crore was accounted under the Heads 0045-00-112 (01) Road Maintenance Cess and 0045-00-112 (02) Social Infrastructure and Services. However, the amount was not transferred to a designated fund as the State Government has not created a fund for the purpose of the cess.

(viii) Remittance to National Mineral Exploration Trust (NMET): 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 31.03.2025 appears in four minor heads as detailed below:

Head of Accounts		Major Head Description	Amount (₹ in Crores)
Major Head	Minor Head		
6003	103	Internal Debt of the State Government Loans from Life Insurance Corporation of India	(-) 167.83[a]
8443	109	Forest Deposits	(-) 11.49
	110	Deposits of Police Funds	(-) 86.68
8658	123	A.I.S Officers' Group Insurance Scheme	(-) 7.52

^[a] Minus balance is due to non-receipt of sanction for the loans availed by the State Government while payment is being made. This is reflected as adverse balance/overpayment in the finance accounts. The State Government has been advised to reconcile this balance with the LIC of India.

The impact of adverse balances on cash balance was understated cash balance.

(x) Cash Balance:

The Cash balance as on 31 March 2025 as per the record of the Principal Accountant General, Mizoram was ₹40.20 crore (Debit) and that reported by the RBI was ₹2.27 crore (Credit). There was a net difference of ₹37.93 crore (Debit), mainly due to pending reconciliation between the Treasury and RBI/Agency Bank. The difference is under reconciliation. The position for the last year, *i.e.*, as on 31st March 2024 was ₹171.29 crore (Debit).

The difference was ₹38.03 crore (Debit) as of June 2025 [Principal Accountant General was ₹34.55 crore (Debit) and that reported by the RBI was ₹3.48 crore (Debit)].

The relevant figures are available in Statement No. 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	Overstatement of Revenue Expenditure	Understatement of Revenue Expenditure	Overstatement of Capital Expenditure	Understatement of Capital Expenditure	Overstatement of Revenue Receipts	Understatement of Revenue Receipts
3 (ii)	Misclassification between revenue and capital	0.68					
3 (viii)	Interest Adjustment		7.32				
5 (ii) (A) (a)	State Disaster Response Fund		66.36				
5 (ii) (A) (b)	State Disaster Mitigation Fund		6				
5 (iii)	Central Road and Infrastructure Fund (CRIF)		56.09				
5 (ix)	Adverse Balance						
Total (Net) Impact	Overstatement / Understatement	0.68	135.77				