



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



ACCOUNTS AT A GLANCE

for the year
2022-23

GOVERNMENT OF MIZORAM



Accounts At A Glance for the year **2022-23**

**Principal Accountant General,
Mizoram (Accounts Wing)**

GOVERNMENT OF MIZORAM

Preface


I am happy to present the Twenty fourth issue of our annual publication, the 'Accounts At A Glance' for the year 2022-23, which provides an overview of Governmental activities, as reflected in the Finance Accounts and Appropriation Accounts.

The Finance Accounts are summary statements of accounts under the Consolidated Fund, Contingency Fund and Public Account. The Appropriation Accounts record the grant wise expenditure against provisions approved by the State Legislature and depict explanations for variations between the actual expenditure and the funds allocated.

Finance and Appropriation Accounts are prepared annually by my office (Accounts Wing) under the direction of the Comptroller and Auditor General of India (C&AG) in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Services) Act, 1971 for being laid before the Legislature of the State.

We look forward to reader's feedback that would help us in improving the publication.

Place : Aizawl
Date : 13 February 2024


(L. Hangsing)
Principal Accountant General,
Mizoram

Our Vision, Mission and Core Values

VISION

(The vision of the institution of the Comptroller and Auditor General of India represents what we aspire to become.)

We strive to be a global leader and initiator of national and international best practices in public sector auditing and accounting and reorganized for independent, credible, balanced and timely reporting on public finance and governance.

Mandated by the Constitution of India, we promote accountability, transparency and good governance through high quality auditing and accounting and provide independent assurance to our stakeholders: the Legislature, the Executive and the Public - that public funds are being used efficiently and for the intended purposes.

MISSION

(Our mission enunciates our current role and describes what we are doing today.)

CORE VALUES

(Our core values are the guiding beacons for all that we do and give us the benchmarks for assessing our performance.)

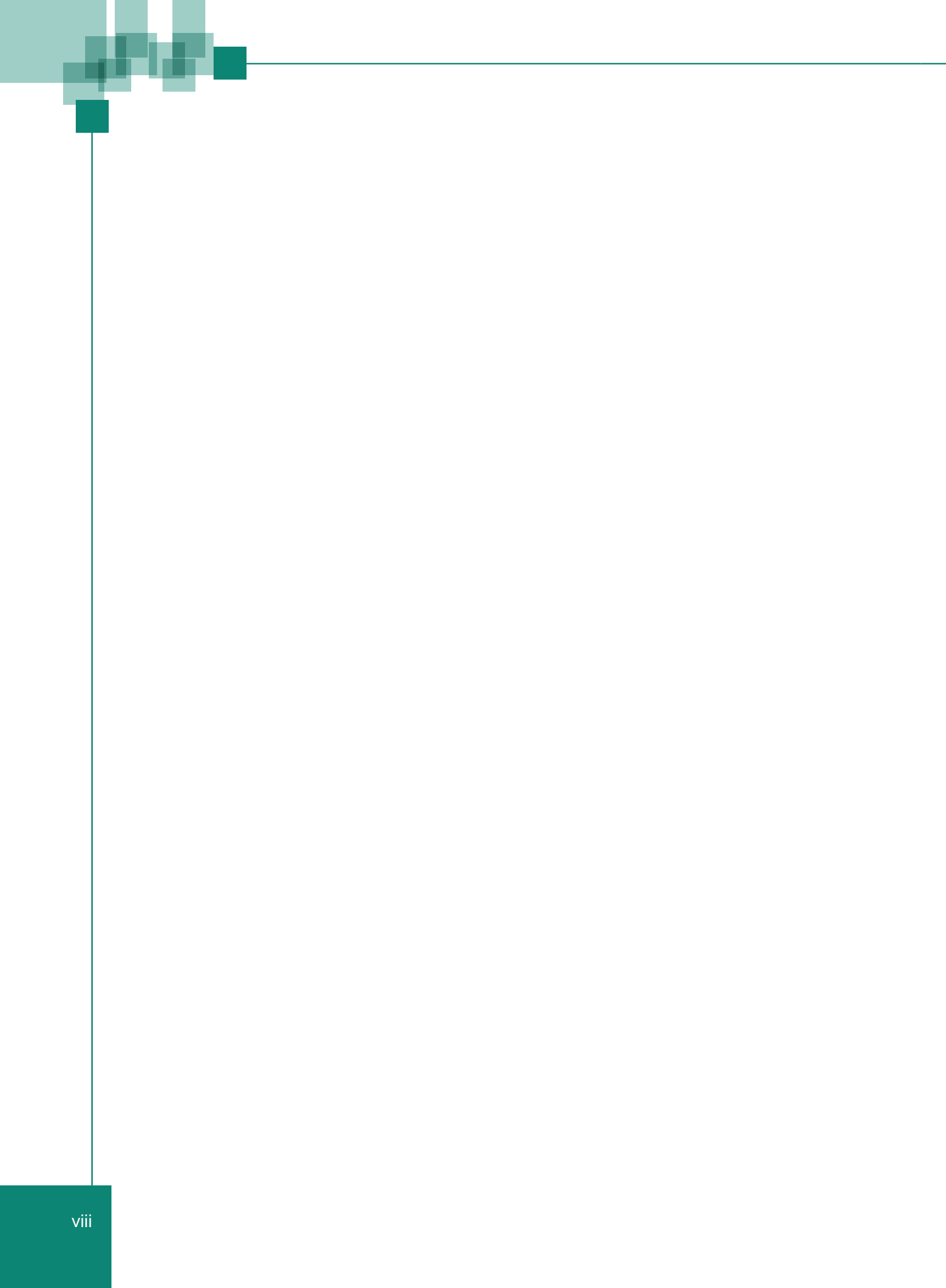
- Independence
- Objectivity
- Integrity
- Reliability
- Professional Excellence
- Transparency
- Positive Approach

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Chapter I

Overview

1.1 Introduction

The Principal Accountant General (PAG) (Accounts Wing), Mizoram collates, classifies, compiles the accounts data rendered by multiple agencies, and prepares the accounts of the Government of Mizoram. The compilation is done from the initial accounts rendered by the 13 Treasuries, 75 Public Works Divisions [(31 Public Works (Roads and Bridges), 18 Public Health Engineering, 34 Forest Divisions, 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 Reserve Bank of India. Every month, a Monthly Civil Account is presented by the Office of the PAG (Accounts Wing) to the Government of Mizoram. The Office of the PAG (Accounts Wing) also submits a quarterly Appreciation Note on the important financial indicators and quality of expenditure of the Government. The PAG (Accounts Wing) also prepares, annually, Finance Accounts and the Appropriation Accounts, which are placed before the State Legislature after audit by the Principal Accountant General (Audit Wing), Mizoram and Certification by the Comptroller and Auditor General of India.

1.2 Structure of Government Accounts

1.2.1 Government Accounts are kept in three parts:

Diagram 1: Structure of Government Accounts

● **Part 1 CONSOLIDATED FUND**

All revenue received by the Government including tax and non-tax revenues, loans raised and repayment of loans given (including interest thereon) form the Consolidated Fund.

All expenditure and disbursements of the Government, including release of loans and repayments of loans taken (and interest thereon), are met from this Fund.

The Contingency Fund is in the nature of an imprest, intended to meet unforeseen expenditure, pending authorization by the Legislature. Such expenditure is recouped subsequently from the Consolidated Fund.

The corpus of this Fund for the Government of Mizoram is ₹ 0.10 crore.

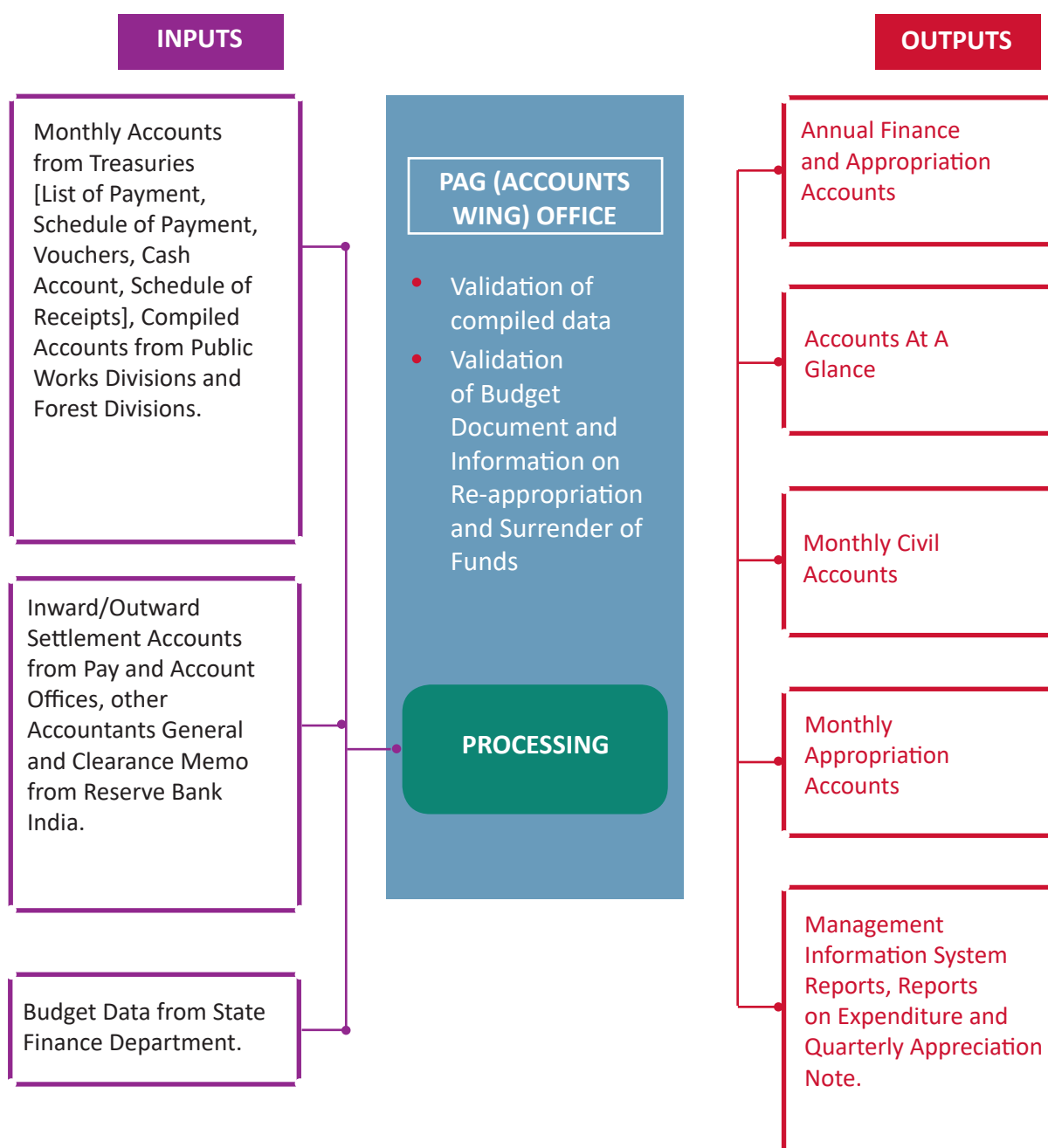
Part 2 CONTINGENCY FUND ●

● **Part 3 PUBLIC ACCOUNT**

In Public Account, the transactions relating to Debt (Other than those included in Part I), 'Deposits', 'Advances' [in respect of which Government incurs a liability to pay the money received or has a claim to recover the amounts paid, together with the repayments of the former (Debt and Deposits) and recoveries of the latter (Advances)], 'Remittances' and 'Suspense' (embracing all merely adjusting heads under which shall appear such transactions as remittances of cash between treasuries and currency chest and transfer between different accounting circles) shall be recorded. The initial debits or credits of these heads will be cleared eventually by corresponding receipts or payments either within the same circle or in another account circle or by booking to the final heads of accounts.

1.2.2 Compilation of Accounts

Diagram 2: Flow diagram for Accounts Compilation



1.3 Finance Accounts and Appropriation Accounts

1.3.1 Finance Accounts

The Finance Accounts depict the receipts and disbursements of the Government for the year, together with the financial results disclosed by the Revenue and Capital Accounts, Public Debt and Public Account balances recorded in the accounts. Finance Accounts are prepared in two volumes to make them more comprehensive and informative. Volume I of the Finance Accounts contains the Certificate of the Comptroller and Auditor General of India, summarized statements of overall receipts and disbursements and 'Notes to Finance Accounts' containing summary of significant accounting policies, comments on quality of accounts and other items. Volume II contains detailed statements (Part I) and appendices (Part II).

The Union Government transfers substantial fund directly to State Implementing Agencies /Non-Governmental Organizations (NGOs) for implementation of various schemes and programmes. As per the PFMS Portal of the Controller General of Accounts (CGA), Government of India released ₹ 1,084.29 crore directly to the implementing agencies in Mizoram (Excluding Direct Release to Central Implementing Agencies). Since these funds are not routed through the State Budget, these are not reflected in the Accounts of the State Government. Details at Appendix VI in Volume II of the Finance Accounts.

1.3.2 Financial Highlights of Accounts 2022-23

The following table provides the details of actual financial results vis-à-vis revised estimates for the year 2022-23:

