



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

# ACCOUNTS AT A GLANCE

for the year  
**2024-25**

**GOVERNMENT OF MIZORAM**





## **Accounts At A Glance for the year 2024-25**

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

**GOVERNMENT OF MIZORAM**



# Preface


I am happy to present the Twenty fifth issue of our annual publication, the 'Accounts At A Glance' for the year 2024-25, 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 January 2026

  
(Kumar Abhay)  
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

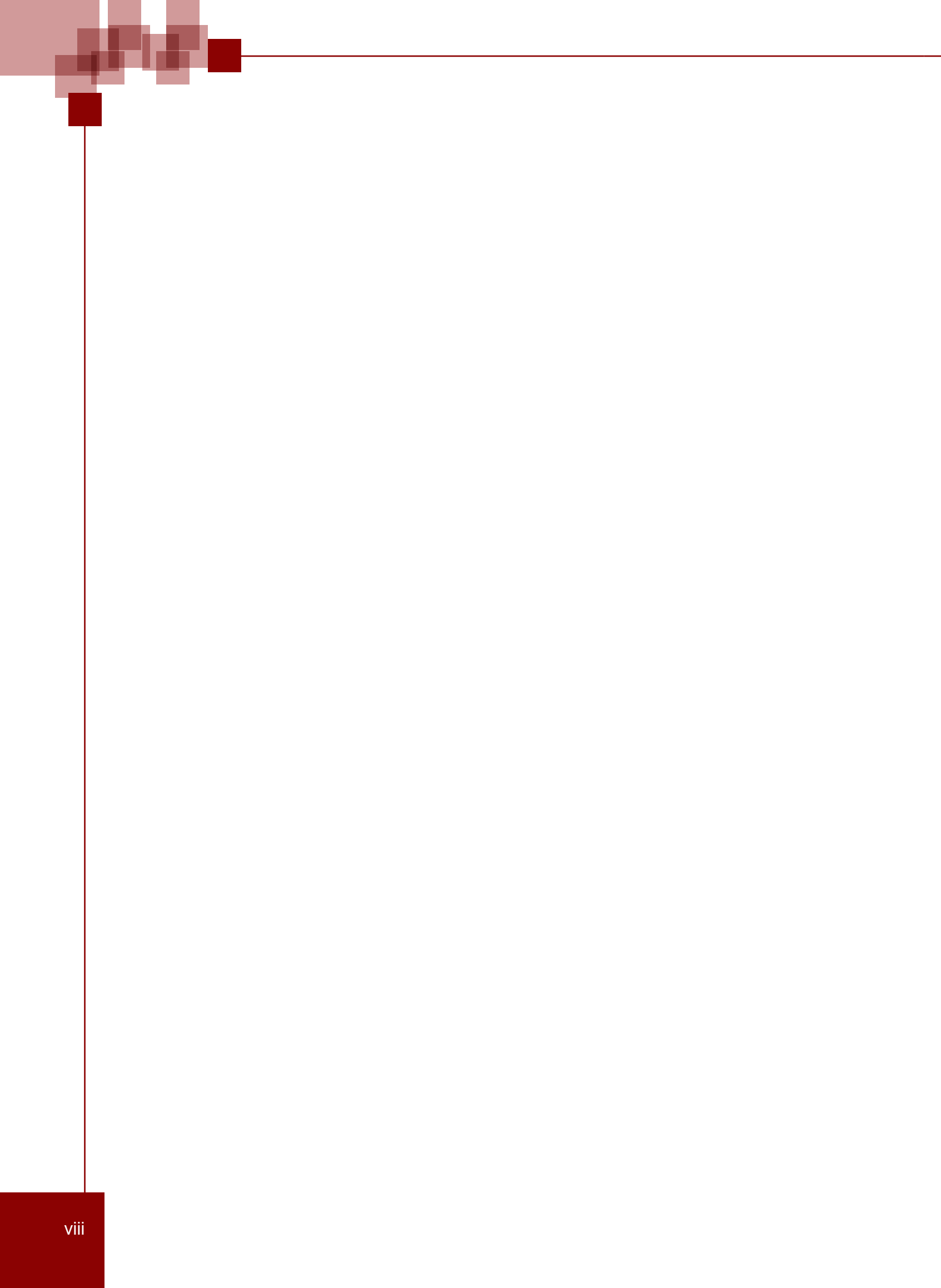


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# Chapter I

## Overview

### 1.1 Introduction

The Accountant General (AG) 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, 76 Public Works Divisions [(32 Public Works (Roads and Bridges), 18 Public Health Engineering, four Irrigation and Water Resources and 22 Power and Electricity)] 34 Forest Divisions (25 Environment, Forests and Climate Change and nine Land Resources, Soil and Water Conservation), six Mizoram Houses and advices of Reserve Bank of India. Every month, a Monthly Civil Account is presented by the Office of the AG (Accounts Wing) to the Government of Mizoram. The Office of the AG (Accounts Wing) also submits a quarterly Appreciation Note on the important financial indicators and quality of expenditure of the Government. The AG (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 repayment 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.

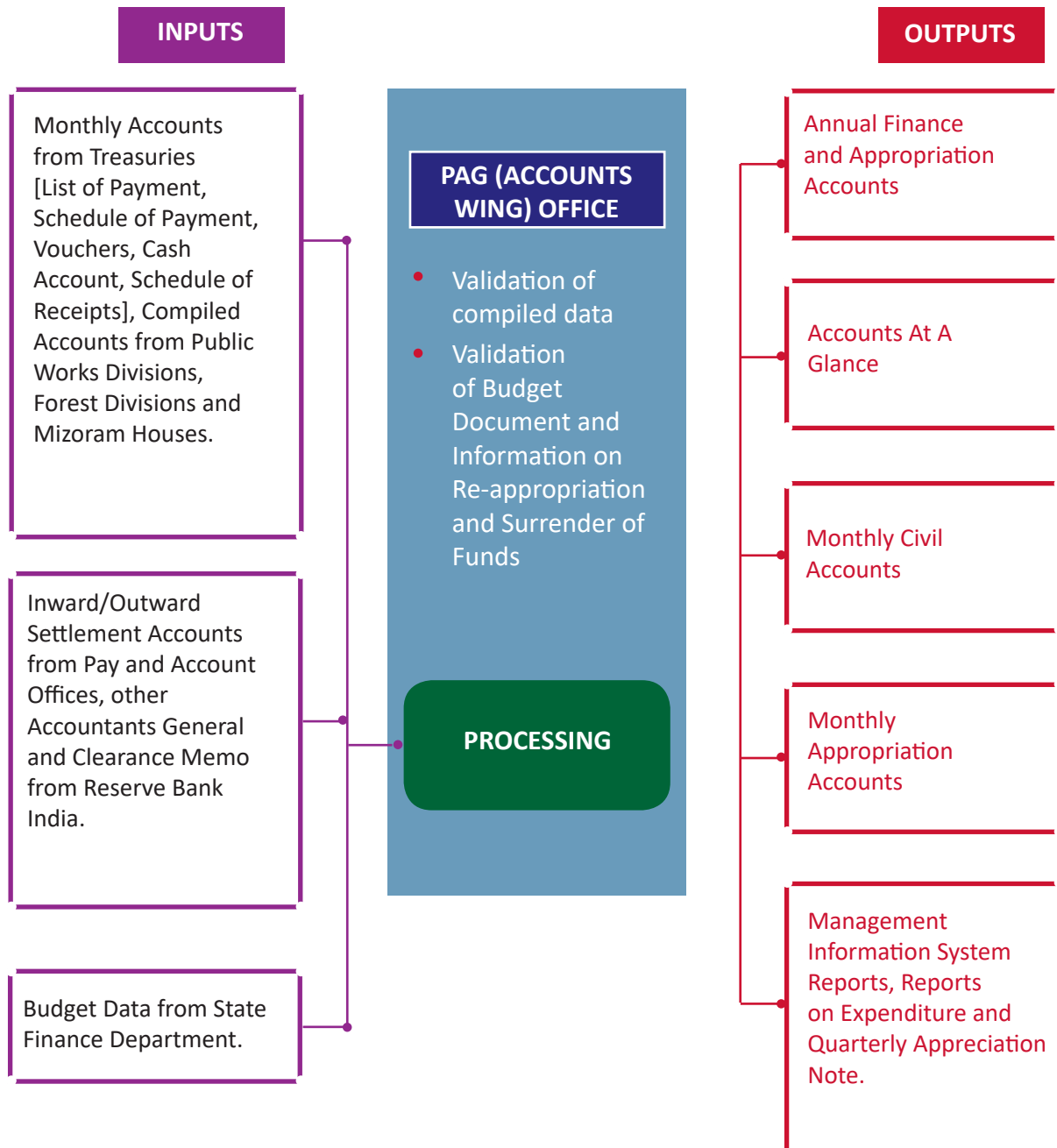
#### ● Part 2 CONTINGENCY FUND

#### ● Part 3 PUBLIC ACCOUNT

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

## 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), etc. for implementation of various schemes and programmes. As per the PFMS Portal of the Controller General of Accounts (CGA), Government of India released ₹2,415.04 crore directly to the implementing agencies including beneficiaries (NGOs, Central Government organizations, Statutory organizations, Urban/Rural Bodies Beneficiaries, etc.) in the State during 2024-25. The direct transfer of fund to the implementing agencies has increased by 106.17 per cent as compared to previous year (from ₹1,171.40 crore in 2023-24 to ₹2,415.04 crore in 2024-25). Details at Appendix VI in Volume II of the Finance Accounts.

### 1.3.2 Financial Highlights of Accounts 2023-24

The following table provides the details of actual financial results vis-à-vis revised estimates for the year 2024-25:

**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 <sup>(5)</sup>
1.	Tax Revenue (including Central Share) <sup>[a]</sup>	7,770.34	7,660.50	98.59	19.98
2.	Non-Tax Revenue	1,126.89	923.01	81.91	2.41
3.	Grants-in-Aid and Contributions	4,397.15	2,480.41	56.41	6.47
4.	<b>Revenue Receipts (1+2+3)</b>	<b>13,294.38</b>	<b>11,063.92</b>	<b>83.22</b>	<b>28.86</b>
5.	Recovery of Loans and Advances	33.60	21.15	62.95	0.06
6.	Other Receipts	...	...	...	...
7.	Borrowings & Other Liabilities <sup>(b)</sup>	2,596.75	2,014.71	77.59	5.25
8.	<b>Capital Receipts (5+6+7)</b>	<b>2,630.35</b>	<b>2,035.86</b>	<b>77.40</b>	<b>5.31</b>
9.	<b>Total Receipts (4+8)</b>	<b>15,924.73</b>	<b>13,099.78</b>	<b>82.26</b>	<b>34.16</b>
10.	<b>Revenue Expenditure</b>	<b>13,333.57</b>	<b>11,086.76</b>	<b>83.15</b>	<b>28.91</b>
11.	Expenditure on Interest Payments (Out of Revenue Expenditure)	632.38	649.90	102.77	1.69
12.	<b>Capital Expenditure</b>	<b>2,572.67</b>	<b>1,996.18</b>	<b>77.59</b>	<b>5.21</b>
13.	<b>Loans and Advances Disbursed</b>	<b>18.49</b>	<b>16.84</b>	<b>91.08</b>	<b>0.04</b>
14.	<b>Total Expenditure (10+12+13)</b>	<b>15,924.73</b>	<b>13,099.78</b>	<b>82.26</b>	<b>34.16</b>
15.	<b>Revenue Surplus (+)/Deficit (-) (4-10)</b>	<b>(-)39.19</b>	<b>(-)22.84</b>	<b>(-)58.28</b>	<b>(-)0.06</b>
16.	<b>Fiscal Deficit (-)/Surplus (+) (4+5+6-14)</b>	<b>(-)2,596.75</b>	<b>(-)2,014.71</b>	<b>(-)77.59</b>	<b>(-)5.25</b>

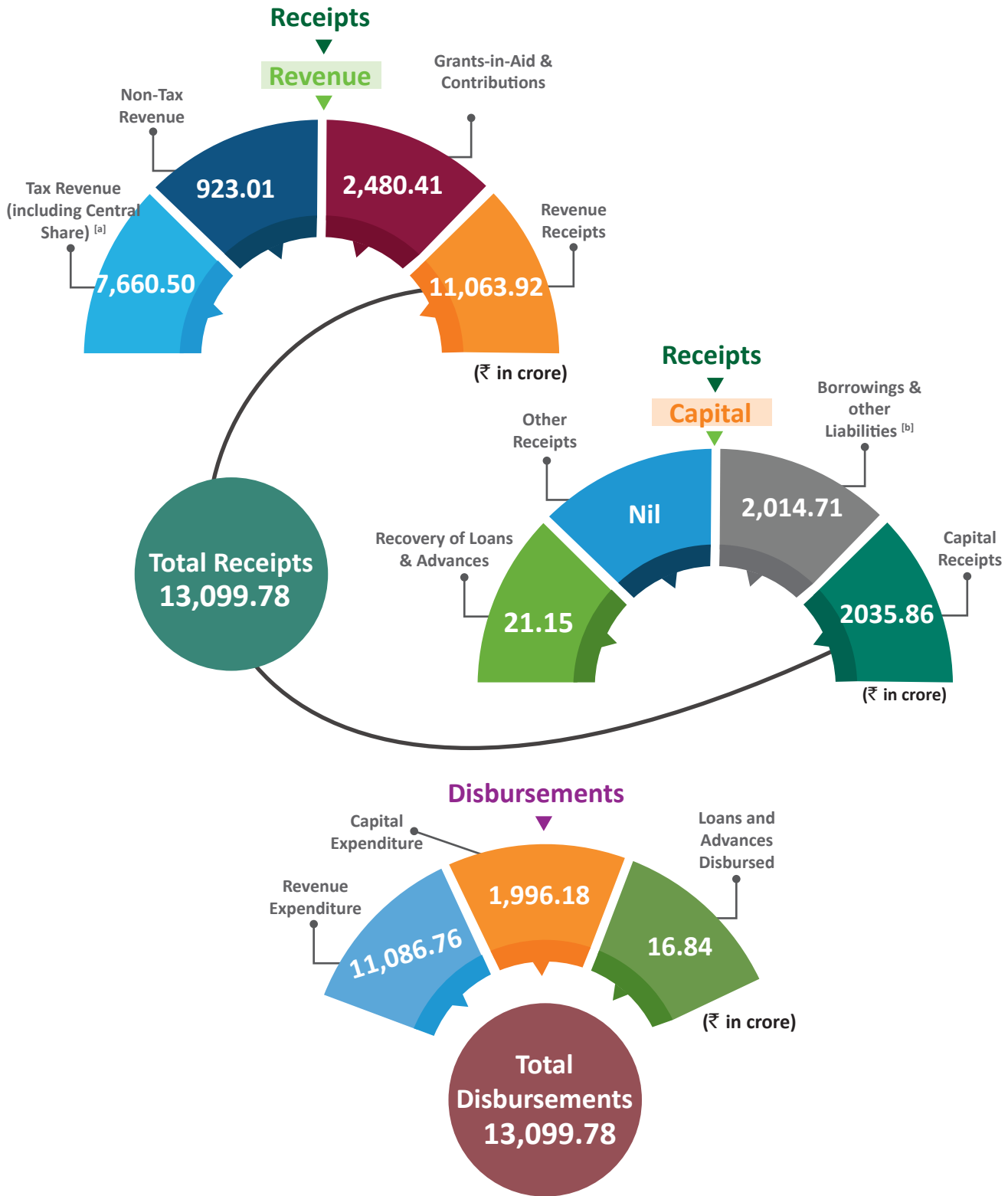
<sup>(5)</sup> GSDP : Gross State Domestic Product for the year 2024-25 was ₹38,343.00 crore<sup>[\*]</sup>.

<sup>[a]</sup> Includes share of net (tax) proceeds assigned to the State amounting to ₹6,434.52 crore.

<sup>(b)</sup> 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.

<sup>[\*]</sup> Source: As per information provided by the State Government.

**Diagram 3: Receipts and Disbursements during 2023-24**



<sup>[a]</sup> Includes share of net (tax) proceeds assigned to the State amounting to ₹6,434.52 crore (State Government Own Tax receipts were ₹ 1,061.00 crore which was 2.77 per cent of GSDP).

<sup>[b]</sup> 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 2024-25.

### 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 ₹ 2,773.28 crore (15.47 *per cent* of total estimates) and under estimation of ₹ 57.18 crore (42.40 *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, Tourism, Public Works, Urban Development and Poverty Alleviation, Irrigation and Water Resources and Information, Communication Technology.

