



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

Kum 2024-25 Accounts Dinhmun Thlirna

MIZORAM SAWRKAR



Kum 2024-25
Accounts Dinmun Thirna

Accountant General,
Mizoram (Accounts Wing)

MIZORAM SAWRKAR

Thu Kam Keuna

Accounts dinhmun thlirna 2024-25, Sawrkar sum dinhmun leh chetvel dan tarlanna bu chu a tum sawmhnih leh pangana atan kan tichhuak leh thei ta hi a lawmawm hle mai.

Finance Accounts ah hian Consolidated Fund, Contingency Fund leh Public Account hnuai Accounts dinhmun tawi fel taka khaikhawm a ni a. Appropriation Accounts ah erawh chuan State rorelna in a phal tawh anga grant hrang hranga sum hmanral bakah, heng a sum hmanral zat leh phal zat te inthlauhna a sawifiah thung.

Finance Accounts leh Appropriation Accounts te hi Comptroller and Auditor General's (Duties, Powers and Conditions of Services) Act, 1971 in a phut angin Comptroller and Auditor General of India (C&AG) endikna hnuai kum tinin State rorelna hmaa pharh theih turin kan Office (Accounts Wing) chuan a buatsaih thin a ni.

He Accounts Dinhmun hian hma a sawn theih nan chhiartute thurawn leh rawtna kan dawng thei reng bawk e.

Place : Aizawl
Date : 14 January 2026

(Kumar Abhay)
Accountant General, Mizoram

Kan Vision, Mission leh Core Value

VISION

(Comptroller and Auditor General of India vision kan tih chuan a hmathlir, hlen chhuah a tum kan sawina a ni.)

Public sector auditing leh accounting ah hian National leh International ah pawh midangte entawn tlaka hnathawh bakah, Public finance leh governance chungchangte a hun tak leh dik taka tarlan hi a tum a ni.

Indian Constitution in thuneihna min pek chinah chuan dik tak, rintlak tak leh langtlang taka audit leh accounts endik a, rorelna leh mipui hmaa sum te anih na leh hmanna tura hman a nih leh nih loh te hriattir hi kan duhdan a ni.

MISSION

(Kan mission kan tih hian Kan hna chanpual, wawiina kan thil tih mekte a sawi fiah.)

CORE VALUES

(Kan core value te hi kan hnathawh zawng zawng min khalh ngiltu leh kan thawh zawhte aṅanga hma min sawntir zeltu a ni.)

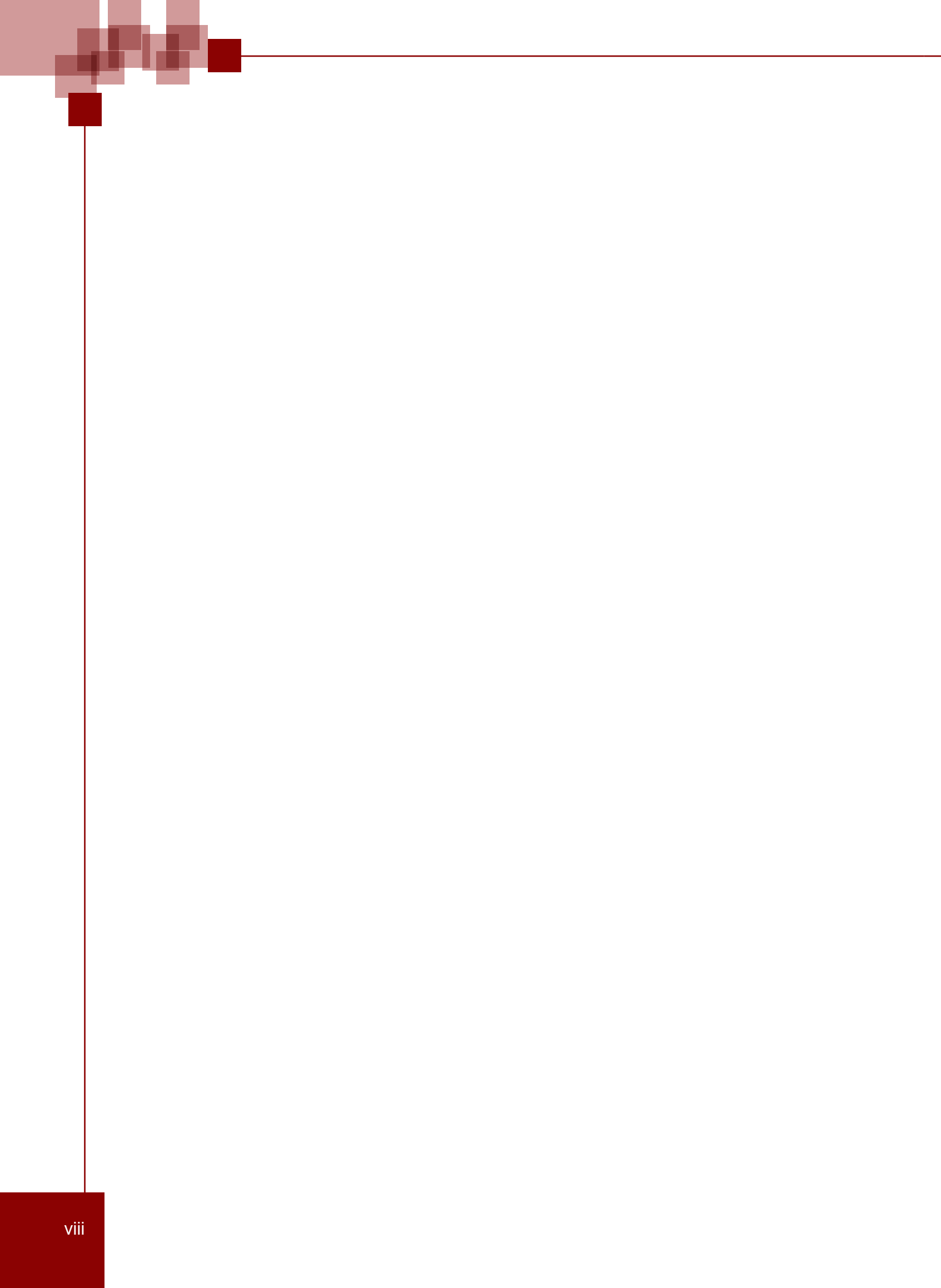
- Mahni inrelbawlna
- Dikna
- Zahawmna
- Rintlakna
- Hna thiam tawkna
- Langtlang
- A eng zawnga thlir thiam

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Bung I

A Tlangpui

1.1 Thuhmahruai

Accountant General (AG), Mizoram a Accounts Wing chuan Mizoram Sawrkar hnuaiia sum dawn leh hmanna la khawmin a lo chhinchhiah a. District Treasuries sawmpathum (13) te, Public Works Division sawmsarih paruk (76) [(32 Public Works (Roads and Bridges), 18 Public Health Engineering, Irrigation and Water Resources pali(4) leh 22 Power and Electricity)] te, Forest Divisions sawmthum pali (34) (Environment, Forests and Climate Change (25) leh Land Resources, Soil and Water Conservation (9) te, Mizoram House paruk (6) te leh Reserve Bank of India te Accounts rawn thehluh aṅangin State Accounts hi siam a ni. AG (Accounts Wing) chuan thla tinin Civil Accounts bakah, thla thum dan zelah Appreciation Note a buatsaih ṭhin bawk. Heng endikna zulzuia AG (Accounts Wing) in 'Annual Finance and Appropriation Accounts' a buatsaih chu Accountant General (Audit Wing), Mizoram in an audit zawhah Comptroller and Auditor General of India endikna leh pawmpuina hnuaiiah State rorelna hmaah pharh ṭhin a ni.

1.2 Sawrkar Accounts Ruangam

1.2.1 Sawrkar Accounts hi chi thum (3) ah then a ni a:

Diagram 1: Sawrkar Accounts Ruangam

Part 1

● CONSOLIDATED FUND

Sawrkar in revenue a dawn zawng zawng heng tax leh non-tax revenue te, loans leh a rulhna (a pung telin) te hi Consolidated Fund te chu a ni.

Sawrkar sum senso leh pek chhuahte bakah loans leh a rulhna te (a pung chhiar telin) chu he Fund aṅanga siam ṭhin a ni.

Budget a telh si loh sum hmanna awm thei atana tih a ni. He fund a expenditure te hi Consolidated Fund aṅanga rulh leh ṭhin ani.

He Funds atan hian Mizoram Sawrkar chuan ₹0.10 crore a dah a ni.

Part 2

● CONTINGENCY FUND

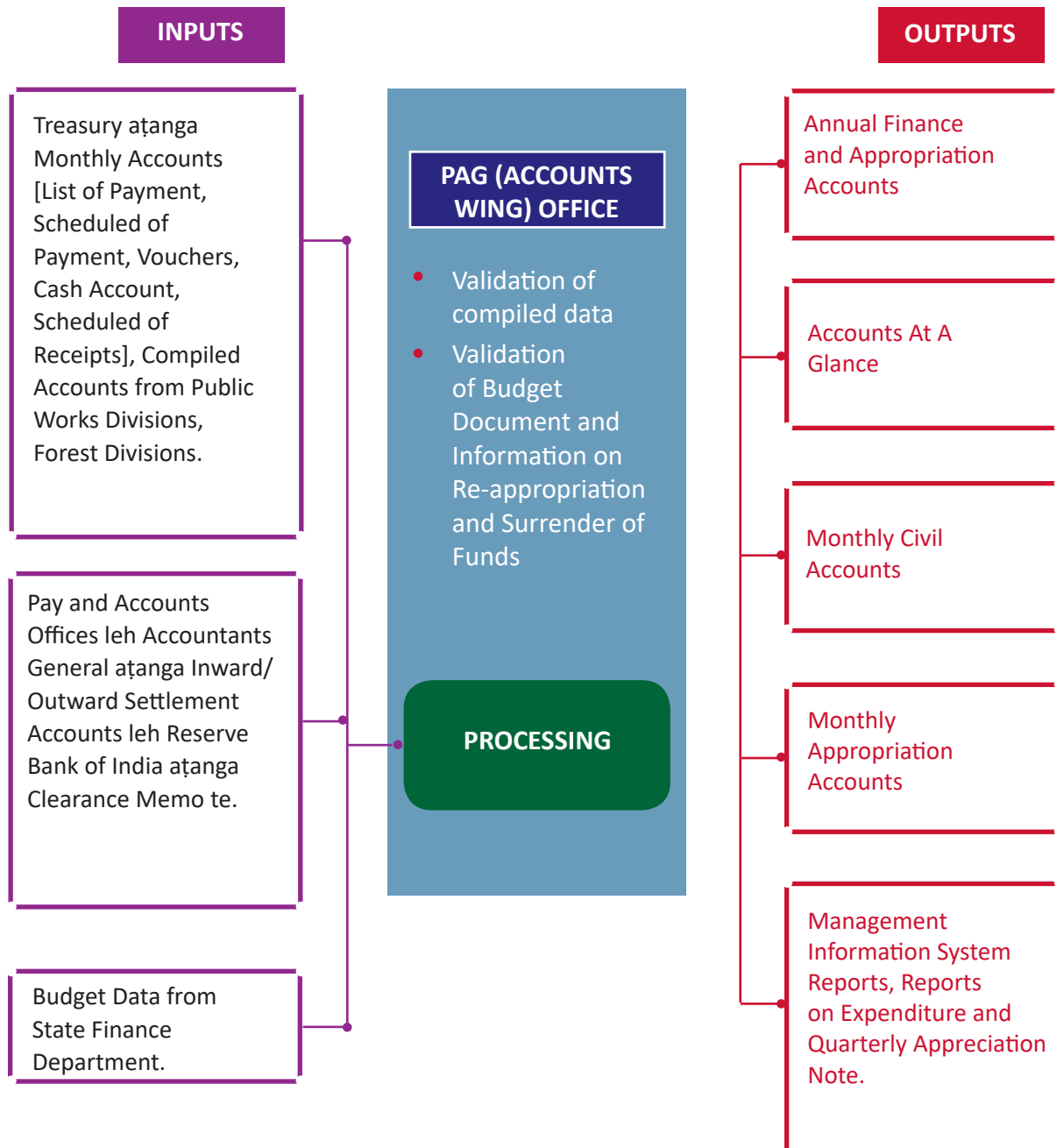
Part 3

● PUBLIC ACCOUNT

Public Account ah chuan, Debt (Part I a tello zawng), “Deposits”, “Advances” [rulh leh ngai Sawrkar ba leh a dawn theih ho sawina, (Debt leh Deposits) leh (Advance) te a vaia pek leh rulh)]. “Remittance” leh “Suspense” (treasuries leh currency chest hrang hrang hnuai head hrang hrang a siamrem) te chu chhinchhiah tur a ni. Heng sum che vel (debits leh credits) tehi anmahni circle theuhah emaw circle dangah emaw receipts siamin emaw, a final account head a booking tiin emaw siam rem ṭhin a ni.

1.2.2 Accounts lakkhawm dan

Diagram 2: Accounts Compilation kalphung Diagram



1.3 Finance Accounts leh Appropriation Accounts

1.3.1 Finance Accounts

Finance Accounts hian kumkhat chhunga Sawrkar sum dawwna leh hmanna te a hrilhfi ah, hei bakah hian Revenue leh Capital Accounts in sum dinhmun a tarlan te, Public Debt leh Public Account dinhmun te pawh a sawi bawk a ni. Finance Accounts hi volume hnih ah tihdan thar in huam zau zawk leh fiah tha zawk tur a buatsaih a ni a. Vol.I hian Comptroller and Auditor General of India Certificate te, Account thil tum pawimawh tak tak te chuanna 'Notes to Finance Accounts' te bakah hemi atana annexure te a huam tel a; Vol.II erawh chuan Part I ah statement chipchiar tak leh Part II ah appendices te a huam a ni.

Mizoram Sawrkarin kum khat chhung atana sum hmanna tur a duan sa bakah Union Government chuan State Sawrkar kaltlang lovin State Implementing Agencies/ Non- Governmental Organizations (NGOs) hnenah schemes leh programmes hnathawhna atan sum thahnem tak a pe a. PFMS Portal of the Controller General Accounts (CGA) a kan hmuh angin Government of India chuan ₹2,451.04 crore hi kum 2024-25 chhung khan Mizoram a Implementing Agencies te hnenah a pe a. Fund Direct Transfer Implimenting Agency-te hnenah pek hi kum kal ta nena khaikhini 106.17 *per cent* - in a pung a ni (₹1,171.40 crore atangin ₹2,415.04 crore in a pung a ni). Heng Funds te hi State Budget kaltlang a nihloh avangin State Sawrkar Accounts bu-ah tihlan a nilo a, Finance Accounts Vol. II, Appendix VI ah tarlan a ni.