Table 1: Highlights of Accounts

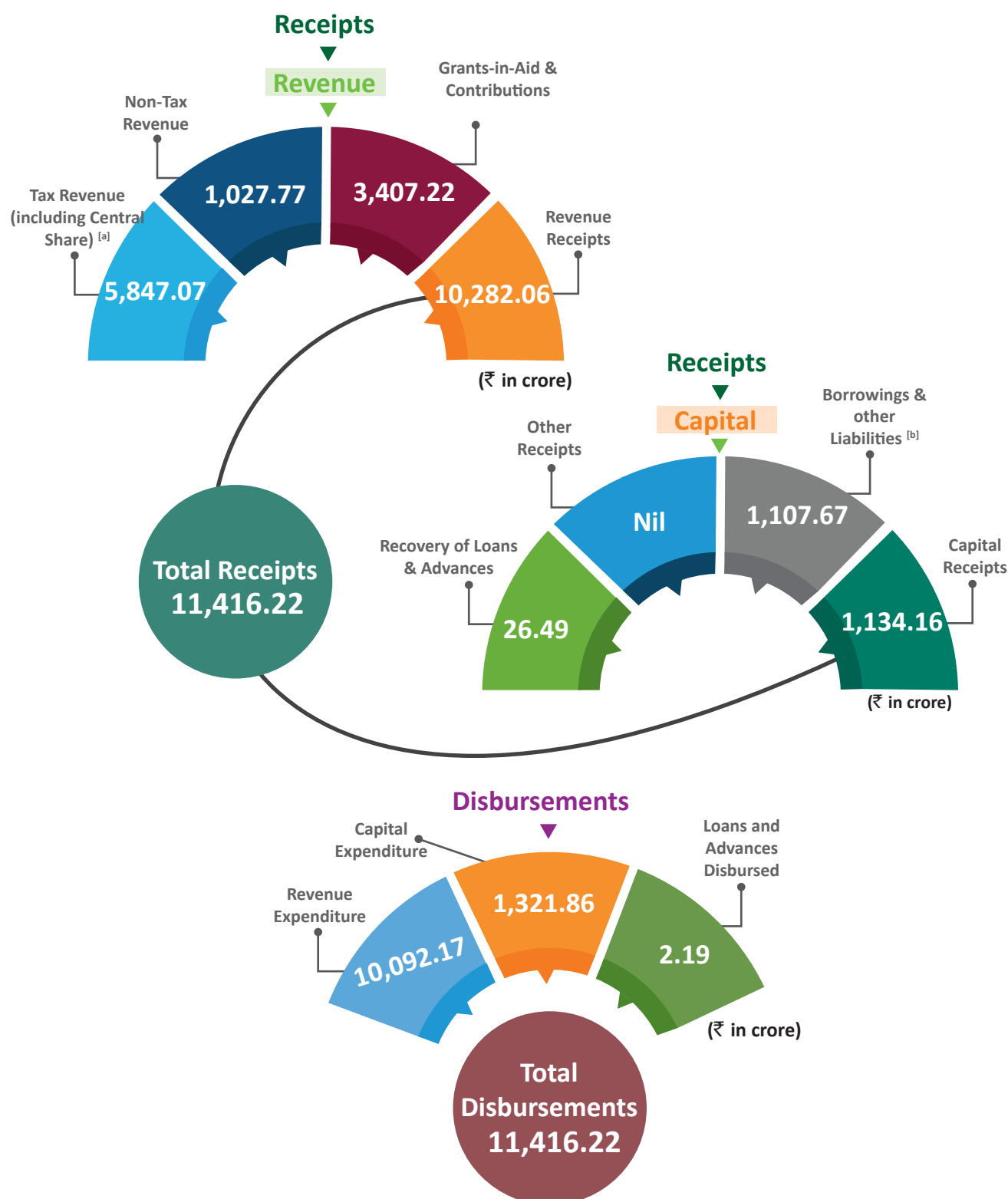
Sl. No.	Component	Revised Estimates (R.E.) (₹ in crore)	Actuals (₹ in crore)	Percentage of Actuals to R.E.	Percentage of Actuals to GSDP ^(s)
1.	Tax Revenue (including Central Share) ^[a]	5,717.05	5,847.07	102.27	21.89
2.	Non-Tax Revenue	855.10	1,027.77	120.19	3.85
3.	Grants-in-Aid and Contributions	5,871.66	3,407.22	58.03	12.75
4.	Revenue Receipts (1+2+3)	12,443.81	10,282.06	82.63	38.49
5.	Recovery of Loans and Advances	33.61	26.49	78.82	0.10
6.	Other Receipts	...	...	...	...
7.	Borrowings & Other Liabilities ^(b)	2,101.84	1,107.67	52.70	4.15
8.	Capital Receipts (5+6+7)	2,135.45	1,134.16	53.11	4.25
9.	Total Receipts (4+8)	14,579.26	11,416.22	78.31	42.74
10.	Revenue Expenditure	11,840.75	10,092.17	85.23	37.78
11.	Expenditure on Interest Payments (Out of Revenue Expenditure)	571.19	493.88	86.47	1.85
12.	Capital Expenditure	2,735.71	1,321.86	48.32	4.95
13.	Loans and Advances Disbursed	2.80	2.19	78.21	0.01
14.	Total Expenditure (10+12+13)	14,579.26	11,416.22	78.31	42.74
15.	Revenue Surplus (+)/Deficit (-) (4-10)	603.06	189.89	31.49	0.71
16.	Fiscal Deficit (-)/Surplus (+) (4+5+6-14)	(-)2,101.84	(-) 1,107.67	(-)52.70	(-)4.15

^(s) GSDP : Gross State Domestic Product for the year 2022-23 was ₹ 26,713.90 crore.

^[a] Includes share of net (tax) proceeds assigned to the State amounting to ₹ 4,745.25 crore.

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

Diagram 3: Receipts and Disbursements during 2022-23



^[a] Includes share of net (tax) proceeds assigned to the State amounting to ₹ 4,745.25 crore (State Government Own Tax receipts were ₹ 1,101.82 crore which was 4.12 per cent of GSDP).

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

1.3.3 Appropriation Accounts

Under the Constitution, no expenditure can be incurred by the Government except with authorization of the Legislature. Barring certain expenditure specified in the Constitution as “Charged ”on the Consolidated Fund, which can be incurred without vote of the Legislature, all other expenditure requires to be “ Voted”. The Appropriation Accounts supplement the Finance Accounts. The budget of the Mizoram has two Charged Appropriation, four Charged Appropriation as well as Grants and 42 Voted Grants. The purpose of the Appropriation Accounts is to indicate the extent to which the actual expenditure complied with the appropriation authorized by the Legislature through the Appropriation Act for the year 2022-23.

1.3.4 Efficiency on Budget Preparation

At the end of the year, the actual expenditure of the Government of Mizoram against the budget approved by the Legislature, showed a net saving of ₹ 3,318.29 crore (19.01 *per cent* of total estimates) and under estimation of ₹63.81 crore (35.06 *per cent* of estimates) on reduction of expenditure. Certain Grants/Appropriation, like those relating to Legislative Assembly, Governor, Council of Minister, Law and Judicial, Vigilance, Land Revenue and Settlement, Excise and Narcotics, Taxation, Finance, Secretariat Administration, Personnel and Administrative Reforms, Planning and Programme Implementation, General Administration, Home, Food, Civil Supplies and Consumer Affairs, Printing and Stationery, Local Administration, School Education, Higher and Technical Education, Sports and Youth Services, Art and Culture, Health and Family Welfare, Public Health Engineering, Information and Public Relations, Labour, Employment, Skill Development and Entrepreneurship, Social Welfare, Disaster Management and Rehabilitation, Agriculture, Horticulture, Land Resources, Soil and Water Conservation, Animal Husbandry and Veterinary, Fisheries, Environment, Forests and Climate Change, Co-operation, Rural Development, Power and Electricity, Commerce and Industries, Sericulture, Transport, Public Works, Urban Development and Poverty Alleviation, Irrigation and Water Resources and Information, Communication Technology had substantial savings.

1.4 Sources and Application of Funds

1.4.1 Ways and Means Advances

Ways and Means Advances are taken from the Reserve Bank of India to maintain liquidity by making good the deficiency in the agreed minimum cash balance (₹ 0.20 crore) which the State Government is required to maintain with the Reserve Bank of India. During 2022-23, ₹ 2,254.42 crore was obtained as Ways and Means Advances from the Reserve Bank of India which was repaid during the year.

1.4.2 Overdraft from the Reserve Bank of India

Overdraft is taken from the Reserve Bank of India when the limit of minimum Cash Balance falls below *i.e.* ₹ 0.20 crore, even after taking Ways and Means Advances which is required to be maintained with the Reserve Bank of India. During the year 2022-23, the State Government had availed Overdraft facilities on eight occasions amounting to ₹270.78 crore which was repaid during the year.

1.4.3 Fund Flow Statement

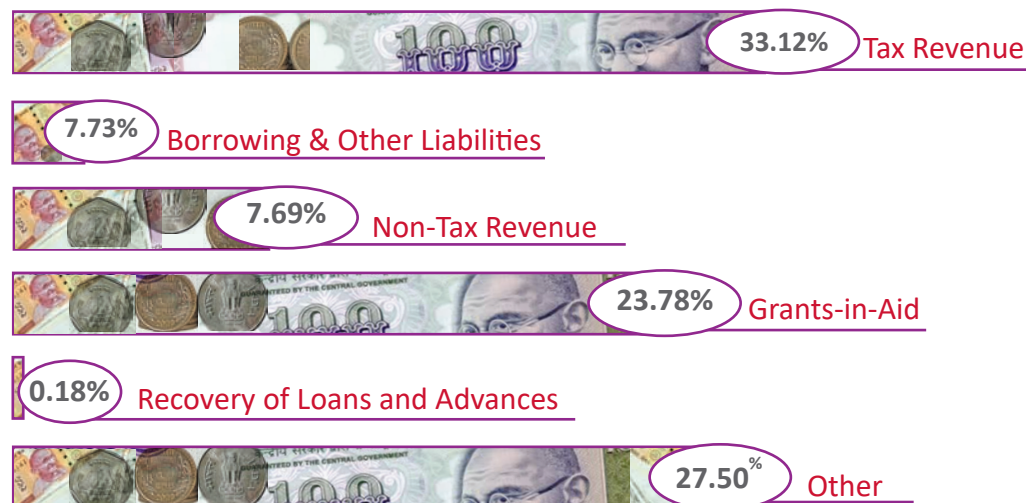
During 2022-23, the State had a Revenue Surplus of ₹189.89 crore and a Fiscal Deficit of ₹ 1,107.67 crore representing 0.71 *per cent* and 4.15 *per cent* respectively of the Gross State Domestic Product (GSDP). The Fiscal Deficit constituted 9.70 *per cent* of total expenditure. Around 57.91 *per cent* of the Revenue Receipts (₹10,282.06 crore) of the State Government was spent on committed expenditure like Salaries (₹ 3,290.72 crore), Interest Payments (₹ 493.88 crore), Pensions (₹ 1,833.86 crore), subsidies (₹ 109.28 crore) and Wages (₹ 226.52 crore).

Table 2: Sources and Application of Funds

		(₹ in crore)
PARTICULARS		AMOUNT
SOURCES	Opening Cash Balance as on 01-04-2022	(-)507.49
	Revenue Receipts	10,282.06
	Capital Receipts	...
	Recovery of Loans and Advances	26.49
	Public Debt	4,019.39
	Small Savings Provident Funds, etc.	813.26
	Reserves and Sinking Funds	73.22
	Deposits Received	951.52
	Civil Advances Repaid	2.52
	Suspense Account	7,122.81
	Remittances	3,238.92
	Contingency Fund	...
	Total	26,022.70
APPLICATION	Revenue Expenditure	10,092.17
	Capital Expenditure	1,321.86
	Loans Given	2.19
	Repayment of Public Debt	2,603.15
	Transfer to Contingency Fund	...
	Small Savings Provident Funds, etc.	1,065.05
	Reserves and Sinking Funds	92.91
	Deposits Repaid	1,694.72
	Civil Advances Given	2.52
	Suspense Account	6,441.40
	Remittances	3,049.60
	Closing Cash Balance as on 31-03-2023	(-)342.87
	Total	26,022.70

1.4.4 Where the ₹ came from?

Diagram 4: Actual Receipts



1.4.5 Where the ₹ went?

Diagram 5: Actual Expenditure

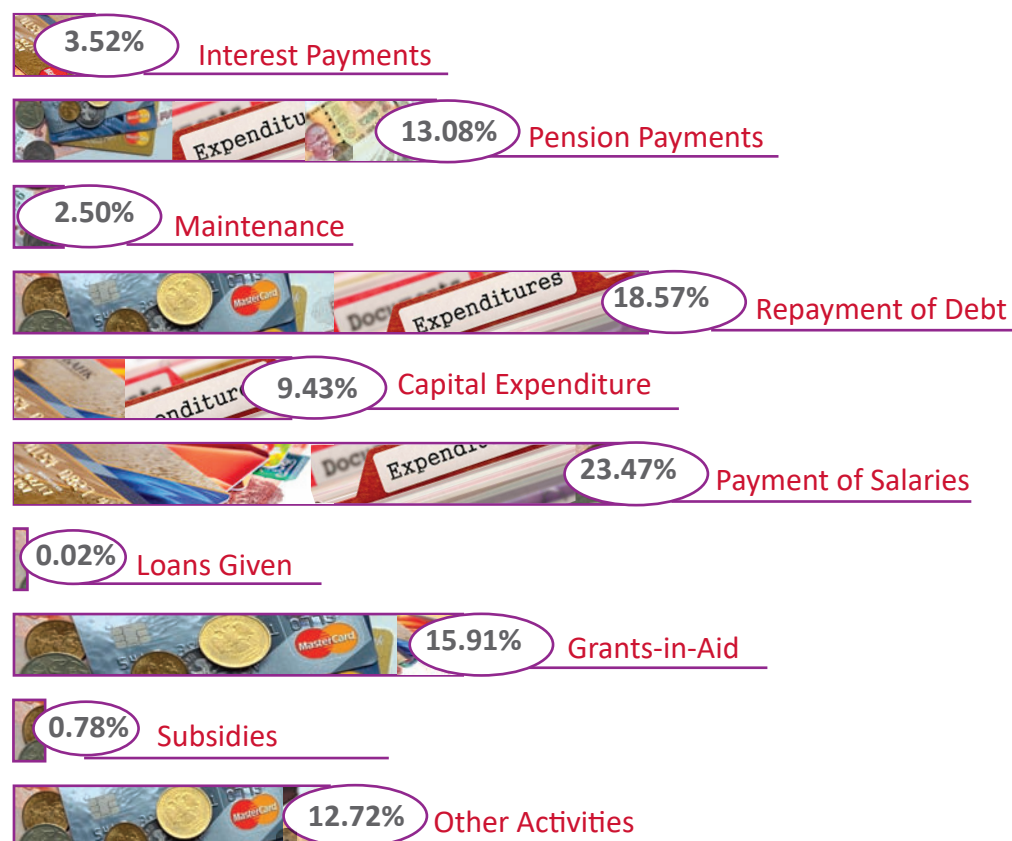
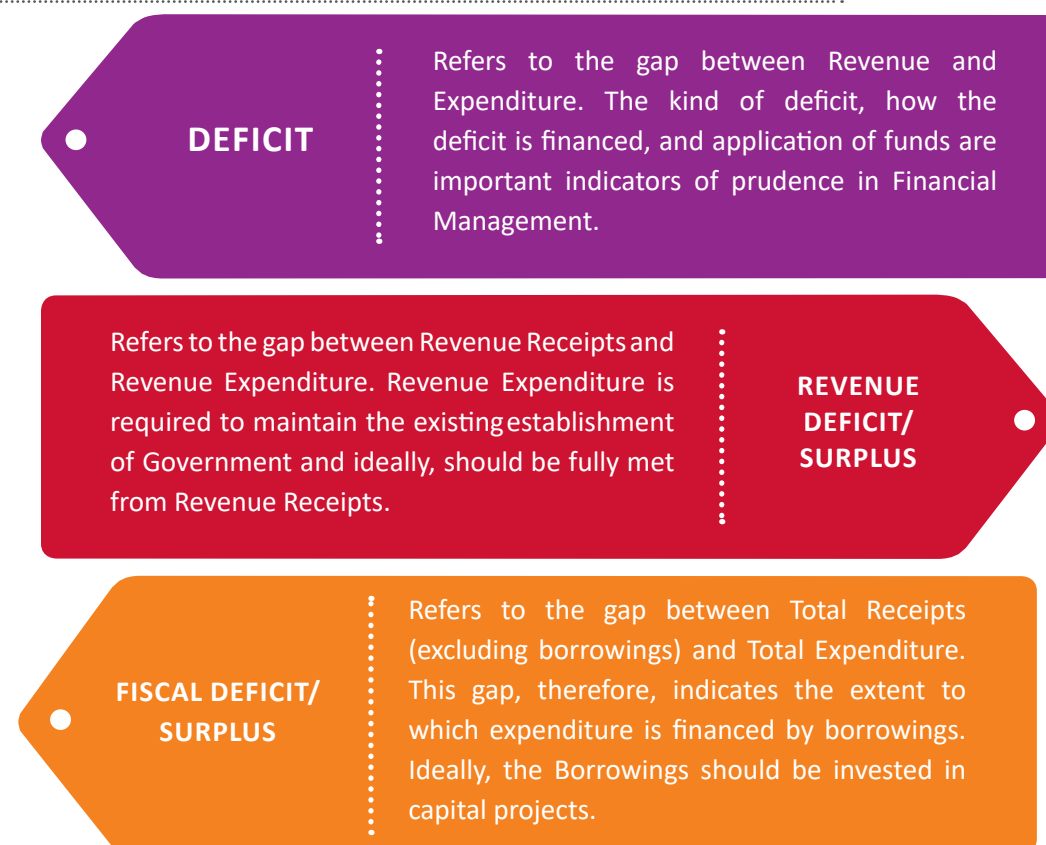


Diagram 6: What do the Deficits and Surpluses indicate?