## 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 2024-25, ₹ 1,437.99 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

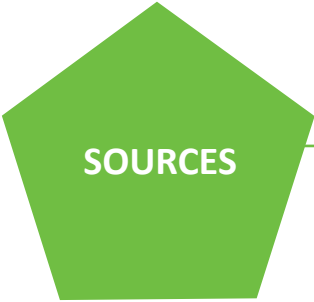

Overdraft is taken from the Reserve Bank of India when the limit of minimum Cash Balance falls below i.e. ₹ 0.20 crore, even after taking Ways and Means Advances which is required to be maintained with the Reserve Bank of India. During the year 2024-25, the State Government did not avail Overdraft facilities.

### 1.4.3 Fund Flow Statement

During 2024-25, the State had a Revenue Deficit of ₹ 22.84 crore and a Fiscal Deficit of ₹ 2,014.71 crore representing 0.06 *per cent* and 5.25 *per cent* respectively of the Gross State Domestic Product (GSDP). The Fiscal Deficit constituted 18.17 *per cent* of total expenditure. Around 60.29 *per cent* of the Revenue Receipts (₹11,063.92 crore) of the State Government was spent on committed expenditure like Salaries (₹ 3,292.36 crore), Interest Payments (₹ 649.90 crore), Pensions (₹ 2,280.17 crore), Subsidies (₹ 189.30 crore) and Wages (₹ 258.06 crore).

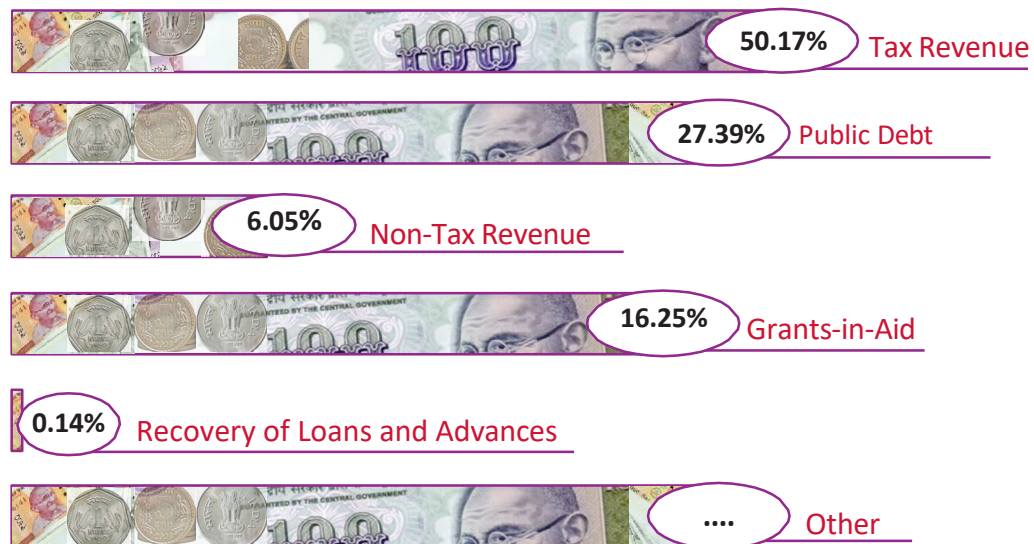
**Table 2: Sources and Application of Funds**

(₹ in crore)

	PARTICULARS	AMOUNT	
 <b>SOURCES</b>	Opening Cash Balance as on 01-04-2024	156.66	
	Revenue Receipts	11,063.92	
	Capital Receipts	...	
	Recovery of Loans and Advances	21.15	
	Public Debt	4,182.42	
	Small Savings Provident Funds, etc.	563.73	
	Reserves and Sinking Funds	155.98	
	Deposits Received	2,183.95	
	Civil Advances Repaid	4.56	
	Suspense Account	12,485.93	
	Remittances	3,216.56	
	Contingency Fund	...	
	<b>Total</b>	<b>34,034.86</b>	
	 <b>APPLICATION</b>	Revenue Expenditure	11,086.76
		Capital Expenditure	1,996.18
Loans Given		16.84	
Repayment of Public Debt		1,858.70	
Transfer to Contingency Fund		...	
Small Savings Provident Funds, etc.		943.63	
Reserves and Sinking Funds		151.97	
Deposits Repaid		1,576.33	
Civil Advances Given		4.56	
Suspense Account		13,037.47	
Remittances		3,322.22	
Closing Cash Balance as on 31-03-2025		40.20	
<b>Total</b>		<b>34,034.86</b>	

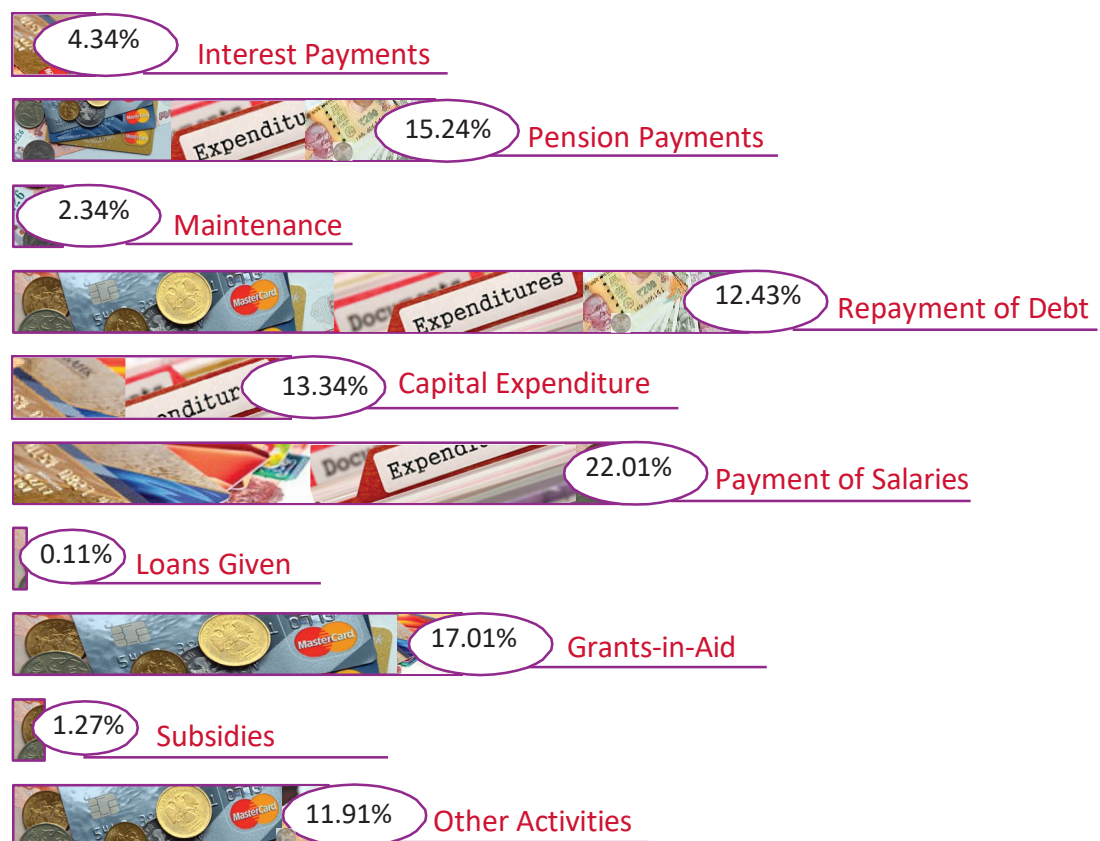
#### 1.4.4 Where the ₹ came from?

Diagram 4: Actual Receipts

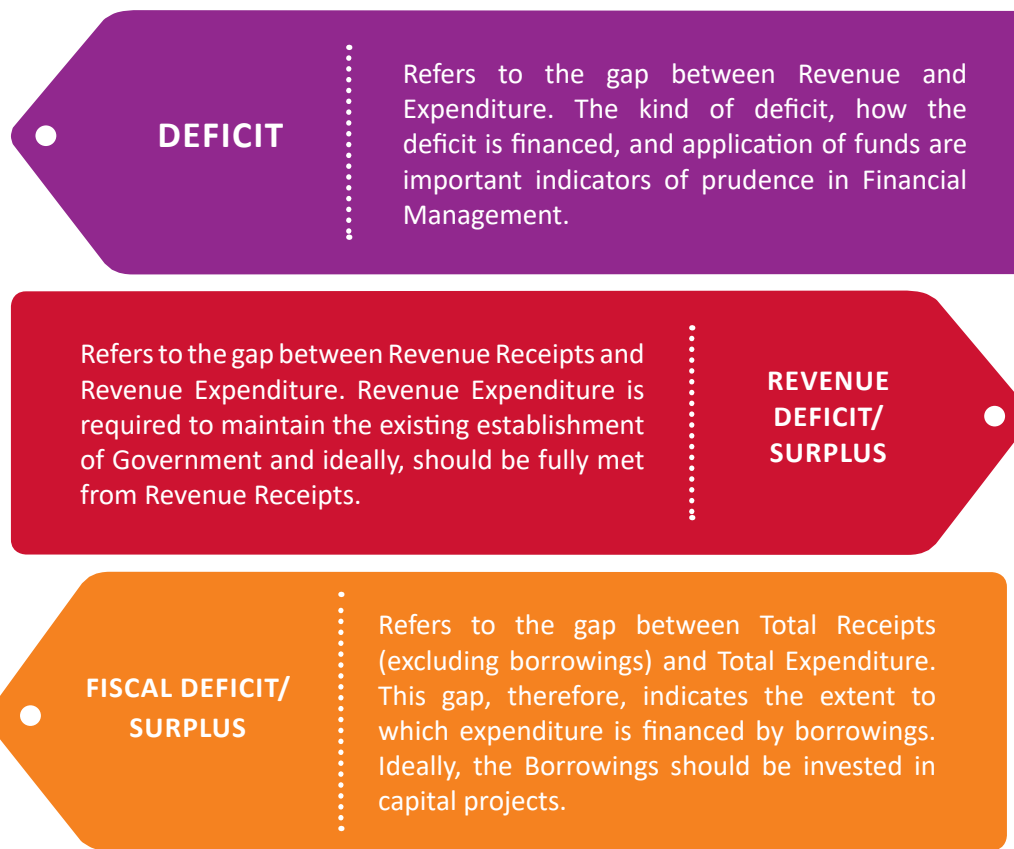


#### 1.4.5 Where the ₹ went?

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 2024-25. The targets mentioned in the Act and achievements in 2024-25 as depicted in the Accounts are as follows:

**Table 3: Target and Achievements as per Accounts**

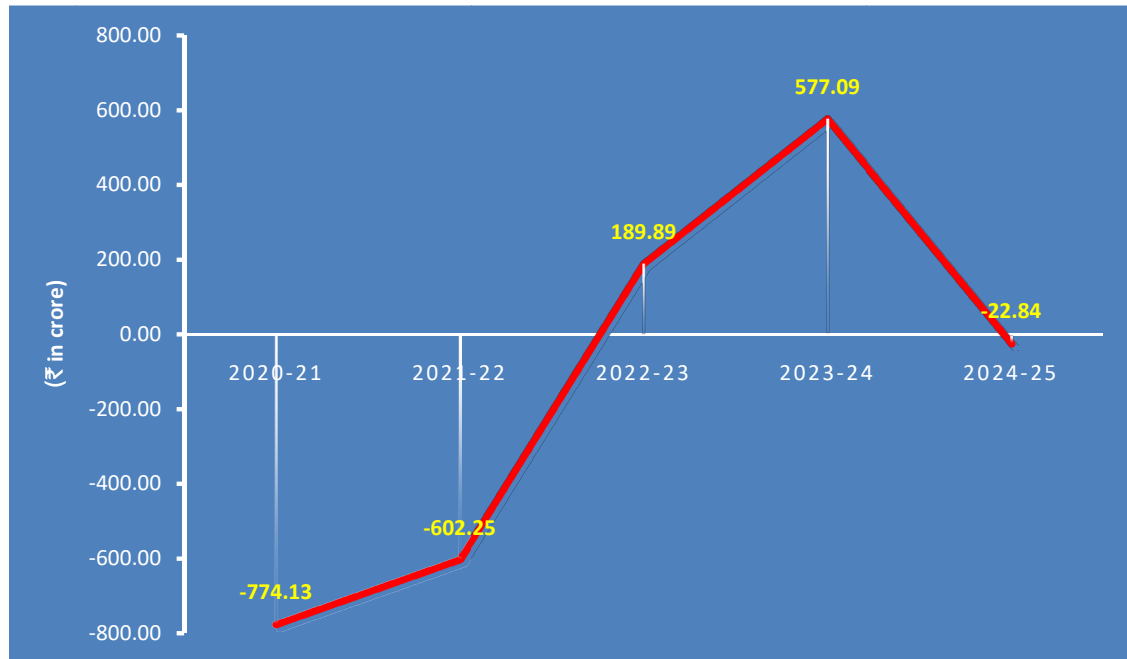
Sl. No.	Targets	Achievements during the year as per the Accounts and GSDP <sup>[*]</sup>
1.	Estimated (Revised Estimates) Revenue Surplus was 0.65 <sup>[a]</sup> percent of GSDP <sup>[a]</sup> for 2024-25.	The Government of Mizoram had a Revenue Deficit of ₹22.84 crore in 2024-25 (0.06 per cent of GSDP <sup>[*]</sup> ).
2.	Estimated (Revised Estimates) Fiscal Deficit was 4.73 <sup>[a]</sup> per cent of GSDP <sup>[a]</sup> for 2024-25.	The Fiscal Deficit of ₹2,014.71 crore was 5.25 Per cent of GSDP <sup>[*]</sup> during 2024-25.
3.	Outstanding Debt was projected (Revised Estimates) as 32.29 <sup>[a]</sup> percent of GSDP <sup>[a]</sup> during 2024-25.	The Outstanding Debt for 2024-25 (₹14,637.72 crore) was 38.18 per cent of GSDP <sup>[*]</sup> .

<sup>[a]</sup> As per Medium Term Fiscal Policy Statement as published in the Mizoram FRBM laid before the MLA on 04.03.2025.

<sup>[\*]</sup> Source: As per information provided by the State Government.

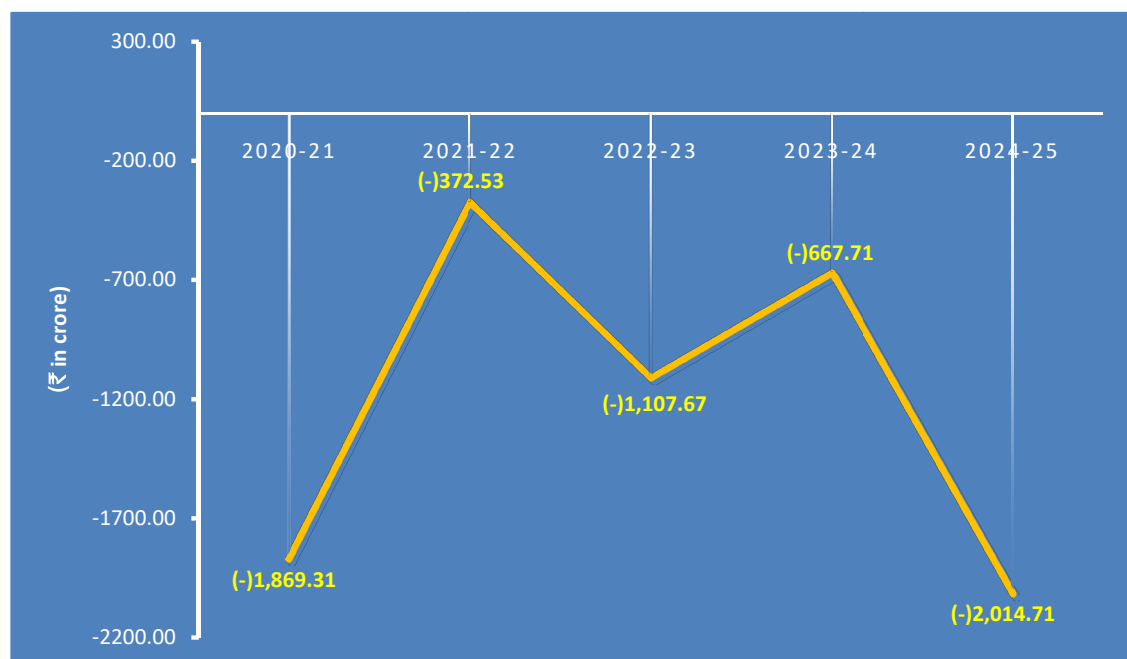
### 1.5.1 Trend of Revenue Deficit/ Surplus

