

# APPENDICES



# Appendices

## APPENDIX I

### State Profile

(Reference: Paragraph 1.1)

| Sl. No. | Particulars                                                | Unit                                 | India       | Mizoram   |
|---------|------------------------------------------------------------|--------------------------------------|-------------|-----------|
| 1       | Area                                                       | Sq Km                                | 32,87,469   | 21,081    |
| 2       | Population (2024 projected figures)                        | in crore                             | 140.07      | 0.13      |
| 3       | Density of Population (2024)                               | per Sq Km                            | 426.09      | 66.41     |
| 4       | Population below poverty line (2016-17 based)              | No. of Households/in <i>per cent</i> | 21.92       | 19.63     |
| 5       | Literacy (2011)                                            | <i>per cent</i>                      | 73.00       | 91.33     |
| 6       | Infant Mortality Rate (2023)                               | Per 1000 live births                 | 26.62       | 13.25     |
| 7       | Life expectancy at Birth (in years)                        | Year                                 | 70.62       | 72.53     |
| 8       | Decadal Population Growth (2014-2024) ( <i>Projected</i> ) | <i>per cent</i>                      | 11.26       | 23.48     |
| 9       | GDP/GSDP at Current Prices (2011-12 Series)                | (₹ in crore)                         | 2,95,35,667 | 35,578.84 |

Source: State Economic & Statistics Department and MOSPI

## APPENDIX II

### Meaning of Deficits/Surplus discussed in the Report

(Reference: Paragraph 1.4)

|                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|-----------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b>Revenue Deficit/<br/>Surplus</b><br/>(Revenue<br/>Expenditure –<br/>Revenue Receipts)</p>                                         | <p><i>It refers to the difference between revenue expenditure and revenue receipts.</i></p> <ul style="list-style-type: none"> <li>• When the government incurs a revenue deficit, it implies that the government is dissaving and is using up the savings of the other sectors of the economy to finance a part of its consumption expenditure.</li> <li>• Existence of revenue deficit is a cause of concern as it indicates that revenue receipts were not able to meet even the revenue expenditure. Moreover, part of capital receipts was utilised to meet revenue expenditure, reducing availability of capital resources to that extent for creation of capital assets.</li> <li>• This situation means that the government have to borrow not only to finance its investment but also its consumption requirements. This leads to a build-up of stock of debt and interest liabilities and forces the government, eventually, to cut expenditure.</li> <li>• If major part of revenue expenditure is committed expenditure (interest liabilities, salaries, pensions), the government reduces productive expenditure or welfare expenditure. This would mean lower growth and adverse welfare implications.</li> </ul> |
| <p><b>Fiscal Deficit/<br/>Surplus</b><br/>{Total expenditure<br/>– (Revenue receipts<br/>+ Non-debt creating<br/>capital receipts)}</p> | <p><i>It is the difference between the Revenue Receipts plus Non-debt Capital Receipts (NDCR) and the total expenditure. Fiscal Deficit is reflective of the total borrowing requirements of Government.</i></p> <ul style="list-style-type: none"> <li>• Fiscal deficit is the difference between the government's total expenditure and its total receipts excluding borrowing.</li> <li>• Non-debt creating capital receipts are those receipts, which are not borrowings, and, therefore, do not give rise to debt. Examples are recovery of loans and the proceeds from the sale of shares of PSUs.</li> <li>• The fiscal deficit will have to be financed through borrowing. Thus, it indicates the total borrowing requirements of the government from all sources.</li> </ul> <p>Governments usually run fiscal deficits and borrow funds for capital/ assets formation or for creation of economic and social infrastructure, so that assets created through borrowings could pay for themselves by generating an income stream. Thus, it is desirable to fully utilise borrowed funds for the creation of capital assets and to use revenue receipts for the repayment of principal and interest.</p>                 |
| <p><b>Primary Deficit/<br/>(Gross fiscal deficit<br/>– Net Interest<br/>liabilities)</b></p>                                            | <p><i>It refers to the fiscal deficit minus the interest payments.</i></p> <ul style="list-style-type: none"> <li>• Net interest liabilities consist of interest payments minus interest receipts by the government on net domestic lending.</li> <li>• The borrowing requirement of the government includes interest obligations on accumulated debt. To obtain an estimate of borrowing because of current expenditures exceeding revenues, we need to calculate the primary deficit.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |

**APPENDIX III**  
**Time Series data on State Government Finances**

(Reference: Paragraph 2.5.1.2)

(₹ in crore)