1.5 Disclosure under FRBM Act

Disclosure under Mizoram Fiscal Responsibility and Budget Management (FRBM/MTFP) Act, 2006:

In terms of Section 6(6) of the Mizoram Fiscal Responsibility and Budget Management (FRBM) Act 2006, the Government of Mizoram presented the Medium Term Fiscal Policy and Strategy Statement along with the State Budget for 2022-23. The targets mentioned in the Act and achievements in 2022-23 as depicted in the Accounts are as follows:

Table 3: Target and Achievements as per Accounts

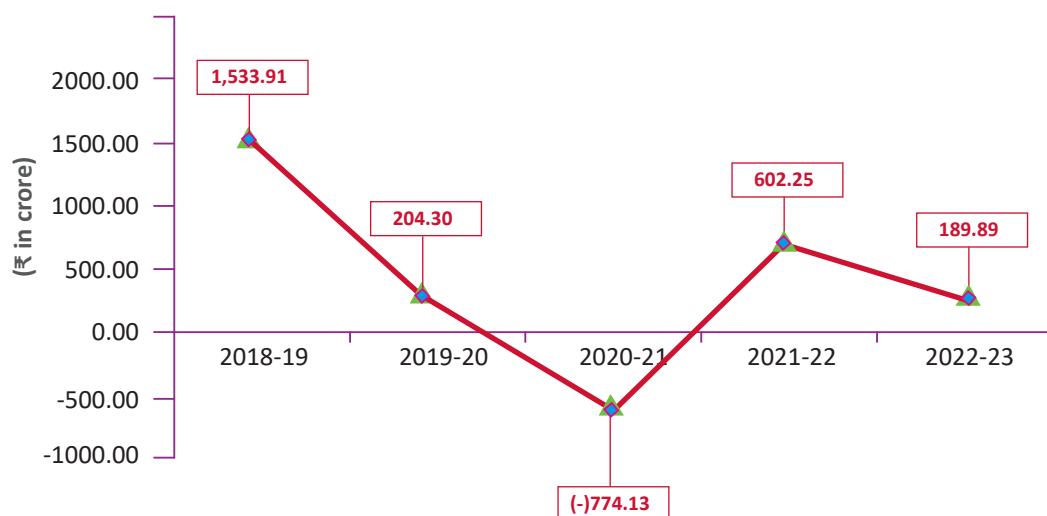
Sl. No.	Targets	Achievements during the year as per the Accounts and GSDP ^[*]
1.	Estimated (Revised Estimates) Revenue Surplus was two <i>per cent</i> of GSDP ^[a] for 2022-23.	The Government of Mizoram had a Revenue Surplus of ₹189.89 crore in 2022-23 (0.71 <i>per cent</i> of GSDP ^[*]).
2.	Estimated (Revised Estimates) Fiscal Deficit was 6.95 <i>per cent</i> of GSDP ^[a] for 2022-23.	The Fiscal Deficit of ₹1,107.67 crore was 4.15 <i>per cent</i> of GSDP ^[*] during 2022-23.
3.	Outstanding Debt was projected (Revised Estimates) as 41.26 <i>per cent</i> of GSDP ^[a] during 2022-23.	The Outstanding Debt for 2022-23 (₹10,972.49 crore) was 41.07 <i>per cent</i> of GSDP ^[*] .

^[a] GSDP (Gross State Domestic Product) for 2022-23 was ₹30,223.60 crore (Advance Estimates- Revised Estimates) as per Statement under the Mizoram FRBM laid before the MLA on 13.02.2023.

^[*] GSDP (Gross State Domestic Product) for 2022-23 was ₹26,713.90 crore (at current price) as per information received from the State Government vide No. B.14016/5/2022-DES (T) dated 16 August 2023.

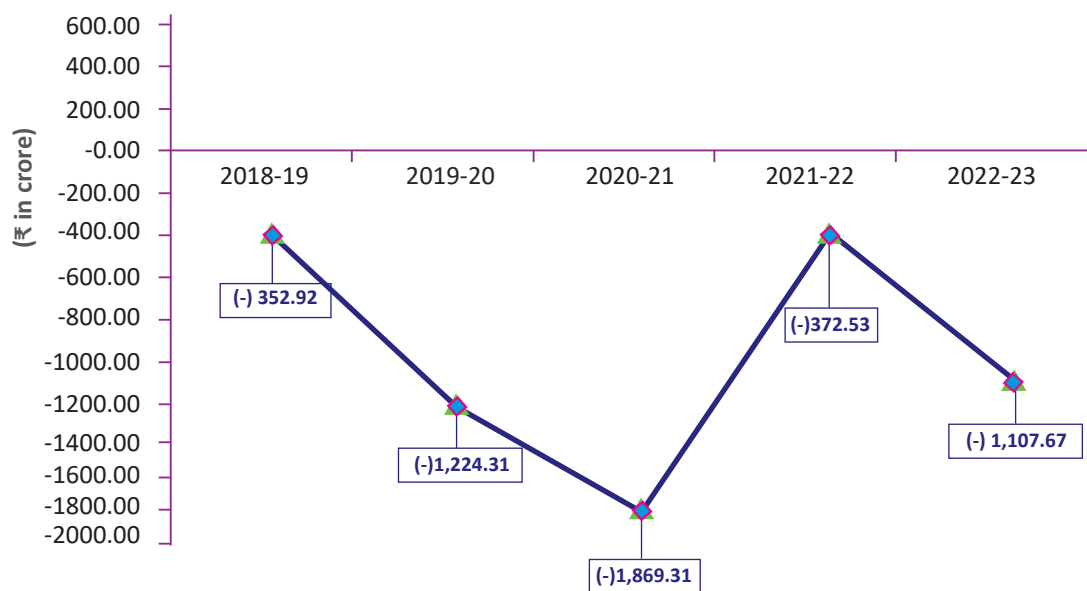
1.5.1 Trend of Revenue Deficit/ Surplus

Graph 1: Trend of Revenue Deficit/ Surplus



1.5.2 Trend of Fiscal Deficit/ Surplus

Graph 2: Trend of Fiscal Deficit/Surplus



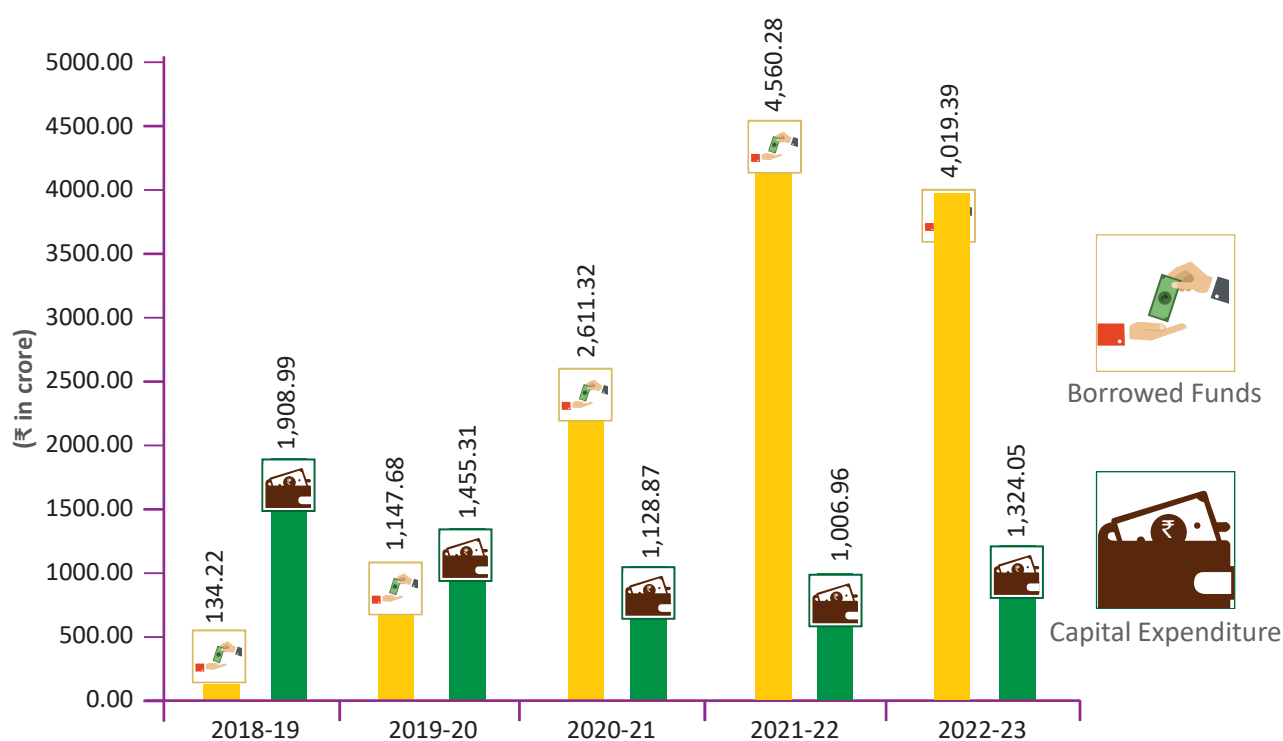
1.5.3 Proportion of Borrowed Funds and Capital Expenditure

Table 4: Borrowed Funds and Capital Expenditure

(₹ in crore)

Year	Borrowed Funds	Capital Expenditure
2018-19	134.22	1,908.99
2019-20	1,147.68	1,455.31
2020-21	2,611.32	1,128.87
2021-22	4,560.28	1,006.96
2022-23	4,019.39	1,324.05

Graph 3: Borrowed Funds and Capital Expenditure



The Governments usually run fiscal deficits and borrowed 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. The State Government however, spent ₹ 1,324.05 crore on Capital Expenditure inclusive of disbursement of Loans and Advances (₹ 1,321.86 crore *plus* ₹ 2.19 crore) against the borrowings of ₹ 4,019.39 crore during 2022-23.

Chapter II

Receipts

2.1 Introduction

Receipts of the Government are classified as Revenue Receipts and Capital Receipts. Total Revenue Receipts for 2022-23 were ₹ 10,282.06 crore.

2.2 Revenue Receipts

The Revenue Receipts of the Government comprise three components viz. Tax Revenue, Non-Tax Revenue and Grants-in-Aid received from the Central Government.

Diagram 7: Revenue Receipts

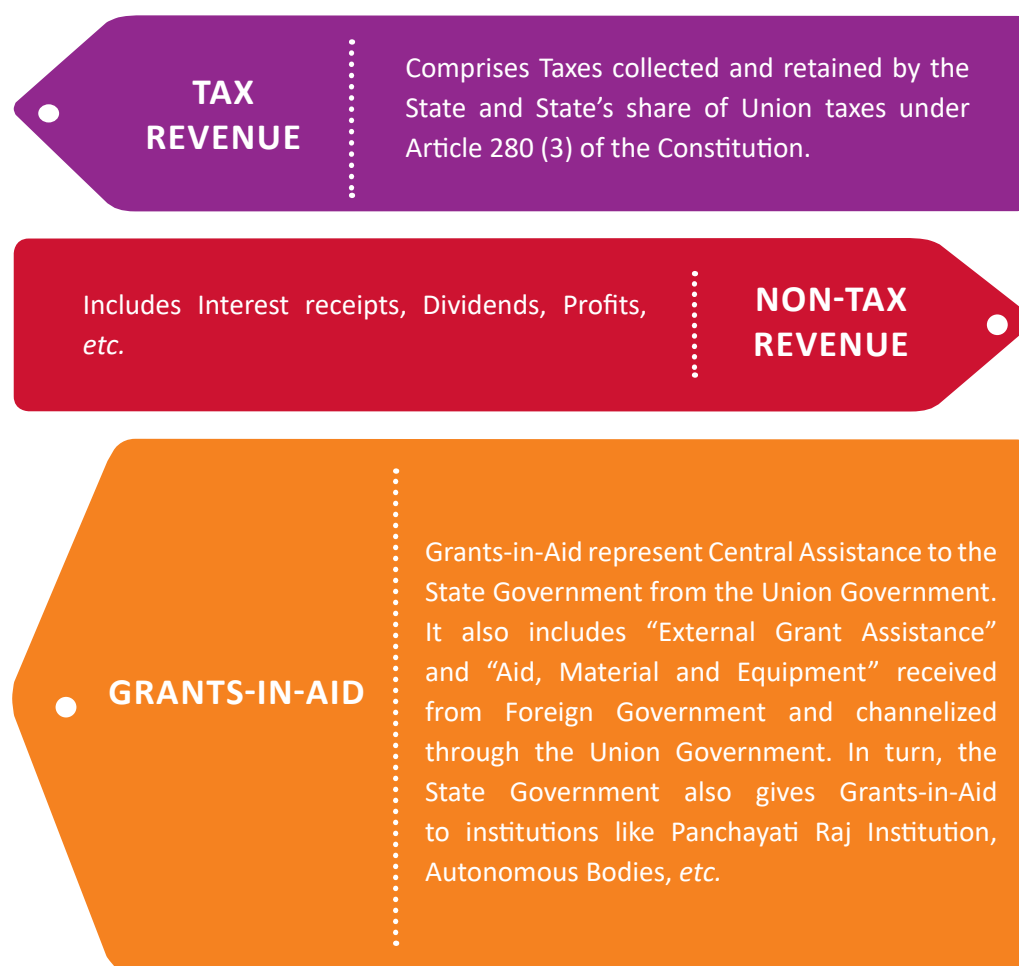
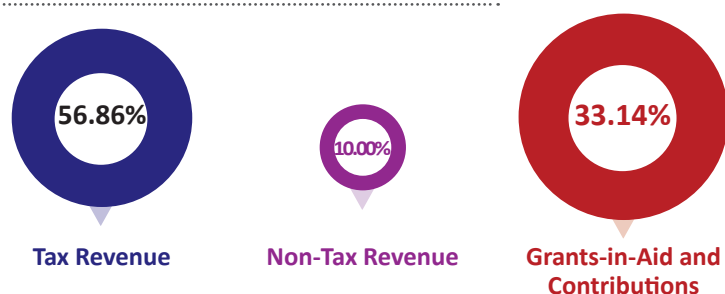


Chart 1 : Revenue Receipts



2.2.1 Revenue Receipts Components (2022-23)

Table 5: Revenue Receipts Components (2022-23)

(₹ in crore)		
Components	Actuals	Per cent to Revenue Receipts
A. Tax Revenue^(*)	5,847.07	56.86
Goods and Services Tax	2,245.89	21.84
Taxes on Income and Expenditure	3,159.08	30.73
Taxes on Property, Capital and Other Transactions	17.35	0.17
Taxes on Commodities and Services other than Goods and Services Tax	424.75	4.13
B. Non-Tax Revenue	1,027.77	10.00
Fiscal Services	5.01	0.05
Interest Receipts, Dividends and Profits	50.19	0.49
General Services	94.43	0.92
Social Services	74.42	0.72
Economic Services	803.72	7.82
C. Grants-in-Aid and Contributions	3,407.22	33.14
Total Revenue Receipts	10,282.06	100.00

(*) Includes share of net proceeds assigned to State (received from the Government of India).