**Graph 1: Trend of Revenue Deficit/ Surplus**



### 1.5.2 Trend of Fiscal Deficit/ Surplus

**Graph 2: Trend of Fiscal Deficit/Surplus**



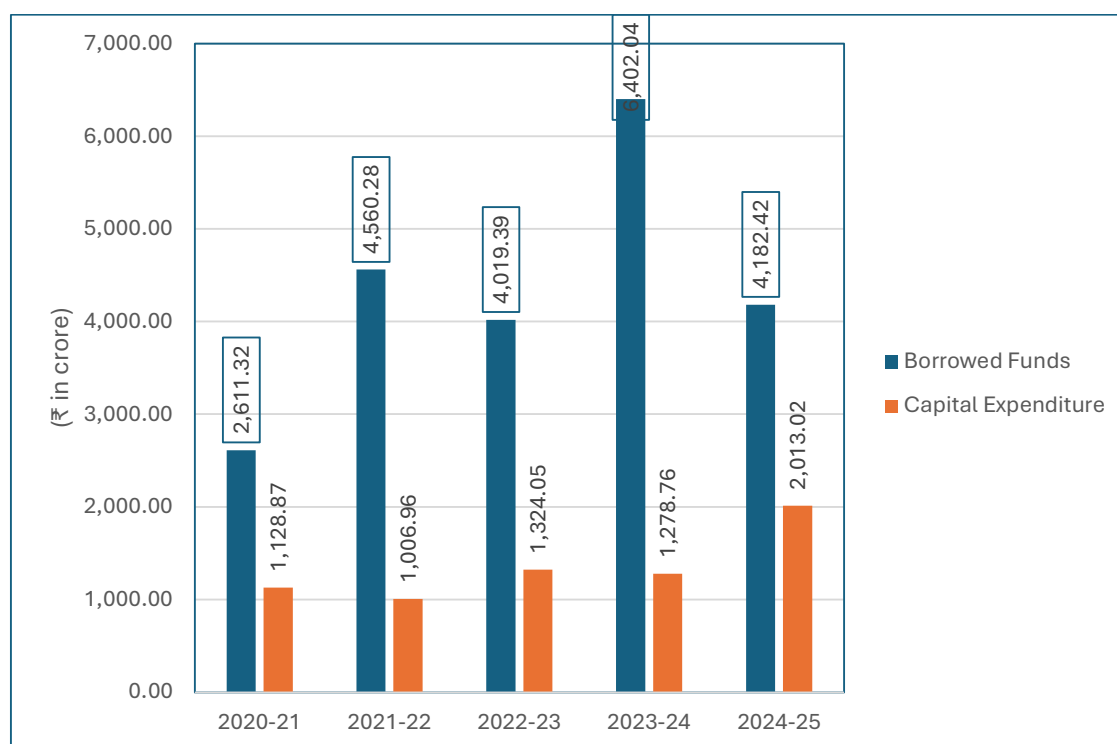
### 1.5.3 Proportion of Borrowed Funds and Capital Expenditure

**Table 4: Borrowed Funds and Capital Expenditure**

(₹ in crore)

Year	Borrowed Funds	Capital Expenditure
2020-21	2,611.32	1,128.87
2021-22	4,560.28	1,006.96
2022-23	4,019.39	1,324.05
2023-24	6,402.04	1,278.76
2024-25	4,182.42	2,013.02

**Graph 3: Borrowed Funds and Capital Expenditure**



The Government 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 utilize 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 ₹2,013.02 crore on Capital Expenditure inclusive of disbursement of Loans and Advances (₹1,996.18 crore plus ₹16.84 crore) against the borrowings of ₹4182.42 crore during 2024-25.

## Chapter II

# Receipts

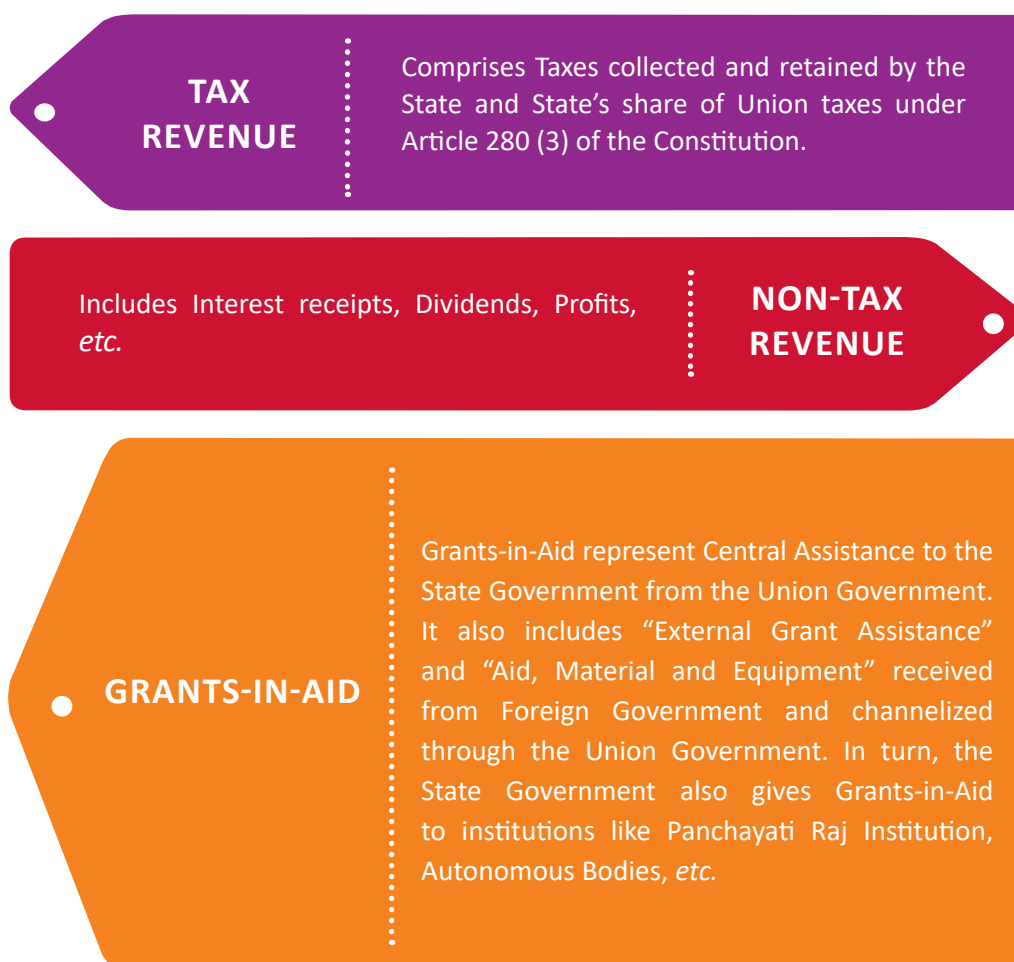
### 2.1 Introduction

Receipts of the Government are classified as Revenue Receipts and Capital Receipts. Total Revenue Receipts for 2024-25 were ₹11,063.92 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 (2024-25)

**Table 5: Revenue Receipts Components (2024-25)**

(₹ in crore)		
Components	Actuals	Per cent to Revenue Receipts
<b>A. Tax Revenue<sup>(*)</sup></b>	<b>7,660.50</b>	<b>69.24</b>
Goods and Services Tax	2,813.64	25.43
Taxes on Income and Expenditure	4,171.14	37.70
Taxes on Property, Capital and Other Transactions	22.69	0.20
Taxes on Commodities and Services other than Goods and Services Tax	653.03	5.90
<b>B. Non-Tax Revenue</b>	<b>923.01</b>	<b>8.34</b>
Fiscal Services	14.56	0.13
Interest Receipts, Dividends and Profits	31.66	0.29
General Services	55.76	0.50
Social Services	90.40	0.82
Economic Services	730.63	6.60
<b>C. Grants-in-Aid and Contributions</b>	<b>2,480.41</b>	<b>22.42</b>
<b>Total Revenue Receipts</b>	<b>11,063.92</b>	<b>100.00</b>

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

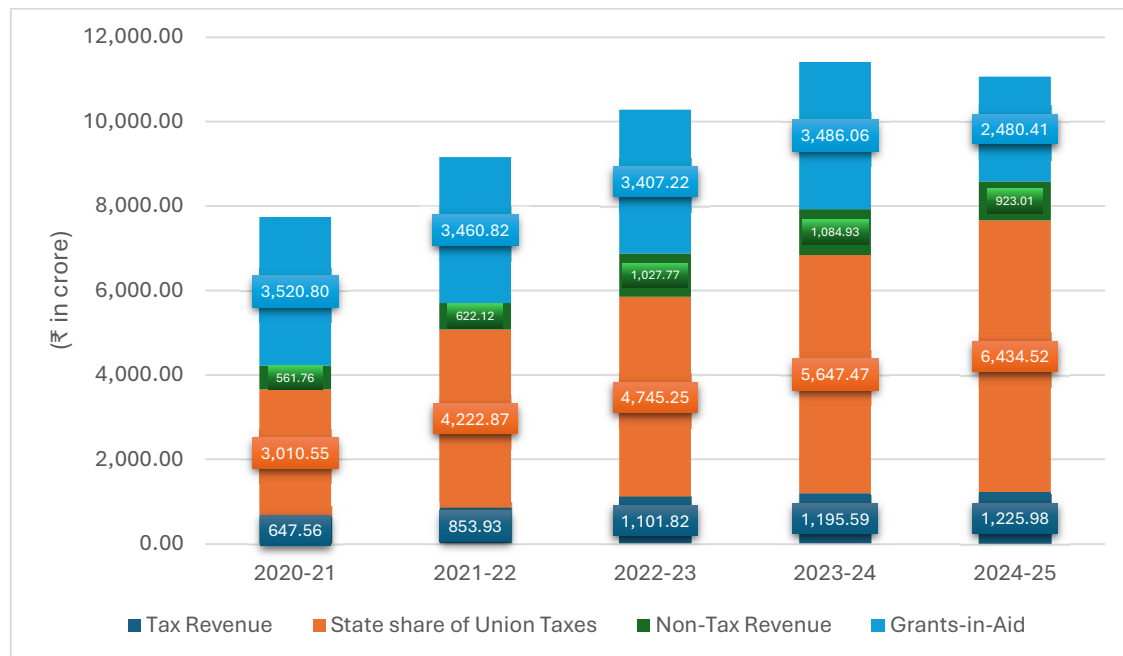
### 2.2.2 Trend of Revenue Receipts

**Table 6: Trend of Revenue Receipts**

(₹ in crore)					
	2020-21	2021-22	2022-23	2023-24	2024-25
Tax Revenues (Raised by the State)	647.56 (2.23)	853.93 (3.44)	1,101.82 (4.13)	1,195.59 (3.36)	1,225.98 (3.20)
State Share of Union Taxes/Duties	3,010.55 (10.35)	4,222.87 (17.02)	4,745.25 (17.76)	5,647.47 (15.87)	6,434.52 (16.78)
Non-Tax Revenue	561.76 (1.93)	622.12 (2.51)	1,027.77 (3.85)	1,084.93 (3.05)	923.01 (2.41)
Grants-in-Aid and Contributions	3,520.80 (12.11)	3,460.82 (13.95)	3,407.22 (12.75)	3,486.06 (9.80)	2,480.41 (6.47)
<b>Total Revenue Receipts</b>	<b>7,740.67 (26.62)</b>	<b>9,159.74 (36.92)</b>	<b>10,282.06 (38.49)</b>	<b>11,414.05 (32.08)</b>	<b>11063.92 (28.86)</b>
<b>GSDP</b>	<b>29,076.42</b>	<b>24,807.08</b>	<b>26,713.90</b>	<b>35,579.00</b>	<b>38,343.00</b>

Figures in parentheses represent percentage to GSDP.

**Graph 4: Trend of Components of Revenue Receipts**



## 2.3 Tax Revenue

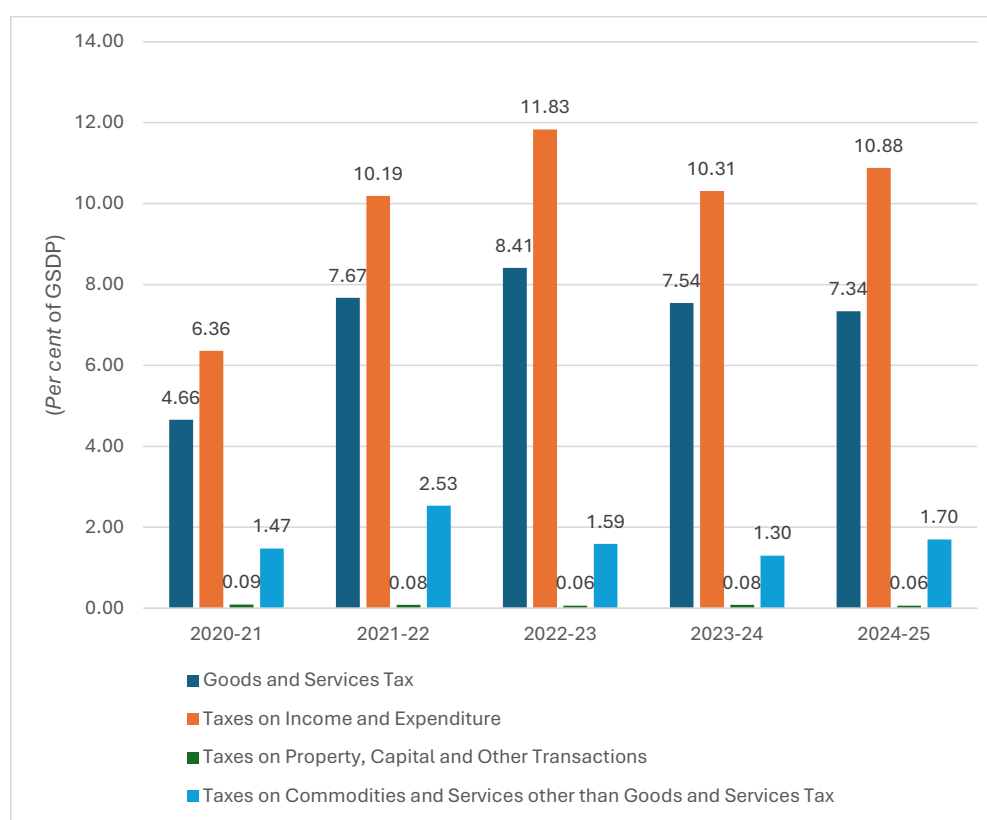
**Table 7: Tax Revenue**

(₹ in crore)					
Sector-wise Tax Revenue					
	2020-21	2021-22	2022-23	2023-24	2024-25
a. Goods and Services Tax	1,355.82 (4.66)	1,901.31 (7.67)	2,245.89 (8.41)	2,683.05 (7.54)	2,813.64 (7.34)
b. Taxes on Income and Expenditure <sup>[*]</sup>	1,850.20 (6.36)	2,528.48 (10.19)	3,159.08 (11.83)	3,669.15 (10.31)	4,171.14 (10.88)
c. Taxes on Property, Capital and other Transaction	25.47 (0.09)	20.70 (0.08)	17.35 (0.06)	26.94 (0.08)	22.69 (0.06)
d. Taxes on Commodities and Services other than Goods and Services Tax	426.62 (1.47)	626.31 (2.53)	424.75 (1.59)	463.92 (1.30)	653.03 (1.70)
<b>Total Tax Revenue</b>	<b>3,658.11</b> (12.58)	<b>5,076.80</b> (20.47)	<b>5,847.07</b> (21.89)	<b>6,843.06</b> (19.23)	<b>7,660.50</b> (19.98)
<b>GSDP</b>	<b>29,076.42</b>	<b>24,807.08</b>	<b>26,713.90</b>	<b>35,579.00</b>	<b>38,343.00</b>

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

The increase in total Tax Revenue during 2024-25 was mainly due to more receipts under Goods and Services Tax (₹2,813.64 crore), Taxes on Income and Expenditure (₹4,171.14 crore), and Taxes on Commodities and Services other than Goods and Services Tax (₹653.03 crore) respectively.