1.3.2 Accounts chungchang pawimawh zualte 2024-25

A hnuai table ah hian 2024-25 chhunga revised estimate leh chumi atanga sum hman dan chipchiar takin tarlan a ni:

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)	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.	Revenue Receipts (1+2+3)	13,294.38	11,063.92	83.22	28.86
5.	Recovery of Loans and Advances	33.60	21.15	62.95	0.06
6.	Other Receipts	...	...	...	...
7.	Borrowings & Other Liabilities ^(b)	2,596.75	2,014.71	77.59	5.25
8.	Capital Receipts (5+6+7)	2,630.35	2,035.86	77.40	5.31
9.	Total Receipts (4+8)	15,924.73	13,099.78	82.26	34.16
10.	Revenue Expenditure	13,333.57	11,086.76	83.15	28.91
11.	Expenditure on Interest Payments (Out of Revenue Expenditure)	632.38	649.90	102.77	1.69
12.	Capital Expenditure	2,572.67	1,996.18	77.59	5.21
13.	Loans and Advances Disbursed	18.49	16.84	91.08	0.04
14.	Total Expenditure (10+12+13)	15,924.73	13,099.78	82.26	34.16
15.	Revenue Surplus (+)/Deficit (-) (4-10)	(-)39.19	(-)22.84	(-)58.28	(-)0.06
16.	Fiscal Deficit (-)/Surplus (+) (4+5+6-14)	(-)2,596.75	(-)2,014.71	(-)77.59	(-)5.25

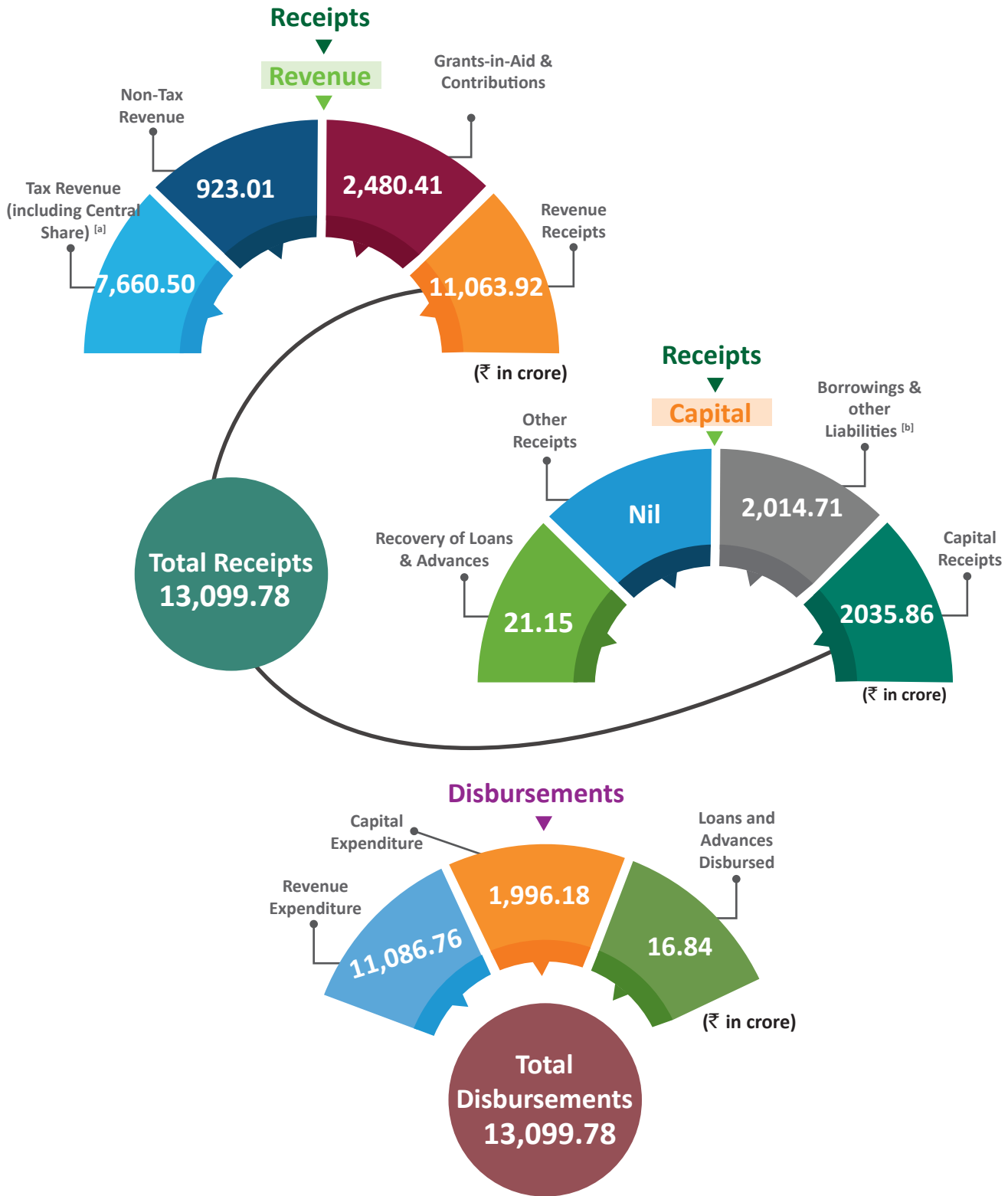
^(s) 2024-25 chhunga GSDP: Gross State Domestic Product chu ₹38,343.00 crore a ni.

^(a) State in chhiah atanga a sum hmuh a chanpual ₹6,434.52 crore telh a ni.

^(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.

^(*) Source: As per information provided by the State Government.

Diagram 3: Receipts and Disbursements during 2024-25



^[a] 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).

^[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

Constitution hnuai h chuan Legislature thunei hna lo chuan sawrkarin ama thuin sum engmah a khawih thi ang lo a ni. Constitution chuan senso ÷ul zual ÷henkhatah te Legislature pawmpui kher lo pawhin Consolidated Fund hnuai a “Charged” angin sum hman a phalsak a, hemi bak sum senso chu “Voted” a ngai a ni. Appropriation Accounts hi Finance Accounts belhchhahtu a ni a. State Legislature in a pawm angin Consolidated Fund hnuai a ‘Charged’ leh ‘Voted’ a ÷anga State Sawrkarin a hman zat te a sawifiah a ni. Mizoram hian budget ah Charged Appropriation pahnih (2), Charged Appropriation as well as Grants pali (4) leh Voted Grants sawmli pahnih (42) a nei mek a ni. Appropriation Accounts in a tum chu kumtin a Appropriation Act (2024-25) kaltlanga Legislature in sum hmanna (Expenditure) a siam rem zat tarlan hi a ni.

1.3.4 Budget buatsaih ÷at dan

Kum kal ta chhunga Legislature pawmpui budget kan neih a ÷ang hian sum hman ral zawng zawng bakah saving ₹ 2,773.28 crore (estimate a ÷anga 15.47 *per cent*) leh under-estimation ₹ 57.18 crore (estimate a ÷anga 42.40 *per cent*) senso phuhruk nan a la awm thei a ni. Heng Grants/Appropriation hrang hrang, Legislative Assembly, Council of Ministers, 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, 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, District Councils and Minority Affairs, 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, Forest 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 leh Information and Communication Technology te hian substantial saving lian tham tak an nei.

1.4 Pawisa hmuhna leh hmanna te

1.4.1 Ways and Means Advances

State Sawrkarin Reserve Bank of India a minimum Cash Balance (₹0.20 crore) a vawn theih nan, Reserve Bank of India (RBI) in Ways and Means Advance a siam sak a. Kum 2024-25 chhung khan Mizoram Sawrkar chuan Reserve Bank of India a ÷angin Ways and Means Advance atan ₹1,437.99 crore a hmang tih leh hemi kum vek hian rulh leh ani tih hriat a ni.

1.4.2 Overdraft from the Reserve Bank of India

State Sawrkar in RBI a minimum Cash Balance (₹ 0.20 crore) aia tlem a neih chuan Ways and Means Advances a lak hnuah pawh Overdraft a la hmang thei a. 2024-25 chhung khan State Sawrkar chuan overdraft facilities engmah a hmang lo a ni.

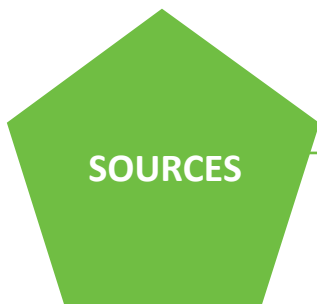
1.4.3 Fund Flow Statement

2024-25 chhungin State hian Revenue Deficit ₹22.84 crore leh Fiscal Deficit ₹2,014.71 crore a nei a, chu chu Gross State Domestic Product (GSDP) a ÷anga 0.06 *per cent* leh 5.25 *per cent* ve ve lak a ni. Fiscal Deficit hian senso zawng zawng a 18.17 *per cent* a aw h a. State Sawrkar Revenue Receipts (₹ 11,063.42 crore) a ÷angin 60.29 *per cent* chu State Sawrkar chuan committed expenditure heng Salaries (₹3,292.36 crore), Interest Payments (₹649.90 crore), Pensions (₹ 2,280.17 crore), Subsidies (₹ 189.30 crore) leh Wages (₹ 258.06 crore) ah te hman a ni.

Table 2: Sources and Application of Funds

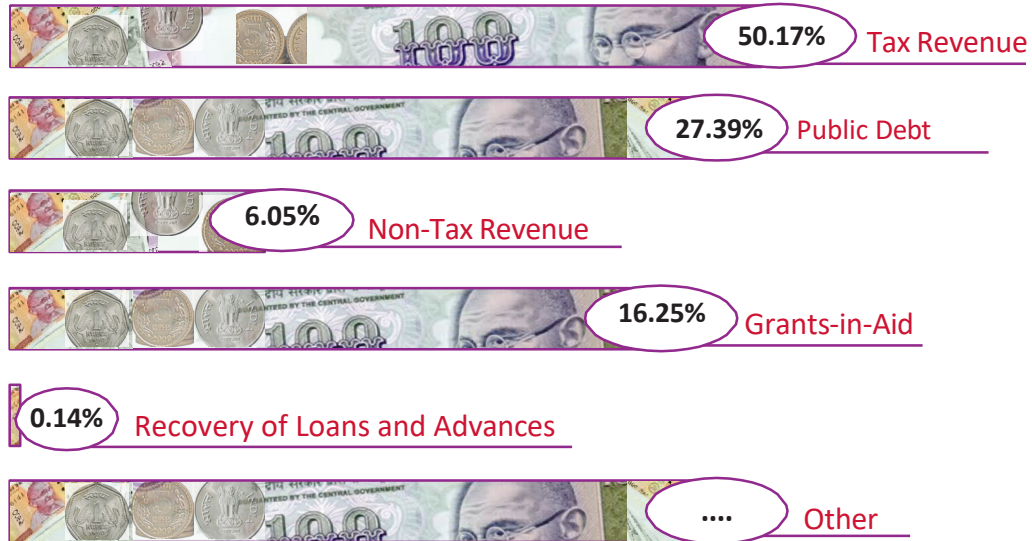
(₹ in crore)

PARTICULARS	AMOUNT
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	...
Total	34,034.86
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
Total	34,034.86



1.4.4 Sum hmuhna?

Diagram 4: Sum hmuhna



1.4.5 Sum hmanralna?

Diagram 5: Sum hmanralna

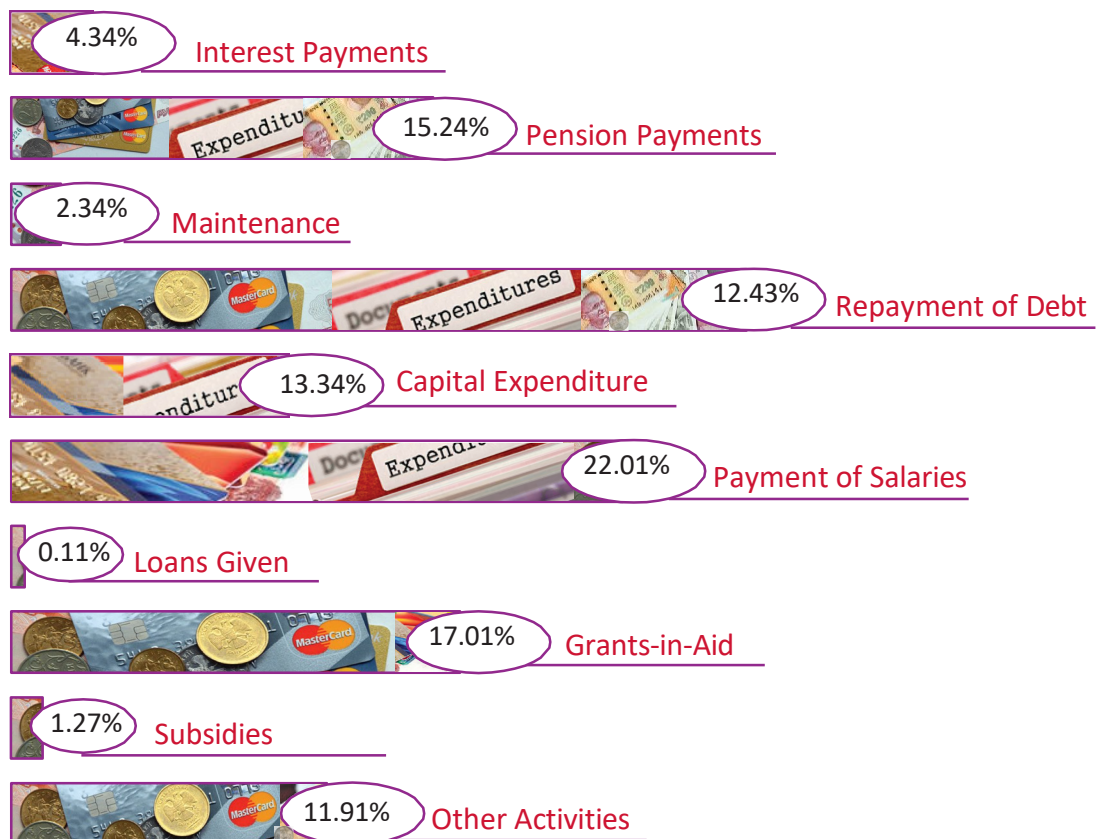
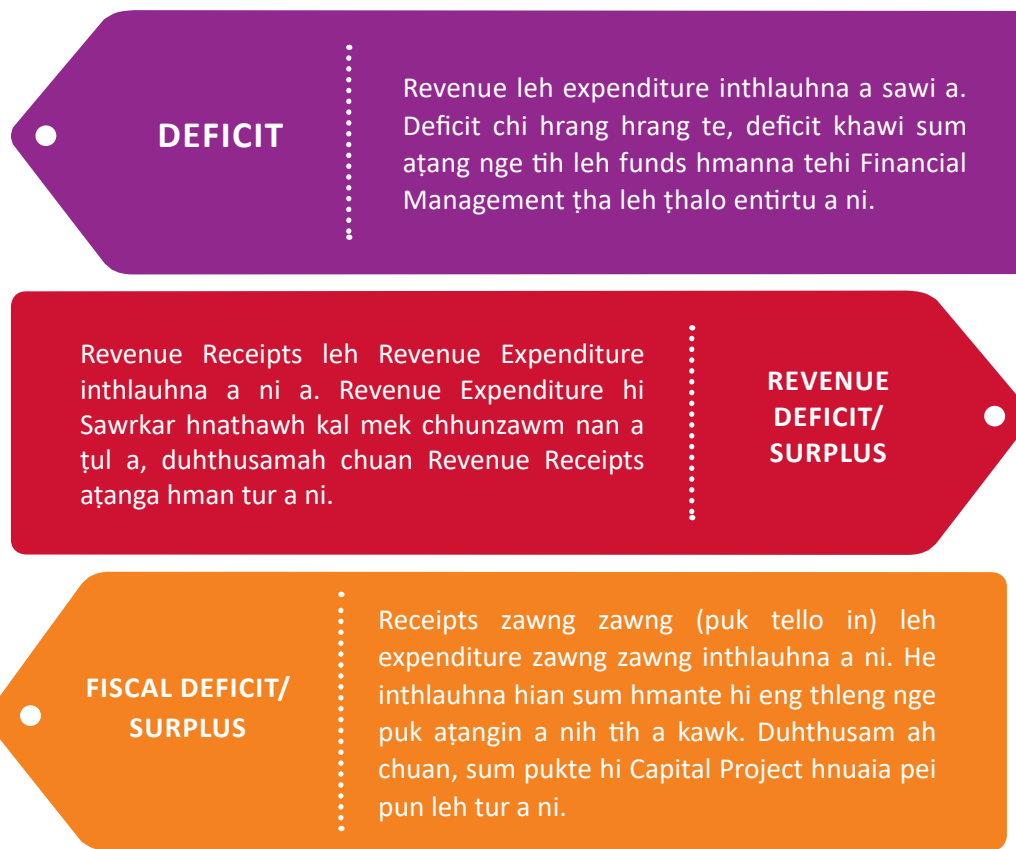


Diagram 6: Deficit leh Surplus Awmzia chu enge?