2.2.2 Trend of Revenue Receipts

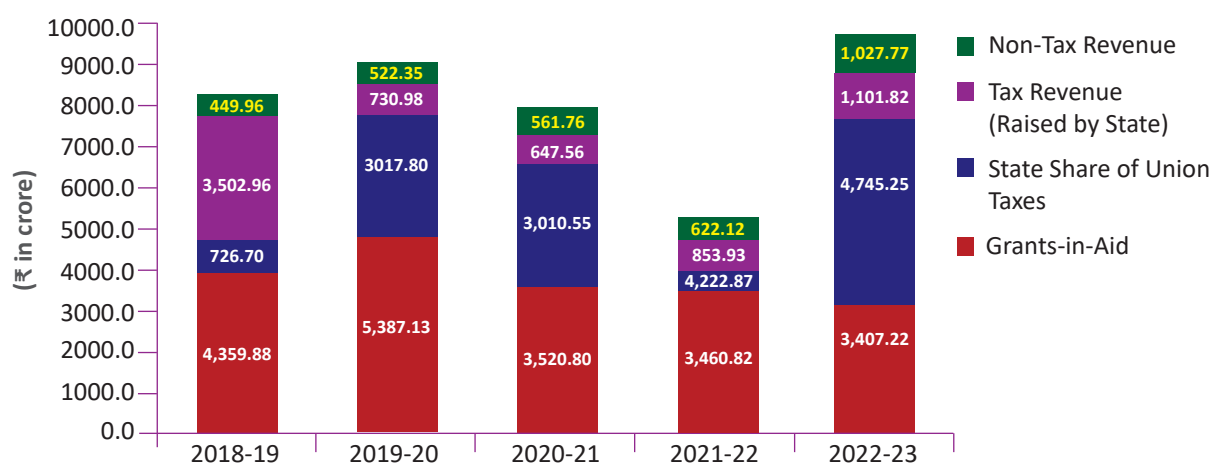
Table 6: Trend of Revenue Receipts

(₹ in crore)					
	2018-19	2019-20	2020-21	2021-22	2022-23
Tax Revenues (Raised by the State)	726.70 (3.26)	730.98 (2.76)	647.56 (2.23)	853.93 (3.44)	1,101.82 (4.13)
State Share of Union Taxes/Duties	3,502.96 (15.73)	3,017.80 (11.38)	3,010.55 (10.35)	4,222.87 (17.02)	4,745.25 (17.76)
Non-Tax Revenue	449.96 (2.02)	522.35 (1.97)	561.76 (1.93)	622.12 (2.51)	1,027.77 (3.85)
Grants-in-Aid and Contributions	4,359.88 (19.58)	5,387.13 (20.33)	3,520.80 (12.11)	3,460.82 (13.95)	3,407.22 (12.75)
Total Revenue Receipts	9,039.50 (40.59)	9,658.26 (36.44)	7,740.67 (26.62)	9,159.74 (36.92)	10,282.06 (38.49)
GSDP	22,271.59	26,502.56	29,076.42	24,807.08	26,713.90

Figures in parentheses represent percentage to GSDP.

The GSDP increased by 7.69 *per cent* between 2021-22 and 2022-23 and the total Revenue Receipts increased by 12.25 *per cent* which contributed Tax Revenue by 15.17 *per cent*, Non-Tax Revenue by 65.20 *per cent* whereby Grants-in-Aid decreased by 1.55 *per cent* respectively.

Graph 4: Trend of Components of Revenue Receipts



2.3 Tax Revenue

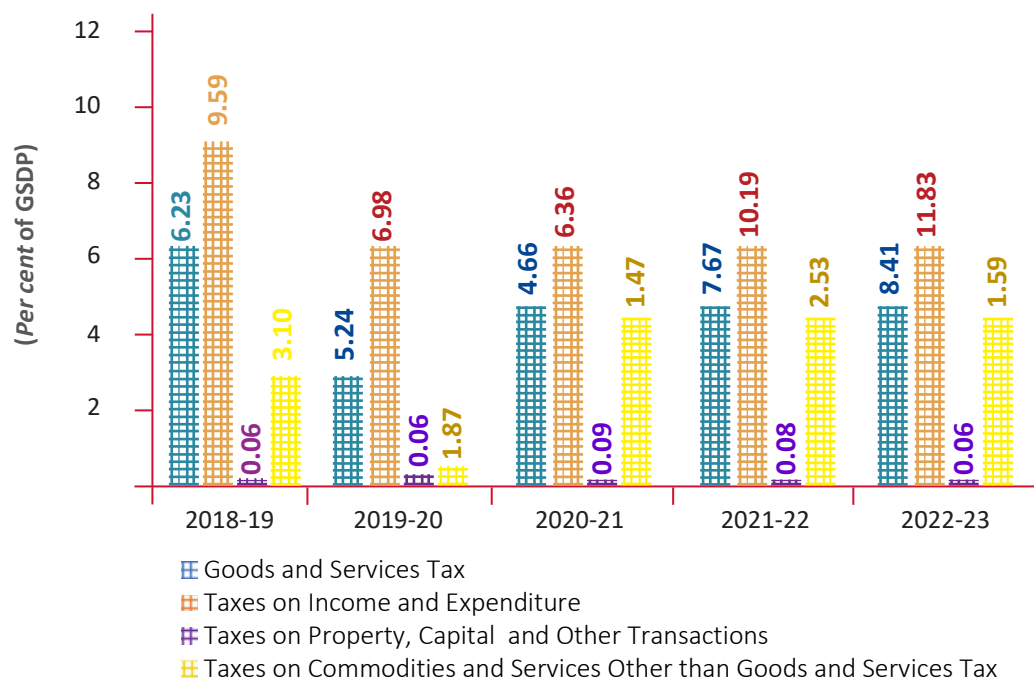
Table 7: Tax Revenue

Sector-wise Tax Revenue					
	2018-19	2019-20	2020-21	2021-22	2022-23
a. Goods and Services Tax	1,388.36 (6.23)	1,388.58 (5.24)	1,355.82 (4.66)	1,901.31 (7.67)	2,245.89 (8.41)
b. Taxes on Income and Expenditure ^[*]	2,136.31 (9.59)	1,850.56 (6.98)	1,850.20 (6.36)	2,528.48 (10.19)	3,159.08 (11.83)
c. Taxes on Property, Capital and other Transaction	13.53 (0.06)	14.95 (0.06)	25.47 (0.09)	20.70 (0.08)	17.35 (0.06)
d. Taxes on Commodities and Services other than Goods and Services Tax	691.46 (3.10)	494.69 (1.87)	426.62 (1.47)	626.31 (2.53)	424.75 (1.59)
Total Tax Revenue	4,229.66 (18.99)	3,748.78 (14.15)	3,658.11 (12.58)	5,076.80 (20.47)	5,847.07 (21.89)
GSDP	22,271.59	26,502.56	29,076.42	24,807.08	26,713.90

[*] Primarily Share of net proceeds assigned to State.
Figures in parentheses represent percentage to GSDP.

The increase in total Tax Revenue during 2022-23 was mainly due to more receipts under Goods and Services Tax (₹2,245.89 crore) and Taxes on Income and Expenditure (₹3,159.08 crore) respectively.

Graph 5: Trend of Major Taxes in proportion to GSDP



2.3.1 State's Own Tax and State's Share of Union Taxes

Tax Revenue of the State Government comes from two sources viz. State's Own Tax collection and Devolution of Union taxes.

Table 8: State's Own Tax and State's Share of Union Taxes

Year	Tax Revenue (₹ in crore)	State share of Union Taxes/Duties (₹ in crore)	State's Own Tax Revenue Tax Revenue (₹ in crore)	Percentage to GSDP
(1)	(2)	(3)	(4)	(5)
2018-19	4,229.66	3,502.96	726.70	3.26
2019-20	3,748.78	3,017.80	730.98	2.76
2020-21	3,658.11	3,010.55	647.56	2.23
2021-22	5,076.80	4,222.87	853.93	3.44
2022-23	5,847.07	4,745.25	1,101.82	4.13

Following table depicts the comparative position amount of Tax Revenue received from the two sources over a period of five years:

Table 9: Comparative Position amount of Tax Revenue

(₹ in crore)					
Description	2018-19	2019-20	2020-21	2021-22	2022-23
(1)	(2)	(3)	(4)	(5)	(6)
State's Own Tax Collection	726.70	730.98	647.56	853.93	1,101.82
Devolution of Union Taxes	3,502.96	3,017.80	3,010.55	4,222.87	4,745.25
Total Tax Revenue	4,229.66	3,748.78	3,658.11	5,076.80	5,847.07
Percentage of State's Own Tax to Total Tax Revenue	17.18	19.50	17.70	16.82	18.84

The proportion of State's Own Tax collection in overall Tax Revenue has increased from 17.18 *per cent* in 2018-19 to 18.84 *per cent* in 2022-23. The Share of Tax Revenue increased to 38.24 *per cent* compared to 2018-19.

2.3.2 Trend in State's Own Tax collection over the past five years

Table 10: Trend in State's Own Tax collection over the past five years

(₹ in crore)						
Sl. No.	Taxes	2018-19	2019-20	2020-21	2021-22	2022-23
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.	Goods and Services Tax	454.73	532.22	457.91	632.34	904.20
2.	Other Taxes on Income and Expenditure	14.48	15.33	15.61	15.19	16.00
3.	Land Revenue	8.64	9.05	20.74	13.04	9.56
4.	Stamp and Registration Fees	4.43	5.85	4.73	7.48	7.80
5.	State Excise	65.34	2.73	0.96	1.79	1.89
6.	Taxes on Sales, Trade, etc.	135.93	117.61	113.66	150.75	112.94
7.	Taxes on Vehicles	38.36	40.66	29.01	27.90	41.32
8.	Taxes on Goods and Passengers	4.71	7.44	4.85	5.39	7.98
9.	Other Taxes	0.08	0.09	0.09	0.05	0.13
Total State's Own Tax		726.70	730.98	647.56	853.93	1,101.82

2.4 Cost of Tax Collection

Table 11: Cost of Tax Collection

	(₹ in crore)				
Taxes	2018-19	2019-20	2020-21	2021-22	2022-23
1. Goods and Services Tax					
Revenue Collection	1,388.36	1,388.58	1,355.82	1,901.31	2,245.89
Expenditure on Collection	Nil	Nil	Nil	Nil	Nil
Cost of Tax Collection (in per cent)	Nil	Nil	Nil	Nil	Nil
2. Land Revenue					
Revenue Collection	8.64	9.05	20.74	13.04	9.56
Expenditure on Collection ^(*)	22.05	24.87	23.69	23.18	24.40
Cost of Tax Collection (in per cent)	255.21	274.81	114.22	177.76	255.23
3. Stamp and Registration Fees					
Revenue Collection	4.43	5.85	4.73	7.48	7.80
Expenditure on Collection ^(*)	0.81	0.64	0.64	0.81	1.54
Cost of Tax Collection (in per cent)	18.28	10.94	13.53	10.83	19.74
4. State Excise					
Revenue Collection	65.34	2.73	0.96	1.79	1.89
Expenditure on Collection ^(*)	32.01	37.48	35.89	35.61	39.64
Cost of Tax Collection (in per cent)	48.99	1372.89	3738.54	1989.39	2,097.35
5. Taxes on Sales, Trade, etc.					
Revenue Collection	135.93	117.61	113.66	150.75	112.94
Expenditure on Collection	17.42	0.61	0.29	0.31	23.17
Cost of Tax Collection (in per cent)	12.82	0.52	0.26	0.21	20.52
6. Taxes on Vehicles					
Revenue Collection	38.36	40.66	29.01	27.90	41.32
Expenditure on Collection ^(*)	10.40	13.21	13.41	21.63	23.01
Cost of Tax Collection (in per cent)	27.11	32.49	46.23	77.53	55.69

^(*) Cost of collection includes expenditure under Direction and Administration and Other Expenditure due to non-classification in the State Budget.

The expenditure on collection of taxes on State Excise was high as compared to expenditure on collection of other taxes.

2.5 Trend in State's Share of Union Taxes over the past five years

Table 12: Trend in State's Share of Union Taxes over the past five years

	(₹ in crore)				
Major Head description	2018-19	2019-20	2020-21	2021-22	2022-23
Central Goods and Services Tax (CGST)	864.63	856.36	897.91	1,268.97	1,341.69
Integrated Goods and Services Tax (IGST)	69.00	..	...	...	...
Corporation Tax	1,218.27	1,028.94	906.03	1,225.41	1,588.99
Taxes on Income other than Corporation Tax	897.21	806.25	928.54	1,287.88	1,554.09
Other Taxes on Income and Expenditure	6.34	...	...	0.01	...
Taxes on Wealth	0.45	0.05	...	0.17	...
Customs	248.31	191.29	162.09	276.41	186.69
Union Excise Duties	165.03	133.00	101.51	127.21	58.58
Service Tax	31.92	...	12.42	32.49	7.40
Other Taxes and Duties on Commodities and Services	1.80	1.91	2.05	4.32	7.81
State Share of Union Taxes	3,502.96	3,017.80	3,010.55	4,222.87	4,745.25
Total Tax Revenue	4,229.66	3,748.78	3,658.11	5,076.80	5,847.07
Percentage of Union Taxes to Total Tax Revenue	82.82	80.50	82.30	83.18	81.16

^(*) GST w.e.f. July 2017.

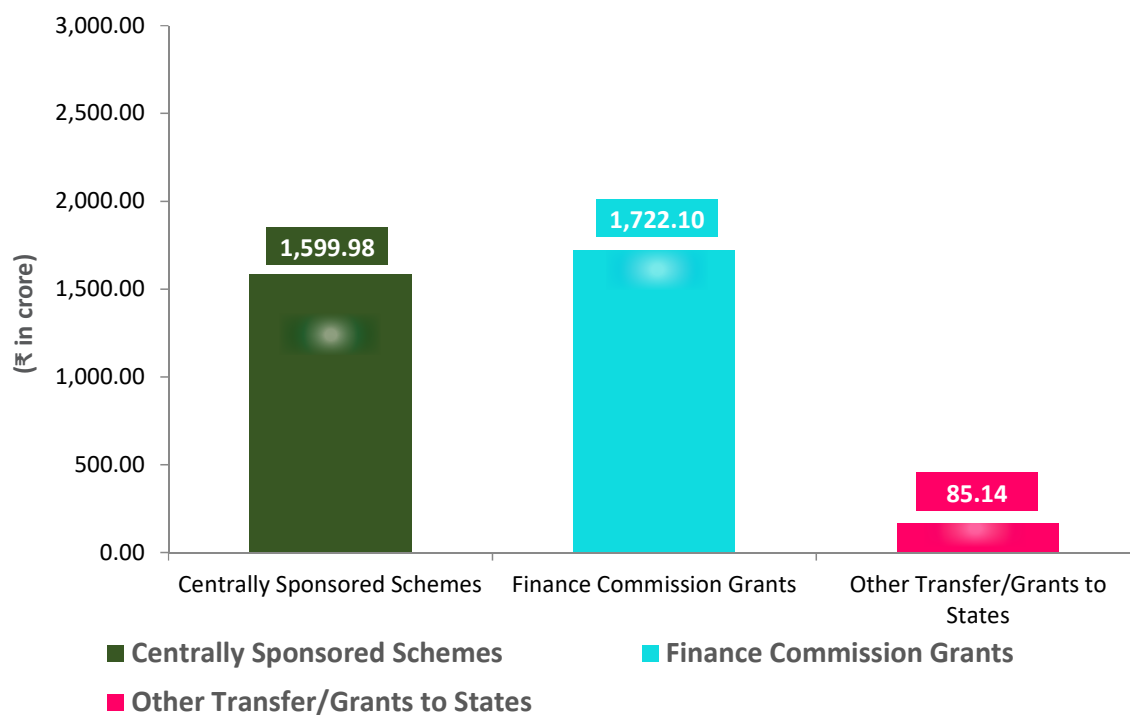
Government of Mizoram received share of total Tax Revenue from the net proceeds of all Union Taxes in reducing trend from 82.82 per cent in 2018-19 to 81.16 per cent in 2022-23.