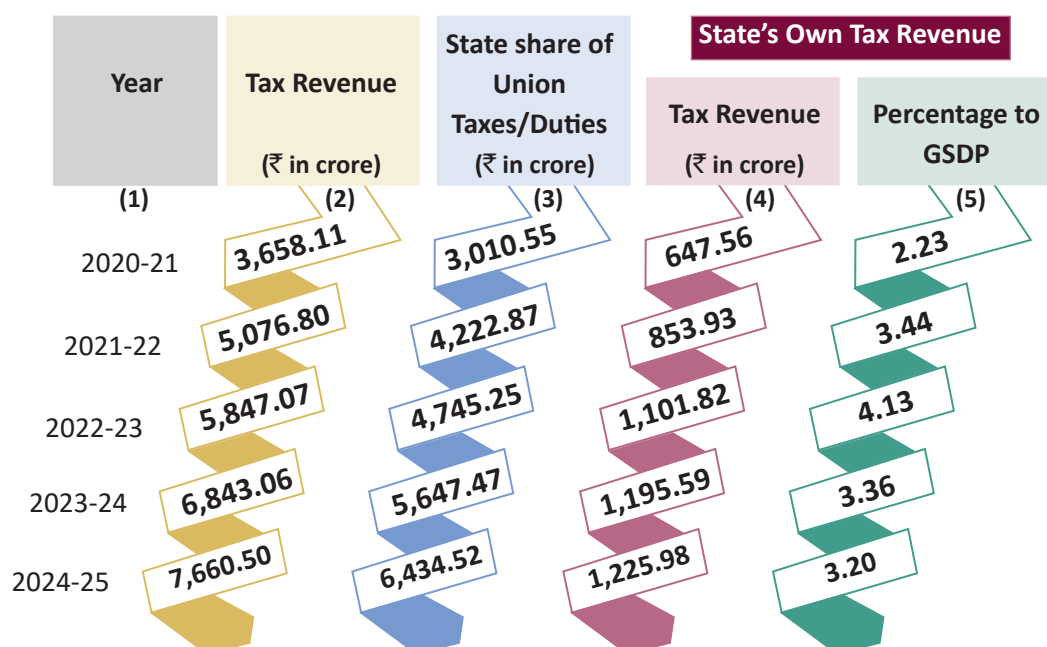
**Graph 5: Trend of Major Taxes in proportion to GDP**



### 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**



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	2020-21	2021-22	2022-23	2023-24	2024-25
(1)	(2)	(3)	(4)	(5)	(6)
State's Own Tax Collection	647.56	853.93	1,101.82	1,195.59	1,225.98
Devolution of Union Taxes	3,010.55	4,222.87	4,745.25	5,647.47	6,434.52
<b>Total Tax Revenue</b>	<b>3,658.11</b>	<b>5,076.80</b>	<b>5,847.05</b>	<b>6,843.06</b>	<b>7,660.50</b>
Percentage of State's Own Tax to Total Tax Revenue	17.70	16.82	23.22	17.47	16.00

The proportion of State's Own Tax collection in overall Tax Revenue has decreased from 17.70 per cent in 2020-21 to 16.00 per cent in 2024-25. The Share of Tax Revenue increased to 87.93 per cent compared to 2020-21.

### 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	2020-21	2021-22	2022-23	2023-24	2024-25
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.	Goods and Services Tax	457.91	632.34	904.20	969.11	934.39
2.	Other Taxes on Income and Expenditure	15.61	15.19	16.00	16.37	16.91
3.	Land Revenue	20.74	13.04	9.56	10.14	10.49
4.	Stamp and Registration Fees	4.73	7.48	7.80	16.80	12.19
5.	State Excise	0.96	1.79	1.89	2.57	2.37
6.	Taxes on Sales, Trade, etc.	113.66	150.75	112.94	125.93	169.13
7.	Taxes on Vehicles	29.01	27.89	41.32	46.17	46.27
8.	Taxes on Goods and Passengers	4.85	5.39	7.98	8.47	7.72
9.	Other Taxes	0.09	0.07	0.13	0.03	26.51
<b>Total State's Own Tax</b>		<b>647.56</b>	<b>853.94</b>	<b>1,101.82</b>	<b>1,195.59</b>	<b>1,225.98</b>

## 2.4 Cost of Tax Collection

**Table 11: Cost of Tax Collection**

(₹ in crore)					
Taxes	2020-21	2021-22	2022-23	2023-24	2024-25
<b>1. Goods and Services Tax</b>					
Revenue Collection	1,355.82	1,901.31	2,245.89	2,683.05	2,813.64
Expenditure on Collection	Nil	Nil	Nil	Nil	Nil
Cost of Tax Collection (in per cent)	Nil	Nil	Nil	Nil	Nil
<b>2. Land Revenue</b>					
Revenue Collection	20.74	13.04	9.56	10.14	10.49
Expenditure on Collection <sup>(*)</sup>	23.69	23.18	24.40	24.53	24.78
Cost of Tax Collection (in per cent)	114.22	177.76	255.23	241.91	236.22
<b>3. Stamp and Registration Fees</b>					
Revenue Collection	4.73	7.48	7.80	16.80	12.19
Expenditure on Collection <sup>(*)</sup>	0.64	0.81	1.54	0.94	2.07
Cost of Tax Collection (in per cent)	13.53	10.83	19.74	5.60	16.98
<b>4. State Excise</b>					
Revenue Collection	0.96	1.79	1.89	2.57	3.37
Expenditure on Collection <sup>(*)</sup>	35.89	35.61	39.64	42.96	44.03
Cost of Tax Collection (in per cent)	3738.54	1989.39	2,097.35	1,671.60	1,306.53
<b>5. Taxes on Sales, Trade, etc.</b>					
Revenue Collection	113.66	150.75	112.94	125.93	169.13
Expenditure on Collection	0.29	0.31	23.17	0.40	0.36
Cost of Tax Collection (in per cent)	0.26	0.21	20.52	0.32	0.21
<b>6. Taxes on Vehicles</b>					
Revenue Collection	29.01	27.90	41.32	46.17	46.27
Expenditure on Collection <sup>(*)</sup>	13.41	21.63	23.01	23.10	21.68
Cost of Tax Collection (in per cent)	46.23	77.53	55.69	50.03	46.86

<sup>(\*)</sup> 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	2020-21	2021-22	2022-23	2023-24	2024-25
Central Goods and Services Tax (CGST)	897.91	1,268.97	1,341.69	1,713.94	1,879.25
Integrated Goods and Services Tax (IGST)	...	...	...	...	...
Corporation Tax	906.03	1,225.41	1,588.99	1,695.13	1,825.78
Taxes on Income other than Corporation Tax	928.54	1,287.88	1,554.09	1,957.62	2,328.46
Other Taxes on Income and Expenditure	...	0.01	...	...	...
Taxes on Wealth	...	0.17	...	...	...
Customs	162.09	276.41	186.69	197.91	327.38
Union Excise Duties	101.51	127.21	58.58	74.89	63.04
Service Tax	12.42	32.49	7.40	1.04	0.26
Other Taxes and Duties on Commodities and Services	2.05	4.32	7.81	6.94	10.35
<b>State Share of Union Taxes</b>	<b>3,010.55</b>	<b>4,222.87</b>	<b>4,745.25</b>	<b>5,647.47</b>	<b>6,434.52</b>
<b>Total Tax Revenue</b>	<b>3,658.11</b>	<b>5,076.80</b>	<b>5,847.07</b>	<b>6,843.06</b>	<b>7,660.50</b>
Percentage of Union Taxes to Total Tax Revenue	82.30	83.18	81.16	82.53	84.00

<sup>(\*)</sup> GST w.e.f. July 2017.

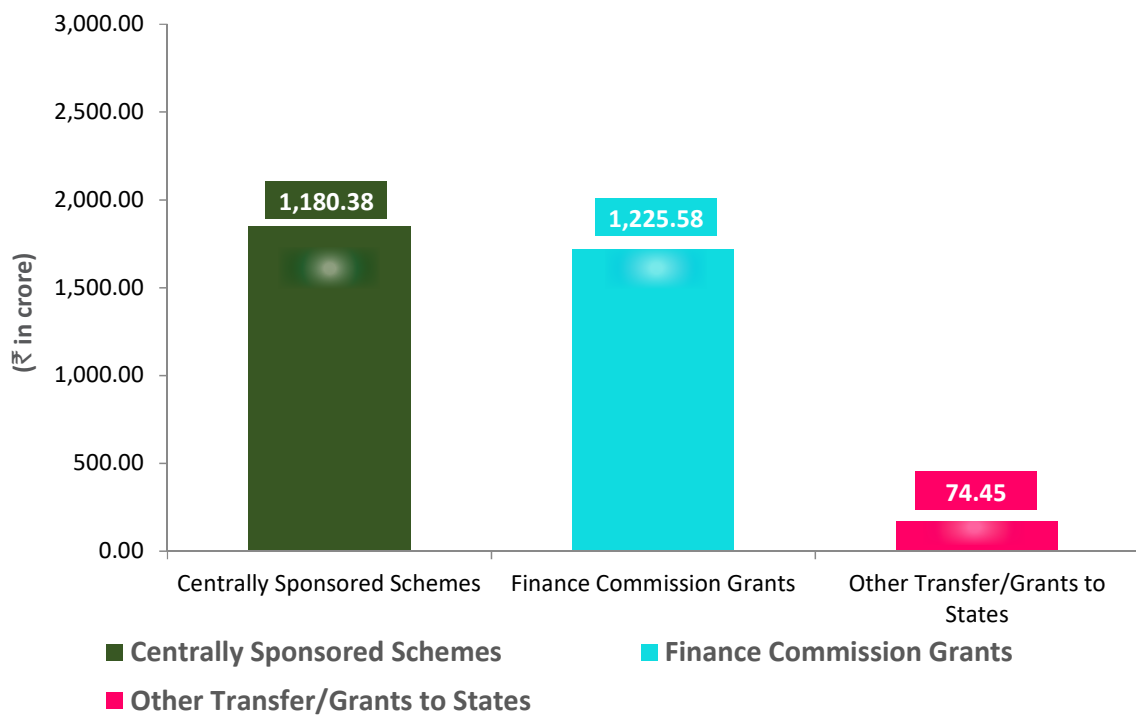
Government of Mizoram received share of total Tax Revenue from the net proceeds of all Union Taxes in increasing trend from 82.30 per cent in 2020-21 to 84.00 per cent in 2024-25.

## 2.6 Grants-in-Aid

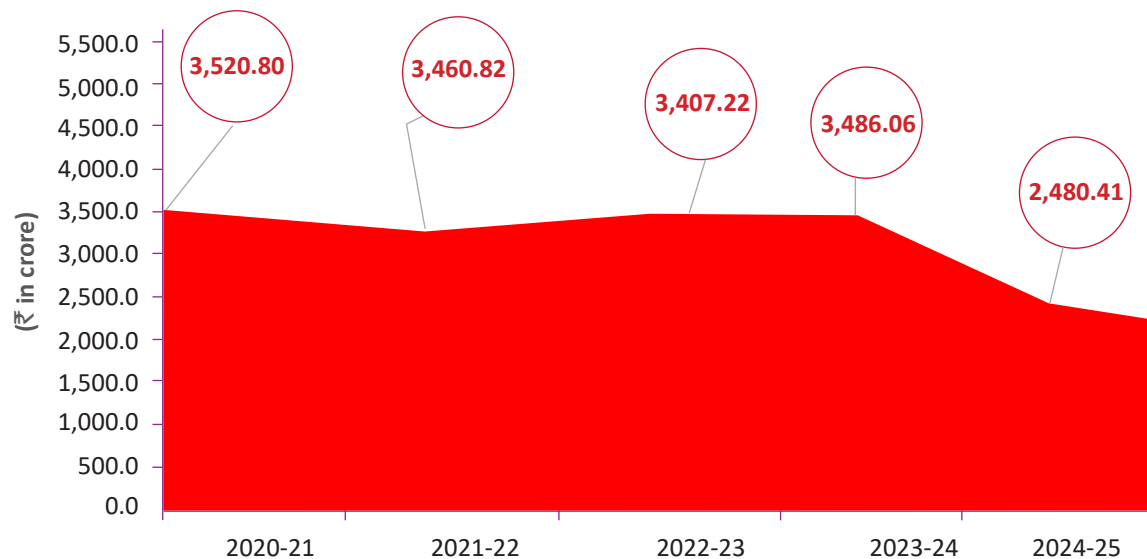
Grants-in-Aid represent assistance from the Government of India, and comprise (from 2017-18 onwards), Grants for Centrally Sponsored Schemes, Finance Commission Grants and other Transfer/Grants to States.

Total receipts during 2024-25 under Grants-in-Aid were ₹ 2,480.41 crore as shown below:

**Graph 6: Grants-in-Aid**

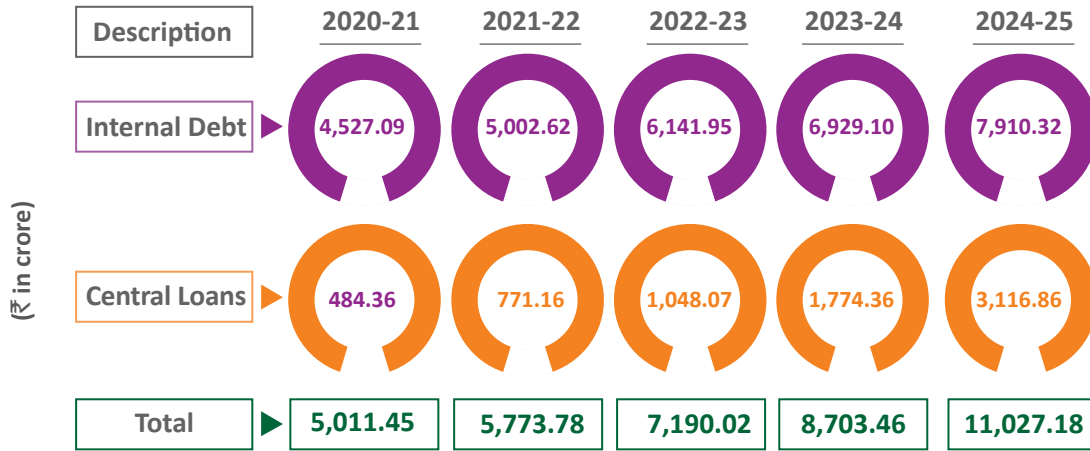


**Graph 7: Trend of Grants-in-Aid**



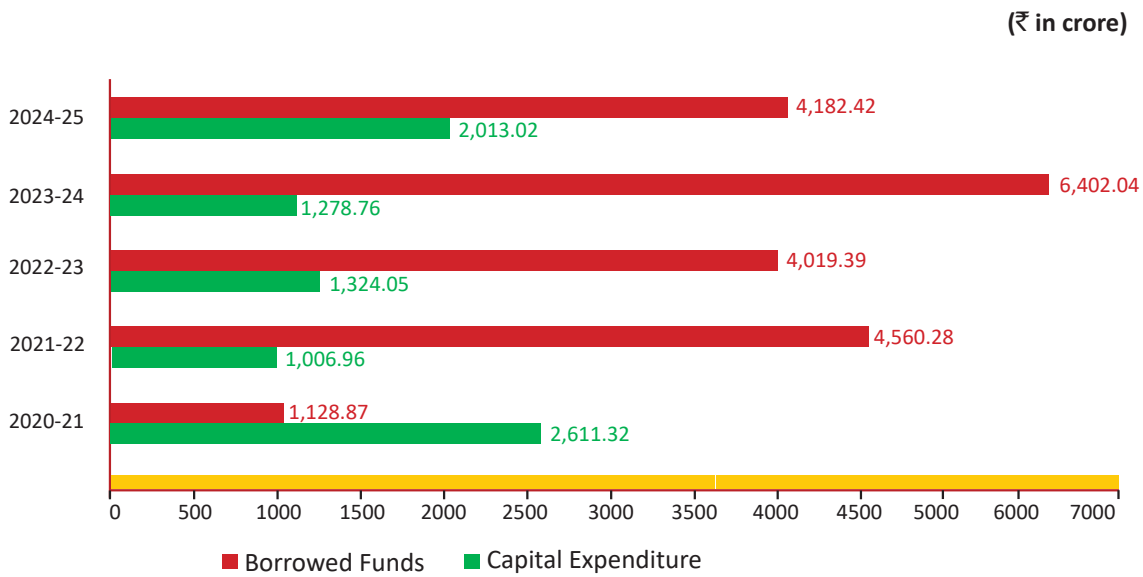
## 2.7 Public Debt

**Table 13: Kum nga kal ta chungga Public Debt dinhmun**



2024-25 chung khan, loans pasarih ₹ 1,098.53 crore Market ah dah chhoh a ni a. Sawrkar chuan ₹1,370.06 crore chu Government of India atangin Loans and Advances angin a dawng a ni.