1.5 Disclosure under FRBM Act

Mizoram Fiscal Responsibility and Budget Management (MZFRBM) Act 2006 pho chhuah na:

Mizoram FRBM Act 2006 a Section 6(6) in a tarlan angin State Sawrkar chuan 2024-25 atan State budget bakah Medium Term Fiscal Policy leh Strategy Statement te a pharh chhuak a ni. 2024- 25 chhunga he Act hnuaia thil tum (target) te leh hlawhtlinna (achievements) te chu a hnuai table ah hian tarlan a ni:

Table 3: Target and Achievements as per Accounts

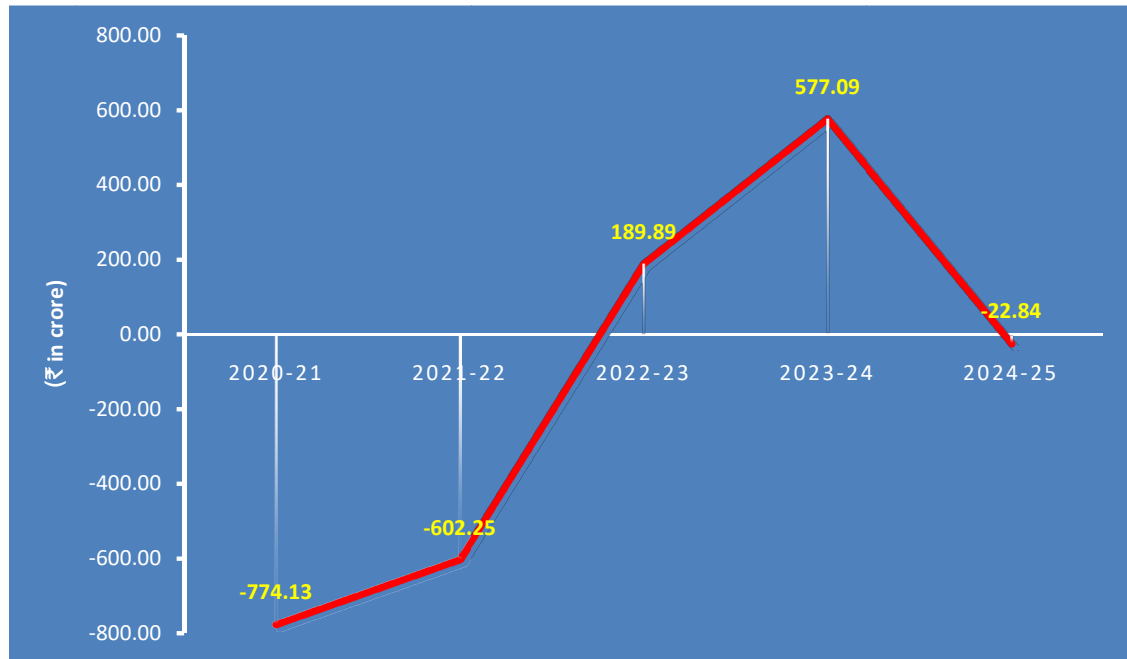
Sl. No.	Targets	Achievements during the year as per the Accounts and GSDP ^[*]
1.	Estimated (Revised Estimates) Revenue Surplus was 0.65 ^[a] per cent of GSDP ^[a] for 2024-25.	The Government of Mizoram had a Revenue Deficit of ₹22.84 crore in 2024-25 (0.06 per cent of GSDP ^[*]).
2.	Estimated (Revised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

^[a] Ni 04.03.2025 a Mizoram Legislative Assembly hmaa phar ah Mizoram FRBM hnuaia Medium Term Fiscal Statement - in a tarlan angin.

^[*] Source: As per information provided by the State Government.

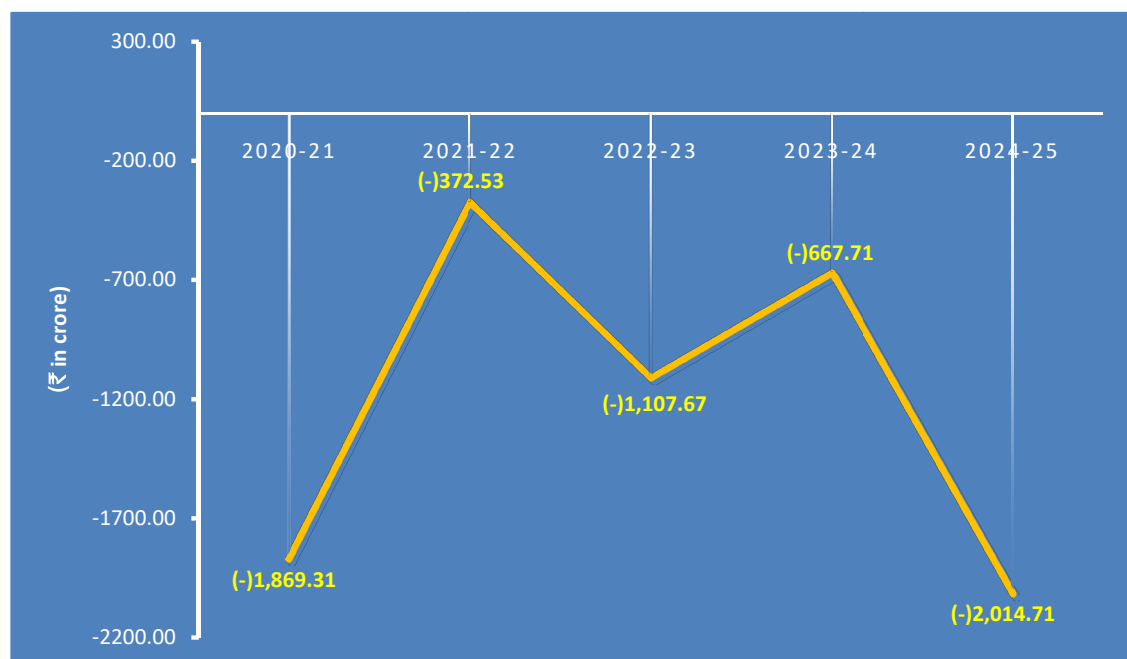
1.5.1 Deficit/ Surplus Kalphung

Graph 1: Trend of Revenue Deficit/ Surplus



1.5.2 Fiscal Deficit/Surplus Kalphung

Graph 2: Trend of Fiscal Deficit/Surplus



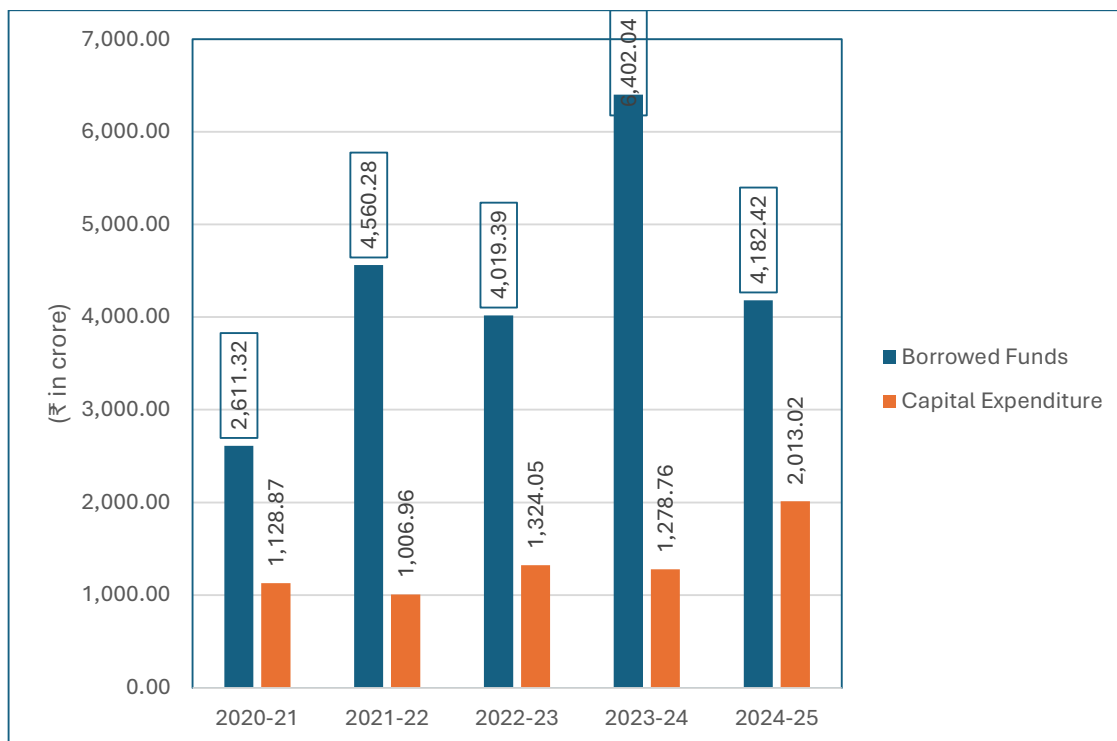
1.5.3 Capital Expenditure-a sum puk hman zat

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



A tlangpui thu in fiscal deficit leh sum puk te hi capital/assets siam nan emaw, economics/ social infrastructure atana tih a ni a, a chhan chu sum puk aṅanga assets kan siam te chuan hlawkna/ pung chhete a siam ve te aṅangin amahin a inrulh theih nan a ni. Sum puk hrim hrim chu Capital Assets siam nana hman duhthusam a ni a, tin, principal leh interest rulh nan a chuan Revenue Receipts hman tur a ni. State Sawrkar in pawisa a puk ₹ 4,182.42 crore aṅang hian Loans leh Advance pekchhuah (₹ 1,996.18 crore plus ₹ 16.84 crore) chhiar telin ₹ 2,013.02 crore chu Capital Expenditure a hman a ni.

Bung II

Receipts

2.1 Thuhmahruai

Sawrkar Receipts chu Revenue Receipts leh Capital Receipts ah then hran leh a ni a. 2024-25 chhunga Revenue Receipts zawng zawng chu ₹ 11,063.92 crore a ni.

2.2 Revenue Receipts

Sawrkar Revenue Receipts kan tih hian thil pathum a huam a, chungte chu Tax Revenue, Non-Tax Revenue leh Grants-in-Aid Central Sawrkar aṅanga kan dawnte a ni.

Diagram 7: Revenue Receipts

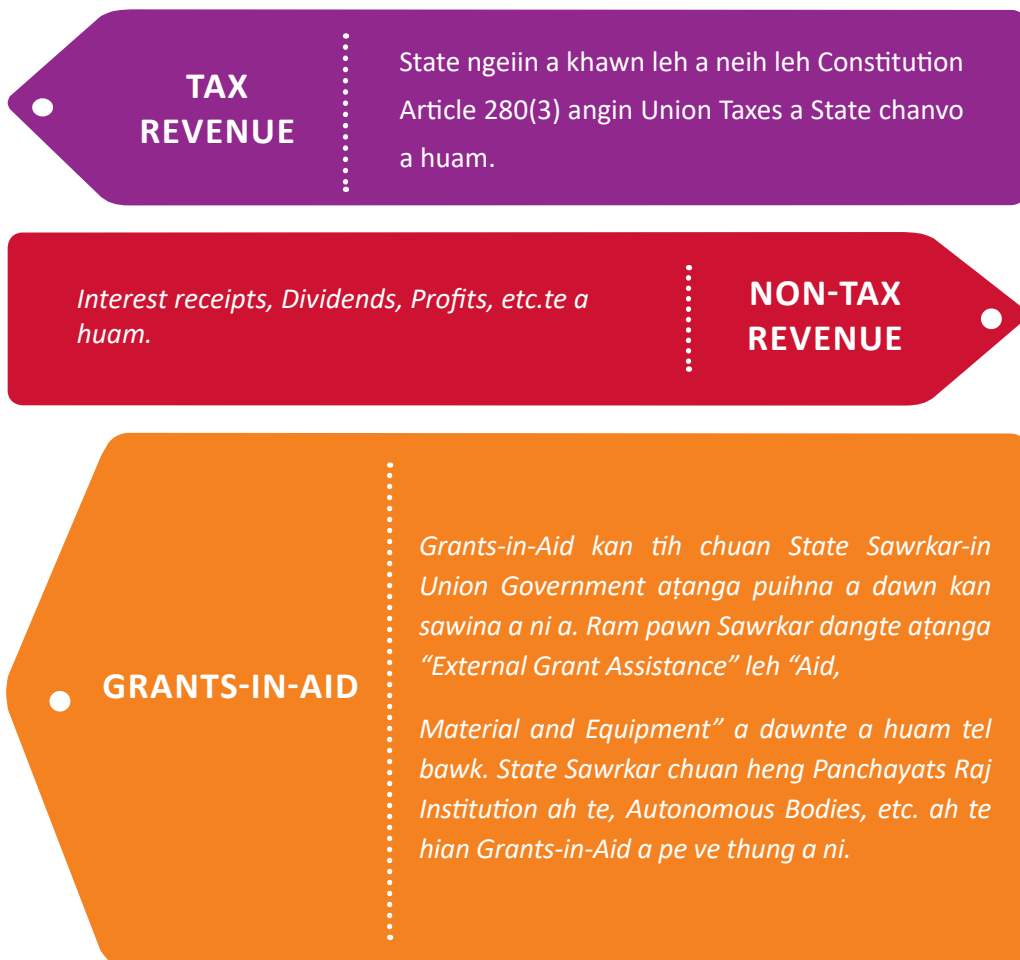


Chart 1 : Revenue Receipts



2.2.1 Revenue Receipts-in thil pathum a huamte (2024-25)

Table 5: Revenue Receipts- in thil pathum a huamte (2024-25)

Components	(₹ in crore)	
	Actuals	Percent to Revenue Receipts
A.Tax Revenue^[1]	7,660.50	69.24
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.Non-Tax Revenue	923.01	8.34
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
C.Grants-in-Aid and Contributions	2,480.41	22.42
Total Revenue Receipts	11,063.92	100.00

[1] State hnena chhiah atanga a sum hmuh a chanpual pekchhuah te a huam tel. (Sawrkar laipui atanga dawn te).

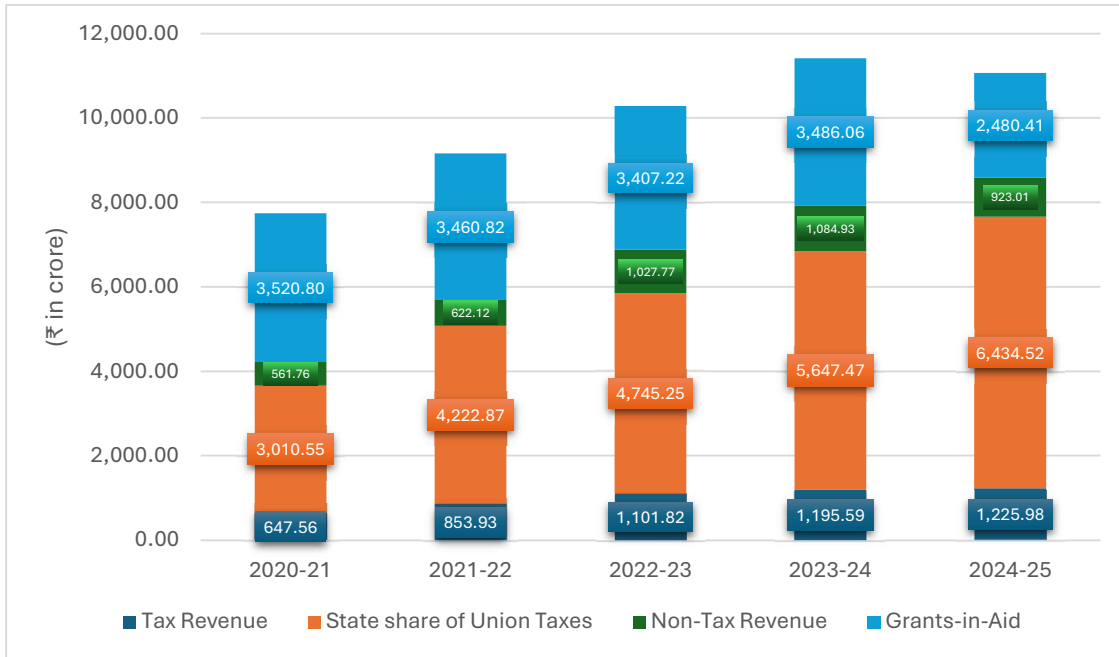
2.2.2 Revenue Receipts Kalphung

Table 6: Revenue Receipts Kalphung

	(₹ 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)
Total Revenue Receipts	7,740.67 (26.62)	9,159.74 (36.92)	10,282.06 (38.49)	11,414.05 (32.08)	11063.92 (28.86)
GSDP	29,076.42	24,807.08	26,713.90	35,579.00	38,343.00

Figures in parentheses represent percentage to GSDP.