2.6 Grants-in-Aid

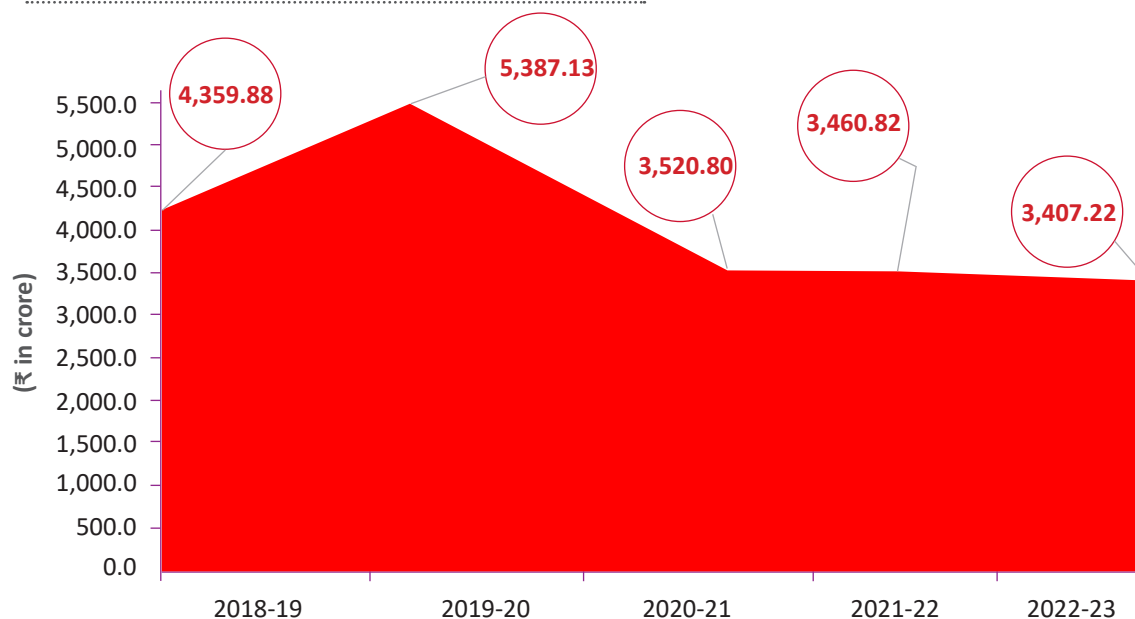
Grants-in-Aid represent assistance from the Government of India, and comprise (from 2017-18 onwards), Grants for Centrally Sponsored Schemes, Finance Commission Grants and other Transfer/Grants to States.

Total receipts during 2022-23 under Grants-in-Aid were ₹ 3,407.22 crore as shown below:

Graph 6: Grants-in-Aid

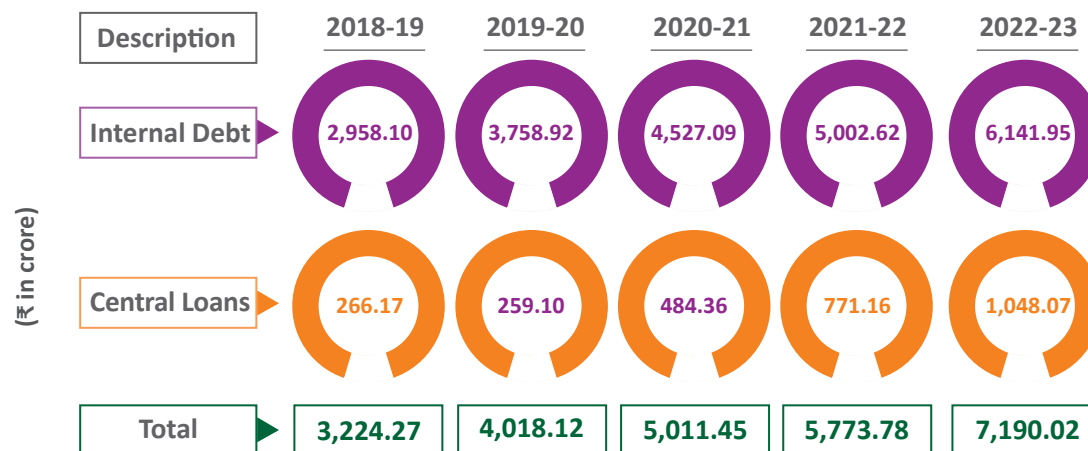


Graph 7: Trend of Grants-in-Aid



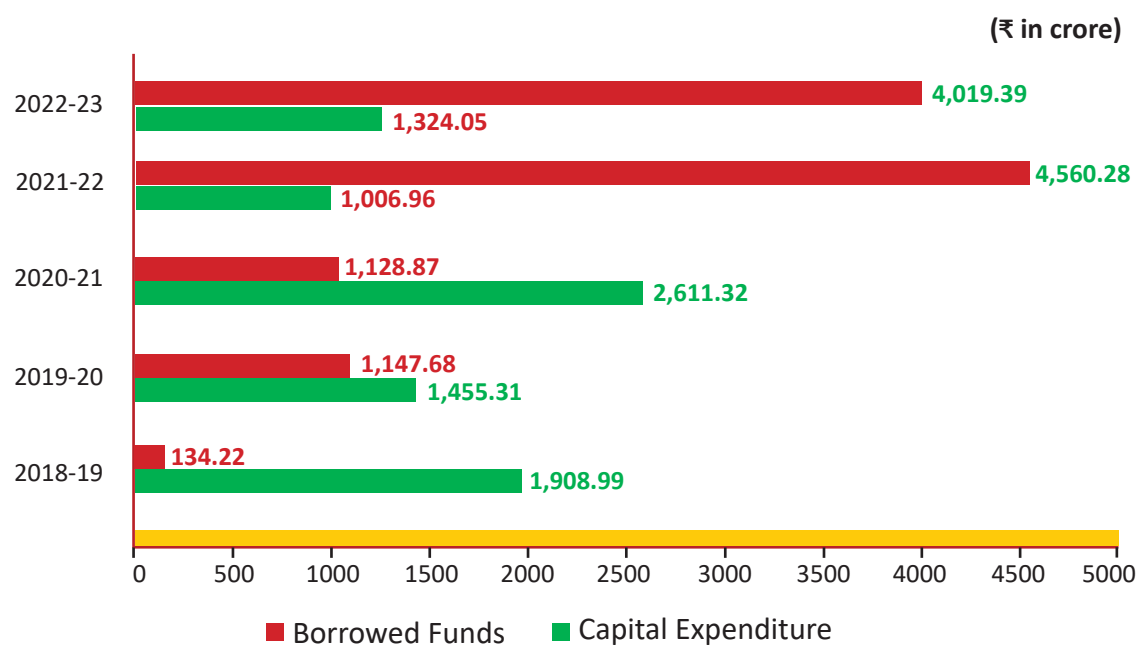
2.7 Public Debt

Table 13: Trend of position of Public Debt over the past five years



During the year 2022-23, seven loans amounting to ₹ 1,316.07 crore were raised from the Market. The Government received ₹ 300.40 crore from Government of India as Loans and Advances.

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



Chapter III

Expenditure

3.1 Introduction

Expenditure is classified as Revenue Expenditure and Capital Expenditure. Revenue Expenditure is used to meet the day-to-day running of an organisation. Capital Expenditure is used to create permanent assets or to enhance the utility of such assets or to reduce permanent liabilities. Expenditure is further classified under State and Central Assistance (including Centrally Sponsored Schemes/Central Schemes).

In Government Accounts, the expenditure is classified at top level into three sectors: General Services, Social Services and Economic Services. The significant areas of expenditure covered under these sectors are mentioned in the Table given below:

Table 14: Three Sectors of Government Accounts

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

3.2 Revenue Expenditure

The shortfall of revenue expenditure against revised estimates as per Appropriation Accounts during five years is given below:

Table 15: Revenue Expenditure

(₹ in crore)

Year	2018-19	2019-20	2020-21	2021-22	2022-23
Revised Estimates	8,898.37	10,405.39	10,253.93	10,487.15	11,840.75
Actuals	7,505.59	9,453.96	8,514.80	8,557.49	10,092.17
Gap	1,392.78	951.43	1,739.13	1,929.66	1,748.58
Percentage of gap over Revised Estimates	15.65	9.14	16.96	18.40	14.77

Around 59.00 *per cent* of the total Revenue Expenditure was incurred on Committed Expenses viz. Salaries and Wages (₹3,290.72 crore and ₹226.52 crore), Interest Payments (₹493.88 crore), Pensions (₹1,833.86 crore) and Subsidies (₹109.28 crore) which are committed liabilities of the State Government.

The position of Committed and Uncommitted Revenue Expenditure over the last five years is given below:

Table 16: Committed and Uncommitted Revenue Expenditure

(₹ in crore)

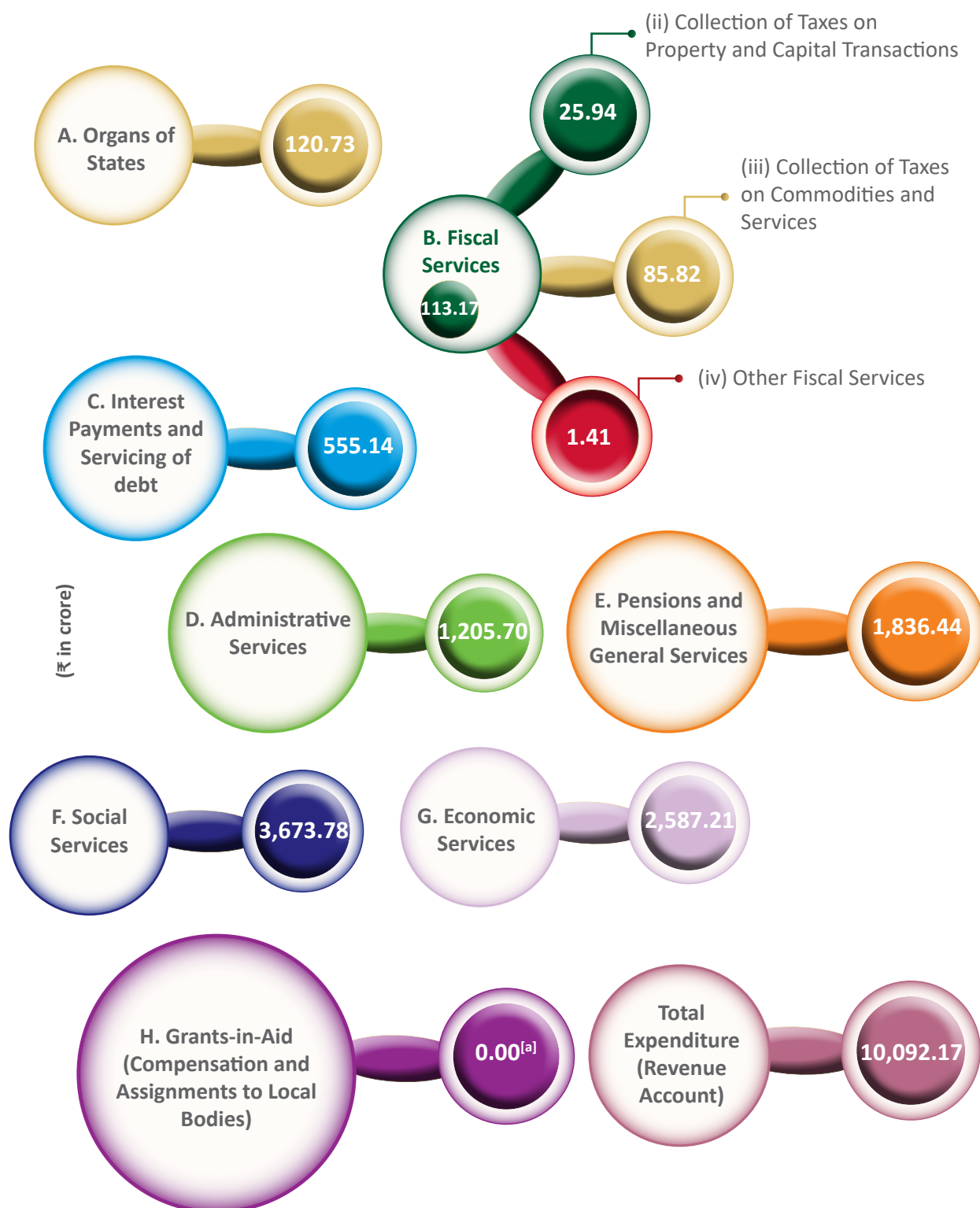
Component	2018-19	2019-20	2020-21	2021-22	2022-23
Total Revenue Expenditure	7,505.59	9,453.96	8,514.80	8,557.49	10,092.17
Committed Revenue Expenditure ^[#]	4,248.62	5,209.25	5,204.44	5,146.38	5,954.26
Percentage of Committed Revenue Expenditure to Total Revenue Expenditure	56.61	55.10	61.12	60.14	59.00
Uncommitted Revenue Expenditure	3,256.97	4,244.71	3,310.36	3,411.11	4,137.91

^[#] Committed Revenue Expenditure includes expenditure on Salaries, Wages, Interest Payments, Pensions and Subsidies.

It may be seen that the Uncommitted Revenue Expenditure available for implementation of various Schemes has increased by 27.05 *per cent* during 2022-23 from ₹3,256.97 crore in 2018-19 to ₹4,137.91 crore in 2022-23. The total Revenue Expenditure increased by 34.46 *per cent* from ₹7,505.59 crore in 2018-19 to ₹ 10,092.17 crore in 2022-23 and Committed Revenue Expenditure increased by 40.15 *per cent* over the same period.

3.2.1 Sectoral distribution of Revenue Expenditure (2022-23)

Diagram 8: Sectoral distribution of Revenue Expenditure



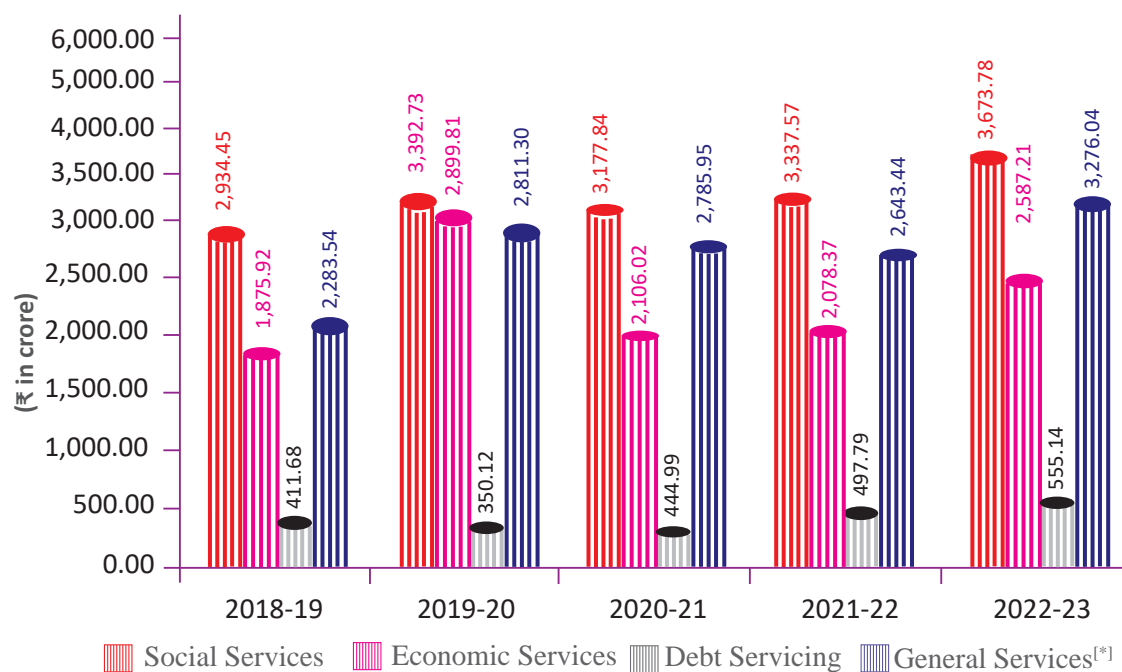
^[a] Figures are included in Administrative Services, Social Services and Economic Services.