|                                                                  | 2019-20          | 2020-21          | 2021-22          | 2022-23          | 2023-24          |
|------------------------------------------------------------------|------------------|------------------|------------------|------------------|------------------|
| <b>Part A: Receipts</b>                                          |                  |                  |                  |                  |                  |
| <b>1. Revenue Receipts</b>                                       | <b>9,658.26</b>  | <b>7,740.67</b>  | <b>9,159.74</b>  | <b>10,282.07</b> | <b>11,414.05</b> |
| <b>(i) Tax Revenue</b>                                           | <b>730.98</b>    | <b>647.56</b>    | <b>853.94</b>    | <b>1,101.83</b>  | <b>1,195.59</b>  |
| Taxes on Agricultural Income                                     | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             |
| State Goods and Services Tax                                     | 532.22           | 457.91           | 632.34           | 904.20           | 969.11           |
| Taxes on Sales, Trade, etc.                                      | 117.61           | 113.66           | 150.75           | 112.94           | 125.93           |
| State Excise                                                     | 2.72             | 0.96             | 1.79             | 1.89             | 2.57             |
| Taxes on Vehicles                                                | 40.66            | 29.01            | 27.90            | 41.32            | 46.17            |
| Stamps and Registration fees                                     | 5.85             | 4.73             | 7.48             | 7.80             | 16.80            |
| Land Revenue                                                     | 9.05             | 20.74            | 13.04            | 9.56             | 10.14            |
| Taxes on Goods and Passengers                                    | 7.44             | 4.85             | 5.39             | 7.99             | 8.47             |
| Other Taxes                                                      | 15.43            | 15.70            | 15.25            | 16.13            | 16.40            |
| <b>(ii) Non-Tax Revenue</b>                                      | <b>522.35</b>    | <b>561.76</b>    | <b>622.12</b>    | <b>1,027.77</b>  | <b>1,084.93</b>  |
| <b>(iii) State's share of Union taxes and duties</b>             | <b>3,017.80</b>  | <b>3,010.55</b>  | <b>4,222.86</b>  | <b>4,745.25</b>  | <b>5,647.47</b>  |
| <b>(iv) Grants in aid from Government of India</b>               | <b>5,387.13</b>  | <b>3,520.80</b>  | <b>3,460.82</b>  | <b>3,407.22</b>  | <b>3,486.06</b>  |
| <b>2. Miscellaneous Capital Receipts</b>                         | <b>0.00</b>      | <b>0.00</b>      | <b>0.00</b>      | <b>0.00</b>      | <b>0.00</b>      |
| <b>3. Recoveries of Loans and Advances</b>                       | <b>26.70</b>     | <b>33.69</b>     | <b>32.18</b>     | <b>26.49</b>     | <b>23.96</b>     |
| <b>4. Total Revenue and Non-debt capital receipts (1+2+3)</b>    | <b>9,684.96</b>  | <b>7,774.36</b>  | <b>9,191.92</b>  | <b>10,308.56</b> | <b>11,438.01</b> |
| <b>5. Public Debt Receipts</b>                                   | <b>1,075.39</b>  | <b>1,391.18</b>  | <b>1,208.03</b>  | <b>1,764.97</b>  | <b>1,953.46</b>  |
| Internal Debt (excluding Ways and Means Advances and Overdrafts) | 1,060.51         | 1,143.56         | 898.21           | 1,464.57         | 1,199.48         |
| Net transactions under Ways and Means Advances and Overdrafts    | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             |
| Loans and Advances from Government of India                      | 14.88            | 247.62           | 309.82           | 300.40           | 753.98           |
| <b>6. Total Receipts in the Consolidated Fund</b>                | <b>10,760.35</b> | <b>9,165.54</b>  | <b>10,399.95</b> | <b>12,073.53</b> | <b>13,391.46</b> |
| <b>7. Contingency Fund Receipts</b>                              | <b>0.00</b>      | <b>0.00</b>      | <b>0.00</b>      | <b>0.00</b>      | <b>0.00</b>      |
| <b>8. Public Account Receipts</b>                                | <b>6,263.35</b>  | <b>8,254.17</b>  | <b>4,545.74</b>  | <b>5,238.92</b>  | <b>5,508.65</b>  |
| <b>9. Total Receipts of the State (6+7+8)</b>                    | <b>17,023.70</b> | <b>17,419.71</b> | <b>14,945.69</b> | <b>17,312.45</b> | <b>18,900.11</b> |
| <b>Part B : Expenditure</b>                                      |                  |                  |                  |                  |                  |
| <b>10. Revenue Expenditure</b>                                   | <b>9,453.96</b>  | <b>8,514.80</b>  | <b>8,557.49</b>  | <b>10,092.17</b> | <b>10,836.96</b> |
| Plan                                                             | 9,453.96         | 8,514.80         | 8,557.49         | 10,092.17        | 10,836.96        |
| Non Plan                                                         | --               | --               | --               | --               | --               |
| General Services (including interest payments)                   | 3,161.42         | 3,230.94         | 3,141.53         | 3,831.18         | 4,267.51         |
| Social Services                                                  | 3,392.73         | 3,177.84         | 3,337.57         | 3,673.78         | 4,209.28         |
| Economic Services                                                | 2,899.81         | 2,106.02         | 2,078.39         | 2,587.21         | 2,360.17         |
| Grants in aid and contributions                                  | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             |
| <b>11. Capital Expenditure</b>                                   | <b>1,372.67</b>  | <b>1,125.97</b>  | <b>1,004.38</b>  | <b>1,321.86</b>  | <b>1,253.78</b>  |
| Plan                                                             | 1,372.67         | 1,125.97         | 1,004.38         | 1,321.86         | 1,253.78         |
| Non Plan                                                         | ---              | ---              | ---              | ---              | ---              |

|                                                                         | 2019-20          | 2020-21          | 2021-22          | 2022-23          | 2023-24          |
|-------------------------------------------------------------------------|------------------|------------------|------------------|------------------|------------------|
| <b>General Services</b>                                                 | 95.22            | 42.64            | 39.43            | 82.86            | 117.51           |
| <b>Social Services</b>                                                  | 601.37           | 559.92           | 457.62           | 305.51           | 295.61           |
| <b>Economic Services</b>                                                | 676.08           | 523.41           | 507.33           | 933.49           | 840.66           |
| <b>12. Disbursement of Loans and Advances</b>                           | <b>82.63</b>     | <b>2.90</b>      | <b>2.58</b>      | <b>2.19</b>      | <b>24.98</b>     |
| <b>13. Total Expenditure (10+11+12)</b>                                 | <b>10,909.26</b> | <b>9,643.67</b>  | <b>9,564.45</b>  | <b>11,416.22</b> | <b>12,115.72</b> |
| <b>14. Repayments of Public Debt</b>                                    | <b>353.92</b>    | <b>397.75</b>    | <b>445.70</b>    | <b>348.73</b>    | <b>440.02</b>    |
| <b>Internal Debt (excluding Ways and Means Advances and Overdrafts)</b> | 331.97           | 375.39           | 422.68           | 325.24           | 412.33           |
| <b>Net transactions under Ways and Means Advances and overdraft</b>     | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             |
| <b>Loans and Advances from Government of India</b>                      | 21.95            | 22.36            | 23.02            | 23.49            | 27.69            |
| <b>15. Appropriation to Contingency Fund</b>                            | <b>0.00</b>      | <b>0.00</b>      | <b>0.00</b>      | <b>0.00</b>      | <b>0.00</b>      |
| <b>16. Total disbursement out of Consolidated Fund (13+14+15)</b>       | <b>11,263.18</b> | <b>10,041.42</b> | <b>10,010.15</b> | <b>11,764.95</b> | <b>12,555.74</b> |
| <b>17. Contingency Fund disbursements</b>                               | <b>0.00</b>      | <b>0.00</b>      | <b>0.00</b>      | <b>0.00</b>      | <b>0.00</b>      |
| <b>18. Public Account disbursements</b>                                 | <b>5,557.73</b>  | <b>7,537.09</b>  | <b>5,111.76</b>  | <b>5,601.12</b>  | <b>5,847.34</b>  |
| <b>19. Total disbursement by the State (16+17+18)</b>                   | <b>16,820.91</b> | <b>17,578.51</b> | <b>15,121.91</b> | <b>17,366.07</b> | <b>18,403.08</b> |
| <b>Part C : Deficits/ Surplus</b>                                       |                  |                  |                  |                  |                  |
| <b>20. Revenue Deficit (-) / Revenue Surplus (+) (1-10)</b>             | <b>204.30</b>    | <b>-774.13</b>   | <b>602.25</b>    | <b>189.89</b>    | <b>577.08</b>    |
| <b>21. Fiscal Deficit (-)/ Fiscal Surplus (+) (4-13)</b>                | <b>-1,224.30</b> | <b>-1,869.31</b> | <b>-372.53</b>   | <b>-1,107.67</b> | <b>-677.70</b>   |
| <b>22. Primary Deficit(-)/ Primary Surplus (+) (21-23)</b>              | <b>-881.18</b>   | <b>-1,468.32</b> | <b>78.11</b>     | <b>-613.79</b>   | <b>-95.80</b>    |
| <b>Part D : Other Data</b>                                              |                  |                  |                  |                  |                  |
| <b>23. Interest Payments (included in revenue expenditure)</b>          | <b>343.12</b>    | <b>400.99</b>    | <b>450.64</b>    | <b>493.88</b>    | <b>581.90</b>    |
| <b>24. Financial Assistance to local bodies etc.</b>                    | <b>2,536.71</b>  | <b>1,780.83</b>  | <b>1,903.64</b>  | <b>2,230.80</b>  | <b>2,980.76</b>  |
| <b>25. Ways and Means Advances/ Overdraft availed (days)</b>            | <b>2</b>         | <b>82</b>        | <b>105</b>       | <b>93</b>        | <b>177</b>       |
| <b>Ordinary Ways and Means Advances availed (days)</b>                  | 0                | 59               | 101              | 66               | 98               |
| <b>Special Ways and Means Advances availed (days)</b>                   | 2                | 23               | 0                | 19               | 47               |
| <b>Overdraft availed (days)</b>                                         | 0                | 0                | 4                | 8                | 32               |
| <b>26. Interest on Ways and Means Advances/ Overdraft</b>               | <b>0.00</b>      | <b>0.42</b>      | <b>2.32</b>      | <b>1.94</b>      | <b>5.49</b>      |
| <b>27. Gross State Domestic Product (GSDP)</b>                          | <b>24,990</b>    | <b>23,923</b>    | <b>26,695</b>    | <b>30,690</b>    | <b>35,579</b>    |
| <b>28. Outstanding Fiscal liabilities (year-end)</b>                    | <b>8,678.26</b>  | <b>9,881.09</b>  | <b>10,570.93</b> | <b>10,972.49</b> | <b>12,082.26</b> |
| <b>29. Outstanding guarantees (year-end) (including interest)</b>       | <b>140.66</b>    | <b>138.63</b>    | <b>125.13</b>    | <b>120.10</b>    | <b>63.09</b>     |
| <b>30. Maximum amount guaranteed (year-end)</b>                         | <b>200.58</b>    | <b>200.08</b>    | <b>178.87</b>    | <b>183.01</b>    | <b>183.01</b>    |
| <b>31. Number of incomplete projects</b>                                | <b>18</b>        | <b>9</b>         | <b>54</b>        | <b>165</b>       | <b>68</b>        |
| <b>32. Capital blocked in incomplete projects</b>                       | <b>423.62</b>    | <b>239.94</b>    | <b>646.03</b>    | <b>889.78</b>    | <b>523.59</b>    |