Graph 4: Trend of Components of Revenue Receipts



2.3 Tax Revenue

Table 7: Tax Revenue

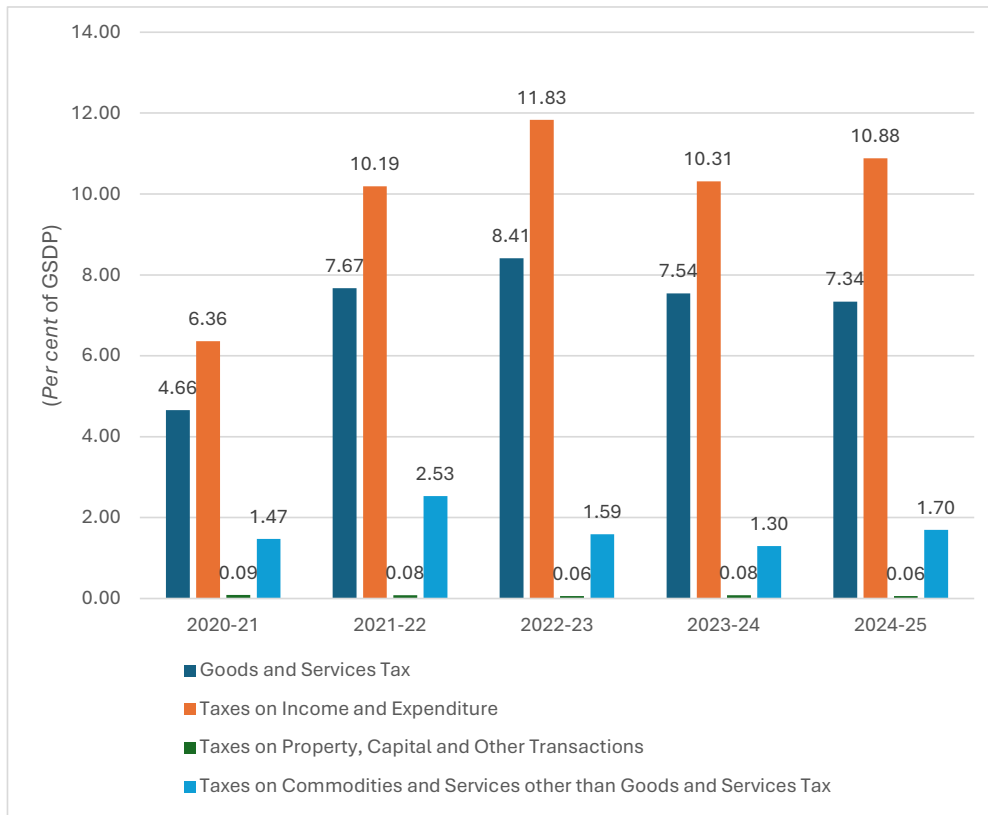
Sector-wise Tax Revenue					
	2020-21	2021-22	2022-23	2023-24	2024-25
a. Goods and Services Tax	1,355.82 (4.66)	1,901.31 (7.67)	2,245.89 (8.41)	2,683.05 (7.54)	2,813.64 (7.34)
b. Taxes on Income and Expenditure ^[*]	1,850.20 (6.36)	2,528.48 (10.19)	3,159.08 (11.83)	3,669.15 (10.31)	4,171.14 (10.88)
c. 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)
Total Tax Revenue	3,658.11 (12.58)	5,076.80 (20.47)	5,847.07 (21.89)	6,843.06 (19.23)	7,660.50 (19.98)
GSDP	29,076.42	24,807.08	26,713.90	35,579.00	38,343.00

[*] State-in chhiah aṅga a sum hmuh a chanpual bul ber.

Rin hungchung ami te hian GSDP aṅga an *per centage* zel a entir.

Kum 2024-25 chhunga Non-Tax Revenue pun chhan ber chu heng tarlante ah hian receipts dah tam vang a ni; State Goods and Services Tax (₹2,813.64 crore), Taxes on Income and Expenditure (₹4,171.14 crore), Taxes on Property, Capital and Other Transaction (₹22.69 crore) leh Taxes on Commodities and Services other than Goods and Services Tax (₹653.03 crore).

Graph 5: Trend of Major Taxes in proportion to GDP



2.3.1 State chungsa Tax hmuh leh Union Tax aꠘanga State chanpual

State Sawrkarin Tax Revenue a hmuhna ðhenkhat te chu State chungsa Tax leh Union Tax aꠘanga a chanpual te a ni.

Table 8: State chungsa Tax hmuh leh Union Tax aꠘanga State chanpual

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)
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
2023-24	6,843.06	5,647.47	1,195.59	3.36
2024-25	7,660.50	6,434.52	1,225.98	3.20

A hnuai table hian kum nga chungha Tax Revenue dawn dinhmun a tarlang:

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
Total Tax Revenue	3,658.11	5,076.80	5,847.05	6,843.06	7,660.50
Percentage of State's Own Tax to Total Tax Revenue	17.70	16.82	23.22	17.47	16.00

Tax revenue atana State in a lakkhawm hi 2020-21-a za zeal 17.70 aṅging 2024-25 ah za zela 16.00 in a pung a. Tax Revenue aṅga sum hmuh 2020-21 nen khaikhinin a punna chu za zela 87.93 ani.

2.3.2 Kum nga kal ta chungha State in chhiah a khawn dan

Table 10: Kum nga kal ta chungha State in chhiah a khawn

(₹ 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
Total State's Own Tax		647.56	853.94	1,101.82	1,195.59	1,225.98

2.4 Chhiahkhawn zat

Table 11: Chhiahkhawn zat

	(₹ in crore)				
Taxes	2020-21	2021-22	2022-23	2023-24	2024-25
1. Goods and Services Tax					
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
2. Land Revenue					
Revenue Collection	20.74	13.04	9.56	10.14	10.49
Expenditure on Collection ^(*)	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
3. Stamp and Registration Fees					
Revenue Collection	4.73	7.48	7.80	16.80	12.19
Expenditure on Collection ^(*)	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
4. State Excise					
Revenue Collection	0.96	1.79	1.89	2.57	3.37
Expenditure on Collection ^(*)	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
5. Taxes on Sales, Trade, etc.					
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
6. Taxes on Vehicles					
Revenue Collection	29.01	27.90	41.32	46.17	46.27
Expenditure on Collection ^(*)	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

^(*) Cost of collection ah hian Direction and Administration leh Other Expenditure hnuai a sum hman te chu State Budget- ah chiang zawk leh mumal zawk a tarlan a nih loh avangin telh a ni.

State Excise a chhiah lak zat chu chhiah khawn dangte nena khaihkhin a tam zawk a ni.

2.5 Kum nga kal ta chungga Union Taxes aṅanga State-in chanpual

Table 12: Kum nga kal ta chungga Union Taxes aṅanga State-in chanpual a hmuh dan

	(₹ 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
State Share of Union Taxes	3,010.55	4,222.87	4,745.25	5,647.47	6,434.52
Total Tax Revenue	3,658.11	5,076.80	5,847.07	6,843.06	7,660.50
Percentage of Union Taxes to Total Tax Revenue	82.30	83.18	81.16	82.53	84.00

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

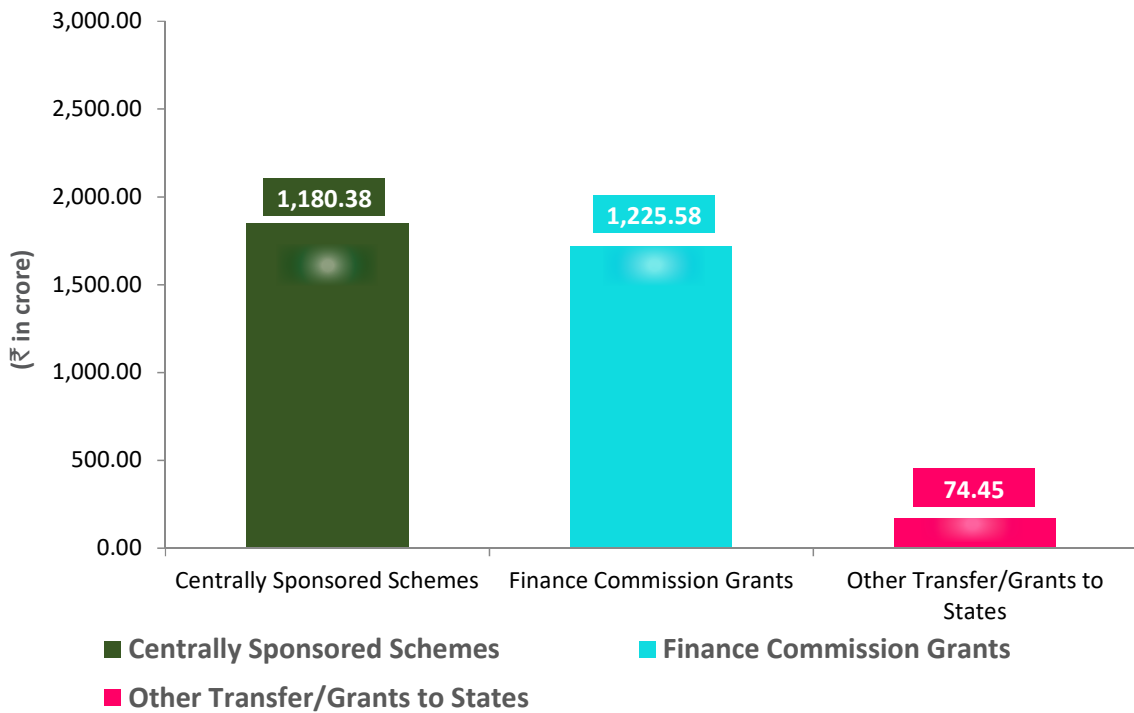
Mizoram sawrkar in Tax Revenue, Union Taxes Net proceeds atangin a share dawn hi 2020-21 a 82.30 per cent kha 2024-25 ah 84.00 per cent in a pung a ni.

2.6 Grants-in-Aid

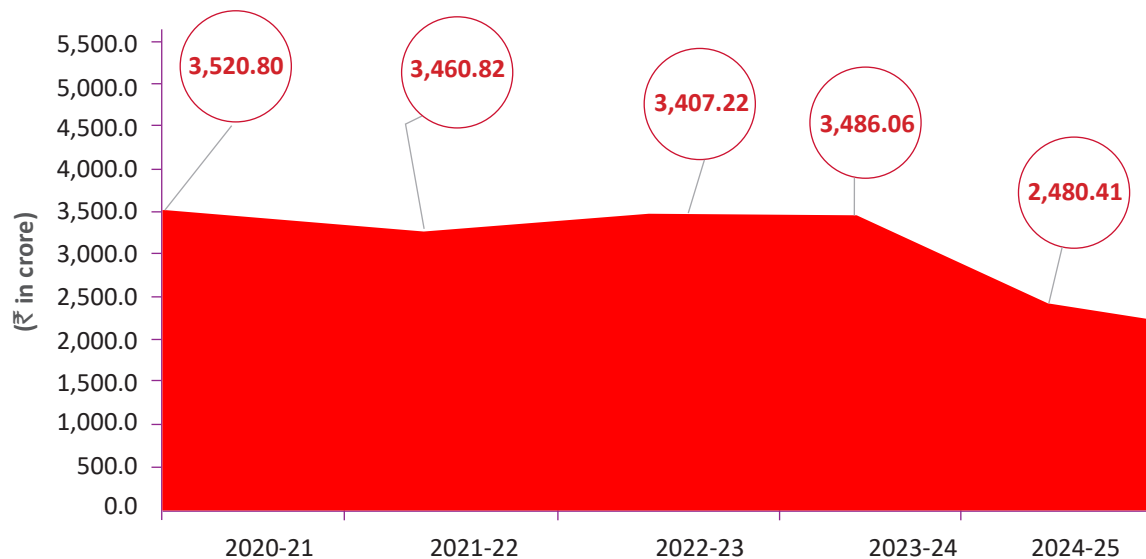
Grants-in-Aid chu India Sawrkar aṅga ṅpuina emaw chhawmdawlIna dawn ho heng, Grants for Centrally Sponsored Scheme, Finance Commission Grants leh Transfer/Grants dang te hi a ni.

Kum 2024-25 chhunga Grants-in-Aid hnuia total receipts chu ₹ 2,480.41 crore a ni, a hnuia tarlan ang hian:

Graph 6: Grants-in-Aid

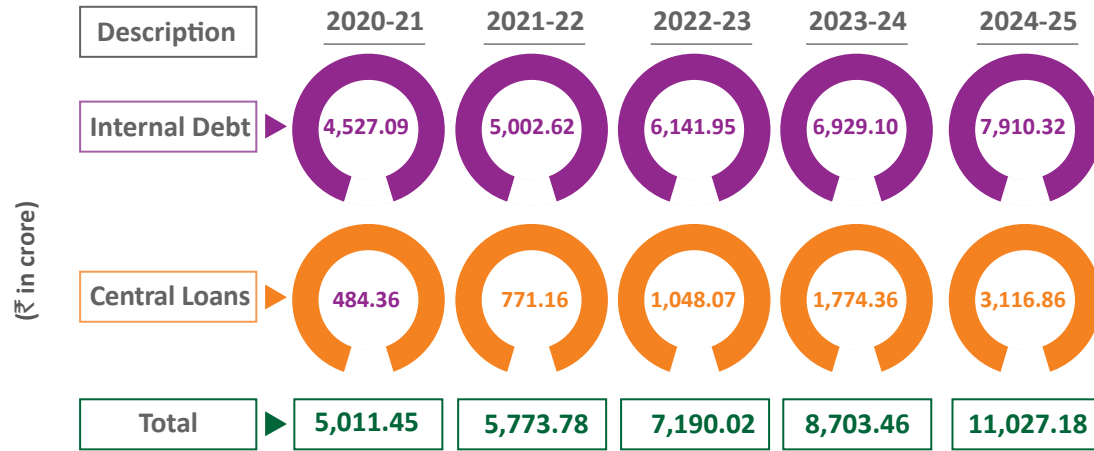


Graph 7: Trend of Grants-in-Aid



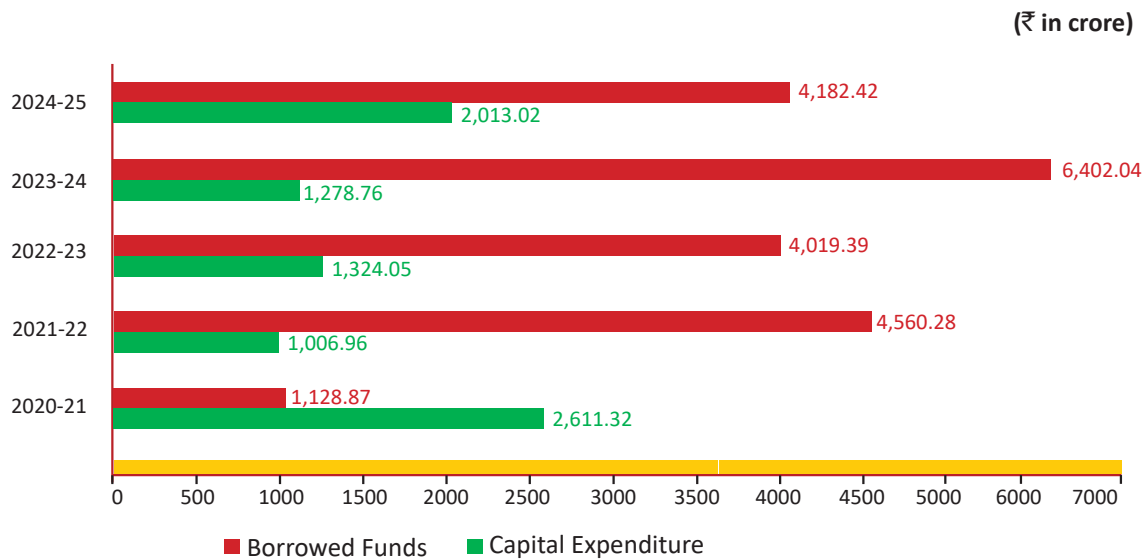
2.7 Public Debt

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



During the year 2024-25, ten loans amounting to ₹1,098.53 crore were raised from the Market. The Government received ₹1,370.06 crore from Government of India as Loans and Advances.