**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 organization. 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**

<b>GENERAL SERVICES</b>	Includes Justice, Police, Jail, Pension, etc.
Includes Education, Health and Family Welfare, Water Supply, Welfare of SC/ST, etc.	<b>SOCIAL SERVICES</b>
<b>ECONOMIC SERVICES</b>	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**

Year	(₹ in crore)				
	2020-21	2021-22	2022-23	2023-24	2024-25
Revised Estimates	10,253.93	10,487.15	11,840.75	12,509.04	13,333.57
Actuals	8,514.80	8,557.49	10,092.17	10,836.96	11,086.76
Gap	1,739.13	1,929.66	1,748.58	1,672.08	2,246.81
Percentage of gap over Revised Estimates	16.96	18.40	14.77	13.37	16.85

Around 60.16 *per cent* of the total Revenue Expenditure was incurred on Committed Expenses viz. Salaries and Wages (₹3,292.36 crore and ₹258.06 crore), Interest Payments (₹649.90 crore), Pensions (₹2,280.17 crore) and Subsidies ₹189.30 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**

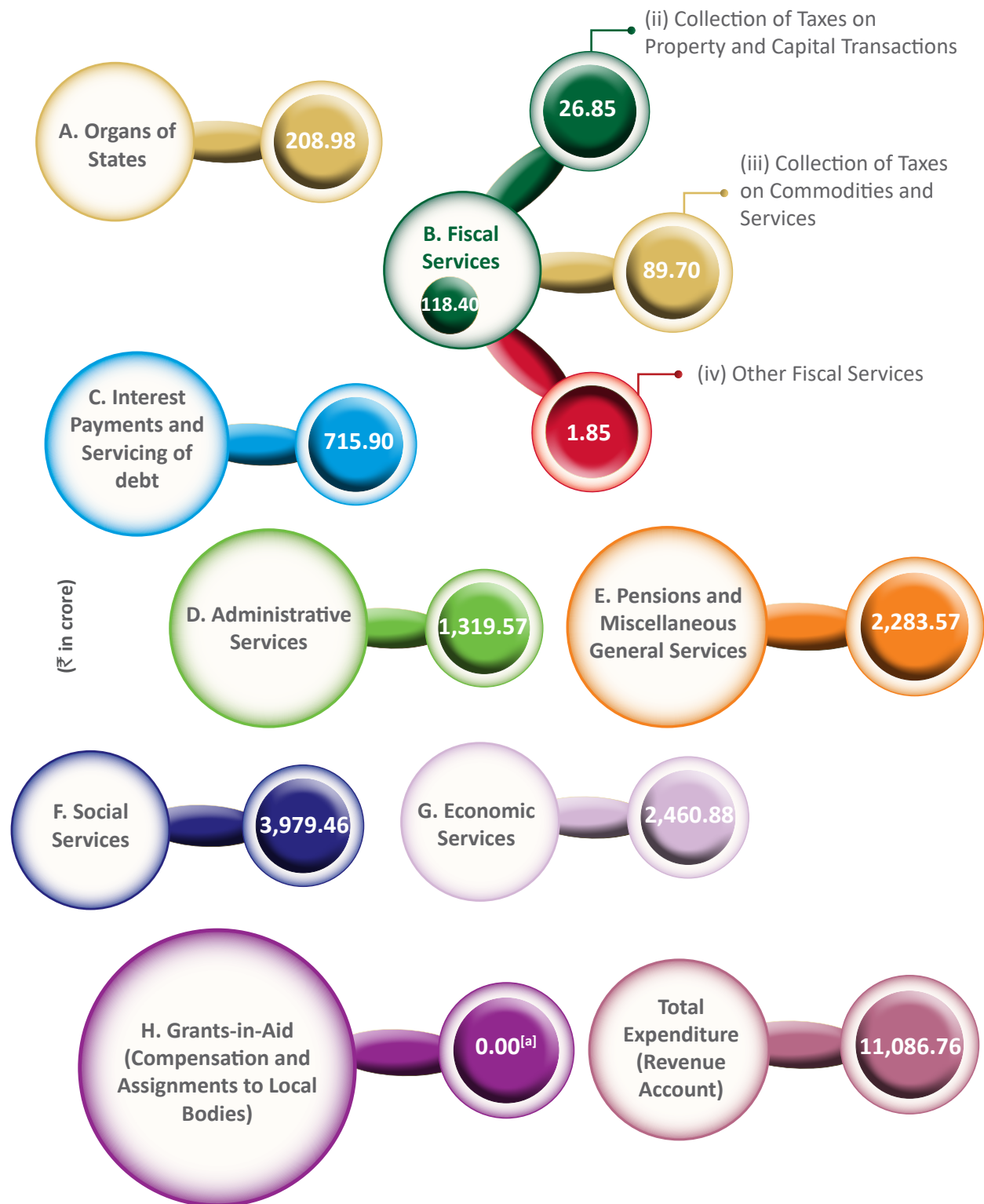
Component	(₹ in crore)				
	2020-21	2021-22	2022-23	2023-24	2024-25
Total Revenue Expenditure	8,514.80	8,557.49	10,092.17	10,836.96	11,086.76
Committed Revenue Expenditure <sup>[#]</sup>	5,204.44	5,146.38	5,954.26	6,224.82	6,669.79
Percentage of Committed Revenue Expenditure to Total Revenue Expenditure	61.12	60.14	59.00	57.44	60.16
Uncommitted Revenue Expenditure	3,310.36	3,411.11	4,137.91	4,612.14	4,416.97

<sup>[#]</sup> 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 33.43 *per cent* during 2024-25 from ₹3,310.36 crore in 2020-21 to ₹4,416.97 crore in 2024-25. The total Revenue Expenditure increased by 30.21 *per cent* from ₹8,514.80 crore in 2020-21 to ₹11,086.76 crore in 2024-25 and Committed Revenue Expenditure increased by 28.16 *per cent* over the same period.

### 3.2.1 Sectoral distribution of Revenue Expenditure (2024-25)

**Diagram 8: Sectoral distribution of Revenue Expenditure**



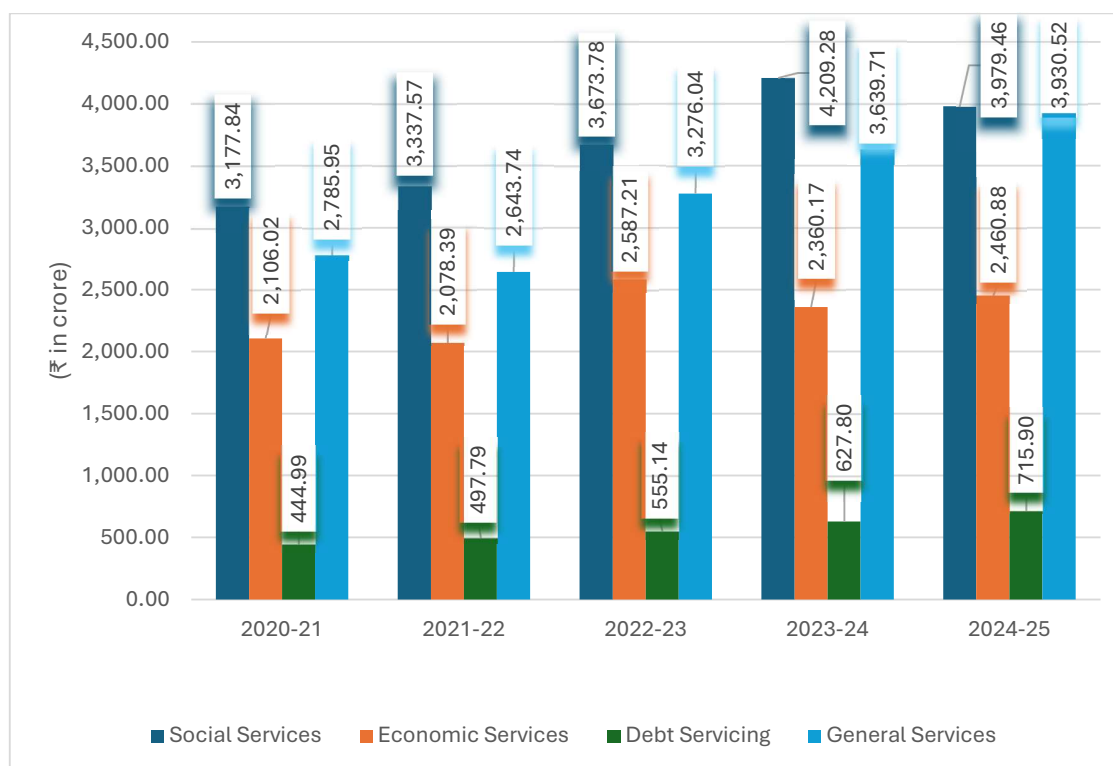
<sup>[a]</sup> Figures are included in Administrative Services, Social Services and Economic Services.

### 3.2.2 Major Components of Revenue Expenditure 2020-21 to 2024-25

**Table 17: Major Components of Revenue Expenditure**

Components	(₹ in crore)				
	2020-21	2021-22	2022-23	2023-24	2024-25
Social Services	3,177.84	3,337.57	3,673.78	4,209.28	3,979.46
Economic Services	2,106.02	2,078.39	2,587.21	2,360.17	2,460.88
Debt Servicing	444.99	497.79	555.14	627.80	715.90
General Services (excluding expenditure on debt servicing)	2,785.95	2,643.74	3,276.04	3,639.71	3,930.52

**Graph 9: Trend of Major Components of Revenue Expenditure**



<sup>(\*)</sup> 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 2024-25 amounting for ₹2,013.02 crore (5.25 per cent of GSDP) were less than Revised Estimates by ₹2,234.03 crore (less disbursements of ₹2,234.03 crore under Capital). The growth in Capital Expenditure was in increasing trend compared with previous year i.e. 2023-24 (57.42 per cent) and the growth in GSDP was also in increasing trend compared with previous year i.e. 2023-24 (7.77 per cent).

This can be seen from the table below:

**Table 18: Capital Expenditure**

(₹ in crore)						
Sl. No.	Components	2020-21	2021-22	2022-23	2023-24	2024-25
1.	Revised Estimates (R.E.)	1,418.33	1,601.66	2,738.51	2,153.06	4,247.05
2.	Actual Expenditure <sup>[#]</sup>	1,128.87	1,006.96	1,324.05	1,278.76	2,013.02
3.	Percentage of Actual Expenditure to R.E.	79.59	62.87	48.35	59.39	47.40
4.	Yearly growth in Capital Expenditure (in per cent)	(-)22.43	(-)10.80	31.49	(-)3.42	57.42
5.	GSDP	29,076.42	24,807.08	26,713.90	35,579.00	38,343.00
6.	Yearly growth in GSDP (in per cent)	9.71	(-) 14.68	7.69	33.19	7.77

<sup>[#]</sup> Includes expenditure on Loans and Advances.

### 3.3.1 Sectoral distribution of Capital Expenditure

During 2024-25, the Government spent ₹1,669.66 crore on various Major Works. An amount of ₹0.09 crore was invested by the Government in Co-operative Institute during 2024-25.

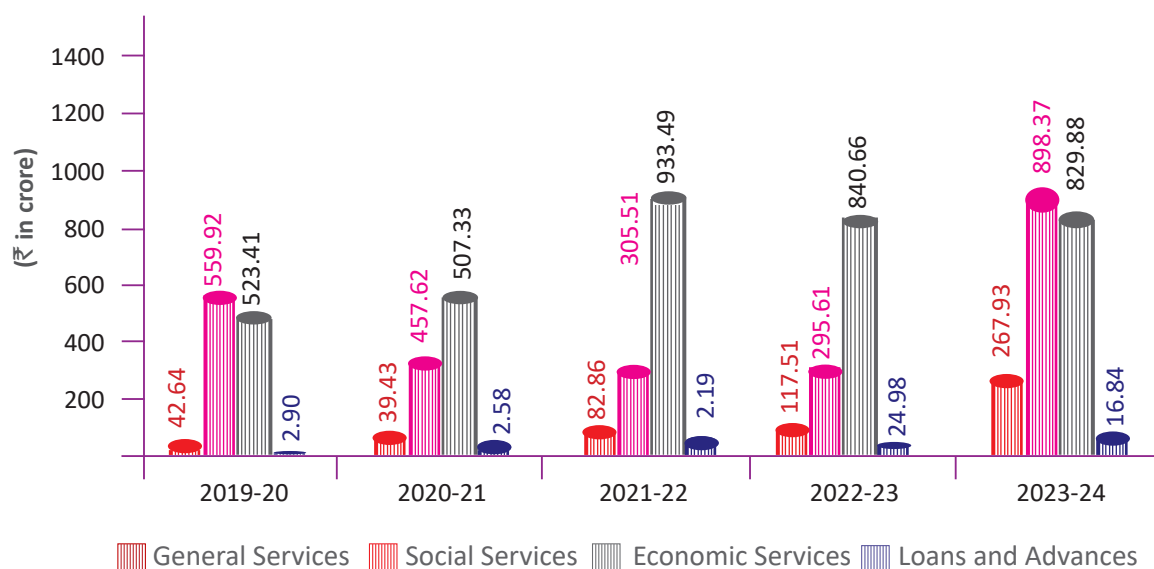
### 3.3.2 Sectoral distribution of Capital Expenditure over the past five years

**Table 19: Sectoral distribution of Capital Expenditure**

(₹ in crore)					
Sector	2020-21	2021-22	2022-23	2023-24	2024-25
General Services	42.64 (3.78)	39.43 (3.92)	82.86 (6.26)	117.51 (9.19)	267.93 (13.31)
Social Services	559.92 (49.60)	457.62 (45.45)	305.51 (23.07)	295.61 (23.12)	898.37 (44.63)
Economic Services	523.41 (46.37)	507.33 (50.38)	933.49 (70.50)	840.66 (65.74)	829.88 (41.23)
Loans and Advances	2.90 (0.25)	2.58 (0.25)	2.19 (0.17)	24.98 (1.95)	16.84 (0.84)
<b>Total</b>	<b>1,128.87</b>	<b>1,006.96</b>	<b>1,324.05</b>	<b>1,278.76</b>	<b>2013.02</b>

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		2020-21	2021-22	2022-23	2023-24	2024-25
(A)	General Services	Capital	42.64	39.43	82.86	117.51	267.93
		Revenue	3,230.94	3,141.53	3,831.18	4,267.51	4,646.42
(B)	Social Services	Capital	559.92	457.62	305.51	295.61	898.37
		Revenue	3,177.84	3,337.57	3,673.78	4,209.28	3,979.46
(C)	Economic Services	Capital	523.41	507.33	933.49	840.66	829.88
		Revenue	2,106.02	2,078.39	2,587.21	2,360.17	2,460.88
(D)	Grants-in-Aid and Contributions	Capital	[@]	[@]	[#]	[#]	[#]
		Revenue	[@]	[@]	[*]	[*]	[*]

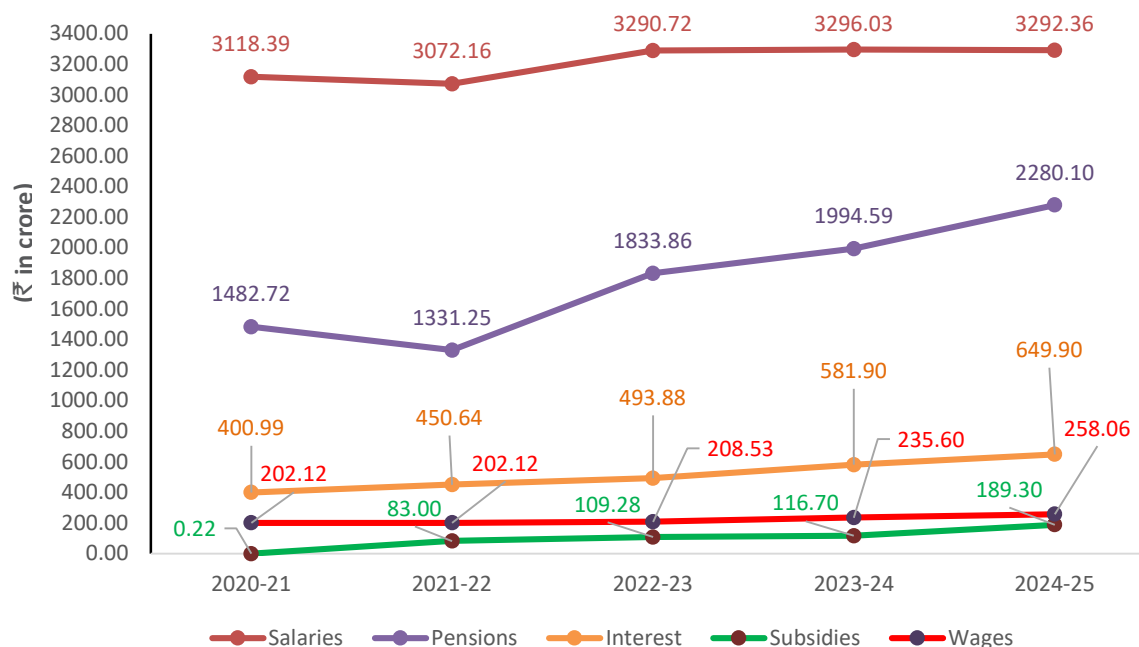
[#] Not Applicable. [ @ ] Differ with previous years due to rectification of printing errors.