3.2.2 Major Components of Revenue Expenditure 2018-19 to 2022-23

Table 17: Major Components of Revenue Expenditure

Components	2018-19	2019-20	2020-21	2021-22	2022-23
Social Services	2,934.45	3,392.73	3,177.84	3,337.57	3,673.78
Economic Services	1,875.92	2,899.81	2,106.02	2,078.39	2,587.21
Debt Servicing	411.68	350.12	444.99	497.79	555.14
General Services (excluding expenditure on debt servicing)	2,283.54	2,811.30	2,785.95	2,643.74	3,276.04

Graph 9: Trend of Major Components of Revenue Expenditure



^[*] General Services excludes MH 2048 (Appropriation for reduction or avoidance of debt) and MH 2049 (Interest payments).

3.3 Capital Expenditure

Capital Expenditure is essential if the growth process is to be sustained. Capital Disbursements during 2022-23 amounting to ₹ 1,324.05 crore (4.96 per cent of GSDP) were less than Revised Estimates by ₹ 1,414.46 crore (less disbursements of ₹ 1,413.85 crore under Capital and less disbursement of ₹0.61 crore under Loans and Advances). The growth in Capital Expenditure as well as GSDP were in increasing trend compared with previous year i.e. 2021-22 (31.49 per cent and 7.69 per cent respectively).

This can be seen from the table below:

Table 18: Capital Expenditure

						(₹ in crore)
Sl. No.	Components	2018-19	2019-20	2020-21	2021-22	2022-23
1.	Revised Estimates (R.E.)	3,238.59	1,659.38	1,418.33	1,601.66	2,738.51
2.	Actual Expenditure ^[#]	1,908.99	1,455.31	1,128.87	1,006.96	1,324.05
3.	Percentage of Actual Expenditure to R.E.	58.95	87.70	79.59	62.87	48.35
4.	Yearly growth in Capital Expenditure (in per cent)	(-)6.48	(-) 23.77	(-)22.43	(-)10.80	31.49
5.	GSDP	22,271.59	26,502.56	29,076.42	24,807.08	26,713.90
6.	Yearly growth in GSDP (in per cent)	25.55	19.00	9.71	(-) 14.68	7.69

^[#] Includes expenditure on Loans and Advances.

3.3.1 Sectoral distribution of Capital Expenditure

During 2022-23, the Government spent ₹856.95 crore on various Major Works. No amount was invested by the Government in Co-operative Institute, etc. during 2022-23.

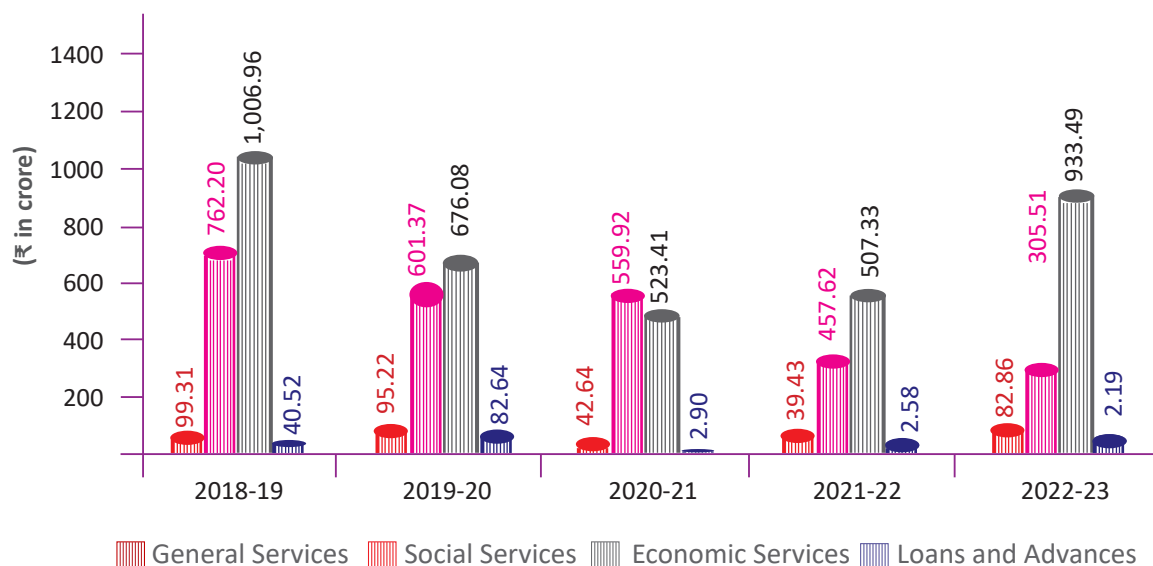
3.3.2 Sectoral distribution of Capital Expenditure over the past five years

Table 19: Sectoral distribution of Capital Expenditure

						(₹ in crore)
Sector	2018-19	2019-20	2020-21	2021-22	2022-23	
General Services	99.31 (5.20)	95.22 (6.54)	42.64 (3.78)	39.43 (3.92)	82.86 (6.26)	
Social Services	762.20 (39.93)	601.37 (41.32)	559.92 (49.60)	457.62 (45.45)	305.51 (23.07)	
Economic Services	1,006.96 (52.75)	676.08 (46.46)	523.41 (46.37)	507.33 (50.38)	933.49 (70.50)	
Loans and Advances	40.52 (2.12)	82.64 (5.68)	2.90 (0.25)	2.58 (0.25)	2.19 (0.17)	
Total	1,908.99	1,455.31	1,128.87	1,006.96	1,324.05	

Figures in parenthesis represents percentage to Total Capital Expenditure.

Graph 10: Trend of Sectoral distribution of Capital Expenditure



3.3.3 Sectoral distribution of Capital and Revenue Expenditure

The comparative sectoral distribution of Capital and Revenue Expenditure over the past five years is illustrated below:

Table 20: Comparative sectoral distribution of Capital and Revenue Expenditure

			(₹ in crore)				
Sl. No.	Sector		2018-19	2019-20	2020-21	2021-22	2022-23
(A)	General Services	Capital	99.31	95.22	42.64	39.43	82.86
		Revenue	2,695.22	3,161.42	3,230.94	3,141.53	3,831.18
(B)	Social Services	Capital	762.20	601.37	559.92	457.62	305.51
		Revenue	2,934.45	3,392.73	3,177.84	3,337.57	3,673.78
(C)	Economic Services	Capital	1,006.96	676.08	523.41	507.33	933.49
		Revenue	1,875.92	2,899.81	2,106.02	2,078.39	2,587.21
(D)	Grants-in-Aid and Contributions	Capital	NA ^[#]	[@]	[@]	[#]	[#]
		Revenue	[@]	[@]	[@]	[*]	[*]

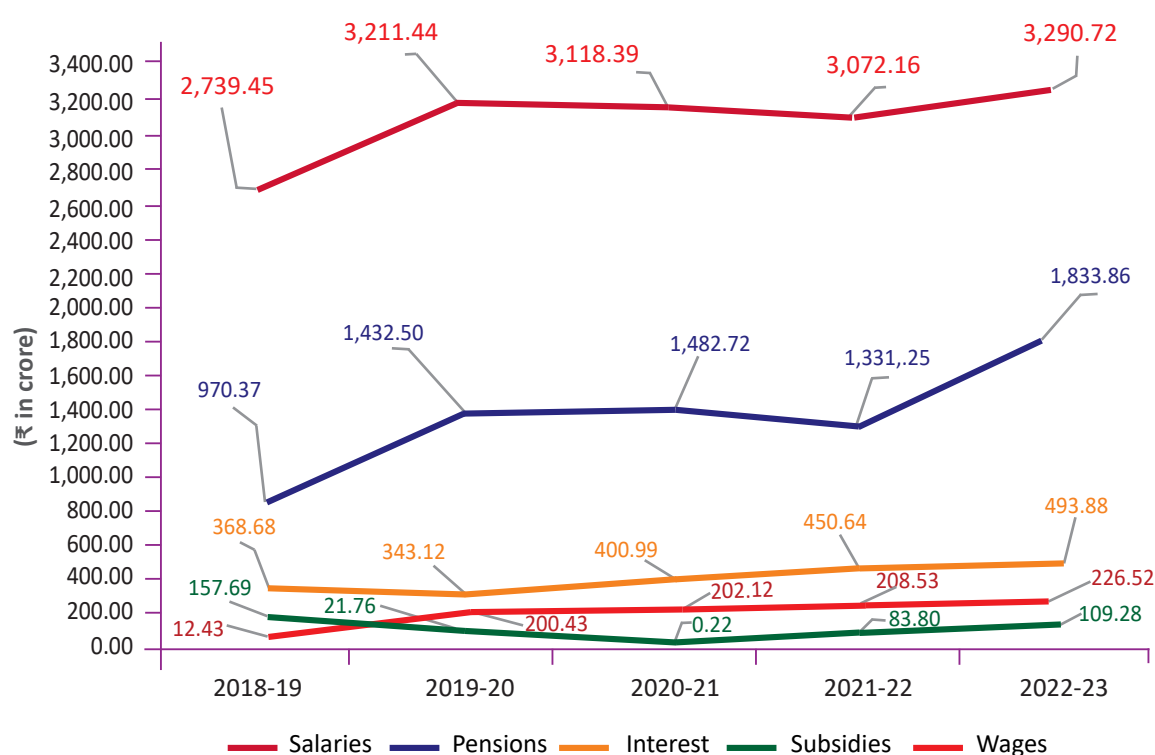
[#] Not Applicable. [@] Differ with previous years due to rectification of printing errors.

[*] Revenue Expenditure under GS, SS and ES includes Expenditure of GIA.

3.4 Committed Expenditure

Expenditure on Salaries, Pensions, Subsidies and Wages were increased in 2022-23 over the previous years which are shown below:

Graph 11: Trend of Committed Expenditure



The trend of Committed Expenditure in comparison to Revenue Expenditure and Revenue Receipts over the past five years is depicted below:

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

	(₹ in crore)				
	2018-19	2019-20	2020-21	2021-22	2022-23
Committed Expenditure	4,248.62	5,209.25	5,204.44	5,146.38	5,954.26
Revenue Expenditure	7,505.59	9,453.96	8,514.80	8,557.49	10,092.17
Revenue Receipts	9,039.50	9,658.26	7,740.67	9,159.74	10,282.06
Percentage of Committed Expenditure to Revenue Receipts	47.00	53.94	67.24	56.18	57.91
Percentage of Committed Expenditure to Revenue Expenditure	56.61	55.10	61.12	60.14	59.00

The Committed Expenditure increased by 40.15 per cent from 2018-19 to 2022-23 while Revenue Expenditure registered growth of 34.46 per cent during the same period, leaving the Government with lesser flexibility in development spending.

Chapter IV

Appropriation Accounts

4.1 Summary of Appropriation Accounts for 2022-23

Table 22: Summary of Appropriation Accounts

(₹ in crore)

Sl. No.	Nature of Expenditure	Original grant	Supplementary grant	Re-appropriation	Total	Actual expenditure	Savings (-) Excesses (+)
1.	Revenue Voted Charged	9,626.89 561.62	1,754.10 114.20	... ...	11,380.99 675.82	9,621.79 588.56	(-)1,759.20 (-)87.26
2.	Capital Voted Charged	2,663.14 ...	1,385.07 ...	... ...	4,048.21 ...	1,321.86 ...	(-)2,726.35 ...
3.	Public Debt Charged	1,337.90	10.13	...	1,348.03	2,603.15	(+)1,255.12
4.	Loans and Advances Voted	0.60	2.19	...	2.79	2.19	(-)0.60
	Total	14,190.15	3,265.69	...	17,455.84	14,137.55	(-)3,318.29

4.2 Trend of Savings/Excess during the past five years

Table 23: Trend of Savings/Excess

(₹ in crore)

Year	Savings (-)/Excess (+)				Total
	Revenue	Capital	Public Debt	Loans and Advances	
2018-19	(-)1,339.77	(-)1,384.27	(-)39.75	(-)45.10	(-)2,808.89
2019-20	(-)1,237.74	(-)1,652.03	(+)9.43	(-)99.01	(-)2,979.35
2020-21	(-)1,822.85	(-)1,247.26	(+)513.52	(-)0.20	(-)2,556.79
2021-22	(-)2,000.64	(-)1,374.49	(-)504.81	(-)0.20	(-)3,880.14
2022-23	(-)1,846.46	(-)2,726.35	(+)1,255.12	(-)0.60	(-)3,318.29

4.3 Significant Savings

Substantial savings under a grant indicates either non-implementation or slow implementation of certain schemes/programmes. Some grants with persistent and significant savings are given below:

Table 24: Substantial Savings

(₹ in crore)						
Grant No.	Nomenclature	2018-19	2019-20	2020-21	2021-22	2022-23
1	Legislative Assembly	2.83	1.27	3.43	4.00	3.87
2	Governor	0.13	0.02	0.55	1.17	0.95
3	Council of Minister	0.46	...	2.08	0.85	0.44
4	Law and Judicial	1.49	5.58	4.84	4.97	15.15
5	Vigilance	0.08	0.51	3.12	1.33	0.20
6	Land Revenue and Settlement	5.96	17.38	12.98	3.02	3.94
7	Excise and Narcotics	1.90	7.76	10.39	4.82	9.89
8	Taxation	0.70	6.24	2.14	3.08	2.09
9	Finance	1,331.69	1,588.08	697.24	982.93	1,235.32
11	Secretariat Administration	13.80	5.86	19.55	11.50	4.68
13	Personnel and Administrative Reforms	0.68	0.90	1.00	0.46	0.36
14	Planning and Programme Implementation	36.22	5.42	14.01	5.84	25.57
15	General Administration	67.28	22.71	22.65	10.80	10.55
16	Home	19.33	197.00	113.32	79.73	12.85
17	Food, Civil Supplies and Consumer Affairs	57.66	76.08	74.42	8.55	36.80
18	Printing and Stationery	0.69	2.63	3.04	2.80	0.60
19	Local Administration	7.03	0.98	154.73	114.23	195.07
20	School Education	148.23	96.68	390.52	360.76	225.06
21	Higher and Technical Education	47.99	74.87	89.13	59.41	63.09
22	Sports and Youth Services	0.98	3.98	4.40	2.26	1.21

Table 24: Substantial Savings- Concl.