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



Bung III

Expenditure

3.1 Thuhmahruai

Expenditure hi Revenue Expenditure leh Capital Expenditure ah te ðhen a ni a. Revenue Expenditure chu Sawrkar kal zelna tur nitina sum hmanna ang chi a ni a. Capital Expenditure chu Capital Assets siamnán/siamðthat nan hman ðhin a ni a, tin, ba tih kiam nana hman ðhin ani bawk. Expenditure hi State hnuai ami leh Central Assistance (Centrally Sponsored Scheme/ Central Scheme huam telin) hnuai mi ah te ðhenhran leh a ni.

Government Accounts ah chuan Expenditure hi sector pathum heng General Services, Social Services leh Economic Services ah te ðhen a ni. Heng sector hnuai sum hmanna tlangpui te chu a hnuai table ah hian tarlan a ni:

Table 14: Three Sectors of Government Accounts



3.2 Revenue Expenditure

Appropriation Accounts a kan hmuh angin Revenue Expenditure hnuai kum nga kal ta chhunga Revised Estimate aþanga sum hman tlakhniam dan a hnuai ah hian tarlan a ni:

Table 15: Revenue Expenditure

(₹ in crore)

Year	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

Revenue Expenditure hnuaiia sum hman zawng zawng za zel-a 60.16 hi Salaries leh Wages (₹3,292.36 crore leh ₹258.06 crore), Interest Payments (₹649.90 crore), Pensions (₹2,280.17 crore) leh Subsidies (₹ 189.30 crore) atan hman a ni.

Kum nga kal ta chungga Committed Revenue Expenditure leh Uncommitted Revenue Expenditure din hmun chu a hnuaiia tarlan ang hian a ni:

Table 16: Committed and Uncommitted Revenue Expenditure

(₹ in crore)

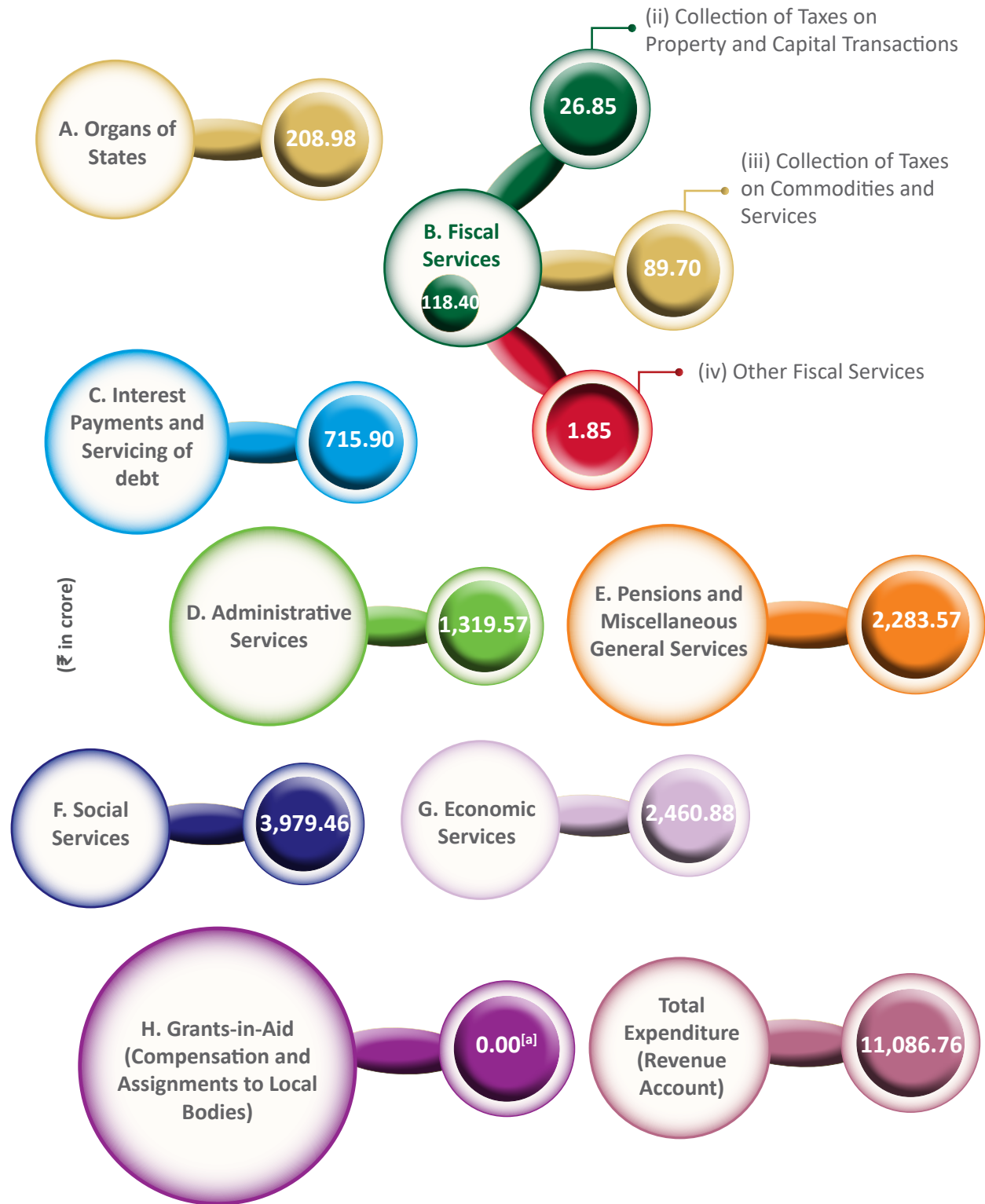
Component	2020-21	2021-22	2022-23	2023-24	2024-25
Total Revenue Expenditure	8,514.80	8,557.49	10,092.17	10,836.96	11,086.76
Committed Revenue Expenditure ^[#]	5,204.44	5,146.38	5,954.26	6,224.82	6,669.79
Percentage of Committed Revenue Expenditure to Total Revenue Expenditure	61.12	60.14	59.00	57.44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

^[#] Committed Revenue Expenditure hian Salaries and Wages, Interest Payments, Pensions leh Subsidies a sum hman te a huam.

Scheme hrang hrang te tih chang tlun nan a Uncommitted Revenue Expenditure hnuaiia sum hman hi 2020-21 ah chuan ₹3,310.36 crore niin 2024-25 ah chuan ₹4,416.97 crore a ni a, kum nga chungga a punna hi za zel ah 33.43 a ni. Revenue hnuaiia sum hman zawng zawng pawh hi 2020-21 kum a ₹ 8,514.80 crore atangin 2024-25 kum a ₹ 11,086.76 crore ah a pung chho a, za zel ah 30.21 ang a ni. Kum nga chung vek hian Committed Revenue Expenditure hnuaiia sum hman pawh za zel a 28.16 in a pung bawk a ni.

3.2.1 Revenue Expenditure sector-a ðen dan (2024-25)

Diagram 8: Revenue Expenditure sector-a ðen dan



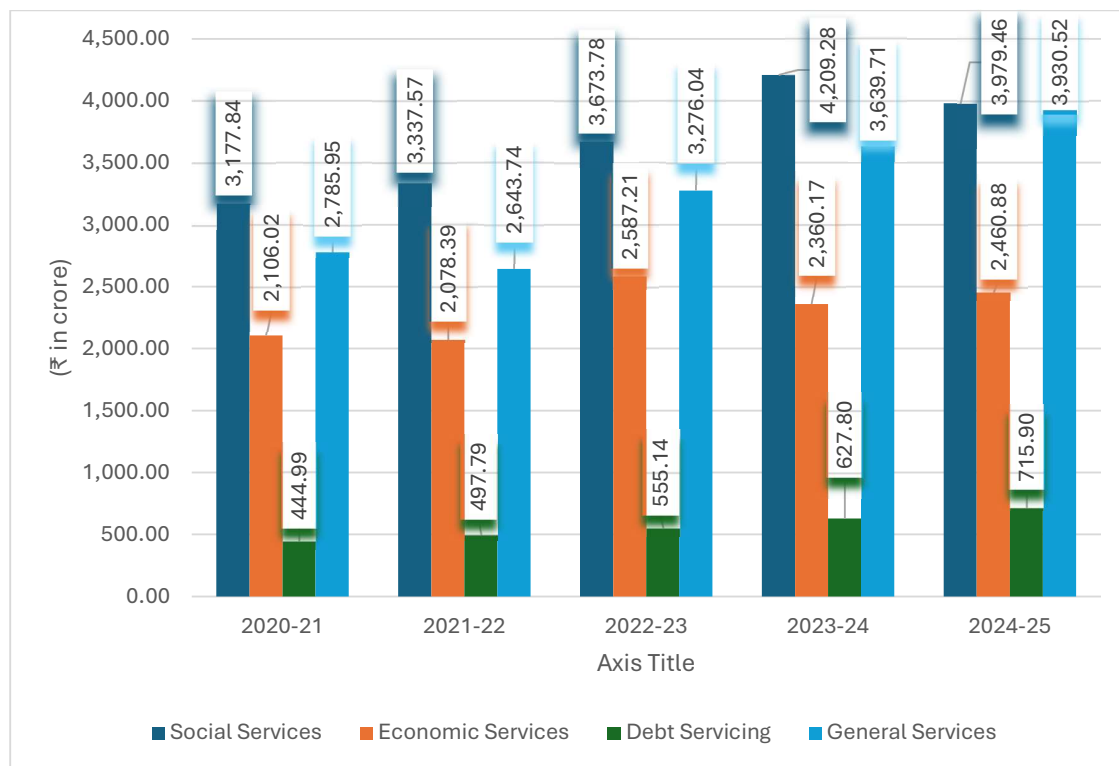
^[a] Figure-te hi Administrative Service-te, Social Service-te leh Economic Service-ah te telh an ni.

3.2.2 Sum hmanna lian tham bikte 2020-21 to 2024-25

Table 17: Revenue Expenditure hnuai Sum hmanna te

(₹ in crore)					
Components	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: Revenue Expenditure hnuai sum hmanna lian tham bikte



^(*) General Service-ah te hian MH 2048 (Ba tihniamna atan sum ruahman emaw leiba laka in venna) leh MH 2049 (Interest payment-te) a tel lo.

3.3 Capital Expenditure

Capital Expenditure hi hmasawna awm zel tur atana thil pawimawh tak a ni. Kum 2024-25 chhunga Capital Disbursement ₹2,013.02 crore (GSDP aṅanga za zel ah 5.25) hi Revised Estimates aini ₹ 2,234.03 crore in a tlem a. (Capital hnuai disbursement tlemna hi ₹2,234.03 crore a ni a). Capital Expenditure leh GSDP (za zel a 7.77) ṅhan chhoh dan hi kum hmasa lam 2023-24 (za zel a 57.42) te nena khaikhinin a sang telh telh a ni.

A hnuai table tarlanah hian hmuh theih a ni:

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 ^[#]	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	

^[#] Loan leh Advance-te atanga sum hmante a huam tel.

3.3.1 Sector-a Capital Expenditure thenhran dan

Kum 2024-25 chungin Sawrkar in hna lian tham hrang hrang thawh nan ₹ 1,669.66 crore a hmang a, chutih rualin, Co-operative Institutions leh a dang dang ah sum ₹ 0.09 crore chu 2024-25 chung hian chhun luh a ni.

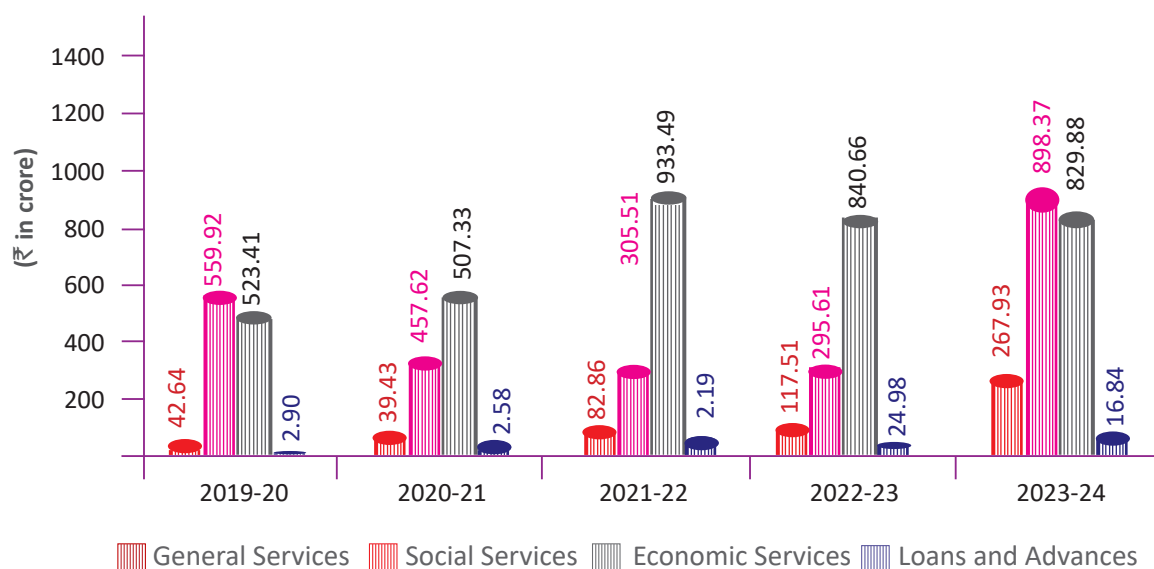
3.3.2 Kum nga kal ta chhunga Sector-a Capital Expenditure thenhran dan

Table 19: Sector-a Capital Expenditure thenhran dan

						(₹ 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)	
Total	1,128.87	1,006.96	1,324.05	1,278.76	2013.02	

Figures in parenthesis represents percentage to Total Capital Expenditure.

Graph 10: Trend of Sectoral distribution of Capital Expenditure



3.3.3 Sector-a Capital leh Revenue expenditure thenhran dan

Kum nga (5) kal ta chungga capital leh revenue expenditure, khaihinna chu a hnuaih hian hrilhfiah a ni:

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	[@]	[@]	[*]	[*]	[*]

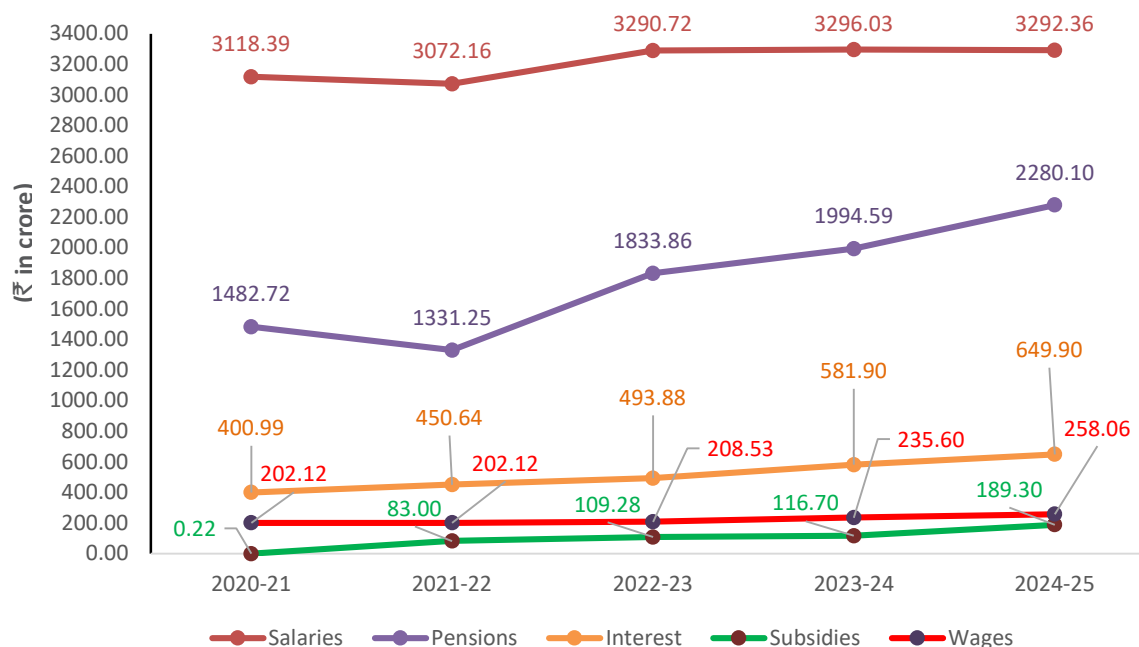
[#] Not Applicable. [@] Differ with previous years due to rectification of printing errors.