|                                                                       | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 |
|-----------------------------------------------------------------------|---------|---------|---------|---------|---------|
| <b>Part E : Fiscal Health Indicators</b>                              |         |         |         |         |         |
| <b>I- Resource Mobilisation</b>                                       |         |         |         |         |         |
| Own Tax revenue/GSDP                                                  | 2.93    | 2.71    | 3.19    | 3.09    | 3.36    |
| Own Non-Tax Revenue/GSDP                                              | 2.09    | 2.35    | 2.33    | 3.32    | 3.05    |
| Central Transfers/GSDP                                                | 12.08   | 12.58   | 15.81   | 15.46   | 15.87   |
| <b>II- Expenditure Management</b>                                     |         |         |         |         |         |
| Total Expenditure/GSDP                                                | 43.66   | 40.31   | 35.83   | 37.20   | 34.05   |
| Total Expenditure/Revenue Receipts                                    | 112.95  | 124.58  | 104.42  | 111.03  | 106.15  |
| Revenue Expenditure/Total Expenditure                                 | 86.66   | 88.29   | 89.47   | 88.4    | 89.45   |
| Expenditure on Social Services/Total Expenditure                      | 36.61   | 38.76   | 39.68   | 34.86   | 37.18   |
| Expenditure on Economic Services/Total Expenditure                    | 32.78   | 27.27   | 27.03   | 30.84   | 26.42   |
| Capital Expenditure/Total Expenditure                                 | 12.58   | 11.68   | 10.50   | 11.58   | 10.35   |
| Capital Expenditure on Social and Economic Services/Total Expenditure | 11.71   | 11.23   | 10.09   | 10.85   | 9.38    |
| <b>III- Management of Fiscal Imbalances</b>                           |         |         |         |         |         |
| Revenue deficit (surplus)/GSDP                                        | 0.82    | -3.24   | 2.25    | 0.61    | 1.62    |
| Fiscal deficit/GSDP                                                   | -4.90   | -7.81   | -1.40   | -3.61   | -1.90   |
| Primary Deficit (surplus)/GSDP                                        | -3.53   | -6.14   | 0.28    | -1.87   | -0.27   |
| Revenue Deficit, Surplus/Fiscal Deficit                               | -16.69  | 41.41   | -161.66 | -17.14  | -85.15  |
| Primary Revenue Balance/GSDP                                          | 2.3     | -1.42   | 3.9     | 2.16    | 3.32    |
| <b>IV- Management of Fiscal Liabilities</b>                           |         |         |         |         |         |
| Fiscal Liabilities/GSDP                                               | 34.73   | 41.30   | 37.99   | 33.42   | 33.96   |
| Fiscal Liabilities/RR                                                 | 89.85   | 127.65  | 115.41  | 106.71  | 105.85  |
| Primary deficit <i>vis-à-vis</i> quantum spread                       | -123.54 | 196.97  | 6.65    | -43.30  | -26.30  |
| <b>V- Other Fiscal Health Indicators</b>                              |         |         |         |         |         |
| Return on Investment                                                  | 0.00    | 0.00    | 0.00    | 0.00    | 0.00    |
| Financial Assets/Liabilities                                          | 1.64    | 1.48    | 1.52    | 1.49    | 1.48    |

Source: Finance Accounts of respective year

**APPENDIX IV**  
**Grant wise details of Original allocation and Actual expenditure**

(Reference: Paragraph 3.2.4)