[\*] 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 2024-25 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)				
	2020-21	2021-22	2022-23	2023-24	2024-25
Committed Expenditure	5,204.44	5,146.38	5,954.26	6,224.82	6,669.79
Revenue Expenditure	8,514.80	8,557.49	10,092.17	10,836.96	11,086.76
Revenue Receipts	7,740.67	9,159.74	10,282.06	11,414.05	11,063.92
Percentage of Committed Expenditure to Revenue Receipts	67.24	56.18	57.91	54.54	60.28
Percentage of Committed Expenditure to Revenue Expenditure	61.12	60.14	59.00	57.44	60.16

The Committed Expenditure increased by 28.16 per cent from 2020-21 to 2024-25 while Revenue Expenditure registered growth of 30.21 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 2024-25

**Table 22: Summary of Appropriation Accounts**

(₹ in crore)

Sl. No.	Nature of Expenditure	Original grant	Supple-mentary grant	Re-appropriation	Total	Actual expenditure	Savings (-) Excesses (+)
1.	<b>Revenue</b>	11,215.42	1,684.90	...	12,900.32	10,511.00	(-)2,389.32
	Voted	43.38	7.82	...	51.20	44.71	(-)6.49
2.	<b>Capital</b>	1,947.25	1,786.84	...	3,734.09	2,007.11	(-)1,726.98
	Voted	...	0.45	...	0.45	0.44	(-)0.01
3.	<b>Public Debt</b>	1,195.57	27.85	...	1,223.42	2,574.60	(+)1,351.17
4.	<b>Loans and Advances</b>	10.50	4.47	...	14.97	13.32	(-)1.65
	<b>Total</b>	<b>14412.12</b>	<b>3512.33</b>	...	<b>17924.45</b>	<b>15151.18</b>	<b>(-)2773.27</b>

### 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	
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
2023-24	(-)1,795.02	(-)2,041.30	(+)3,318.39	...	(-)517.93
2024-25	(-)2,395.81	(-)1,726.99	(+)1,351.18	(-)1.65	(-)2,773.27

### 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	2020-21	2021-22	2022-23	2023-24	2024-25	
1	Legislative Assembly	3.43	4.00	3.87	3.90	5.12	
2	Governor	0.55	1.17	0.95	0.27	1.20	
3	Council of Minister	2.08	0.85	0.44	0.52	0.67	
4	Law and Judicial	4.84	4.97	15.15	0.40	3.62	
5	Vigilance	3.12	1.33	0.20	...	1.68	
6	Land Revenue and Settlement	12.98	3.02	3.94	5.75	6.86	
7	Excise and Narcotics	10.39	4.82	9.89	7.82	13.18	
8	Taxation	2.14	3.08	2.09	1.41	1.21	
9	Finance	697.24	982.93	1,235.32	1,358.58	1366.84	
11	Secretariat Administration	19.55	11.50	4.68	0.26	0.82	
12	Parliamentary Affairs	0.10	0.08	0.04	0.13	2.52	
13	Personnel and Administrative Reforms	1.00	0.46	0.36	0.41	0.05	
14	Planning and Programme Implementation	14.01	5.84	25.57	151.95	2.61	
15	General Administration	22.65	10.80	10.55	9.34	70.07	
16	Home	113.32	79.73	12.85	49.79	64.28	
17	Food, Civil Supplies and Consumer Affairs	74.42	8.55	36.80	77.46	60.65	
18	Printing and Stationery	3.04	2.80	0.60	1.49	1.51	
19	Local Administration	154.73	114.23	195.07	151.24	120.82	
20	School Education	390.52	360.76	225.06	262.56	489.90	
21	Higher and Technical Education	89.13	59.41	63.09	72.96	111.94	
22	Sports and Youth Services	4.40	2.26	1.21	28.16	2.11	
23	Art and Culture	3.40	2.87	1.09	1.66	3.87	

**Table 24: Substantial Savings- Concl'd.**

(₹ in crore)

Grant No.	Nomenclature	2020-21	2021-22	2022-23	2023-24	2024-25
24	Health and Family Welfare	3.84	150.92	190.06	325.00	345.80
25	Public Health Engineering	30.26	187.18	282.54	261.65	34.90
26	Information and Public Relations	7.59	4.04	1.09	0.52	0.06
27	District Councils and Minority Affairs	3.39	...	0.35	...	0.12
28	Labour, Employment, Skill Development and Entrepreneurship	9.84	18.69	15.65	8.62	16.06
29	Social Welfare	78.05	73.93	84.74	77.00	80.20
30	Disaster Management and Rehabilitation	7.71	29.78	18.96	28.58	155.29
31	Agriculture	67.73	75.71	69.74	81.98	109.76
32	Horticulture	18.32	37.41	20.12	41.63	53.00
33	Land Resources, Soil and Water Conservation	3.91	3.69	1.40	1.50	7.88
34	Animal Husbandry and Veterinary	19.02	25.61	7.12	12.97	8.99
35	Fisheries	1.78	0.91	0.63	0.51	13.50
36	Environment, Forests and Climate Change	139.14	109.07	177.31	59.12	50.57
37	Co-operation	1.70	1.56	2.15	3.04	1.43
38	Rural Development	228.87	273.71	184.17	237.95	242.32
39	Power and Electricity	38.96	135.14	14.81	69.14	54.83
40	Commerce and Industries	37.47	26.66	4.89	5.69	8.75
41	Sericulture	3.93	5.80	1.11	1.31	1.48
42	Transport	8.07	20.71	4.14	18.78	6.41
43	Tourism	0.57	0.22	3.17	1.44	0.95
45	Public Works	521.48	302.91	854.39	228.22	270.90
46	Urban Development and Poverty Alleviation	25.65	188.49	627.72	106.06	252.55
47	Irrigation and Water Resources	12.38	42.00	72.51	74.65	76.24
48	Information and Communication Technology	0.53	0.62	0.07	0.02	0.10
49	Public Debt	...	499.26	...	...	...

During 2024-25, Supplementary Grants totaling ₹3,512.33 crore (23.18 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	Supple- mentary	Actual Expenditure
1	Legislative Assembly	Revenue	Voted	36.94	0.54	34.53
			Charged	1.36	0.10	0.97
6	Land Revenue and Settlement	Revenue	Voted	34.89	0.81	28.84
7	Exercise and Narcotics	Revenue	Voted	54.57	2.65	44.03
9	Finance	Capital	Voted	1,219.70	7.04	13.14
12	Parliamentary Affairs	Revenue	Voted	1.04	0.10	0.90
16	Home	Revenue	Voted	834.06	45.09	814.87
17	Food, Civil Supplies and Consumer Affairs	Revenue	Voted	229.41	16.97	255.73
19	Local Administration	Revenue	Voted	208.31	14.42	101.91
20	School Education	Revenue	Voted	1,971.15	101.45	1,582.73
21	Higher and Technical Education	Revenue	Voted	356.44	16.34	262.84
23	Art and Culture	Revenue	Voted	14.59	0.90	11.61
24	Health and Family Welfare	Revenue	Voted	695.13	239.49	607.33
28	Labour Employment Skill Development and Entrepreneurship	Revenue	Voted	31.75	1.28	16.42
31	Agriculture	Revenue	Voted	126.14	23.60	103.78
32	Horticulture	Revenue	Voted	121.60	5.65	74.25
34	Animal Husbandry and Veterinary			67.73	6.28	65.83
36	Environment, Forests and Climate Change	Revenue	Voted	140.46	3.63	93.53
37	Co-operation	Revenue	Voted	15.17	1.35	15.08
39	Power and Electricity	Revenue	Voted	456.52	30.52	244.72
41	Sericulture	Revenue	Voted	16.86	0.30	15.68
42	Transport	Revenue	Voted	44.74	1.73	40.07
45	Public Works	Revenue	Voted	607.25	59.69	491.32
46	Urban Development and Poverty Alleviation	Capital	Voted	189.62	69.58	159.10
47	Irrigation and Water Resources	Revenue	Voted	14.79	0.66	14.20
		Capital	Voted	88.40	3.07	16.48
47	Irrigation and Water Resources	Capital	Voted	75.00	9.50	10.31
49	Public Debt	Revenue	Charged	754.03	1.46	627.80

#### 4.4 Excess Expenditure

A few instances where there was excess expenditure at the end of the year even after supplementary allocations were made are given below:

**Table 26: Excess Expenditure**

Grant No.	Nomenclature	Section		Original	Supplementary	Actual Expenditure
5	<b>2062 Vigilance</b> 00					
	104 Vigilance Commission of State/UT 02 Administration (Anti-Corruption Bureau) (Voted)	Revenue	Voted	7.02	2.18	7.88 <sup>[*]</sup>
6	<b>2029 Land Revenue</b> 00					
	001 Direction and Administration 02 Administration	Revenue	Voted	5.02	0.28	4.40 <sup>[*]</sup>
	<b>2506 Land Reforms</b> 00					
	103 Maintenance of Land Reforms 02 Administration	Revenue	Voted	2.86	0.16	2.07 <sup>[*]</sup>
9	<b>2029 Land Revenue</b> 00					
	001 Direction and Administration 01 Direction	Revenue	Voted	4.34	0.22	4.33 <sup>[*]</sup>
	<b>2071 Pensions and other Retirement Benefits</b> 01 Civil					
	115 Leave Encashment Benefits 01 Leave Encashment	Revenue	Voted	173.00	98.50	273.39
9	<b>2071 Pensions and other Retirement Benefits</b> 01 Civil					
	101 Superannuation and Retirement Allowances 01 Pension	Revenue	Voted	836.00	116.00	981.41
	<b>2071 Pensions and other Retirement Benefits</b> 01 Civil					
	117 Government Contribution for Defined Contribution Pension Scheme 01 Government Contribution	Revenue	Voted	65.00	5.00	71.65
16	<b>2056 Jail</b> 00					
	001 Direction and Administration 01 Direction	Revenue	Voted	4.16	0.07	3.28 <sup>[*]</sup>

**Table 26: Excess Expenditure- Concl...**

Grant No.	Nomenclature	Section		Original	Supplementary	Actual Expenditure
18	<b>2058 Stationery and Printing</b> 00					
	103 Government Presses	Revenue	Voted	7.73	2.17	8.93 <sup>[*]</sup>
	01 Government Presses					
20	<b>2202 General Education</b> 01 <i>Elementary Education</i>					
	101 Government Primary Schools	Revenue	Voted	284.56	15.78	246.44 <sup>[*]</sup>
	01 Government Primary Schools					
24	<b>2210 Medical and Public Health</b> 05 <i>Medical Education, Training and Research</i>					
	105 Allopathy	Revenue	Voted	53.73	4.93	62.80
	55 Establishment of MIMER					
	<b>2210 Medical and Public Health</b> 02 <i>Urban Health Services - Allopathy</i>					
	101 Ayurveda	Revenue	Voted	2.57	0.47	3.56
	06 Ayurveda, Yoga and Naturopathy, Unani, Siddha and Homeopathy (AYUSH)					
	<b>2210 Medical and Public Health</b> 06 Public Health					
	001 Direction and Administration	Revenue	Voted	22.30	1.90	24.48
	01 Direction					
	<b>2210 Medical and Public Health</b> 05 <i>Medical Education, Training and Research</i>					
	105 Allopathy	Revenue	Voted	49.93	5.58	56.26
	55 Establishment of MIMER					
	<b>2210 Medical and Public Health</b> 02 <i>Urban Health Services - Allopathy</i>					
	200 Other Health Schemes	Revenue	Voted	7.08	2.72	9.90
	02 Cancer Research and Treatment Programme					
43	<b>3452 Tourism</b> 01 <i>Tourism Infrastructure</i>					
	102 Tourist Accommodation	Revenue	Voted	5.66	0.50	6.01 <sup>[*]</sup>
	01 Tourist Accommodation					
46	<b>2217 Urban Development</b> 01 <i>State Capital Development</i>					
	001 Direction and Administration	Revenue	Voted	4.79	0.01	3.59 <sup>[*]</sup>
	02 Administration					

[\*] Net of Original grant, Supplementary grant and Re-appropriation is higher than actual expenditure.

## Chapter V

# Assets and Liabilities

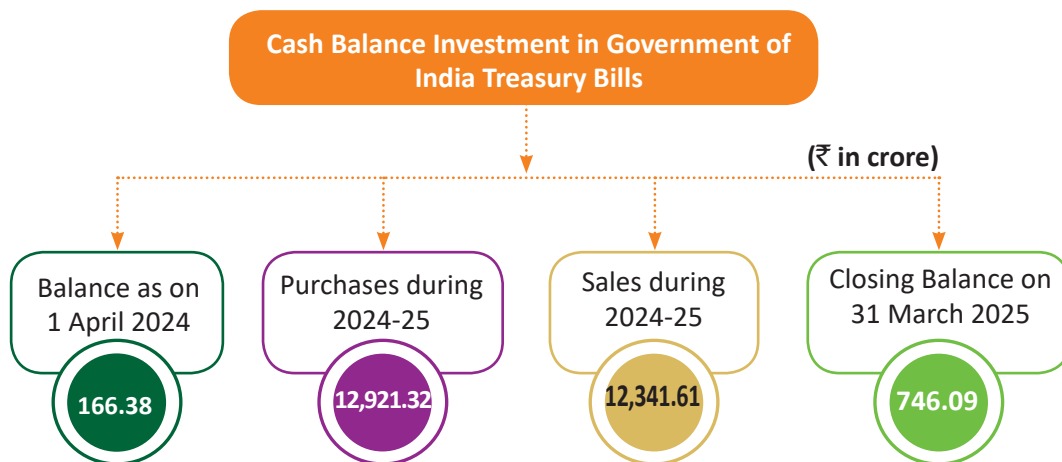
### 5.1 Assets

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 ₹ 42.86 crore at the end of 2024-25. No dividend was received during the year on investment.

Cash Balance with Reserve Bank of India stood at ₹156.66 crore on 1 April 2024 and decreased to ₹40.20 crore at the end of 31 March 2025. In addition, Government had invested an amount of ₹12,921.32 crore on 72 occasions in 14 days Treasury Bills and Rediscounted Treasury Bill worth ₹12,341.61 crore on 148 occasions during 2024-25. The position of investment during the year 2024-25 is depicted in the table given below:

**Table 27: Cash Balance Investment**



## 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:

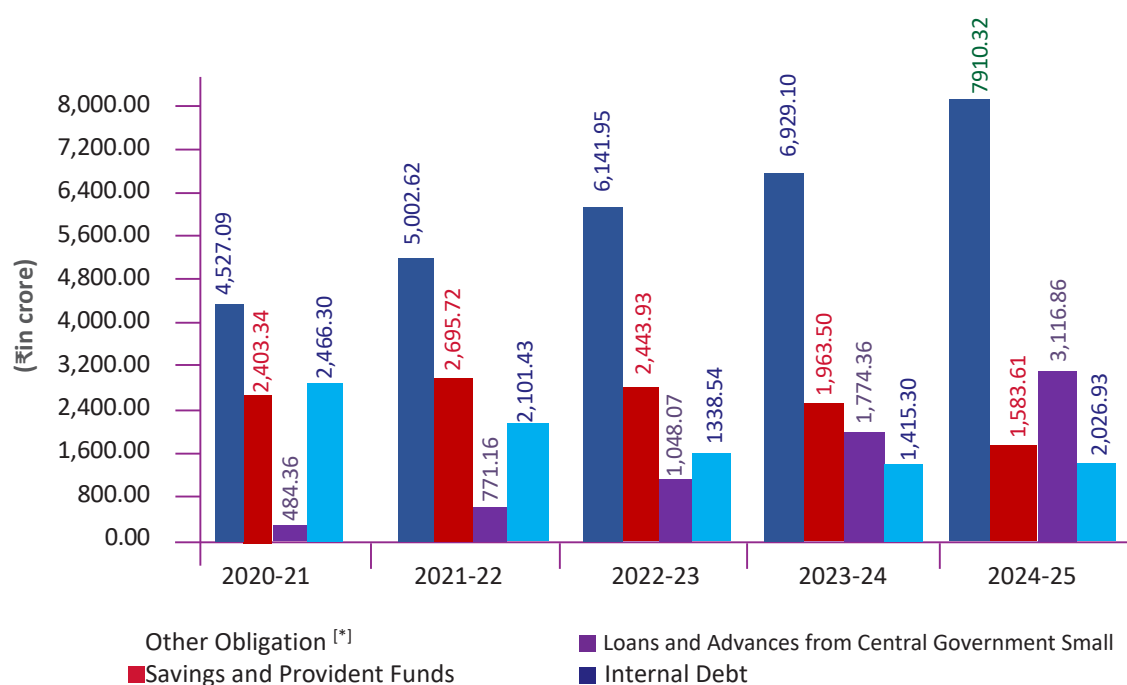
**Table 28: Public Debt and Total Liabilities**

Year	Public Debt (₹ in crore)	Percentage to GDP	Public Account <sup>(*)</sup> (₹ in crore)	Percentage to GDP	Total Liabilities (₹ in crore)	Percentage to GDP
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	26.92	3,782.47	14.16	10,972.49	41.07
2023-24	8,703.46	24.46	3,378.80	9.50	12,082.26	33.96
2024-25	11,027.18	28.76	3,610.54	9.42	14,637.72	38.17

<sup>(\*)</sup> Excludes suspense and remittances balances.  
Figures are progressive balance to end of the year.