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

3.4 Committed Expenditure

Heng Salaries, Pensions, Subsidies leh Wages hnuaiia sum hmante kum hmasa aia 2023-24 chhunga a punna chu a hnuaiia hian tarlan a ni:

Graph 11: Trend of Committed Expenditure



Kum nga kal ta chhunga Committed Expenditure dinhmun, Revenue Expenditure leh Revenue Receipts nen khaihinna chu a hnuaiia hian tarlan a ni.

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

2020-21 leh 2024-25 chhunga Committed Expenditure punna hi za zel ah 28.16 niin Revenue Expenditure punna chu za zelah 30.21 a ni thung, Committed Expenditure nasa taka a san chhoh zel avang hian Sawrkar chuan hmasawna lam atan sum hman tur a neih daihloh phah a ni.

Bung IV

Appropriation Accounts

4.1 2024-25 Chhunga Appropriation Accounts khaihawmna

Table 22: Appropriation Accounts khaihawmna

(₹ in crore)

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

4.2 Kum nga kal ta chhunga Savings/excess dinhmun

Table 23: Savings/Excess Kalphung

(₹ 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

Grants hnuai Substantial Saving a awm chuan schemes/ programme hnuai hnathawh tur an la thawk lo emaw, hnathawh te a kal chak lo tihna a ni. Sum hman zawh loh tam tham nei Grants thenkhat chu heng ho hi a ni:

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.

(₹ 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	...	...	...

Kum 2024-25 chhunga supplementary grants ₹3,512.33 crore (sum senso zawng zawng aṅanga za zel ah 23.18) hi head thenkhatah chuan kum tawpah sum hman ban a tam avangin a ṭul lem lo a ni. Chung zinga thenkhatte chu hengte hi an ni:

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

Fund aṅga sum pek belh hnuah pawh kum tawpa sum hman chuangliam la awm chu a hnuai tarlan ang hi a ni:

Table 26: Excess Expenditure

(₹ in crore)

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

Table 26: Excess Expenditure- Concl...

Grant No.	Nomenclature	Section		Original	Supplementary	Actual Expenditure
18	2058 Stationery and Printing 00					
	103 Government Presses	Revenue	Voted	7.73	2.17	8.93 ^[*]
	01 Government Presses					
20	2202 General Education 01 <i>Elementary Education</i>					
	101 Government Primary Schools	Revenue	Voted	284.56	15.78	246.44 ^[*]
	01 Government Primary Schools					
24	2210 Medical and Public Health 05 <i>Medical Education, Training and Research</i>					
	105 Allopathy	Revenue	Voted	53.73	4.93	62.80
	55 Establishment of MIMER					
	2210 Medical and Public Health 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)					
	2210 Medical and Public Health 06 Public Health					
	001 Direction and Administration	Revenue	Voted	22.30	1.90	24.48
	01 Direction					
	2210 Medical and Public Health 05 <i>Medical Education, Training and Research</i>					
	105 Allopathy	Revenue	Voted	49.93	5.58	56.26
	55 Establishment of MIMER					
	2210 Medical and Public Health 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	3452 Tourism 01 <i>Tourism Infrastructure</i>					
	102 Tourist Accommodation	Revenue	Voted	5.66	0.50	6.01 ^[*]
	01 Tourist Accommodation					
46	2217 Urban Development 01 <i>State Capital Development</i>					
	001 Direction and Administration	Revenue	Voted	4.79	0.01	3.59 ^[*]
	02 Administration					

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

Bung V

Assets and Liabilities

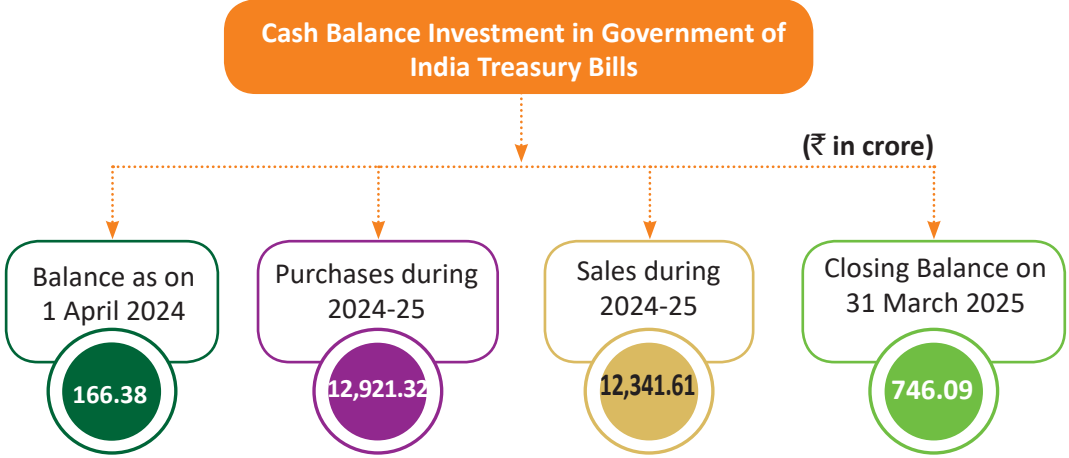
5.1 Assets

Tuna accounts kan vawn danah hian Sawrkar Assets heng Ram, Buildings, etc. te hi an hlut dan an lei kum tih lohah chuan awlsam taka chhut chhuah mai a har hle a. Chutiang chiah chuan accounts hian kumin chhunga insiam liabilities nghawng te a tarlang a, tin, kum lo thar leh zel ah Interest Rate leh loans rulh chhung en in tlem azawng liabilities nghawng tur hril mahse, liabilities rawn nghawng tur tak tak erawh hriat a harsa hle.

Share Capital anga Non-Financial Public Sector Undertakings (PSUs) ah kum 2024-25 tawp thlenga Investment zat chu ₹ 42.86 crore a ni. Hemi kumah hian sum engzatmah peipun a ni lo.

1 April 2023 khan Reserve Bank of India-a Cash Balance chu ₹ 156.66 crore a ni a, 31 March 2025 ah chuan ₹ 40.20 crore ah a tla hniam a ni. Hei bakah hian Sawrkar chuan 2024-25 chhung hian 14 days Treasury Bills ah tum 72 lai mai a vaiin ₹ 12,921.32 crore, leh Rediscounted Treasury Bills ah tum 148 a vaiin ₹ 12,341.61 crore a invest hman. 2024-25 chhunga Investment dinhmun chu a hnuaiah hian kan hmu thei ang:

Table 27: Cash Balance Investment



5.2 Debt and Liabilities

Indian Constitution Article 293 chuan State Sawrkar chu Legislative-in a phalsak chinah, State Consolidated Fund denchhenin sum puk a phalsak. State Sawrkar chuan a puk theihzat a bithliah sak bawk thin.

Kum nga kal ta chungga State Government-a Public Debt leh Total Liabilities kimchang chu a hnuaih hian tarlan a ni:

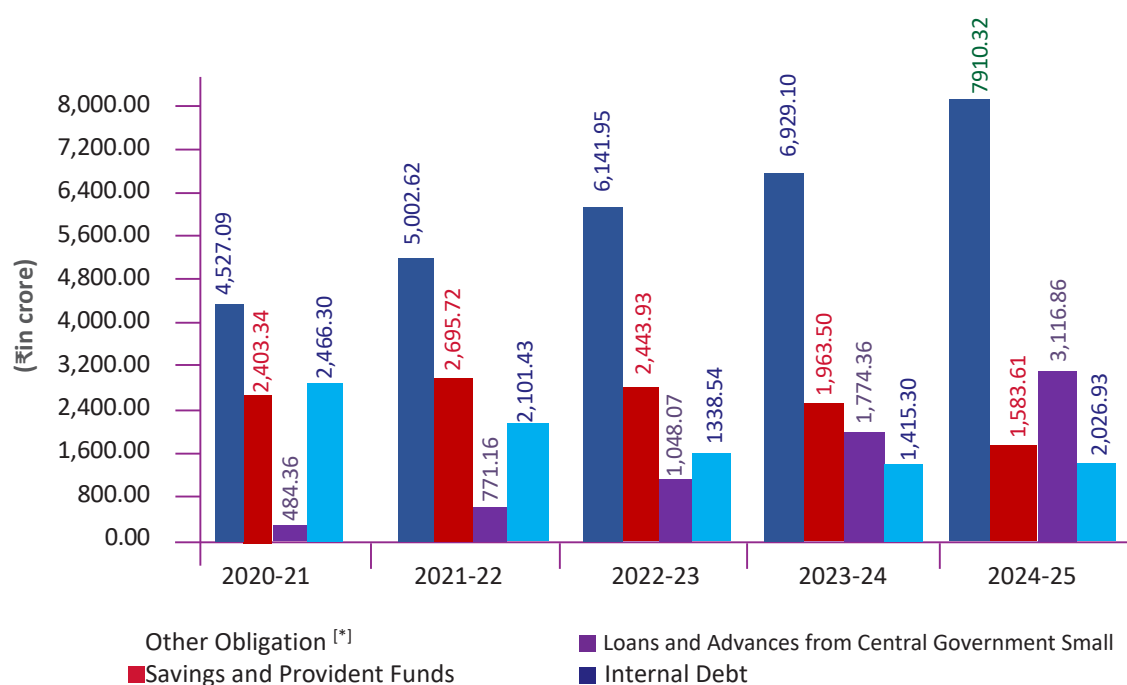
Table 28: Public Debt and Total Liabilities

Year	Public Debt (₹ in crore)	Percentage to GSDP	Public Account ^(*) (₹ in crore)	Percentage to GSDP	Total Liabilities (₹ in crore)	Percentage to GSDP
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

^(*) 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



^(*) Interest bearing leh Non-interest bearing te tihur ber chu Local Fund-te, earmarked fund dangte leh a tul dangte an awmna tura dahluh hi a ni.

5.3 Guarantees

Loans lak leh rulh chungchang ah, Statutory Corporation, Government Companies and Corporations, Co-operative Societies, etc. ten scheme leh programme hrang hrang an duanna tura market leh financial institutions te hnena loans an pukah State Sawrkar chuan Guarantee a pe thei a ni. Heng guarantee te hi State chung Consolidated Fund hnuaiia loans leh a capital leh a interest rulh nana contingent liability anga dah a ni. State Sawrkar in heng Statutory Corporation, Government Companies and Corporations, Co-operative Societies, etc. ten loans an lak a, interest nen rulhna tura Guarantee a pek chu hetiang hi a ni:

Table 29: Guarantees

At the end of the year	Maximum Amount Guaranteed (Principal only)	Amount outstanding as the end of the year	
		Principal	Interest
		₹ in crore)	
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

Mizoram Ceiling on Government Guarantees Rules, 2013 in a tarlan dan chuan April ni hmasa bera Government Guarantees la tih fel loh hian Gross State Domestic Product (GSDP) a estimate lo siam aṅging za zelah 25 hi a pel lo tur a ni a. 1 April 2024 a guarantees la tih fel loh chu ₹ 63.09 crore a ni a, hei hi GSDP za zel ah 0.16. 2024-25 chhunga ₹38,343.00 (*) crore estimate aṅging a ni a, limit duan sa kha a pel ta daih a ni. 2024-25 chhung khan State Sawrkar chuan Guarantee ₹2.04 crore chu Mizoram Co-operative Bank Limited ah (₹1.70 crore) leh MUCO Bank Ltd. ah (₹0.34 crore) a dah a, ₹27.54 crore (Principal : ₹20.47 crore leh Interest : ₹7.07 crore) chu paih a ni. Hemi bakah hian 2024-25 chhung khan guarantee engmah dah ani lo.

2024-25 chhung hian State Sawrkar chuan guarantee commission atan engzatmah a hmulo a. Rules 2013 a kan hmuh danin, Sawrkar chuan guarantee amount aṅging a tlem berah za zelah 0.75 chu guarantee commission angin a la tur ani a, hei hi ₹0.37 crore a ni.

[*] Lakna: As provided by the State Government.

Bung VI

Other Items

6.1 Internal Debt hnuiaia Adverse Balances

State Sawrkar sum puk dan hi Indian Constitution Article 293 duan angin kalpui a ni. State Sawrkar chuan budget in a huam chin baka Schemes leh programmes hrang hrang kalpui nan Company leh Corporation aţang tein loans a puk ve bawk ţhin a. Heng loans te hi Accounts bu-ah tihlan ani ngai lem lova, Administrative Department chanah dah a ni ţhin. Mahse Loans repayment hi Government account ah hmuh a ni a, hei hian Government Accounts ah Adverse Balance leh liabilities te chin fel theih loh angin a lang ta a ni. 31 March 2024 ah hian Head of Account 6003 Internal Debt of State Government 103 Loans from Life Insurance Corporation of India hnuiaiah ₹162.53 crore, 8443 Deposit and Advances 109 Forest Deposits hnuiaiah ₹11.49 crore, 8443 Deposit and Advances 110 Deposits of Police Funds hnuiaiah ₹86.68 crore leh 8658 Suspense and Miscellaneous 123 AIS Officers' Group Insurance Scheme hnuiaiah ₹7.52 crore te chu Adverse Balance a la awm a ni.

6.2 Loans and Advances given by the State Government

State Sawrkarin 2024-25 tawp thlenga Loans and Advances a siam zawng zawng chu ₹215.45 crore a ni a. Hemi aţang hian ₹158.45 crore chu Government Departments, Corporation/ Companies, Non-Government Institutions leh Local Bodies te pek a ni. 31 March 2025 thlenga sumpuk/lieba (Principal leh Interest) rulhna dinhmun chungchang hi a mawhphurtu Department hotu te hnen aţanga dawn ala nilo.

6.3 Financial Assistance to Local Bodies and Others

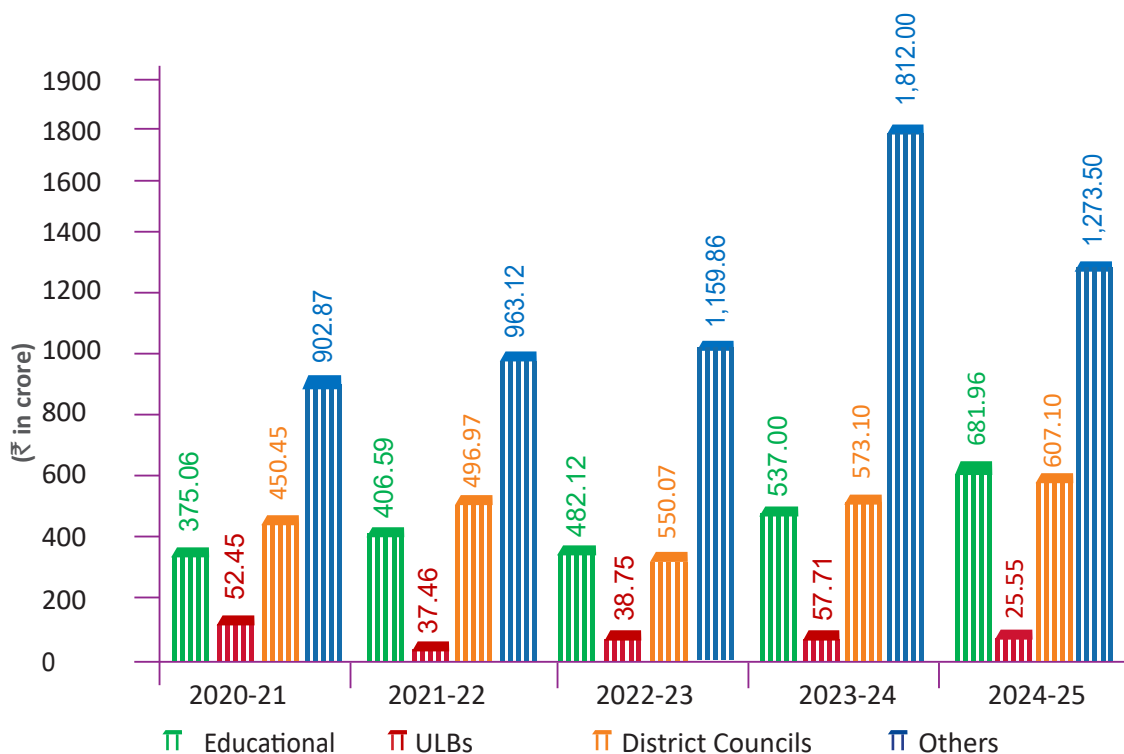
Local Bodies, Autonomous Bodies, etc. te hnena Grants-in-Aid pek ţhin chu, 2020-21 a ₹1,780.83 crore chu 2024-25 ah chuan ₹2,588.11 crore in a pung a ni.