(₹ in crore)

Grant No.	Nomenclature	2018-19	2019-20	2020-21	2021-22	2022-23
23	Art and Culture	0.53	1.16	3.40	2.87	1.09
24	Health and Family Welfare	177.49	166.60	3.84	150.92	190.06
25	Public Health Engineering	16.65	6.42	30.26	187.18	282.54
26	Information and Public Relations	0.97	0.81	7.59	4.04	1.09
27	District Councils and Minority Affairs	9.81	...	3.39	...	0.35
28	Labour, Employment, Skill Development and Entrepreneurship	3.80	7.07	9.84	18.69	15.65
29	Social Welfare	43.29	64.89	78.05	73.93	84.74
30	Disaster Management and Rehabilitation	9.99	...	7.71	29.78	18.96
31	Agriculture	54.46	39.97	67.73	75.71	69.74
32	Horticulture	7.31	14.66	18.32	37.41	20.12
33	Land Resources, Soil and Water Conservation	0.45	0.14	3.91	3.69	1.40
34	Animal Husbandry and Veterinary	9.30	11.60	19.02	25.61	7.12
35	Fisheries	0.19	0.91	1.78	0.91	0.63
36	Environment, Forests and Climate Change	7.39	58.08	139.14	109.07	177.31
37	Co-operation	1.31	1.09	1.70	1.56	2.15
38	Rural Development	225.54	227.46	228.87	273.71	184.17
39	Power and Electricity	6.46	22.43	38.96	135.14	14.81
40	Commerce and Industries	20.65	28.01	37.47	26.66	4.89
41	Sericulture	3.12	2.32	3.93	5.80	1.11
42	Transport	3.34	7.43	8.07	20.71	4.14
45	Public Works	306.10	126.99	521.48	302.91	854.39
46	Urban Development and Poverty Alleviation	52.60	25.83	25.65	188.49	627.72
47	Irrigation and Water Resources	34.06	15.70	12.38	42.00	72.51
48	Information and Communication Technology	3.01	0.57	0.53	0.62	0.07
49	Public Debt	65.16	43.47	...	499.26	...

During 2022-23, Supplementary Grants totaling ₹3,265.69 crore (23.10 *per cent* of Total Expenditure) proved to be unnecessary in some cases, where there were significant savings at the end of the year even against original allocations. A few instances are given below:

Table 25: Significant Savings

(₹ in crore)

Grant No.	Nomenclature	Section		Original	Supplementary	Actual Expenditure
1	Legislative Assembly	Revenue	Charged	1.24	0.10	1.01
6	Land Revenue and Settlement	Revenue	Voted	31.96	1.99	30.01
7	Exercise and Narcotics	Revenue	Voted	49.25	0.28	39.64
9	Finance	Capital	Voted	1,312.50	5.07	5.07
11	Secretariat Administration	Revenue	Voted	127.56	2.76	125.64
17	Food, Civil Supplies and Consumer Affairs	Revenue	Voted	260.99	4.42	228.62
18	Printing and Stationery	Revenue	Voted	12.69	0.13	12.22
19	Local Administration	Revenue	Voted	120.64	138.51	64.09
20	School Education	Revenue	Voted	1,493.94	118.51	1,392.67
24	Health and Family Welfare	Revenue	Voted	605.50	122.40	600.36
25	Public Health Engineering	Capital	Voted	260.49	109.37	108.37
28	Labour, Employment, Skill Development and Entrepreneurship	Revenue	Voted	33.33	2.67	20.35
29	Social Welfare	Capital	Voted	29.00	12.58	11.45
31	Agriculture	Revenue	Voted	111.84	26.44	68.55
36	Environment, Forests and Climate Change	Revenue	Voted	213.02	52.67	136.20
37	Co-operation	Revenue	Voted	15.82	0.91	14.58
38	Rural Development	Revenue	Voted	436.17	105.35	357.35
41	Sericulture	Revenue	Voted	17.40	0.61	16.89
42	Transport	Revenue	Voted	45.69	1.24	42.79
45	Public Works	Revenue	Voted	534.30	53.77	533.71
		Capital	Voted	640.00	554.69	394.66
46	Urban Development and Poverty Alleviation	Revenue	Voted	595.33	14.48	83.57
		Capital	Voted	109.34	17.27	25.53
47	Irrigation and Water Resources	Capital	Voted	78.33	16.98	23.02

An instance where there was excess expenditure at the end of the year even after supplementary allocation of fund was made is given below:

Table 26: Excess Expenditure

(₹ in crore)

Grant No.	Nomenclature	Section		Original	Supplementary	Actual Expenditure
29	2235 Social Security and Welfare 02 Social Welfare 001 Direction and Administration 01 Direction	Revenue	Voted	2.97	0.07	3.40

Chapter V

Assets and Liabilities

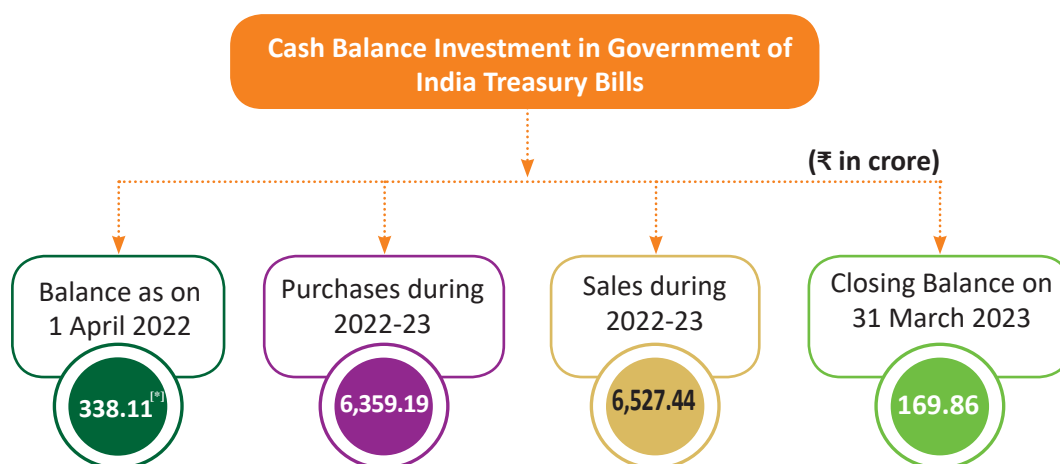
5.1 Assets

The existing form of accounts does not easily depict valuation of Government assets like land, buildings, *etc.*, except in the year of acquisition/purchase. Similarly, while the accounts present the impact of liabilities arising in the current year, they do not depict the overall impact of the liabilities to future generations except to the limited extent shown by the rate of interest and period of existing loans.

Total investment as share capital in Non-Financial Public Sector Undertakings (PSUs), *etc.* stood at ₹ 42.77 crore at the end of 2022-23. No dividend was received during the year on investment.

Cash Balance with Reserve Bank of India stood at (-)₹ 507.49 crore on 1 April 2022 and decreased to (-)₹ 342.87 crore at the end of 31 March 2023. In addition, Government had invested an amount of ₹ 6,359.19 crore on 72 occasions in 14 days Treasury Bills and Rediscounted Treasury Bill worth ₹ 6,527.44 crore on 148 occasions during 2022-23. The position of investment during the year 2022-23 is depicted in the table given below:

Table 27: Cash Balance Investment



^[1] Differs with last year's figure is due to rectification of printing errors.

5.2 Debt and Liabilities

Article 293 of the Constitution of India empowers the State Government to borrow on the security of the Consolidated Fund of the State within such limits, if any, as may be fixed by the State Legislature from time to time.

Details of the Public Debt and Total Liabilities of the State Government for the last five years are as under:

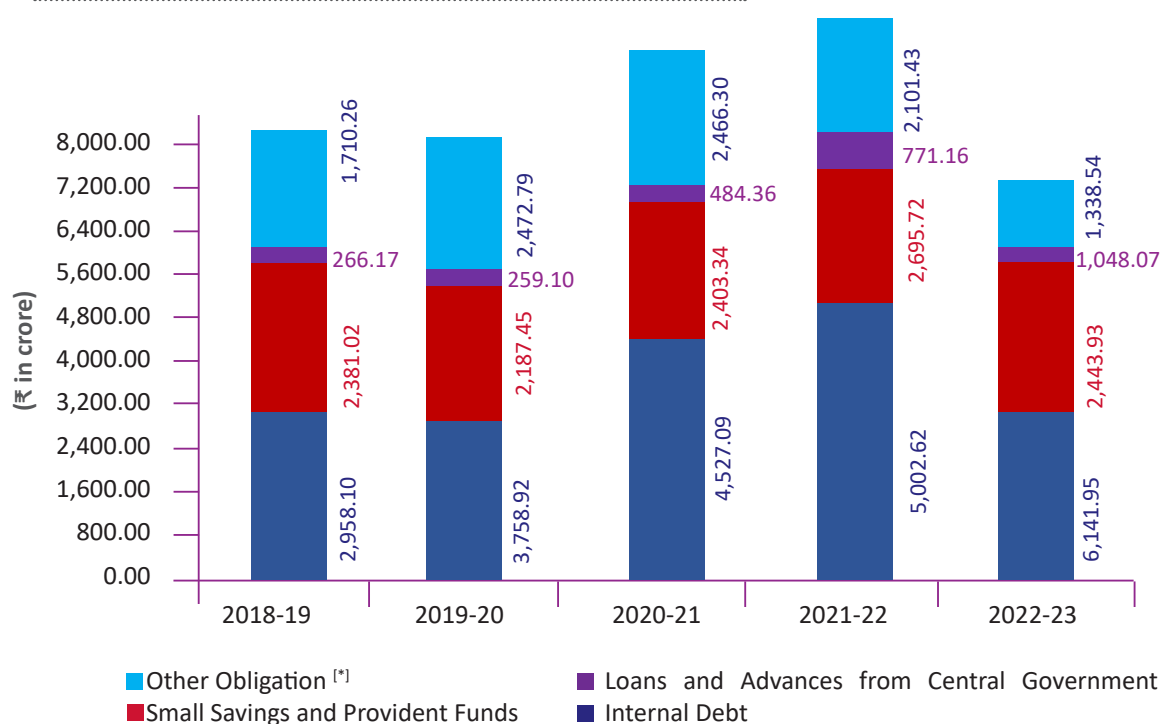
Table 28: Public Debt and Total Liabilities

Year	Public Debt (₹ in) crore	Percentage to GSDP	Public Account ^[*] (₹ in crore)	Percentage to GSDP	Total Liabilities (₹ in crore)	Percentage to GSDP
2018-19	3,224.27	14.48	4,091.28	18.37	7,315.55	32.85
2019-20	4,018.02	15.16	4,660.24	17.58	8,678.26	32.74
2020-21	5,011.45	17.24	4,869.64	16.74	9,881.09	33.98
2021-22	5,773.78	23.27	4,797.15	19.34	10,570.93	42.61
2022-23	7,190.02	26.91	3,782.47	14.16	10,972.49	41.07

[*] Excludes suspense and remittances balances.
Figures are progressive balance to end of the year.

Public Debt and Other Liabilities showed a net increase of ₹ 401.56 crore (3.80 per cent) in 2022-23 over the previous year.

Graph 12: Trend in Government Liabilities



[*] Interest bearing and Non-interest bearing obligations such as deposits of Local Funds, Other earmarked fund, etc.

5.3 Guarantees

In addition to directly raising loans, State Governments also guarantee loans raised by Statutory Corporations, Government Companies and Corporations, Co-operative Societies, etc. from the market and financial institutions for implementation of various schemes and programmes. These guarantees are contingent liability on the Consolidated Fund of the State in case of default in the payment of loans and capital and payment of interest thereon raised by Statutory Corporations, Government Companies, Corporations, Co-operative Societies, etc. for whom the guarantee was extended and are projected outside the State Budget. The position of guarantees by the State Government for the re-payment of loans (payment of principal and interest thereon) raised by Statutory Corporations, Government Companies and Corporations, Co-operative Societies, etc. for the last five years is given below:

Table 29: Guarantees

At the end of the year	Maximum Amount Guaranteed (Principal only)	(₹ in crore)	
		Amount outstanding as the end of the year	
		Principal	Interest
2018-19	277.58	74.15	23.84
2019-20	200.58	81.04	61.25
2020-21	200.08	86.29	52.34
2021-22	178.87	73.72	51.74
2022-23	183.01	68.52	51.38

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

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

Chapter VI

Other Items

6.1 Adverse Balances under Internal Debt

Borrowings of State Governments are governed by Article 293 of the Constitution of India. In addition to directly raising loans, the State Government also guarantees loans raised by Government Companies and corporations from the market and financial institutions for implementation of various schemes and programmes which are projected outside the State Budget. These loans are treated as receipts of the concerned Administrative Departments and do not appear in the books of the Government. However, the loan repayments appear in Government account, resulting in irreconcilable adverse balances and understatement of liabilities in Government Accounts. As on 31 March 2023, adverse balance of ₹ 153.90 crore was appeared under the head of account **6003 Internal Debt of the State Government** 103 Loans from Life Insurance Corporation of India in favour of Mizoram State.

6.2 Loans and Advances given by the State Government

Total Loans and Advances made by the State Government at the end of 2022-23 was ₹ 218.74 crore. Of this, Loan and Advances to Government Departments, Corporation/ Companies, Non-Government Institutions and Local Bodies amounted to ₹ 134.81 crore. Information about recovery of arrears (Principal as well as Interest) at the end of 31 March 2023 was not received from the Departmental authorities maintaining the detailed accounts.

6.3 Financial Assistance to Local Bodies and Others

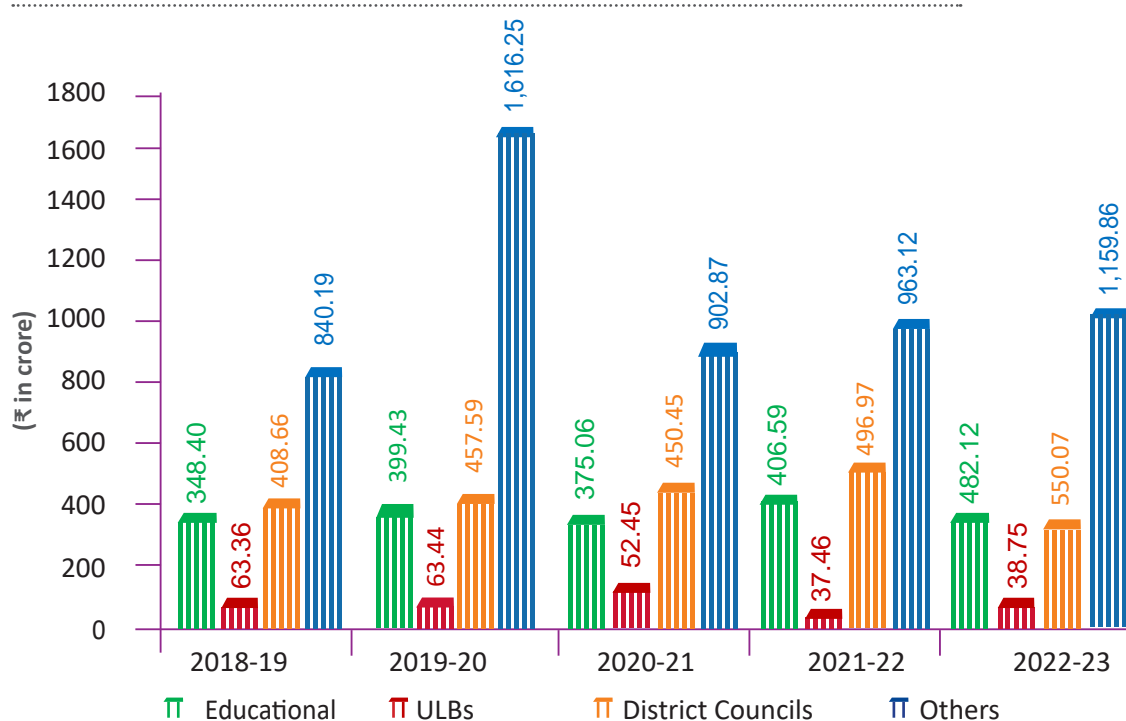
Grants-in-Aid given to local bodies, autonomous bodies, etc. increased from ₹1,660.61 crore in 2018-19 to ₹ 2,230.80 crore in 2022-23.