| Grant No               | Grant/Appropriation Name                                 | Original Allocation | Actual expenditure | Excess (+) Saving (-) | Percentage of Excess/Savings to Original allocation |
|------------------------|----------------------------------------------------------|---------------------|--------------------|-----------------------|-----------------------------------------------------|
| <b>Revenue Section</b> |                                                          |                     |                    |                       |                                                     |
| 1                      | Legislative Assembly                                     | 41.75               | 34.70              | -7.05                 | -16.86                                              |
| 2                      | Governor                                                 | 9.56                | 10.41              | 0.84                  | 8.79                                                |
| 3                      | Council of Ministers                                     | 7.13                | 7.53               | 0.40                  | 5.61                                                |
| 4                      | Law and Judicial                                         | 40.61               | 55.01              | 14.40                 | 35.46                                               |
| 5                      | Vigilance                                                | 8.82                | 9.41               | 0.59                  | 6.69                                                |
| 6                      | Land Revenue and Settlement                              | 33.72               | 28.59              | -5.13                 | -15.21                                              |
| 7                      | Excise and Narcotics                                     | 49.66               | 42.96              | -6.70                 | -13.49                                              |
| 8                      | Taxation                                                 | 21.71               | 21.70              | -0.01                 | -0.05                                               |
| 9                      | Finance                                                  | 2,177.75            | 2,145.31           | -32.44                | -1.49                                               |
| 10                     | Mizoram Public Service Commission                        | 8.59                | 10.14              | 1.55                  | 18.04                                               |
| 11                     | Secretariat Administration                               | 125.49              | 130.13             | 4.64                  | 3.70                                                |
| 12                     | Parliamentary Affairs                                    | 1.02                | 0.94               | -0.08                 | -7.84                                               |
| 13                     | Personnel and Administrative Reforms                     | 5.07                | 6.40               | 1.33                  | 26.23                                               |
| 14                     | Planning and Programme Implementation                    | 93.17               | 98.46              | 5.29                  | 5.68                                                |
| 15                     | General Administration                                   | 93.50               | 188.66             | 95.16                 | 101.78                                              |
| 16                     | Home                                                     | 800.26              | 809.52             | 9.26                  | 1.16                                                |
| 17                     | Food, Civil Supplies and Consumer Affairs                | 270.21              | 263.68             | -6.53                 | -2.42                                               |
| 18                     | Printing and Stationery                                  | 12.87               | 14.64              | 1.78                  | 13.83                                               |
| 19                     | Local Administration                                     | 182.05              | 66.87              | -115.18               | -63.27                                              |
| 20                     | School Education                                         | 1,563.32            | 1,433.26           | -130.06               | -8.32                                               |
| 21                     | Higher and Technical Education                           | 271.49              | 247.78             | -23.71                | -8.73                                               |
| 22                     | Sports and Youth Services                                | 25.37               | 27.15              | 1.78                  | 7.02                                                |
| 23                     | Art and Culture                                          | 11.96               | 12.44              | 0.48                  | 4.01                                                |
| 24                     | Medical and Public Health Services                       | 634.37              | 559.87             | -74.50                | -11.74                                              |
| 25                     | Water Supply and Sanitation                              | 233.00              | 288.15             | 55.15                 | 23.67                                               |
| 26                     | Information and Public Relations                         | 12.22               | 12.72              | 0.50                  | 4.09                                                |
| 27                     | District Councils and Minority Affairs                   | 505.76              | 573.12             | 67.36                 | 13.32                                               |
| 28                     | Labour, Employment, Skill Development & Entrepreneurship | 31.93               | 27.98              | -3.95                 | -12.37                                              |
| 29                     | Social Welfare                                           | 175.25              | 201.08             | 25.83                 | 14.74                                               |
| 30                     | Disaster Management and Rehabilitation                   | 67.27               | 41.23              | -26.04                | -38.71                                              |
| 31                     | Agriculture                                              | 170.23              | 98.86              | -71.37                | -41.93                                              |
| 32                     | Horticulture                                             | 104.45              | 89.46              | -14.99                | -14.35                                              |
| 33                     | Land Resources, Soil and Water Conservation              | 18.94               | 26.38              | 7.44                  | 39.28                                               |
| 34                     | Animal Husbandry and Veterinary                          | 69.12               | 62.79              | -6.33                 | -9.16                                               |
| 35                     | Fisheries                                                | 10.56               | 26.01              | 15.45                 | 146.31                                              |
| 36                     | Environment, Forests and Climate Change                  | 161.65              | 106.85             | -54.80                | -33.90                                              |
| 37                     | Co-operation                                             | 16.59               | 14.87              | -1.72                 | -10.37                                              |
| 38                     | Rural Development                                        | 308.52              | 348.92             | 40.40                 | 13.09                                               |
| 39                     | Power                                                    | 824.54              | 775.43             | -49.11                | -5.96                                               |
| 40                     | Commerce and Industries                                  | 62.01               | 62.56              | 0.55                  | 0.90                                                |