Kum nga kal ta chhunga Local Bodies leh a dangte sum dawn dan:

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	
	Total	1,780.83	1,903.64	2,230.80	2,980.76	2,588.11	

Graph 13: Financial Assistance to Local Bodies and Others



Kum nga kal ta chhunga Assets siam nana Grants-in-Aid pek dan kim chang chu a hnuaih hian tarlan a ni:

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	
	Total	106.24	209.75	336.28	583.75	291.40	

6.4 Accounts Rendering Units ten Accounts an thehluh dan

Heng Accounts hian Mizoram Sawrkar sum chet vel dan a tarlang a. Mizoram Sawrkar Accounts endik turte hi Treasuries 13 te, Public Works Divisions 76 [(32 Public Works (Roads and Bridges), 18 Public Health Engineering, 4 Irrigation and Water Resources Divisions and 22 Power and Electricity)] te, Forest Divisions 34 (25 Environment, Forest and Climate Change and 9 Land Resources, Soil and Water Conservation)te, Mizoram House paruk (6) te leh Reserve Bank of India in advice an pek atangte a khai khawm a ni a. Kum tawp thlengin accounts hmaih engmah a awm lo a ni.

6.5 Sub-Heads/Detailed Heads thar hawn chungchang

Constitution of India Article 150 ah chuan State Accounts chu CAG hriatpui ang a ni tur a ni a. 2024-25 chhung khan, Mizoram Sawrkar chuan CAG thurawn la kher lovin Sub-Heads thar 22 (Sawmhnhah pahnih) [Revenue Section hnuaiyah 13 leh Capital Section hnuaiyah 9] leh Detailed Head 33 [Revenue Section hnuaiyah 26 leh Capital Section hnuaiyah 7] te chu budget hnuaiyah a siam a. State Sawrkar chuan heng Heads hnuaiyah hian Budget provision siam in, Revenue Section hnuaiyah senso ₹ 194.27 crore leh Capital Section hnuaiyah senso ₹ 208.74 crore te a siam a ni.

6.6 Goods and Services Tax (GST)

Goods and Service Tax chu 1 July 2017 khan hman tan a ni. 2024-25 chhunga State in Goods and Services Tax a lakkhawm chu ₹ 934.39 crore a ni a, heihi 2023-24 chhunga ₹ 969.11 crore nen a khaihkhin in ₹ 34.72 crore (3.58 *per cent*) in a tla hniam tihna a ni. Hemi bakah hian Central Goods and Services Tax hnuaiyah State chanpual ₹ 1,879.25 crore a dawng bawk a ni. GST hnuaiyah total receipts chu ₹ 2,813.64 crore a ni. Tin, State hian kum 2024-25 chhunga GST hman avanga sum a hmuh tak loh te hi Revenue Receipt angin Non-Debt Compensation a dawng lo bawk.

6.7 State sawrkar-in sum a hmuhna leh hmanna, Loan leh Advance-te a pekna atanga CCO-te leh Accountant General (A&E)-te in-siam rem dan

Controlling Officers zawng zawngte chuan State Sawrkar Receipts leh Expenditure figure te chu Accountant General (AG) atanga figure te nen a in mil em tih an endik thin tur a ni. Kum 2024-25 chhung hian receipts ₹ 11,063.92 crore (Total Receipts atanga 100 *per cent*), Revenue expenditure ₹ 11,086.05 crore (Total Revenue Expenditure atanga 100 *per cent*) leh capital expenditure ₹ 3,854.88 crore (capital expenditure atanga 100 *per cent* Public Debt telin) te hi State Sawrkar chuan a reconcile a ni. State Sawrkar in a pek Loans and Advances ₹ 16.84 crore (total loans and advances atanga 100 *per cent*) chu reconcile a ni bawk.

Kum 2023-24 chhung hian revenue receipts ₹ 11,414.05 crore (Total Revenue Receipts atanga 100 *per cent*), revenue expenditure ₹ 10,835.21 crore (Total revenue expenditure atanga 99.88 *per cent*) leh capital expenditure ₹ 6,142.38 crore (total capital expenditure atanga 100 *per cent* Public Debt repayment telin) te hi State Sawrkar chuan a reconcile a ni. Kum kal ta chhung khan State Sawrkar in a pek Loans and Advances ₹ 24.96 crore (loans and advances atanga 99.92 *per cent*) chu reconcile a ni bawk a ni.

6.8 Bookings under Minor head 800- Other Expenditure and 800- Other Receipts

Minor Head 800 Other Expenditure/800 Other Receipts te hi Minor Head mumal tak a awm loh chuan hman thin a ni. Amaherawhchu, langtlang taka Account-te vawn thu hlaah harsatna a siam theih avangin kalphung pangngai anga Minor Head 800 hi hman chi erawh a ni lo.

Kum 2024-25 chhung khan ₹1,300.44 crore Major Heads of accounts 21 hnuai mi, Revenue leh Capital Expenditure-ah zela 9.94 (13,082.94 crore) chu Minor Head 800 Other Expenditure hnuai dah a ni. Kum 2023-24 chhung khan ₹1,632.42 crore, Major Heads of accounts 38 hnuai mi, Revenue and Capital Expenditure belkhawm (₹12,090.73 crore) aṅanga za zela 13.50 chu Minor Head 800 Other Expenditure hnuai dah a ni.

Tarlan tawh angin, ₹762.74 crore, Major Heads of Accounts 43 hnuai mi, total Revenue Receipt (₹11,063.92 crore) aṅanga za zela 6.89 chu Minor Head 800 Other Receipts hnuai dah ani.

A kum hmasa chiahah pawh ₹941.03 crore, Major Heads of Account-45 hnuai mi, Total Revenue Receipt (₹ 11,414.03 crore) aṅanga za zela 8.24 chu Minor Head 800 Other Receipts hnuai dah ani.

Minor Heads thenkhat Minor Head 800 aia hman theih tur te hmuhchhuah a ni a, letter dated 17.09.2024 hmangin Budget Scrutiny 2024-25 atan State Sawrkar ah hriattir a ni. 2024-25 chhung khan Major Heads 2245, 5475 leh 2801 hnuai expenditure a book nana minor head in mil tak tak a awm tih hriatchhuah chu ni tho mahse, ₹910.04 crore chu heng Major Head pathum hnuai Minor Head 800-Other Expenditure ah book a ni.

6.9 Transfer of Funds to Personal Deposit (PD)/Personal Ledger (PL) Accounts

Government of Mizoram aṅanga thu dawn angin, Personal Deposit Accounts hi a awm lo a ni.

6.10 Abstract Contingent Bill siamrem loh

Financial Rules (Rule 290 of Central Treasury Rules) chuan pawisa hi Government Treasury atangin hmanhmawh thlak bik thilah lo chuan lak chhuah theih a ni lo a ti a. Thil hmanhmawh thlak ah chuan Drawing and Disbursing Officer (DDO) te chu Service bill aṅanga AC bill hmanga lakchhuah phalsak an ni. Mizoram Treasury Manual, 2011 (Para 3.13.2) a tarlan ah chuan Abstract Contingent Bills ibid cases en fiah a nih lai a Central Government Account (Receipt and Payment) Rules, 1983 hnuai Rule 118 behchhana a hun tiam chhunga bill kimchang pharh chhuah a nih loh chuan Controlling Officer hnenah hriattir thin tur a ni. Hei bakah hian 'Rule 118 of Central Government Account (Receipt and Payment) Rules, 1983 in a phut angin, Abstract Contingent bill reng reng ah chuan certificate thil tel vek tur a ni a, hei hian bill la tih fel loh leh a thla hmasa a Abstract Contingent Bill kimchangte chu pek tawh a nih leh nih loh a hriattir a ni. He certificate tel lo hi chuan bill chu sumfai a pek theih a ni lo a ni. Tin, Rule 309 of Central Treasury Rule a tarlan angin, bill siam ni aṅanga a hma thlaa Abstract Contingent bill lak chhuah

chungchangah contingent bill kimchang chu Controlling Officer hnenah certificate bill tina thil telin a thehltur tur a ni. Abstract Contingent bill chu he certificate tel lo hian sumfai a lak theih a ni lo a ni.

AC Bill 276, ₹ 666.03 crore 28.02.2025 thlenga lak chhuah chu a chungah rules kan hmuh ang hian DCC bill atana dah a hun tawh a ni.

2024-25 chung khan, AC bill 182, ₹350.60 crore chu lak chhuah a ni a {AC bill 39, ₹212.09 crore (60.49 per cent) chu March 2025 khan lak chhuah a ni}. Kum tan tirah khan AC Bill 133 ₹527.52 crore Outstanding a awm a (March 2024 thlenga AC Bill 41 la chin fel loh ₹55.33 crore telin). Hemi kum chung atan hian AC Bill 185, ₹399.51 crore chu chin fel a ni. DCC bill ₹326.52 crore 31 March 2025 thlenga siam rem tura tih chu dawn a la ni lo a ni. AC bills la siam rem loh chu a hnuai hian tarlan a ni:

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 ^[*]	60	65.95
Total	91	326.52

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

6.11 Grants-in-Aid la hmuh loh atana Utilisation Certificate (UCs)

GFR 2017 hnuai Rule 238 a kan hmuh angin Grants-in-Aid dawng reng reng in a sum pe chhuak tu te hnenah Utilization Certificates (UCs) chu sanction an hmuh atanga kum khat chungin an thehltur ngei ngei tur a ni. UCs an thehltur loh chuan Finance Accounts ah Expenditure a awm leh awm loh a hriat theih loh a ni.

2024-25 chung khan 2023-24 chungah UCs 60 tih fel loh, ₹ 577.73 (31.03.2024 thlenga tih fel loh UCs 32, ₹235.62 crore leh 2024-25 chungah tih fellow UCs 28, ₹342.11 crore) chu tih fel hmabak a ni. Heta tang hian 52 UCs ₹510.57 crore chu hemi kum hian tih fel a ni. 31 March 2025 thlenga UCs la tih fel loh erawh chu a hnuai hian tarlan a ni:

Table 33: Utilisation Certificates (UCs)

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

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

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

[Incase, 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 chuan J. Reserve Funds (a. Reserve Fund Bearing Interest) leh K- Deposit and Advances (a. Deposits Bearing Interest) huangchhunga Interest pek leh siam rem chu a tih tur a ni a, hemi avang hian, Sub-Major Heads bikte te chu List of Major and Minor Heads of Accounts ah te dah a ni.

2024-25 chhunga Government in Funds Deposits leh Interest a pekte chu a hnuai hian tarlan a ni:

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

Interest ₹ 7.32 crore ruhl loh avangin Revenue expenditure ah ₹ 7.32 crore in understatement a awm phah a ni.

6.13 Expenditure on Ecology and Environment

State Sawrkar in Environment chungchang- a an Expenditure chu Finance Accounts ah Head of Accounts hrang hrang hmangin a tarlang bawk. 2024-25 chhung khan Mizoram Sawrkar chuan Major Head 2402, 2406, 3435 leh 4406 hnuai hian Budget allocation ₹129.48 crore a tangin ₹106.44 crore a dah a. A kum hmasa 2023-24 khan Mizoram Sawrkar chuan Major Head 2402, 2406 leh 3435 hnuai hian Budget allocation ₹193.86 crore a tangin ₹133.23 crore a dah bawk ani.

6.14 Committed Liabilities

Finance Commission sawm pahnihna in a phut angin, Accounting mumal tak a awm theih nan Central Government chuan hma a la a. Buaina a awm loh nan Cash Accounting chungchanga

hriattur pawimawh leh langtlang taka thu-tlukna siam a nih theih nan Statements angreng deuha siam a ngai a. State Sawrkar chuan committed liabilities chungchang a pharh chhuak tur a ni a, hei hi Appendix XII (Finance Accounts Vol. II) ah hmuh theih a ni.

6.15 Expenditure of Centrally Sponsored Scheme (CSS)

2024-2025 chhunga Centrally Sponsored Scheme hnuai expenditure chhut luh zawng zawng chu ₹1,353.21 crore (Revenue Expenditure ₹1,247.17 crore leh Capital Expenditure ₹106.04 crore) a ni a, hetah hian Central share (₹ 1,014.44 crore) leh Centrally Sponsored Schemes atana State in chanpual (₹238.77 crore) a neih te a huam tel a ni.

6.16 Implementing Agency-te hnena Direct Transfer hmanga Central Scheme Fund dah

2023-24 chhung khan PFMS portal of CGA in a tarlan angin ₹1,171.40 crore chu State chhunga Implementing Agencies te chuan an dawng a hei hian intermediaries/beneficiaries a transfer a huam baw a ni. (NGOs, Central Government Organisations, Statutory Organization, Urban/Rural Bodies, Beneficiaries, etc). Implementing Agencies a fund a direct transfer a an dah hi 106.17 *per cent* in a hma kum nen khaihkhin a sang zawk a ni (2023-24 ah ₹ 1,171.40 crore atangin 2024- 25 ah ₹ 2,415.05 crore in).

6.17 State Sawrkar-in Budget pawna leiba neih, Subsidy a pek leh kalphung a duan atanga a sum leh pai dinhmun nghawng

Off-Budget atanga sum puk hi State Sawrkar leiba a ni a, amaherawhchu, a principal leh interest te hi State Sawrkar budget chhunga pek leh chin fel thin anih angin, sum mamawh phuhrukna atana tanpuina anga hman fo thin a ni.

State Sawrkar hian Off-Budget atanga sum puk chungchang ah ruahmanna hranpa kum khat a Budget tur a duanna ah a siam ngai lo va, chutiingin hemi chungchangah hian Ministry of Finance, Governance of India pawhin ruahmanna leh a hranpa a thu dah a nei bik lo.

6.18 Transfer of funds to Single Nodal Agency (SNA)

Ministry of Finance, Government of India vide letter No. 1 (13) PFMS/FCD/2020 ni 23-03-2021 in a sawi angin, Centrally Sponsored Schemes (CCS) atanga a sum hmuhte Single Nodal Agency (SNA) hriatpuina hnuai hman phal a ni a. CSS atan hian SNA chuan Commercial Bank ah bank account hawngin a enkawl tur a ni.

Ministry of Finance, Government of India's letter dated 16 February, 2023 a kan hmuh angin State sawrkar chuan ni 30 chhungin Central Share bakah commensurate State share chu SNA account ah sawn tur a ni a. Ni 30 aia tih tlai a nih chuan, a ni anga chhutin 7 *per cent* per annum rate in Interest chu State sawrkar in ni 01.04.2023 atangin a pek a ngai dawn a ni.

PFMS atanga SNA 01 report kan hmuh angin, State sawrkar chuan Central Share ₹1,036.31^[a] crore chu Treasury account ah a dawng a. 31 March 2025 thleng khan sawrkar chuan Central Share ₹1,180.61 crore^[b] leh State Share ₹175.11 crore^[c] chu SNAs ah dah a ni. Hemi expenditure chungchanga vouchers leh documents kimchang te hi SNAs atangin Accountant General Office in a dawng lo a ni.

SNA 01 report danin 31 March 2025 thlengin ₹147.82 crore^[d] sum hmanloh SNA-te Bank Account ah ala awm mek bawk.

6.19 DDO Bank Account a fund dah chungchang

2024-25 chhung khan, Government of Mizoram DDO ten Bank Account an hawn zat chu State Sawrkar in a tarlang lo a.

Central Treasury Rules, Rule 290 ah chuan, pawisa engmah hi a tul tawpah lo chuan Treasury atangin lak chhuah loh tur a ni a. Demand siam nan leh budget grants a sum lapse hlauh vanga Treasury atanga sum lakchhuah te hi phal loh a ni. Mahse Mizoram sawrkar atanga thu kan dawn danin, 31 March 2025 thleng khan ₹684.49 crore chu hman lohin DDOs 283 te bank account 491 ah a la awm a ni.