Details of Financial Assistance to Local Bodies and Others for the past five years are as under:

Table 30: Financial Assistance to Local Bodies and Others

						(₹ in crore)
Sl. No.	Name of Institutions	2018-19	2019-20	2020-21	2021-22	2022-23
1.	Educational Institutions (Aided Schools, Aided Colleges, Universities, etc.)	348.40	399.43	375.06	406.59	482.12
2.	ULBs	63.36	63.44	52.45	37.46	38.75
3.	District Councils	408.66	457.59	450.45	496.97	550.07
3.	Others	840.19	1,616.25	902.87	963.12	1,159.86
	Total	1,660.61	2,536.71	1,780.83	1,903.64	2,230.80

Graph 13: Financial Assistance to Local Bodies and Others



Details of Grants-in-Aid Given for Creation of Assets for the past five years are as under:

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

						(₹ in crore)
Sl. No.	Name of Institution	2018-19	2019-20	2020-21	2021-22	2022-23
1.	Educational Institutions (Aided Schools, Aided Colleges, Universities, etc.)	0.68	0.20	...	...	0.50
2.	ULBs	13.97	31.70	7.73	...	...
3.	Others	192.59	732.69	98.51	209.75	335.78
	Total	207.24	764.59	106.24	209.75	336.28

6.4 Cash Balance and Investment of Cash Balance

Table 32: Cash Balance and Investment of Cash Balance

(₹ in crore)			
Component	As on 1 April 2022	As on 31 March 2023	Net increase (+) / decrease (-)
Cash Balance	(-)507.49	(-)342.87	(-)164.62
1. Cash in Treasuries	...	...	...
2. Remittance in transit (local)	...	...	...
3. Deposits with Reserve Bank	(-)507.49	(-)342.87	(-)164.62
4. Investment held in the "Cash Balance Investment Account"	338.11 ^[*]	169.86	(-)168.25
Other Cash Balance and Investments	434.92	496.18	61.26
1. Cash with Departmental Officers	2.23	2.23	...
2. Permanent Advance for Contingent Expenditure with Departmental Officers	...	...	...
3. Investment of Earmarked Funds	432.69	493.95	61.26
Interest realized	28.38	32.09	3.71

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

6.5 Reconciliation of Accounts

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

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

6.6 Submission of Accounts by Accounts Rendering Units

These accounts present the transactions of the Government of Mizoram for the period 1 April 2022 to 31 March 2023. The accounts of receipts and expenditure of the Government of Mizoram have been compiled based on the initial accounts rendered by 13 Treasuries, 75 Public Works Divisions [(31 Public Works (Roads and Bridges), 18 Public Health Engineering, four Irrigation and Water Resources Divisions 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.

6.7 Unadjusted Abstract Contingent (AC) Bills

Financial Rules (Rule 290 of Central Treasury Rules) envisage that no moneys should be drawn from Government treasury unless it is required for immediate disbursement. In emergent circumstances, Drawing and Disbursing Officers (DDOs) are authorized to draw sums of money through Abstract Contingent (AC) bills. In terms of the Mizoram Treasury Rules, 2011 (Para 3.13.2), 'while checking abstract contingent bills *ibid* cases in which detailed bills

are not furnished within the normal period prescribed in Rule 118 of Central Government Account (Receipt and Payments) Rules, 1983 should be reported to the Controlling Officer by name'. Further, Rule 118 of Central Government Account (Receipt and Payments) Rules, 1983 specify that 'A certificate shall be attached to every abstract contingent bill to the effect that the detailed contingent bills have been submitted to the Controlling Officer in respect of abstract contingent bill drawn during the month previous to that in which the bill in question is presented for payment. On no account may an abstract contingent bill be cashed without this certificate'. Also, as per Rule 309 of the Central Treasury Rules, a certificate shall be attached to every abstract contingent bill to the effect that the detailed contingent bills have been submitted to the controlling officer in respect of abstract contingent bills drawn more than a month before the date of that bill. On no account may an abstract contingent bill be cashed without this certificate.

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

Table 33 : Unadjusted AC Bills as on 31 March, 2023

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

^[@] 49 AC bills includes 43 AC bills amounting to ₹ 93.74 crore drawn in March 2023.

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

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

Table 34: Unadjusted AC Bills (2021-22)

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

6.8 Utilisation Certificates (UCs) for Grants-in-Aid not received

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

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

Table 35: Unadjusted UC (2022-23)

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

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

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

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

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

Table 36 : UCs Outstanding (2021-22)

Year ^[*]	Number of UCs Outstanding	Amount (₹ in crore)
Up to 2020-21	67	76.59
2021-22	27	32.90
Total	94	109.49

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

6.9 Interest Adjustment

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

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

Table 37: Interest Adjustment

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

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

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

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

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

[***] ₹4.86 crore relates to: (i) Short payment of: ₹ 1.75 crore in 2021-22 and (ii) Non-payment of: ₹ 3.11 crore for 2022-23.

[A] Actual value was ₹ 0.004 crore only.

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

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

6.10 Expenditure on Ecology and Environment

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

6.11 Committed Liabilities

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

6.12 Restructuring of Centrally Sponsored Schemes (CSSs)/ Additional Central Assistance (ACA) excluding Block Grants

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

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

6.13 Transfer of funds to Single Nodal Agency (SNA)

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

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

6.14 Transfer of Funds to Personal Deposits Accounts

Personal Deposits accounts enable designated Drawing Officers to incur expenditure for specific purposes pertaining to a scheme; by debiting the service heads in the Consolidated Fund of the State and crediting the Personal Deposits under the Major Head **8443- Civil Deposits** and the Minor Head 106- Personal Deposits. Administrators of Personal Deposits accounts are required to close such accounts on the last working day of the year and transfer the unspent balances back to the Consolidated Fund.

As per information furnished by the Government of Mizoram, there is no Personal Deposit Accounts.

6.15 Investment

Information on Government investments appearing in Statements 8 and 19 of the Finance Accounts is based on the accounts and sanctions received by the Principal Accountant General (Accounts Wing), but has not been confirmed by the concerned departments (including Finance) and the investee entity. The Government did not make any investment in 2022-23. Details of Government investment from previous years as on 31 March 2023 are given as follows:

Table 38: Investment

(₹ in crore)		
Category	Number of entities	Investment at the end of the year 2023
Statutory Corporation	6	6.99
Government Companies	...	...
Other Joint Stock Companies and Partnership	...	...
Co-operative Banks and Societies	423	35.78
Total	429	42.77

6.16 Contingency Fund

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

6.17 Rush of Expenditure

In terms of Rule 62 (3) of General Financial Rules 2017, rush of expenditure particularly in the closing month of the financial year shall be regarded as breach of financial regularity and should be avoided. State Government Departments, however, withdrew ₹ 2,078.82 crore in March 2023 and ₹ 384.46 crore on the last working day of March 2023 (Treasury-wise details of significant transactions are given) which are 18.21 *per cent* and 3.37 *per cent* respectively of total expenditure ₹ 11,414.03 crore (Revenue and Capital) and corresponding quantum of Revenue Receipts of the State Government in March 2023 was ₹ 1,807.89 crore (17.58 *per cent* of total Revenue Receipts). End use of expenditure incurred in a few large departments/Major Heads with reference to the drawal of expenditure during March 2023 (₹ 2,078.82 crore)

are **4070 Capital Outlay on Other Administrative Services** 100 per cent, **5275 Capital Outlay on Other Communication Services** 100 per cent, **4403 Capital Outlay on Animal Husbandry** 96.52 per cent, **4059 Capital Outlay on Public Works** 93.25 per cent, **4435 Capital Outlay on Other Agricultural Programmes** 92.06 per cent, **4401 Capital Outlay on Crop Husbandry** 90.31 per cent, **4217 Capital Outlay on Urban Development** 81.86 per cent and **2501 Special Programmes for Rural Development** 56.92 per cent respectively.

During 2022-23, of the total expenditure ₹ 4,193.72 crore (36.74 per cent) (Revenue plus Capital) (₹ 11,414.03 crore) was incurred during last quarter of the current financial year, whereas, of the total receipts (₹ 10,282.06 crore) ₹ 3,021.35 crore (29.38 per cent) were received during the last quarter. Comparison of month-wise receipts corresponding to expenditure for the last quarter (January 2023 to March 2023) is as under:

Table 39: Rush of Expenditure

(₹ in crore)

Month	Expenditure	Receipts	Expenditure compared to Receipts Increase (+)/Decrease (-)
January 2023	884.00	1,038.58	(+)154.58
February 2023	1,230.90	174.88	(-)1,056.02
March 2023	2,078.82	1,807.89	(-)270.93
Total	4,193.72	3,021.35	(-)1,172.37

Treasury-wise details of amounts withdrawn on the last working day of March 2023:

Table 40: Treasury-wise details

(₹ in crore)

Sl. No.		Amount
1.	Aizawl South Treasury	295.27
2.	Aizawl North Treasury	85.32
3.	Chawngte Treasury	...[*]
4.	Champhai Treasury	...[**]
5.	Resident Commissioner, New Delhi	0.06
6.	Lunglei Treasury	3.28
7.	Mamit Treasury	0.02
9.	Kolasib Treasury	0.29
11.	Resident Commissioner, Guwahati	0.13
10.	Resident Commissioner, Shillong	0.09
Total		384.46

[*] ₹ 5,000.00 only and [**] ₹ 6,912.00 only

6.18 National Pension System (NPS)

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

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

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

6.19 Reserve Funds

Details of Reserve Funds are available in Statements 21 and 22 of the Finance Accounts. There are six Reserve Funds earmarked for specific purposes. The total accumulated balance at the end of 31 March 2023 in these Funds was ₹ 722.53 crore. Out of which ₹ 222.06 crore was under interest bearing Reserve Fund and ₹ 500.47 crore under Non-Interest bearing Reserve Fund.

6.19 (A) Reserve Funds bearing Interest

6.19 (A) (a) State Disaster Response Fund (SDRF)

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

6.19 (A) (b) State Disaster Mitigation Fund (SDMF)

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

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

6.19 (A) (c) State Compensatory Afforestation Fund

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

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

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

6.19 (B) Reserve Funds not bearing Interest

6.19 (B) (a) Consolidated Sinking Fund

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

6.19 (B) (b) Guarantee Redemption Fund

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

^[a)] No fixed limit is prescribed.

6.19 (B) (c) Central Road and Infrastructure Fund (CRIF)

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

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

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

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

6.20 Suspense and Remittance Balances

The Finance Accounts reflect the net balances under Suspense and Remittance Heads.

The outstanding balance worked out by aggregating the outstanding debit and credit balances separately under various heads for Suspense heads was Credit ₹ 1,420.41 crore under Major Heads 8658, 8671 and 8679 as on 31 March 2023 (Credit ₹ 907.26 crore as on 31 March 2022) and for Remittance heads was Credit ₹ 123.64 crore under Major Heads 8782, 8786 and 8793 as on 31 March 2023 (Debit ₹ 65.69 crore as on 31 March 2022).

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

Table 41: Suspense and Remittance Balances

(₹ in crore)											
Name of Major / Minor Heads	2018-19		2019-20		2020-21		2021-22		2022-23		
	Dr	Cr	Dr	Cr	Cr	Cr	Dr	Cr	Dr	Cr	
(a) 8658 Suspense Accounts											
101 Pay and Accounts Office -Suspense	60.28	76.79	75.91	76.81	93.01	80.71	90.79	113.54	101.59	135.38	
Net	Cr 16.51		Cr 0.90		Dr 12.30		Cr 22.75		Cr 33.79		
102 Suspense Accounts-Headquarters	73.85	72.40	71.42	72.40	72.90	72.40	78.78	72.64	78.80	73.87	
Net	Dr 1.45		Cr 0.98		Dr 0.50		Dr 6.14		Dr 4.93		
107 Cash Settlement Suspense Account	7.32	1.99	7.32	1.99	7.32	1.99	7.32	1.99	7.32	1.99	
Net	Dr 5.33		Dr 5.33		Dr 5.33		Dr 5.33		Dr 5.33		
109 Reserve Bank Suspense-Headquarters	16.72	(-)71.60	14.76	(-)68.99	17.54	(-)55.13	15.88	(-)48.77	81.50	4.86	
Net	Dr 88.32		Dr 83.75		Dr 72.67		Dr 64.65		Dr 76.65		
110 Reserve Suspense- Central Accounts Office	805.26	1,744.20	834.50	1,792.75	3,371.84	4,712.38	3,342.42	4,303.50	3,000.83	4,475.16	
Net	Cr 938.94		Cr 958.25		Cr 1,340.54		Cr 961.08		Cr 1,474.33		
112 Tax Deducted at source (TDS) Suspense	0.01	2.79	0.28	1.22	0.40	3.29	0.40	1.92	0.40	2.19	
Net	Cr 2.78		Cr 0.94		Cr 2.89		Cr 1.52		Cr 1.79		
(b) 8782 Cash Remittances and adjustments between officers rendering accounts to the same Accounts Officer											
102 Public Works Remittances	22,134.38	21,639.58	24,853.10	24,480.59	27,494.68	27,259.28	30,200.19	29,780.31	33,000.33	32,754.68	
Net	Dr 494.80		Cr 372.51		Dr 235.40		Dr 419.88		Dr 245.65		
103 Forest Remittances	2,622.43	2,957.74	2,852.72	3,182.61	3,025.44	3,352.38	3,247.39	3,608.38	3,489.41	3,866.52	
Net	Cr 355.31		Cr 329.89		Cr 326.94		Cr 360.99		Cr 377.11		

6.21 Adverse Balance

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

Table 42: Adverse Balances

(₹ in crore)

Head of Account	Head Description	Minus Balance
6003	Internal Debt of the State Government	
103	Loans from Life Insurance Corporation of India	(-) 153.90 ^[a]

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

6.22 Cash Balance

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

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

6.23 Impact on revenue expenditure

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

Table 43: Impact on revenue expenditure

(₹ in crore)

Para Number of Notes to Finance Accounts	Item (Illustrative)	Overstatement of revenue expenditure	Understatement of revenue expenditure
3. (vi)	Interest Adjustment	...	7.07
5. (ii) (A) (a)	State Disaster Response Fund (SDRF)	...	43.56
5. (ii) (A) (b)	State Disaster Mitigation Fund (SDMF)	...	15.89
Total (Net) Impact		...	66.52

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

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

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

total Revenue and Capital expenditure (₹ 9,561.87 crore) was classified under the Minor Head 800 Other Expenditure in the accounts.

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

6.25 Goods and Services Tax (GST)

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

6.26 Opening of New Sub-Heads/Detailed Heads of Accounts without advice

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

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

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

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

Details are in Appendix VI of Finance Accounts (Vol .II).

(The State Government could not provide information on the breakup of the central assistances which have gone directly to the beneficiaries and through the intermediaries *viz.*, NGOs, Societies.)

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