| Grant No                                              | Grant/Appropriation Name                                 | Original Allocation | Actual expenditure | Excess (+) Saving (-) | Percentage of Excess/Savings to Original allocation |
|-------------------------------------------------------|----------------------------------------------------------|---------------------|--------------------|-----------------------|-----------------------------------------------------|
| 41                                                    | Sericulture                                              | 17.36               | 16.36              | -1.00                 | -5.76                                               |
| 42                                                    | Transport                                                | 56.61               | 42.32              | -14.29                | -25.24                                              |
| 43                                                    | Tourism                                                  | 11.34               | 11.71              | 0.37                  | 3.26                                                |
| 45                                                    | Public Works                                             | 591.18              | 572.93             | -18.25                | -3.09                                               |
| 46                                                    | Urban Development and Poverty Alleviation                | 489.19              | 677.49             | 188.30                | 38.49                                               |
| 47                                                    | Irrigation and Water Resources                           | 14.49               | 14.89              | 0.40                  | 2.76                                                |
| 48                                                    | Information and Communication Technology                 | 5.07                | 5.34               | 0.27                  | 5.33                                                |
| 49                                                    | Public Debt                                              | 754.03              | 627.80             | -126.23               | -16.74                                              |
| <b>TOTAL</b>                                          |                                                          | <b>11,200.76</b>    | <b>10,950.81</b>   | <b>-249.95</b>        | <b>-2.23</b>                                        |
| <b>Capital Section (Including Loans and Advances)</b> |                                                          |                     |                    |                       |                                                     |
| 1                                                     | Legislative Assembly                                     | 2.00                | 2.00               | 0.00                  | 0.00                                                |
| 2                                                     | Governor                                                 | 0.00                | 0.00               | 0.00                  | 0.00                                                |
| 3                                                     | Council of Ministers                                     | 0.00                | 0.00               | 0.00                  | 0.00                                                |
| 4                                                     | Law and Judicial                                         | 0.00                | 0.00               | 0.00                  | 0.00                                                |
| 5                                                     | Vigilance                                                | 0.00                | 0.00               | 0.00                  | 0.00                                                |
| 6                                                     | Land Revenue and Settlement                              | 0.00                | 0.00               | 0.00                  | 0.00                                                |
| 7                                                     | Excise and Narcotics                                     | 0.00                | 0.00               | 0.00                  | 0.00                                                |
| 8                                                     | Taxation                                                 | 0.00                | 0.00               | 0.00                  | 0.00                                                |
| 9                                                     | Finance                                                  | 1,147.00            | 40.27              | -1,106.73             | -96.49                                              |
| 10                                                    | Mizoram Public Service Commission                        | 0.00                | 0.00               | 0.00                  | 0.00                                                |
| 11                                                    | Secretariat Administration                               | 0.00                | 0.00               | 0.00                  | 0.00                                                |
| 12                                                    | Parliamentary Affairs                                    | 0.00                | 0.00               | 0.00                  | 0.00                                                |
| 13                                                    | Personnel and Administrative Reforms                     | 0.00                | 0.00               | 0.00                  | 0.00                                                |
| 14                                                    | Planning and Programme Implementation                    | 0.00                | 150.00             | 150.00                | 100.00                                              |
| 15                                                    | General Administration                                   | 0.00                | 0.00               | 0.00                  | 0.00                                                |
| 16                                                    | Home                                                     | 0.00                | 25.16              | 25.16                 | 100.00                                              |
| 17                                                    | Food, Civil Supplies and Consumer Affairs                | 0.00                | 0.23               | 0.23                  | 100.00                                              |
| 18                                                    | Printing and Stationery                                  | 0.00                | 0.00               | 0.00                  | 0.00                                                |
| 19                                                    | Local Administration                                     | 0.00                | 0.00               | 0.00                  | 0.00                                                |
| 20                                                    | School Education                                         | 0.00                | 16.76              | 16.76                 | 100.00                                              |
| 21                                                    | Higher and Technical Education                           | 0.00                | 0.00               | 0.00                  | 0.00                                                |
| 22                                                    | Sports and Youth Services                                | 0.00                | 0.00               | 0.00                  | 0.00                                                |
| 23                                                    | Art and Culture                                          | 0.00                | 0.00               | 0.00                  | 0.00                                                |
| 24                                                    | Medical and Public Health Services                       | 116.70              | 83.64              | -33.06                | -28.33                                              |
| 25                                                    | Water Supply and Sanitation                              | 247.99              | 101.95             | -146.03               | -58.89                                              |
| 26                                                    | Information and Public Relations                         | 0.00                | 1.06               | 1.06                  | 100.00                                              |
| 27                                                    | District Councils and Minority Affairs                   | 0.00                | 11.56              | 11.56                 | 100.00                                              |
| 28                                                    | Labour, Employment, Skill Development & Entrepreneurship | 0.00                | 0.00               | 0.00                  | 0.00                                                |
| 29                                                    | Social Welfare                                           | 0.00                | 11.90              | 11.90                 | 100.00                                              |
| 30                                                    | Disaster Management and Rehabilitation                   | 0.00                | 0.00               | 0.00                  | 0.00                                                |
| 31                                                    | Agriculture                                              | 0.01                | 122.05             | 122.04                | 12,20,400.00                                        |
| 32                                                    | Horticulture                                             | 0.00                | 7.36               | 7.36                  | 100.00                                              |
| 33                                                    | Land Resources, Soil and Water Conservation              | 0.00                | 0.00               | 0.00                  | 0.00                                                |
| 34                                                    | Animal Husbandry and Veterinary                          | 0.00                | 13.06              | 13.06                 | 100.00                                              |

| Grant No     | Grant/Appropriation Name                  | Original Allocation | Actual expenditure | Excess (+) Saving (-) | Percentage of Excess/Savings to Original allocation |
|--------------|-------------------------------------------|---------------------|--------------------|-----------------------|-----------------------------------------------------|
| 35           | Fisheries                                 | 0.00                | 0.00               | 0.00                  | 0.00                                                |
| 36           | Environment, Forests and Climate Change   | 0.00                | 0.00               | 0.00                  | 0.00                                                |
| 37           | Co-operation                              | 0.00                | 3.43               | 3.43                  | 100.00                                              |
| 38           | Rural Development                         | 0.00                | 0.74               | 0.74                  | 100.00                                              |
| 39           | Power                                     | 7.32                | 65.95              | 58.63                 | 800.96                                              |
| 40           | Commerce and Industries                   | 0.00                | 0.45               | 0.45                  | 100.00                                              |
| 41           | Sericulture                               | 0.00                | 0.00               | 0.00                  | 0.00                                                |
| 42           | Transport                                 | 0.00                | 3.50               | 3.50                  | 100.00                                              |
| 43           | Tourism                                   | 0.00                | 1.54               | 1.54                  | 100.00                                              |
| 45           | Public Works                              | 0.00                | 537.05             | 537.05                | 100.00                                              |
| 46           | Urban Development and Poverty Alleviation | 102.66              | 68.77              | -33.89                | -33.01                                              |
| 47           | Irrigation and Water Resources            | 75.00               | 10.31              | -64.69                | -86.25                                              |
| 48           | Information and Communication Technology  | 0.00                | 0.00               | 0.00                  | 0.00                                                |
| 49           | Public Debt                               | 1,442.51            | 4,888.60           | 3,446.09              | 238.90                                              |
| <b>Total</b> |                                           | <b>3,141.19</b>     | <b>6,167.35</b>    | <b>3,026.16</b>       | <b>96.34</b>                                        |

## APPENDIX V

## Details of surrender of funds in excess of ₹ 10 crore at the end of March, 2024

(Reference: Paragraph 3.4.4)

(₹ in crore)