6.20 Investment

Sawrkar investment Finance Accounts Statement 8 leh 19 a kan hmuh te hi Principal Accountant General (Accounts Wing) in accounts leh sanction a dawnte atanga siam a ni a. Mahse hei hi a department changtu (Finance telin) leh investee te atanga hriat a la ni lo a. Sawrkar hian 2024-25 chhungin Investment engmah an la siam lo a. 2024-25 chhung khan Sawrkar chuan ₹0.09 crore chu Co-operative institute ah a invest ve a ni.

Kum hmasa lam atanga 31 March 2025 thlenga Sawrkar Investment hriat theih chin chu a hnuai tarlan ang hi a ni:

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
Total	429	42.86

6.21 Contingency Fund

Mizoram Contingency Fund Act, 2009 Section 5 in thuneihna a pek angin State Sawrkar chuan, Contingency Fund chhung a pawisa dah luh, lak chhuah leh a kaih hnawih dang dangte kalphung tur siam remna a ni. Contingency Fund of the State of Mizoram ah sum a hlawm in ₹0.10 crore a awm a ni. Kum 2024-25 chhung hian sum lut leh chhuak a awm lo a, rulh leh tur pawh a awm lo.

6.22 Rush of Expenditure

GFR 2017 Rules 62 (3) chuan Rush of Expenditure kan tih mai, kum tawp dawna sum hmanhmawh taka hman hi fel lo ah ngaiin tih loh hram ni se a ti. State Government Department, chuan March 2025 khan ₹2,142.55 crore leh ₹5.87 crore hi March 2025 last working day ah a la chhuak a ni (Treasury-wise details chu a hnuai ah hian tarlan a ni), the total expenditure ₹13,082.94 crore atanga 16.38 per cent leh 0.04 per cent (Revenue and Capital) a ni a, March 2025 a State Sawrkarin a Revenue Receipts a a tlukpui zawng zawng chu ₹927.26 crore a ni

(8.38 per cent of total Revenue Receipts). March 2025 chhunga Department lian thenkhat (Major head nen) sum hman ral leh sum lak chhuah (₹2,142.55 crore) dante chu 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; te an ni.

2024-25 chhunga total expenditure ₹4,343.96 crore (33.20 per cent), (Revenue leh Capital belhkhawm) (₹13,082.94 crore) chu last quarter ah dah a ni a, chutih rual chuan total receipts (₹11,063.92 crore) ₹3,003.11 crore (27.14 per cent) chu last quarter ah hmuh a ni bawk a ni. Month-wise receipts leh last quarter (January 2025 - March 2025) khaikhinna chu a hnuaih hian tarlan a ni :

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
Total	4,343.96	3,003.11	(-)1,340.85

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
Total		5.87

6.23 National Pension System (NPS)

State Sawrkar hnathawk, 1 September 2010 leh a hnu lama lak-te chu National Pension System (NPS) hnuaih dah an ni a, hei hi Defined Contribution Pension Scheme an ti a, thawktute chuan thla tin an hlawh atangin 10 per cent an contribute a ngai a, Sawrkar chuan 10 per cent contribution an nei ve bawk a ni. A amount zawng zawng chu designated fund manager hnenah National Securities Depository Limited (NSDL)/Trustee Bank ah a transfer a ngai a ni. Mizoram sawrkar chuan Employees Contribution chu NSDL ah Major Head 8342 hmangin a transfer a, hemi bakah hian Government Contribution chu NSDL ah direct in MH 2071 hmangin a transfer a, MH 8342-117 hmang tel loa tih a ni.

Kum 2024-25 chung khan NPS a contribution zawng zawng chu ₹143.16 crore (Employees contribution ₹71.51 crore and Government contribution ₹71.65 crore including ₹0.14 crore of 14 per cent contribution for AIS Officers) a ni a. Hemi Government Contribution chungchang kimchang hi chu Finance Accounts a Statement 15 under Major Head 2071 ah hmuh theihin a awm a ni. Sawrkar chuan National Securities Depository Limited (NSDL) ah ₹143.16 Crore (Employee's Contribution ₹71.51 crore through MH 8342 and Government's Contribution ₹71.65 crore (Employee's Contribution ₹71.51 crore through MH 8342 and Government's Contribution ₹71.65 crore directly) a dah a ni.

6.24 Reserve Funds

Reserve Funds chungchang kimchang chu Finance Accounts a Statements 21 leh 22 ah te hmuh theihin a awm a. Reserve Funds hi tunah paruk a awm a ni. 31 March 2025 thlenga balance la awm chu ₹830.24 crore a ni a. Heta tang hian ₹217.87 crore chu interest bearing Reserve Fund-ah leh ₹ 612.37 crore chu Non-Interest bearing Reserve fund ah a awm bawk a ni.

6.24 (A) Reserve Funds bearing Interest

6.24 (A) (i) State Disaster Response Fund (SDRF)

State Disaster Response Fund inkaihruaina atanga kan hmuh angin (interest bearing section hnuai Major Head '8121 General and Other Reserve Funds' atangin), Central leh State Sawrkar te chuan 90:10 ang zelin Fund ah an thawh ve tur a ni a. 2024-25 chhung khan State Sawrkar chuan ₹43.20 crore chu Central Government's share angin a dawng a. Hemi kuma State Government's share chu ₹4.80 crore a ni. State Sawrkar chuan ₹48.00 crore (Central Share : ₹43.20 crore, State Share: ₹4.80 crore) chu Fund hnuai Major Head 8121-00-122SDRF ah a dah lut lo a ni. State sawrkar chuan 2023-24 chhunga ₹46.40 crore (Central Share: ₹41.60 crore, State Share: ₹4.80 crore) chauh chu Fund hnuai Major Head 8121-00-122 SDRF-ah 2024-25 chhung khan a dah a ni.

State sawrkar chuan Central sawrkar atangin engzatmah NRDF atangin a dawng lo a ni.

₹46.40 crore chu Major Head 2245 ah fund atanga expenditure angin lak ani a, mahse fund atangin investment engmah siam a ni lo. Fund hnuai 31 March 2025 thlenga closing balance chu ₹1.71 crore a ni.

Hemi bakah hian State chuan ₹19.36 crore Central Sawrkar atangin NRDF atan a dawng a, hei hi Major Head 8121-122 SDRF ah 31 March 2025 thleng khan transfer a ni lo a ni.

Hemi kum chhung hian ₹66.36 crore chu SDRF leh NDRF ah non-transfer/short transfer a awm avangin Revenue Expenditure ah understatement a awm phah a ni.

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

State Disaster Mitigation Fund (SDMF) hi Disaster Management Act, 2005 Section 48(1) (c) behchhana hman tur a ni a. He Fund hi State Disaster Response Fund (SDRF)/National Disaster Response Fund (NDRF) kaihruaina leh State chhunga State Sawrkar ten disaster an lo chhinchhiahte bawhuina atan siam a ni a. State Sawrkar chuan Major Head 8121- 130- State Disaster Mitigation Fund behchhanin SDMF an siam a ni (vide Notification No.G.25023/1/2022-FEA dated 02.03.2022).

State leh Central sawrkar chuan te chu 90:10 proportion in fund ah contribute tura tih an ni a. 2024-25 chhung khan State Sawrkar chuan Central Government atangin ₹10.80 crore a dawng a. Hemi kum veka State Sawrkar share chu ₹1.20 crore a ni. 2024-25 chhung khan State Sawrkar chuan Fund under Major Head 8121-130 State Disaster Mitigation Fund (SDMF) ah amount (Central share: ₹10.40 crore leh State share: ₹1.20 crore 2023-24 atan Central share: ₹5.40 crore leh State share: ₹0.60 crore) a transfer a ni.

₹17.60 crore chu Major Head 2245-08-101 ah he Fund (Capital) atanga expenditure anga siamfel a ni a, hemi Fund atang hian investment engmah siam a ni lo. 31st March 2025 thlenga closing balance chu Nil a ni.

2024-25 chungha transfer loh ₹6.00 crore (Central share: ₹5.40 crore leh State share: ₹0.60 crore) avangin Revenue Expenditure ah understatement a awm phah a ni.

6.24 (A) (iii) State Compensatory Afforestation Fund

Ministry of Environment, Forest and Climate Change Government of India in inkaihhraina a siam angin, Compensatory Afforestation kalpui a nih theih nan State Sawrkar in sum a hmuhte chu Public Account a interest bearing section hnuiaia State Compensatory Afforestation Fund ah a dah tur a ni a.

2024-25 chung khan State Sawrkar chuan User Agencies atangin fund engmah a dawng lo a ni.

Sawrkar chuan National Compensatory Afforestation Deposits atangin Fund ₹25.95 crore a dawng a ni.

Sawrkar chuan Head of Account 2406 Forestry and Wildlife-04 Afforestation and Ecology Development 103 State Compensatory Afforestation hnuiaia expenditure chu ₹21.96 crore a ni.

Sawrkar hian hemi kum chung hian Fundah investment engmah a siam lo.

31 March 2025 thlenga State Compensatory Afforestation Fund a balance la awm chu ₹216.17 crore a ni.

6.24 (B) Reserve Funds not bearing Interest

6.24 (B) (i) Consolidated Sinking Fund

Mizoram Sawrkar in a 16.05.2024 a Revised Scheme for Constitution and Administration of the Consolidated Sinking Fund of Government of Mizoram a siam atanga kan hmuh angin, State chuan 5 *per cent* chu an outstanding liabilities atangin Consolidated Sinking Fund ah kum nga vel daih a ruahman tura hma la turin a phut a. 2024-25 khan Sawrkar chuan ₹ 604.11 crore thawh tura beisei a nih laiin ₹ 48.18 crore chu kum nga, 2028-29 thleng daih turin a thawh a. 31 March 2025 thlenga fund thawh tawh chu ₹524.03 crore (31 March 2024 ah ₹475.85 crore) a ni a, 1 April 2024 a outstanding liabilities 5 *per cent* aia tlem a ni.

6.24 (B) (ii) Guarantee Redemption Fund

State Sawrkar chuan RBI enkawl turin Guarantee Redemption Fund a din a. He Fund chungchanga

Amendment siam hnuhnun ber (notification dated 16.05.2024) a tarlan angin Sawrkar chuan GRF corpus hi he Fund din a nih atanga kum 5 chungin outstanding guarantee atanga 5 *per cent* ni turin hma a la tur a ni. 2024-25 chung khan State Sawrkar chuan ₹17.82 crore he Fund ah hian a thawh a ni. 31st March 2025 thleng a fund awm zat chu ₹81.82 crore (31st March 2024 ah ₹64 crore) a ni. Hei hi outstanding liabilities atangin 5 *per cent* in a tam (31st March 2025 ah ₹30.71 crore). Hemi zawng zawng hi RBI ah invest vek a ni

Transaction chu Statement 21 and 22 of Finance Accounts a tarlan a ni.

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

Central Road Fund (CRIF) tih thin chu Government of India Gazette ni 31-03-2018 a thuchhuah siam angin Central Road and Infrastructure Fund (CRIF) ti a thlak a ni a. CRIF hi National Highway te, Railway Project te enkawl leh tih chang tlun nan te, Railway te, State leh Rural kawng te leh a tul dang hrang hrang te tih hmasawn nana hman tur atana tih a ni.

Accounting kalphung atang chuan, State in Central atanga Fund a hmuh te hi Major Head 1601 hnuai Revenue Receipts hnuai ah a dah tur a ni a, State Sawrkar chuan a sum hmuh te chu Major Head 8449-103-Subvention from Central Road and Infrastructure Fund hnuai Public Account ah Major Head(s) mumal tak siamin a transfer thin tur a ni.

2024-25 chung khan State Sawrkar chuan grants ₹56.09 crore chu CRIF atan a dawng a. State Sawrkar chuan 31 March 2025 thleng khan Public Account Fund ah ₹56.09 crore a transfer lo. He ₹56.09 crore transfer a nih loh vang hian Revenue Expenditure ah understatement a awm a ni.

6.25 Suspense leh Remittance Balance dinhmun

2024-25 chung khan expenditure ₹2.24 crore leh Receipts ₹902.42 crore te chu Suspense Minor Head 110- Reserve Bank Suspense-Cental Accounts Office ah document pawimawh vouchers/challans/sanction letters, etc duh a nih avangin Accountant General (AG) chuan a dah a. Sawrkar Total Expenditure/Receipt chu siamthat tura dah rih a ni.

Suspense and Remittance hnuai net balance chu Finance Accounts ah hmuh theihin a awm. Heng outstanding balance head hrang hrang a mi, outstanding debit and credit balance te nen a head hrang hrang hnuai siamrem chu Credit ₹ 1,788.91 crore (Credit), ₹249.04 crore (Debit) leh ₹6.93 crore (Debit) Major Heads 8658, 8782, 8793 ah te 31 March 2025 thleng khan siam rem a ni

Outstanding balance head hrang hrang hnuai chin fel loh hian receipt/expenditure figure leh State Sawrkar head of Accounts mumal tak a awm tir thei lo a ni (hei hi kum tin a ni chho char char a ni).

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)										
(a) 8658 SuspenseAccounts										
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
Net	Dr 12.30		Cr 22.75		Cr 33.79		Cr 30.84		Cr 27.38	
102 Suspense Accounts-Headquarters	72.90	72.40	78.78	72.64	78.80	73.87	87.30	77.33	96.32	77.35
Net	Dr 0.50		Dr 6.14		Dr 4.93		Dr 9.97		Dr 18.97	
107Cash 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	17.54	(-)55.13	15.88	(-)48.77	81.50	4.86	82.19	0.88	94.10	51.45
Net	Dr 72.67		Dr 64.65		Dr 76.65		Dr 81.31		Dr 42.65	

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
Net	Cr 1,340.54		Cr 961.08		Cr 1,474.33		Cr 1,812.74		Cr 1,819.25	
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
Net	Cr 2.89		Cr 1.52		Cr 1.79		Cr 9.82		Cr 12.57	
113 Provident Fund Suspense	...	...	...	...	...	...	1.19	...	1.19	...
Net	...		...		...		Dr 1.19		Dr 1.19	
(b)8782 Cash Remittances and adjustments between officers rendering accounts to the same Accounts officer										
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
Net	Dr 235.40		Dr 419.88		Dr 245.65		Dr 535.87		Dr 624.23	
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
Net	Cr 326.94		Cr 360.99		Cr 377.11		Cr 392.09		Cr 374.82	

6.26 Cheques, Bills and Digital Payments

Digital Payment ah chuan electronic mode a payment order reng reng hi tih fel a nih chuan expenditure anga ngaih a ni a. Tih dik loh 'e-Kuber failed' avanga a lo awm in 8658 Suspense ah dah thin a ni. 2024-25 chung khan ₹64.20 crore e-Kuber buai vanga suspense a dah chu 31.03.2025 Accounts close pah a siam rem/tih fel a ni (figure reconcile a nih laiin).

6.27 Adverse Balance

6.27 (i) Cash Balance

31 March 2025 thlenga Cash Balance Principal Accountant General (Accounts Wing) Mizoram in a tarlanah chuan ₹40.20 crore (Debit) a ni a, RBI in a tarlanah chuan ₹2.27 crore (Debit) a ni. Hetah hian Net Difference ₹37.93 crore (Debit) a awm a, hei hi a chhan chu Treasuries/RBI/ Agency Bank te inkarah Reconcile zawh loh a awm vang a ni. 31 March 2024 thlenga dinhmun chu ₹171.29 crore (Credit) a ni a.

June 2025-a a inan lohna chu ₹38.03 crore (Debit) Principal Accountant General ₹34.55 crore (Debit) leh RBI ₹3.48 crore (Debit) te a ni.

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 (-)
Cash Balance	156.66	40.20	(-)116.46
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 (-)
Other Cash Balance and Investments	496.18	543.08	46.90
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
Interest realized	3.90	4.00	0.10

6.28 Receipt, Expenditure leh Cash Balance-a nghawng a neih dan

State Finance a expenditure misclassification/non-compliance in nghawng a neih dan te a hnuaih hian tarlan a ni:

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
Total (Net) Impact	Overstatement (O/S)/ Understatement (U/S)	0.68	135.77

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