Public Debt and Other Liabilities showed a net increase of ₹2,555.46 crore (21.15 per cent) in 2024-25 over the previous year.

**Graph 12: Trend in Government Liabilities**



<sup>(\*)</sup> 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)	Amount outstanding as the end of the year	
		Principal	Interest
2020-21	200.08	86.29	52.34
2021-22	178.87	73.72	51.74
2022-23	183.01	68.52	51.38
2023-24	183.01	49.49	13.60
2024-25	174.84	30.71	6.87

In terms of the Mizoram Ceiling on Government Guarantees Rules, 2013, the total outstanding Government Guarantees as on the first day of April of any year shall not exceed 25 *per cent* of the Gross State Domestic Product (GSDP) estimated for the year. The outstanding guarantees of ₹63.09 crore as on 1 April 2024, works out to 0.16 *per cent* of the GSDP of the year 2024-25 (₹38,343.00 crore<sup>[1]</sup> current price) and are within the prescribed limit. During 2024-25, Government of Mizoram had issued fresh guarantee of ₹2.04 crore to Mizoram Co-operative Apex Bank Ltd. (₹1.70 crore) and MUCO Bank Ltd. (₹0.34 crore) and guarantee to the extent of ₹27.54 crore (Principal: ₹20.47 crore and Interest: ₹7.07 crore) was deleted. Further, no guarantee was invoked during 2024-25.

Under the Mizoram Ceiling on Government Guarantees Rules, 2013, the Government shall charge a minimum of 0.75 *per cent* of the amount of the guaranteed loan as a guarantee commission which shall not be waived under any circumstances and which works out to ₹0.37 crore. During 2024-25, no amount was received by the State Government towards guarantee commission.

[1] Source: Ministry of Statistic and Programme Implementations (MoSPI) Government of India.

## 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 2025, adverse balance of ₹167.83 crore 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, ₹11.49 crore under 8443 Deposit and Advances 109 Forest Deposits, ₹86.68 crore under 8443 Deposit and Advances 110 Deposits of Police Funds and ₹7.52 crore under 8658 Suspense and Miscellaneous 123 AIS Officers' Group Insurance Scheme.

### 6.2 Loans and Advances given by the State Government

Total Loans and Advances made by the State Government at the end of 2024-25 was ₹215.45 crore. Of this, Loan and Advances to Government Departments, Corporation/ Companies, Non-Government Institutions and Local Bodies amounted to ₹158.45 crore. Information about recovery of arrears (Principal as well as Interest) at the end of 31 March 2025 was not received from the Departmental authorities maintaining the detailed accounts.

### 6.3 Financial Assistance to Local Bodies and Others

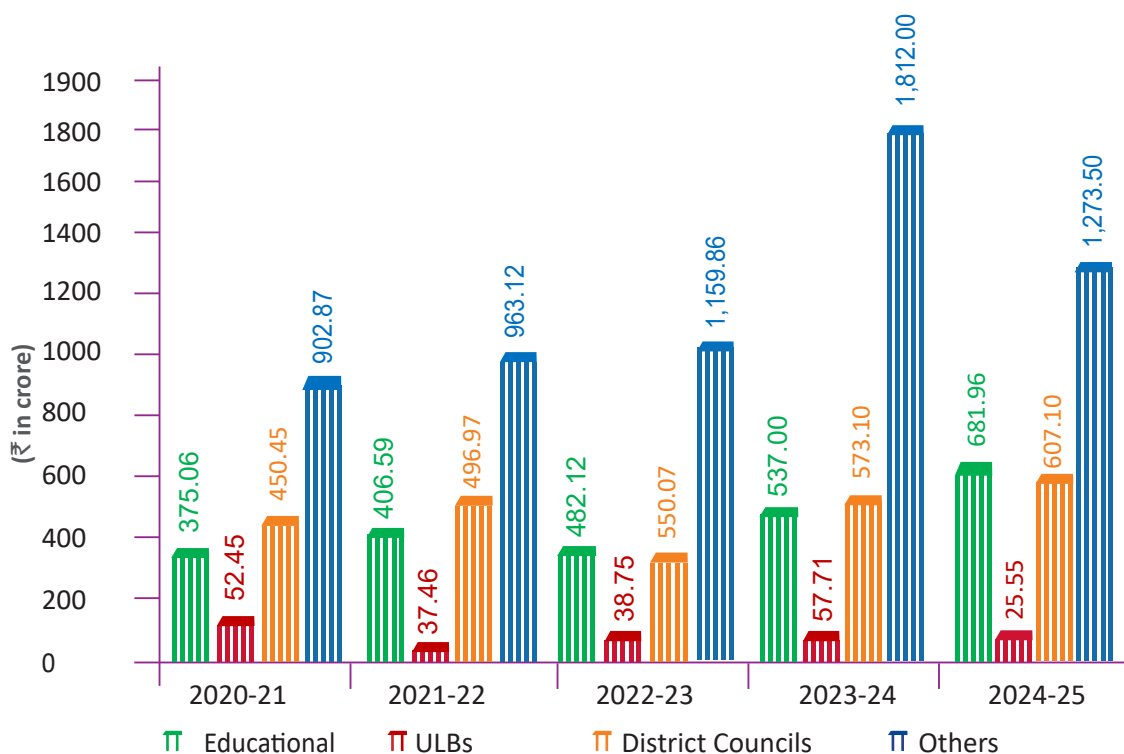
Grants-in-Aid given to local bodies, autonomous bodies, etc. increased from ₹1,780.83 crore in 2020-21 to ₹2,588.11 crore in 2024-25.

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	2020-21	2021-22	2022-23	2023-24	2024-25	
1.	Educational Institutions (Aided Schools, Aided Colleges, Universities, etc.)	375.06	406.59	482.12	537.90	681.96	
2.	ULBs	52.45	37.46	38.75	57.76	25.55	
3.	District Councils	450.45	496.97	550.07	573.00	607.10	
4.	Others	902.87	963.12	1,159.86	1,812.00	1,273.50	
	<b>Total</b>	<b>1,780.83</b>	<b>1,903.64</b>	<b>2,230.80</b>	<b>2,980.76</b>	<b>2,588.11</b>	

**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	2020-21	2021-22	2022-23	2023-24	2024-25	
1.	Educational Institutions (Aided Schools, Aided Colleges, Universities, etc.)	...	...	0.50	2.00	...	
2.	ULBs	7.73	...	...	...	...	
3.	Others	98.51	209.75	335.78	581.75	291.40	
	<b>Total</b>	<b>106.24</b>	<b>209.75</b>	<b>336.28</b>	<b>583.75</b>	<b>291.40</b>	

#### **6.4 Submission of Accounts by Accounts Rendering Units**

These accounts present the transactions of the Government of Mizoram. The accounts of receipts and expenditure of the Government of Mizoram have been compiled based on the initial accounts rendered by 13 Treasuries, 76 Public Works Divisions [32 Public Works (Roads and Bridges), 18 Public Health Engineering, four Irrigation and Water Resources and 22 Power and Electricity], 34 Forest Divisions (25 Environment, Forests and Climate Change and nine Land Resources, Soil and Water Conservation), six Mizoram Houses and Advices of the Reserve Bank of India. No accounts have been excluded at the end of the year.

#### **6.5 Opening of New Sub-Heads/Detailed Heads of Accounts without advice**

According to Article 150 of the Constitution of India, the accounts of the State are to be kept in the form as advised by the Comptroller and Auditor General of India. During the year 2024-25, the State Government of Mizoram opened 22 new Sub-Heads (13 number under the Revenue Section and nine number under Capital Section) and 33 new Detailed Heads (26 under Revenue Section and seven under Capital Section) in the budget, without seeking the advice or informing the Principal Accountant General. The State Government make budget provision under these heads and incurred expenditure of ₹194.27 crore under the Revenue Section and ₹208.74 crore under the Capital Section in these heads.

#### **6.6 Goods and Services Tax**

Goods and Services Tax (GST) was introduced with effect from 1 July 2017. During the year 2024-25, the State GST collection was ₹934.39 crore compared to ₹969.11 crore in 2023-24, registering a decrease of ₹34.72 crore (3.58 percent). The State received ₹1,879.25 crore as its share of net proceeds assigned to the State under Central Goods and Services Tax. No advance Apportionment of IGST was received during the year 2024-25. The total receipts under GST were ₹2,813.64 crore. The State did not receive non-debt compensation as Revenue receipt on account of loss of revenue arising out of implementation of GST during 2024-25.

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

All Controlling Officers are required to reconcile receipts and expenditure of the Government with the figures accounted for by the Accountant General (Accounts Wing), Mizoram. During the year 2024-25, revenue receipts amounting to ₹11,063.92 crore (100 per cent of total revenue receipts), revenue expenditure amounting to ₹11,086.76 crore (100 percent of total revenue expenditure) and capital expenditure amounting to ₹3,854.88 crore (100 per cent of total capital expenditure including Public Debt) were reconciled by the State Government. Loans and Advances given by the State Government amounting to ₹16.84 crore (100 per cent of total loans and advances given by the State Government) was reconciled.

In comparison, during the last year 2023-24, revenue receipts amounting to ₹11,414.05 crore (100 percent of total revenue receipts), revenue expenditure amounting to ₹10,835.21 crore (99.88 percent of total revenue expenditure) and capital expenditure amounting to ₹6,142.38 crore (100 per cent of total capital expenditure including Public Debt repayment) were reconciled by the State Government. During the last year, Loans and Advances given by the State Government amounting to ₹24.96 crore (99.92 per cent of total loans and advances given by the State Government) was reconciled.

## **6.8 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 2024-25, ₹1,632.42 crore under 38 Major Heads of accounts, constituting 13.50 *per cent* of the total Revenue and Capital expenditure (₹12,090.74 crore) was classified under the Minor Head 800- Other Expenditure in the accounts. During the previous year 2023-24, ₹1,277.34 crore under 47 Major Heads of accounts, constituting 11.19 *per cent* of the total Revenue and Capital expenditure (₹11,414.03 crore) was classified under the Minor Head 800- Other Expenditure in the accounts.

Similarly, ₹941.03 crore under 45 Major Heads of Account, constituting 8.24 *per cent* of the total Revenue Receipts (₹11,414.05 crore) was classified under 800- Other Receipts in the accounts.

During the previous year, ₹859.30 crore under 41 Major Heads of Account, constituting 8.36 *per cent* of the total Revenue Receipts (₹10,282.06 crore) was classified under 800- Other Receipts in the accounts.

Some specific available minor heads which could have been used instead of minor head '800' were also Identified and conveyed to the State Government in Budget Scrutiny for 2024-25 vide letter dated 17.09.2024. It has been noticed that during 2024-25, though appropriate minor heads for booking of expenditure were available under Major Heads 2401, 2415 and 2801, an amount of ₹ 162.85 crore was booked under Minor Head 800- Other Expenditure under these three Major Heads.

## **6.9 Transfer of funds to Personal Deposit (PD)/Personal Ledger (PL) Accounts**

As per information received from the Government of Mizoram, there was no PD Account during 2024-25.

## **6.10 Unadjusted Abstract Contingent (AC) Bills**

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

to every abstract contingent bill to the effect that the detailed contingent bills have been submitted to the controlling officer in respect of abstract contingent bills drawn more than a month before the date of that bill. On no account may an abstract contingent bill be cashed without this certificate.

276 AC bills amounting to ₹ 666.03 crore drawn up to 28.02.2024 were due for DCC bills as per the rules mentioned above.

During the year 2024-25, 182 AC bills amounting to ₹350.60 crore were drawn {39 AC bills amounting to ₹212.09 crore (60.49 per cent) were drawn in March 2025}. At the beginning of the year total 133 AC bills amounting to ₹527.52 crore were outstanding (including 41 AC bills amounting to ₹55.33 crore drawn in March 2024). During the year, 185 AC bills amounting to ₹339.51 crore were cleared. DCC bills amounting to ₹326.52 crore due for adjustment as on 31 March 2025 were not received. Details of unadjusted AC bills due for adjustments are given below:

**Table 32 : Abstract Contingent (AC) Bills**

Year	Number of unadjusted AC Bills/ e-Advance/Temporary Advance	Amount (₹ in crore)
Upto2023-24	31	260.57
2024-25 <sup>[*]</sup>	60	65.95
<b>Total</b>	<b>91</b>	<b>326.52</b>

<sup>[\*]</sup>Excluding 39 AC bills of ₹212.09 crore drawn in the month of March 2025.

### **6.11 Utilization Certificates (UCs) for Grants-in-Aid not received**

In terms of Rule 238 of the GFR 2017, Utilization Certificates (UCs) in respect of Grants-in- Aid received by the grantee should be furnished by the grantee to the authority that sanctioned it, within twelve months of the closure of the financial year. To the extent of non-submission of UCs, there is a risk that the amount shown in Finance Accounts may not have reached the beneficiaries.

During the year 2024-25, ₹577.73 crore pertaining to 60 outstanding UCs (32 UCs of ₹235.62 crore outstanding as on 31.03.2024 and 28 UCs of ₹342.11 crore outstanding pertaining to 2024-25) were due for clearance. Out of these, ₹510.57 crore pertaining to 52 outstanding UCs were cleared during the year. The position of outstanding UCs as on 31 March 2025 is given below:

**Table 33: Utilisation Certificates (UCs)**

Year <sup>[*]</sup>	Number of UCs Outstanding	Amount (₹ in crore)
Up to 2023-24	04	10.80
2024-25 <sup>[#]</sup>	28	224.82
<b>Total</b>	<b>32</b>	<b>235.62</b>

<sup>[\*]</sup>The year mentioned above relates to "Due year" i.e. within twelve months of the closure of financial year.

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

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

## 6.12 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 2024-25 are given below:

**Table 34: Interest Adjustment**

(₹ in crore)					
Funds/Deposits	Opening Balance on 1 April, 2024	Basis for calculation of interest	Interest due	Interest paid	Interest short paid
<b>8121 General and Other Reserve Funds</b> 129 State Compensatory Afforestation Fund	212.14	As per the circulars issued by the Ministry of Environment, Forest and Climate Change, which is 3.35 per cent for 2024-25	7.11	...	7.11
<b>8121 General and Other Reserve Funds</b> 122 State Disaster Response Fund (SDRF)	1.73	8.50 per cent: As per the rate applicable to Overdrafts i.e. 2.00 per cent above the Average Ways and Means Advances i.e. 6.50 per cent	0.15	...	0.15
<b>8342 Other Deposits</b> 120 Miscellaneous Deposits	2.50	Interest calculated at the rate of 2.35 per cent per annum (Fixed Repo rate-I) i.e. 3.35-1=2.35 per annum	0.06	...	0.06
<b>Total</b>	<b>216.42</b>		<b>7.32</b>	<b>...</b>	<b>7.32</b>

Non-payment of the interest amounting to ₹7.32 crore has led to understatement of Revenue Expenditure by ₹7.32 crore.

## 6.13 Expenditure on Ecology and Environment

The expenditure incurred by the State Government toward Ecology and Environment is depicted in the Finance Accounts to the level of Minor Head under various functional head of accounts. During the year 2024-25, the Government of Mizoram incurred ₹106.44 crore against the budget allocation of ₹129.48 crore under Major Heads 2402, 2406, 3435 and 4406. During the previous year 2023-24, the Government of Mizoram incurred ₹133.23 crore against the budget allocation of ₹193.86 crore under Major Head 2402, 2406 and 3435.

## 6.14 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 occurs in stages, for a change over to the accrual-based system of accounting, some additional

information in the form of statement is required to be appended to the present system of cash accounting to ensure more transparency in decision making. The State Government has disclosed the information on Committed Liabilities in Appendix XII of Finance Accounts Vol. II.

### **6.15 Expenditure on Centrally Sponsored Schemes (CSSs)**

During the year, the total on-budget expenditure booked under Centrally Sponsored Schemes, as on 31 March 2025, is ₹1,353.21 crore (Revenue Expenditure ₹1,247.17 crore and Capital Expenditure ₹106.04 crore), which includes expenditure out of Central share (₹1,014.44 crore) and State share (₹238.77 crore) for Centrally Sponsored Schemes.