| Sl. No.                  | Grant Number                                 | Original         | Suppl.          | Total provisions | Actual          | Saving (-) Excess (+) | Amount Surrendered |
|--------------------------|----------------------------------------------|------------------|-----------------|------------------|-----------------|-----------------------|--------------------|
| <b>Revenue (Voted)</b>   |                                              |                  |                 |                  |                 |                       |                    |
| 1                        | 9-Finance                                    | 2,177.75         | 179.15          | 2,356.90         | 2,145.31        | 211.59                | 248.60             |
| 2                        | 16-Home                                      | 800.26           | 34.05           | 834.31           | 809.52          | 24.79                 | 25.66              |
| 3                        | 17-Food, Civil Supplies and Consumer Affairs | 270.21           | 46.76           | 316.97           | 263.68          | 53.29                 | 11.61              |
| 4                        | 19-Local Administration                      | 182.05           | 36.06           | 218.11           | 66.87           | 151.24                | 151.24             |
| 5                        | 20-School education                          | 1,563.32         | 132.14          | 1,695.46         | 1,433.26        | 262.20                | 252.65             |
| 6                        | 21-Higher and Technical Education            | 271.49           | 49.22           | 320.71           | 247.78          | 72.93                 | 72.20              |
| 7                        | 24-Health and Family Welfare                 | 634.36           | 166.39          | 800.75           | 559.87          | 240.88                | 240.88             |
| 8                        | 25-Public Health Engineering                 | 233.00           | 76.25           | 309.25           | 288.15          | 21.10                 | 21.10              |
| 9                        | 29-Social Welfare                            | 175.25           | 102.83          | 278.08           | 201.08          | 77.00                 | 77.00              |
| 10                       | 30-DM & R                                    | 67.27            | 2.54            | 69.81            | 41.23           | 28.58                 | 28.58              |
| 11                       | 31-Agriculture                               | 170.23           | 8.77            | 179.00           | 98.86           | 80.14                 | 80.11              |
| 12                       | 32-Horticulture                              | 104.45           | 26.64           | 131.09           | 89.46           | 41.63                 | 41.60              |
| 13                       | 34-Animal Husbandry and Veterinary           | 69.12            | 6.64            | 75.76            | 62.79           | 12.97                 | 10.90              |
| 14                       | 36-Environment, Forests and Climate Change   | 161.65           | 4.32            | 165.97           | 106.85          | 59.12                 | 59.10              |
| 15                       | 38-Rural Development                         | 308.52           | 278.34          | 586.86           | 348.92          | 237.95                | 237.04             |
| 16                       | 39-Power and Electricity                     | 824.54           | 9.88            | 834.42           | 775.43          | 58.99                 | 58.99              |
| 17                       | 42-Transport                                 | 56.61            | 0.55            | 57.16            | 42.32           | 14.84                 | 14.84              |
| 18                       | 45-Public Works                              | 591.18           | 38.69           | 629.87           | 572.93          | 56.94                 | 57.10              |
| 19                       | 46-Urban Development and Poverty Alleviation | 489.19           | 213.50          | 702.69           | 677.49          | 25.20                 | 33.26              |
| <b>Total (A)</b>         |                                              | <b>9,150.46</b>  | <b>1,412.71</b> | <b>10,563.17</b> | <b>8,831.80</b> | <b>1,731.37</b>       | <b>1,722.46</b>    |
| <b>Capital (Voted)</b>   |                                              |                  |                 |                  |                 |                       |                    |
| 1                        | 9-Finance                                    | 1,147.00         | 40.27           | 1,187.27         | 40.27           | 1,147.00              | 1,147.00           |
| 2                        | 16-Home                                      | 0.00             | 50.16           | 50.16            | 25.16           | 25.00                 | 25.00              |
| 3                        | 22-Sports and Youth Services                 | 0.00             | 25.62           | 25.62            | 0.00            | 25.62                 | 25.62              |
| 4                        | 24-Health and Family Welfare                 | 1,16.70          | 51.05           | 167.75           | 83.64           | 84.11                 | 84.11              |
| 5                        | 25-Public Health Engineering                 | 247.99           | 94.51           | 342.50           | 101.95          | 240.55                | 240.54             |
| 6                        | 39-Power and Electricity                     | 7.32             | 68.78           | 76.10            | 65.95           | 10.15                 | 10.15              |
| 7                        | 45-Public Works                              | 0.00             | 708.33          | 708.33           | 537.05          | 171.28                | 195.46             |
| 8                        | 46-Urban Development and Poverty Alleviation | 102.66           | 46.97           | 149.63           | 68.77           | 80.86                 | 72.69              |
| 9                        | 47-Irrigation and Water Resources            | 75.00            | 9.50            | 84.50            | 10.31           | 74.19                 | 74.19              |
| <b>Total (B)</b>         |                                              | <b>1,696.67</b>  | <b>1,095.19</b> | <b>2,791.86</b>  | <b>933.10</b>   | <b>1,858.76</b>       | <b>1,874.76</b>    |
| <b>Grand Total (A+B)</b> |                                              | <b>10,847.13</b> | <b>2,507.90</b> | <b>13,355.03</b> | <b>9,764.90</b> | <b>3,590.13</b>       | <b>3,597.22</b>    |

Source: Appropriation Accounts

## APPENDIX VI

### Grant-wise unutilised funds during 2023-24

(Reference Paragraph: 3.6.2)

| SL No.                   | Grant No. | Name                                                                                                                                                                                                                    | Original grant | Supplementary grant | Total | Expenditure | Savings | Details of Surrender | Percentage of saving |
|--------------------------|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|---------------------|-------|-------------|---------|----------------------|----------------------|
| <b>Revenue (Voted)</b>   |           |                                                                                                                                                                                                                         |                |                     |       |             |         |                      |                      |
| 1                        | 38        | <b>Rural Development</b><br><b>2501 Special Programmes for Rural Development</b><br>06 Self Employment Programmes<br>102 National Rural Livelihood Mission<br>04 SMS forDeen Dayal Upadhyaya Gram Jyoti Yojana (DDUGJY) | 0.00           | 0.61                | 0.61  | 0.00        | 0.61    | 0.61                 | 100                  |
| 2                        | 45        | <b>Public Works</b><br><b>Central Assistance (CA)</b><br><b>3054 Roads and Bridges</b><br>01 National Highways<br>799 Suspense<br>01 Adjustment Head for maintenance of National Highway                                | 0.00           | 16.00               | 16.00 | 0.00        | 16.00   | 16.00                | 100                  |
| 3                        | 45        | <b>Public Works</b><br><b>Central Assistance (CA)</b><br><b>3054 Roads and Bridges</b><br>01 National Highways<br>797 Transfer to Reserve Fund/Deposit Account<br>04 Central Road and Infrastructure Fund (CRIF)        | 0.00           | 0.89                | 0.89  | 0.00        | 0.89    | 0.89                 | 100                  |
| <b>Revenue (Charged)</b> |           |                                                                                                                                                                                                                         |                |                     |       |             |         |                      |                      |
| 4                        | 49        | <b>Public Debt</b><br><b>2049 Interest Payments</b><br>05 Interest on Reserve Funds<br>105 Interest on General and Other Reserve Funds<br>10 Interest Payment of SDRF                                                   | 0.00           | 1.43                | 1.43  | 0.00        | 1.43    | -                    | 100                  |
| <b>Capital (Voted)</b>   |           |                                                                                                                                                                                                                         |                |                     |       |             |         |                      |                      |

| Sl. No.            | Grant No. | Name                                                                                                                                                                                                                                       | Original grant | Supplementary grant | Total        | Expenditure | Savings      | Details of Surrender | Percentage of saving |
|--------------------|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|---------------------|--------------|-------------|--------------|----------------------|----------------------|
| 5                  | 24        | <b>Health and Family Welfare</b><br><b>Central Assistance (CA)</b><br><b>4210 Capital Outlay on Medical and Public Health</b><br>04 Public Health<br>101 Prevention and Control of Diseases<br>57 Implementation of Project under JICA/EAP | 20.00          | 20.00               | 40.00        | 0.00        | 40.00        | 40.00                | 100                  |
| 6                  | 24        | <b>Health and Family Welfare</b><br><b>Central Assistance (CA)</b><br>101 Prevention and Control of Diseases<br>05 Strengthening of Trauma Centre/CSS                                                                                      | 0.00           | 4.76                | 4.76         | 0.00        | 4.76         | 4.76                 | 100                  |
| 7                  | 24        | <b>Health and Family Welfare</b><br>02 Rural Health Services<br>103 Primary Health Centres<br>01 Scheme under Special Central Assistance                                                                                                   | 0.00           | 4.20                | 4.20         | 0.00        | 4.20         | 4.20                 | 100                  |
| 8                  | 24        | <b>Health and Family Welfare</b><br><b>Central Assistance (CA)</b><br><b>4210 Capital Outlay on Medical and Public Health</b><br>04 Public Health<br>003 Training<br>07 General Nursing and Midwifery School, Serchhip/CSS                 | 0.00           | 1.30                | 1.30         | 0.00        | 1.30         | 1.30                 | 100                  |
| 9                  | 24        | <b>Health and Family Welfare</b><br><b>Central Assistance (CA)</b><br><b>4210 Capital Outlay on Medical and Public Health</b><br>04 Public Health<br>003 Training<br>07 General Nursing and Midwifery School, Siaha/CSS                    | 0.00           | 0.01                | 0.01         | 0.00        | 0.01         | 0.01                 | 100                  |
| 10                 | 42        | <b>Transport</b><br><b>5055 Capital Outlay on Road Transport</b><br>800 Other Expenditure<br>03 Central Workshop                                                                                                                           | 0.00           | 0.43                | 0.43         | 0.00        | 0.43         | 0.43                 | 100                  |
| 11                 | 45        | <b>Public Works</b><br><b>Central Assistance (CA)</b><br><b>4235 Capital Outlay on Social Security and Welfare</b><br>02 Social Welfare<br>102 Child Welfare<br>08 Schemes under Article 275 (1)/CSS                                       | 0.00           | 1.00                | 1.00         | 0.00        | 1.00         | 1.00                 | 100                  |
| <b>Grand Total</b> |           |                                                                                                                                                                                                                                            | <b>20.00</b>   | <b>50.63</b>        | <b>70.63</b> | <b>0.00</b> | <b>70.63</b> | <b>70.63</b>         | <b>100</b>           |

Source: Appropriation Accounts

## APPENDIX VII

### Grant-wise details of quarterly expenditure

(Reference Paragraph:3.6.4)

(₹ in crore)

| Sl No. | Grant No. | Grant                                   | Allocation during 2022-23 | Expenditure |          |          |          | Total Expenditure during 2023 (TE) | Expenditure in Q4 as a percentage of TE | Expenditure in March 2023 as percentage of TE |
|--------|-----------|-----------------------------------------|---------------------------|-------------|----------|----------|----------|------------------------------------|-----------------------------------------|-----------------------------------------------|
|        |           |                                         |                           | Q1          | Q2       | Q3       | Q4       |                                    |                                         |                                               |
| 1      | 31        | Agriculture                             | 302.89                    | 11.16       | 21.95    | 12.69    | 175.11   | 159.15                             | 79.27                                   | 72.04                                         |
| 2      | 19        | Local Administration                    | 218.11                    | 2.98        | 3.62     | 4.40     | 55.87    | 47.27                              | 83.55                                   | 70.70                                         |
| 3      | 47        | Irrigation & Water Resources            | 99.85                     | 3.36        | 3.83     | 3.77     | 14.54    | 12.11                              | 57.02                                   | 47.49                                         |
| 4      | 46        | Urban Development & Poverty Alleviation | 852.32                    | 180.64      | 100.59   | 21.35    | 443.68   | 296.00                             | 59.45                                   | 39.66                                         |
| 5      | 45        | Public Works                            | 1,338.20                  | 380.71      | 105.48   | 218.48   | 401.98   | 356.74                             | 36.32                                   | 32.24                                         |
| 6      | 18        | Printing & Stationery                   | 16.13                     | 2.49        | 2.79     | 3.05     | 6.10     | 4.29                               | 42.26                                   | 29.69                                         |
| 7      | 48        | Information & Communication Technology  | 5.35                      | 0.80        | 1.21     | 0.84     | 2.18     | 1.32                               | 43.35                                   | 26.25                                         |
| 8      | 29        | Social Welfare                          | 289.98                    | 29.69       | 33.45    | 58.18    | 91.67    | 55.79                              | 43.04                                   | 26.20                                         |
| 9      | 1         | Legislative Assembly                    | 45.60                     | 6.56        | 9.55     | 6.05     | 14.55    | 8.82                               | 39.63                                   | 24.03                                         |
| 10     | 49        | Public Debt                             | 2,198.01                  | 13.11       | 1,223.83 | 1,952.48 | 2,326.98 | 1,267.22                           | 42.18                                   | 22.97                                         |
| 11     | 43        | Tourism                                 | 14.69                     | 2.67        | 3.06     | 2.70     | 4.82     | 3.02                               | 36.41                                   | 22.75                                         |
| 12     | 9         | Finance                                 | 3,544.16                  | 394.45      | 479.86   | 425.73   | 885.55   | 483.10                             | 40.52                                   | 22.10                                         |
| 13     | 32        | Horticulture                            | 138.46                    | 7.76        | 20.14    | 9.07     | 59.86    | 20.88                              | 61.82                                   | 21.57                                         |
| 14     | 17        | Food, Civil Supplies & Consumer Affairs | 341.37                    | 21.93       | 48.78    | 50.63    | 81.22    | 43.35                              | 40.09                                   | 21.40                                         |
| 15     | 34        | Animal Husbandry & Veterinary           | 20.82                     | 13.95       | 18.32    | 13.91    | 29.67    | 15.71                              | 39.12                                   | 20.72                                         |

<sup>1</sup> Total Expenditure differs from Appropriation Accounts 2023-24 due to adjustment of recovery amounting ₹3.34 crore.