### **6.16 Direct transfer of Central Scheme Funds by the union Government to Implementing Agencies / Beneficiaries in the State**

As per the PFMS portal of the CGA, ₹2,415.05 crore was directly received by the implementing agencies including beneficiaries (NGOs, Central Government organizations, Statutory organizations, Urban/Rural Bodies, Beneficiaries, etc.) in the State during 2024-25. The direct transfer of fund to the implementing agencies has increased by 106.17 percent as compared to previous year (from ₹1,171.40 crore in 2023-24 to ₹2,415.05 crore in 2024-25). Details are in Appendix VI of the Finance Accounts.

### **6.17 Off-Budget Liabilities of State Government, Implicit Subsidies and fiscal burden due to policy implications**

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

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

### **6.18 Transfer of funds to Single Nodal Agency (SNA)**

Ministry of Finance, Government of India vide letter No. 1(13) PFMS/FCD/2020 dated 23-03-2021 had notified procedure for release of funds under Centrally Sponsored Scheme (CSS) and monitoring utilization of the funds released through Single Nodal Agency (SNA). For each CSS, SNA is set up with own Bank Account in scheduled Commercial Bank authorized to conduct Government business by the State Government.

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

As per SNA 01 report from the PFMS, the State Government received ₹1,036.31 crore being Central share during the year in its Treasury account. As on 31 March 2024, the Government transferred Central share of ₹1,180.61 crore and State share of ₹175.11 crore to the SNAs. Detailed vouchers and supporting documents of actual expenditure were not received by AG office from the SNAs.

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

### 6.19 Funds transferred to DDO Bank Account

During the year 2024-25, the number of Bank Account opened by the DDOs of the Government of Mizoram was not furnished by the State Government.

As per Rule 290 of the Central Treasury Rules, no money shall be drawn from the treasury unless it is required for immediate disbursement. It is not permissible to draw money from the treasury in anticipation of demands or to prevent the lapse of budget grants. However, as per information furnished by the Government of Mizoram, as on 31 March 2025, an amount of ₹684.49 crore was still lying unspent in 491 Bank Account of 283 DDOs.

### 6.20 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) and confirmed by the concerned departments (including Finance) and the investee entity. An amount of ₹0.09 crore was invested by the Government in Co-operative Institute during 2024-25.

Details of Government investment from previous years as on 31 March 2025 are given as follows:

**Table 35: Investment**

Category	Number of entities	(₹ in crore)
		Investment at the end of the year 2025
Statutory Corporation	6	6.99
Government Companies	...	...
Other Joint Stock Companies and Partnership	...	...
Co-operative Banks and Societies	423	35.87
<b>Total</b>	<b>429</b>	<b>42.86</b>

### 6.21 Contingency Fund

In exercise of the powers conferred by Section 5 of the Mizoram Contingency Fund Act, 2009, the State Government provided for regulating all matters connected with or ancillary to the custody of, payment of monies into, and the withdrawal of monies from, the Contingency Fund of the State of Mizoram. The Contingency Fund of the State of Mizoram has a corpus of ₹0.10 crore. As there was no transactions during 2024-25, there was no requirement for recoupment.

### 6.22 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 ₹2,142.55 crore in March 2024 and ₹5.87 crore on the last working day of March 2024 (Treasury-wise details of significant transactions are given) which are 16.38 *per cent* and 0.04 *per cent* respectively of total expenditure ₹13,082.94 crore (Revenue and Capital) and corresponding quantum of

Revenue Receipts of the State Government in March 2025 was ₹927.26 crore (8.38 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 2024 (₹2,142.55 crore) are **4059 Capital Outlay on Public Works 99 per cent, 4215 Capital Outlay on Water Supply and Sanitation 81 per cent; 4210 Capital Outlay on Medical and Public Health 75 per cent; 2210 Medical and Public Health 63 per cent** respectively.

During 2024-25, of the total expenditure (Revenue plus Capital) ₹4,343.96 crore (33.20 per cent) (₹13,082.94 crore) was incurred during last quarter of the current financial year, whereas, of the total receipts (Revenue) (₹11,063.92 crore), ₹3,003.11 crore (27.14 per cent) were received during the last quarter. Comparison of month-wise receipts corresponding to expenditure for the last quarter (January 2024 to March 2024) is as under:

**Table 36: Rush of Expenditure**

(₹ in crore)			
Month	Expenditure	Receipts	Expenditure compared to Receipts Increase (+)/Decrease (-)
January 2025	1,169.88	888.98	(-)280.90
February 2025	1,031.53	1,186.87	(+)155.34
March 2025	2,142.55	927.26	(-)1,215.29
<b>Total</b>	<b>4,343.96</b>	<b>3,003.11</b>	<b>(-)1,340.85</b>

Treasury wise details of amounts withdrawn on the last working day of March 2025:

**Table 37: Treasury-wise details**

(₹ in crore)		
Sl.No.	Name of Treasury	Amount
1.	Aizawl South Treasury	5.24
2.	Aizawl North Treasury	0.63
<b>Total</b>		<b>5.87</b>

### **6.23 National Pension System (NPS)**

State Government employees recruited on or after 1 September 2010 are covered under the National Pension System (NPS), which is a Defined Contribution Pension Scheme. In terms of the scheme, the employee has to contribute 10 per cent of his/her monthly pay and the Government has to make a contribution at the rate of 10 per cent. The entire amount has to be transferred to the designated fund manager through the National Securities Depository Limited (NSDL)/ Trustee Bank. The Government of Mizoram transferred the Employee's Contribution to NSDL through Major Head 8342-whereas the Government Contribution is being directly transferred to NSDL through MH 2071, without operating the MH 8342-117.

During the year 2024-25, total contribution to the NPS was ₹143.16 crore (Employees' contribution ₹71.51 crore and Government's contribution ₹71.65 crore including ₹0.14 crore of 14 per cent Contribution for AIS Officers). The detailed information on government contribution is available in Statement 15 of the Finance Accounts under Major Head 2071. The Government transferred the entire amount of ₹143.16 crore (Employee's Contribution ₹ 71.51 crore through MH 8342 and Government's Contribution ₹ 71.65 crore directly) to NSDL.

## 6.24 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 2025 in these Funds was ₹830.24 crore, Out of which ₹217.87 crore was under interest bearing Reserve Fund and ₹612.37 crore under Non-Interest bearing Reserve Fund.

### 6.24 (A) Reserve Funds bearing Interest

#### 6.24 (A) (i) 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 2024-25, the State Government received ₹43.20 crore as Central Government's share. The State Government's share during the year was ₹4.80 crore. However, the State Government did not transfer ₹48.00 crore (Central share: ₹43.20 crore, State share: ₹4.80 crore) to the Fund under Major Head 8121-00- 122 State Disaster Response Fund during the year. The State Government transferred only ₹46.40 crore (Central share ₹41.60 crore, state share ₹4.80 crore) for the year 2023-24 to the Fund under Major Head 8121- 00-122 State Disaster Response Fund during the year 2024-25.

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

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

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

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

#### 6.24 (A) (ii) State Disaster Mitigation Fund (SDMF)

The State Disaster Mitigation Fund (SDMF) is to be constituted under section 48 (1) of the Disaster Management Act, 2005. This Fund is exclusively for the purpose of mitigation project in respect of disaster covered under State Disaster Response Fund (SDRF)/National Disaster Response Fund (NDRF) guidelines and the State specific local disaster notified by the State Government from time to time. The State Government has created the SDMF vide Notification No. G. 25023/1/2022-FEA dated 02.03.2022 under Major Head 8121-00-130- State Disaster Mitigation Fund.

The Central and the State Governments are required to contribute to the fund in the proportion of 90:10. During the year 2024-25, the State Government received ₹10.80 crore as Central Government's share. The State Government's share during the year was ₹1.20 crore. The State Government transferred ₹17.60 crore (Central share ₹10.40 crore, State share ₹1.20 crore for the year 2023-24, and Central share ₹ 5.40 crore, State share ₹ 0.60 crore for the year 2024-25) to the fund under Major Head 8121-130 SDMF.

An amount of ₹17.60 crore was set off in the Major Head 2245-08-101 as expenditure met from the funds and no investment was made from the Fund. The closing balance of the Fund as on 31 March 2025 was Nil.

The non-transfer of ₹6.00 crore (Central share: ₹5.40 and State share: ₹0.60 crore) during 2024-25 has resulted in understatement of Revenue Expenditure during the year.

#### **6.24 (A) (iii) State Compensatory Afforestation Fund**

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

During the year 2024-25, the State Government did not receive any amount from the user agencies. The Government received ₹ 25.95 crore from the National Compensatory Afforestation Deposits.

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

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

The balance in the State Compensatory Afforestation Fund as on 31<sup>st</sup> March 2025 was ₹216.17 crore.

#### **6.24 (B) Reserve Funds not bearing Interest**

##### **6.24 (B) (i) Consolidated Sinking Fund**

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

##### **6.24 (B) (ii) Guarantee Redemption Fund**

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

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

## 6.24 (B) (iii) Central Road and Infrastructure Fund (CRIF)

The Central Road and infrastructure Fund Act, 2000 provided that the fund will be utilized for development and maintenance of National Highways, Railway projects, improvement of safety in Railways, State and Rural roads and other infrastructure, etc.

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

During the year 2024-25, the State Government received grants of ₹ 56.09 crore towards CRIF. The State Government did not transfer ₹56.09 crore to the Fund in the Public Account as on 31 March 2025.

The non-transfer of ₹56.09 crore understated the revenue expenditure.

## 6.25 Suspense and Remittance Balances

During the year 2024-25, expenditure for amount of ₹2.24 crore and receipts for ₹902.42 crore have been placed under Suspense by the office of the Accountant General, for want of documents like vouchers/challans/sanction letters, etc. The total expenditure/receipt of the Government is understated to that extent.

The Finance Accounts reflects the net balances under Suspense and Remittance Heads. The outstanding balance under these heads, worked out by aggregating the outstanding debit and credit balances separately under Major Head 8658, 8782 and 8793 were ₹ 1,788.91 crore (credit), ₹249.04 crore (debit), and ₹ 6.93 crore (debit) respectively as on 31<sup>st</sup> March 2025.

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

**Table 38: Suspense and Remittance Balances**

Name Of Minor Head	2020-21		2021-22		2022-23		2023-24		2024-25	
	Dr	Cr	Dr	Cr	Cr	Cr	Dr	Cr	Dr	Cr
(₹ in crore)										
<b>(a) 8658 SuspenseAccounts</b>										
101 Pay and Accounts Office -Suspense	93.01	80.71	90.79	113.54	101.59	135.38	104.54	135.38	108.01	135.39
<b>Net</b>	<b>Dr 12.30</b>		<b>Cr 22.75</b>		<b>Cr 33.79</b>		<b>Cr 30.84</b>		<b>Cr 27.38</b>	
102 Suspense Accounts-Headquarters	72.90	72.40	78.78	72.64	78.80	73.87	87.30	77.33	96.32	77.35
<b>Net</b>	<b>Dr 0.50</b>		<b>Dr 6.14</b>		<b>Dr 4.93</b>		<b>Dr 9.97</b>		<b>Dr 18.97</b>	
107Cash Settlement Suspense Account	7.32	1.99	7.32	1.99	7.32	1.99	7.32	1.99	7.32	1.99
<b>Net</b>	<b>Dr 5.33</b>		<b>Dr 5.33</b>		<b>Dr 5.33</b>		<b>Dr 5.33</b>		<b>Dr 5.33</b>	
109 Reserve Bank Suspense-Headquarters	17.54	(-)55.13	15.88	(-)48.77	81.50	4.86	82.19	0.88	94.10	51.45
<b>Net</b>	<b>Dr 72.67</b>		<b>Dr 64.65</b>		<b>Dr 76.65</b>		<b>Dr 81.31</b>		<b>Dr 42.65</b>	

Name Of Minor Head	2020-21		2021-22		2022-23		2023-24		2024-25	
	Dr	Cr	Dr	Cr	Cr	Cr	Dr	Cr	Dr	Cr
110 Reserve Suspense-Central Accounts Office	3,371.84	4,712.38	3,342.42	4,303.50	3,000.83	4,475.16	3,612.77	5,425.51	3,656.21	5,523.65
<b>Net</b>	<b>Cr 1,340.54</b>		<b>Cr 961.08</b>		<b>Cr 1,474.33</b>		<b>Cr 1,812.74</b>		<b>Cr 1,819.25</b>	
112 Tax Deducted at source (TDS) Suspense	0.40	3.29	0.40	1.92	0.40	2.19	0.40	10.22	0.40	12.97
<b>Net</b>	<b>Cr 2.89</b>		<b>Cr 1.52</b>		<b>Cr 1.79</b>		<b>Cr 9.82</b>		<b>Cr 12.57</b>	
113 Provident Fund Suspense	...	...	...	...	...	...	1.19	...	1.19	...
<b>Net</b>	...		...		...		<b>Dr 1.19</b>		<b>Dr 1.19</b>	
<b>(b)8782 Cash Remittances and adjustments between officers rendering accounts to the same Accounts officer</b>										
102 Public Works Remittances	27,494.68	27,259.28	30,200.19	29,780.31	33,000.33	32,754.68	35,627.41	35,091.54	38,737.03	38,112.80
<b>Net</b>	<b>Dr 235.40</b>		<b>Dr 419.88</b>		<b>Dr 245.65</b>		<b>Dr 535.87</b>		<b>Dr 624.23</b>	
103 Forest Remittances	3,025.44	3,352.38	3,247.39	3,608.38	3,489.41	3,866.52	3,668.62	4,060.71	3,867.13	4,241.95
<b>Net</b>	<b>Cr 326.94</b>		<b>Cr 360.99</b>		<b>Cr 377.11</b>		<b>Cr 392.09</b>		<b>Cr 374.82</b>	

## 6.26 Cheques, Bills and Digital Payments

In case of digital payments, payment orders through electronic mode are treated as expenditure as when the transaction is completed. However, in case of failure referred to as 'e-Kuber failed' transactions, the treatment of the transaction is accounted for as suspense in 8670. In the year 2024-25, an amount of ₹ 64.20 crore was accounted for as suspense due to e-Kuber failed transactions which has been cleared at the closure of 31.03.2024 accounts (at the time reconciliation of figures).

## 6.27 Adverse Balance

### 6.27 (i) Cash Balance

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

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

### 6.27 (ii) Cash Balance and Cash Balance Investment

**Table 39: Cash Balance and Investment of Cash Balance**

Component	(₹ in crore)		
	As on 1 April 2024	As on 31 March 2025	Net increase (+)/ decrease (-)
<b>Cash Balance</b>	<b>156.66</b>	<b>40.20</b>	<b>(-)116.46</b>
1. Cash in Treasuries	...	...	...
2. Remittance in transit (local)	...	...	...
3. Deposits with Reserve Bank	156.66	40.20	(-)116.46
4. Investment held in the "Cash Balance Investment Account"	166.37	745.09	578.72

Component	As on 1 April 2024	As on 31 March 2025	Net increase (+)/ decrease (-)
<b>Other Cash Balance and Investments</b>	<b>496.18</b>	<b>543.08</b>	<b>46.90</b>
1. Cash with Departmental Officers	3.23	3.27	0.04
2. Permanent Advance for Contingent Expenditure with Departmental Officers	...	...	...
3. Investment of Earmarked Funds	539.85	605.85	66.00
<b>Interest realized</b>	<b>3.90</b>	<b>4.00</b>	<b>0.10</b>

## 6.28 Impact on Receipt, Expenditure and Cash Balance

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

**Table 40: Impact on Receipt, Expenditure and Cash Balance**

(₹ in crore)

Para No.	Item (Illustrative)	Overstatement of Revenue Expenditure (O/S of RE)	understatement of Revenue Expenditure (U/S of RE)	Overstatement Capital Expenditure (O/S of CE)	Understatement of Capital Expenditure (U/S of CE)	Overstatement Revenue Receipts (O/S of RR)	Understatement of Revenue Receipts (U/S of RR)	Overstatement of Cash Balance (O/S of CB)	Understatement Cash Balance (U/S of CB)
3 (ii)	Misclassification between revenue and capital	0.68	...	...	...	...	...	...	...
3 (viii)	Interest Adjustment	...	7.32	...	...	...	...	...	...
5(ii)(A) (a)	State Disaster Response Fund (SDRF)	...	66.36	...	...	...	...	...	...
5(ii)(A) (b)	State Disaster Mitigation Fund (SDMF)	...	6.00	...	...	...	...	...	...
5 (iii)	Central Road and Infrastructure Fund (CRIF)	...	56.09	...	...	...	...	...	...
<b>Total (Net) Impact</b>	<b>Overstatement (O/S)/ Understatement (U/S)</b>	<b>0.68</b>	<b>135.77</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>



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