| Sl No. | Grant No. | Grant                                                    | Allocation during 2022-23 | Expenditure |        |        |        |          | Total Expenditure during 2023 (TE) | Expenditure in Q4 as a percentage of TE | Expenditure in March 2023 as percentage of TE |
|--------|-----------|----------------------------------------------------------|---------------------------|-------------|--------|--------|--------|----------|------------------------------------|-----------------------------------------|-----------------------------------------------|
|        |           |                                                          |                           | Q1          | Q2     | Q3     | Q4     | In March |                                    |                                         |                                               |
| 16     | 42        | Transport                                                | 64.60                     | 9.16        | 10.38  | 9.68   | 16.61  | 9.10     | 45.82                              | 36.24                                   | 19.86                                         |
| 17     | 24        | Medical & Public Health Services                         | 968.50                    | 133.34      | 129.83 | 157.33 | 223.01 | 126.73   | 643.51                             | 34.65                                   | 19.69                                         |
| 18     | 22        | Sports & Youth Services                                  | 55.31                     | 3.24        | 6.08   | 7.02   | 10.82  | 5.05     | 27.15                              | 39.84                                   | 18.62                                         |
| 19     | 36        | Environment, Forests & Climate Change                    | 165.97                    | 16.51       | 19.98  | 42.19  | 28.17  | 19.85    | 106.85                             | 26.36                                   | 18.58                                         |
| 20     | 3         | Council Ministers                                        | 8.05                      | 1.47        | 2.20   | 1.49   | 2.38   | 1.40     | 7.53                               | 31.56                                   | 18.55                                         |
| 21     | 26        | Information & Public Relations                           | 14.30                     | 2.37        | 2.93   | 4.19   | 4.29   | 2.21     | 13.78                              | 31.16                                   | 16.01                                         |
| 22     | 15        | General Administration                                   | 197.99                    | 24.61       | 29.88  | 81.79  | 52.38  | 26.49    | 188.66                             | 27.77                                   | 14.04                                         |
| 23     | 40        | Commerce & Industries                                    | 68.70                     | 11.22       | 17.76  | 14.84  | 19.19  | 8.34     | 63.01                              | 30.46                                   | 13.23                                         |
| 24     | 2         | Governor                                                 | 10.67                     | 2.22        | 2.70   | 2.34   | 3.15   | 1.35     | 10.41                              | 30.25                                   | 12.97                                         |
| 25     | 25        | Water Supply & Sanitation                                | 633.74                    | 91.37       | 96.98  | 117.57 | 84.18  | 49.38    | 390.10                             | 21.58                                   | 12.66                                         |
| 26     | 4         | Law & Judicial                                           | 55.14                     | 12.11       | 14.51  | 12.00  | 16.39  | 6.38     | 55.01                              | 29.79                                   | 11.59                                         |
| 27     | 8         | Taxation                                                 | 23.11                     | 4.84        | 5.36   | 5.41   | 6.10   | 2.52     | 21.70                              | 28.10                                   | 11.62                                         |
| 28     | 20        | School Education                                         | 1,712.59                  | 310.96      | 343.90 | 369.78 | 425.38 | 164.59   | 1,450.03                           | 29.34                                   | 11.35                                         |
| 29     | 23        | Art & Culture                                            | 14.10                     | 2.25        | 2.95   | 2.61   | 4.64   | 1.40     | 12.44                              | 37.27                                   | 11.24                                         |
| 30     | 41        | Sericulture                                              | 17.67                     | 3.71        | 4.21   | 3.95   | 4.49   | 1.65     | 16.36                              | 27.42                                   | 10.09                                         |
| 31     | 16        | Home                                                     | 884.47                    | 171.05      | 185.88 | 235.29 | 242.46 | 83.95    | 834.68                             | 29.05                                   | 10.06                                         |
| 32     | 6         | Land Revenue & Settlement                                | 34.35                     | 6.68        | 6.97   | 7.20   | 7.74   | 2.85     | 28.59                              | 27.05                                   | 9.97                                          |
| 33     | 12        | Parliamentary Affairs                                    | 1.07                      | 0.22        | 0.24   | 0.25   | 0.22   | 0.09     | 0.94                               | 23.62                                   | 9.67                                          |
| 34     | 10        | Mizoram Public Service Commission                        | 10.15                     | 2.21        | 2.92   | 2.32   | 2.69   | 0.90     | 10.14                              | 26.56                                   | 8.85                                          |
| 35     | 11        | Secretariat Administration                               | 130.39                    | 32.69       | 32.81  | 32.21  | 32.42  | 11.51    | 130.13                             | 24.92                                   | 8.85                                          |
| 36     | 28        | Labour, Employment, Skill Development & Entrepreneurship | 36.61                     | 14.60       | 3.84   | 3.62   | 5.93   | 2.34     | 27.98                              | 21.18                                   | 8.35                                          |

| Sl No. | Grant No. | Grant                                     | Allocation during 2022-23 | Expenditure     |                 |                 |                 |                 | Total Expenditure during 2023 (TE) | Expenditure in Q4 as a percentage of TE | Expenditure in March 2023 as percentage of TE |
|--------|-----------|-------------------------------------------|---------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------------------------|-----------------------------------------|-----------------------------------------------|
|        |           |                                           |                           | Q1              | Q2              | Q3              | Q4              | In March        |                                    |                                         |                                               |
| 37     | 7         | Excise & Narcotics                        | 50.78                     | 9.84            | 10.71           | 12.40           | 10.02           | 3.45            | 42.96                              | 23.32                                   | 8.03                                          |
| 38     | 37        | Co-operation                              | -                         | 3.53            | 4.31            | 4.67            | 5.80            | 1.55            | 18.31                              | 31.68                                   | 8.47                                          |
| 39     | 38        | Rural Development                         | 587.60                    | 32.47           | 141.13          | 37.39           | 138.67          | 26.04           | 349.65                             | 39.66                                   | 7.45                                          |
| 40     | 5         | Vigilance                                 | 9.40                      | 2.14            | 2.26            | 2.50            | 2.51            | 0.69            | 9.41                               | 26.67                                   | 7.29                                          |
| 41     | 13        | Personnel & Administrative Reforms        | 6.81                      | 1.27            | 1.66            | 1.77            | 1.70            | 0.45            | 6.40                               | 26.54                                   | 7.05                                          |
| 42     | 35        | Fisheries                                 | 26.53                     | 9.28            | 2.56            | 3.36            | 10.81           | 1.83            | 26.01                              | 41.58                                   | 7.02                                          |
| 43     | 39        | Power                                     | 910.52                    | 146.23          | 236.83          | 310.83          | 147.48          | 58.93           | 841.38                             | 17.53                                   | 7.00                                          |
| 44     | 21        | Higher & Technical Education              | 320.71                    | 64.74           | 40.13           | 75.50           | 67.41           | 12.77           | 247.78                             | 27.21                                   | 5.15                                          |
| 45     | 30        | Disaster Management & Rehabilitation      | 69.81                     | 0.99            | 36.62           | 1.07            | 2.55            | 1.55            | 41.23                              | 6.18                                    | 3.76                                          |
| 46     | 33        | Land Resources, Soil & Water Conservation | 27.89                     | 5.89            | 10.10           | 4.60            | 5.78            | 0.65            | 26.38                              | 21.92                                   | 2.47                                          |
| 47     | 27        | District Councils & Minority Affairs      | 584.63                    | 162.97          | 146.93          | 136.37          | 138.41          | 13.39           | 584.68                             | 23.67                                   | 2.29                                          |
| 48     | 14        | Planning and Programme Implementation     | 400.40                    | 6.96            | 208.07          | 8.24            | 25.19           | 4.84            | 248.46                             | 10.14                                   | 1.95                                          |
|        |           | <b>Total</b>                              | <b>17,528.50</b>          | <b>2,375.40</b> | <b>3,840.05</b> | <b>4,495.09</b> | <b>6,342.76</b> | <b>3,428.98</b> | <b>17,053.31</b>                   | <b>-</b>                                | <b>-</b>                                      |

Source: Appropriation Accounts