



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



Kum 2022-23 Accounts Dinhmun Thlirna

MIZORAM SAWRKAR



Kum **2022-23** **Accounts** **Dinhmun Thlirna**

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

MIZORAM SAWRKAR

Thu Kam Keuna

'Accounts dinhmun thlirna' 2022-23, Sawrkar sum dinhmun leh chetvel dan tarlanna bu chu tum sawmhni leh pali atana kan tichhuak leh thei ta hi a lawmawm hle mai.

Finance Accounts ah hian Consolidated Fund, Contingency Fund leh Public Account hnuaia 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 hnuaiah kumtinin 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 baw e.

Place : Aizawl
Date : 13 February 2024


(L. Hangsing)
Principal Accountant General,
Mizoram

Kan Vision, Mission leh Core Value

VISION

*(Comptroller and Auditor
General of India vision
kan tih chuan a hmathlir,
hlenchhuah 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 account endik a, Rorelna leh mipui hmaa sum
te a nihna leh Hmanna tura hman anih leh nihloh te
hriattir hi kan duhdan a ni.

MISSION

*(Kan mission kan tih
hian kan hna chanpual,
vawiina kan thiltih mekte
a sawifiah.)*

CORE VALUES

*(Kan core value te hi kan
hna thawh zawng zawng
min khalngiltu leh kan
thawhzawhte aṅanga min
sawntir zeltu a ni.)*

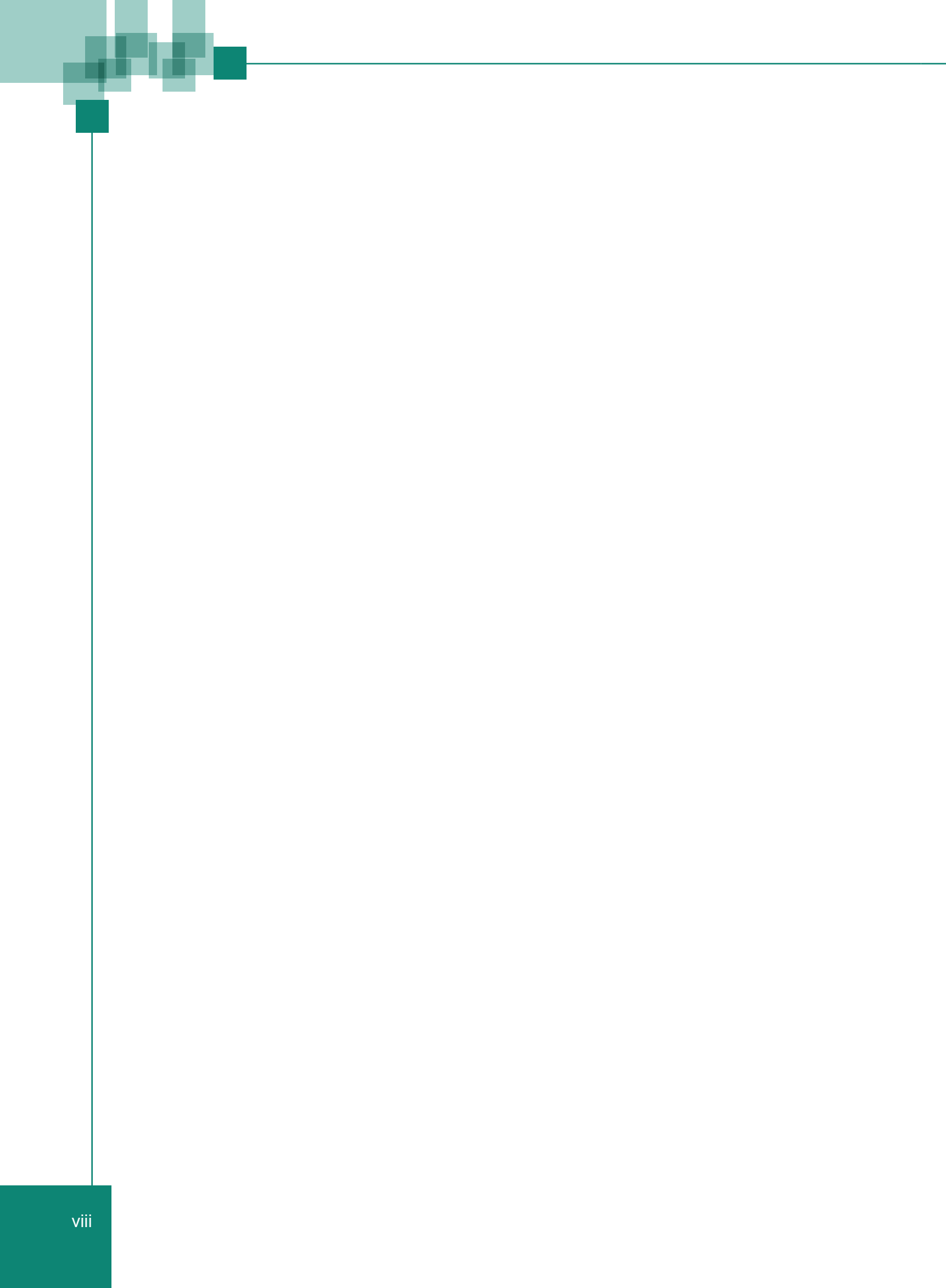
- Mahni inrelbawlna
- Dikna
- Zahawmna
- Rintlakna
- Hna thiamtawkna
- Langtlang
- A eng zawnga thlir thiam

A Chhunga Thu Awmte

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Bung I na A Tlangpui

1.1 Thuhmahruai

Principal Accountant General (PAG), Mizorama (Accounts Wing) chuan Mizoram Sawrkar hnuaia sum dawn leh hman lakhawmin alo chhinchhiah a. District Treasuries sawmpathum (13) te, Public Works Division sawmsarih panga (75) [(31 Public Works (Roads and Bridges), 18 Public Health Engineering, Irrigation and Water Resources pali (4) leh 22 Power and Electricity)] te, Forest Divisions sawmthumpali (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 aṭangin State Accounts hi siam a ni. PAG (Accounts Wing) chuan thlatinin Civil Accounts bakah, thla thum dan zelah Appreciation Note a buatsaih ṭhin bawk. Heng endikna zulzuia PAG (Accounts Wing) in 'Annual Finance and Appropriation Accounts' a buatsaih chu Principal Accountant General (Audit Wing), Mizoram in an audit zawhah Comptroller and Auditor General of India endikna leh pawmpuina hnuaiah 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 pekchhuah te 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 tiḥ 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.

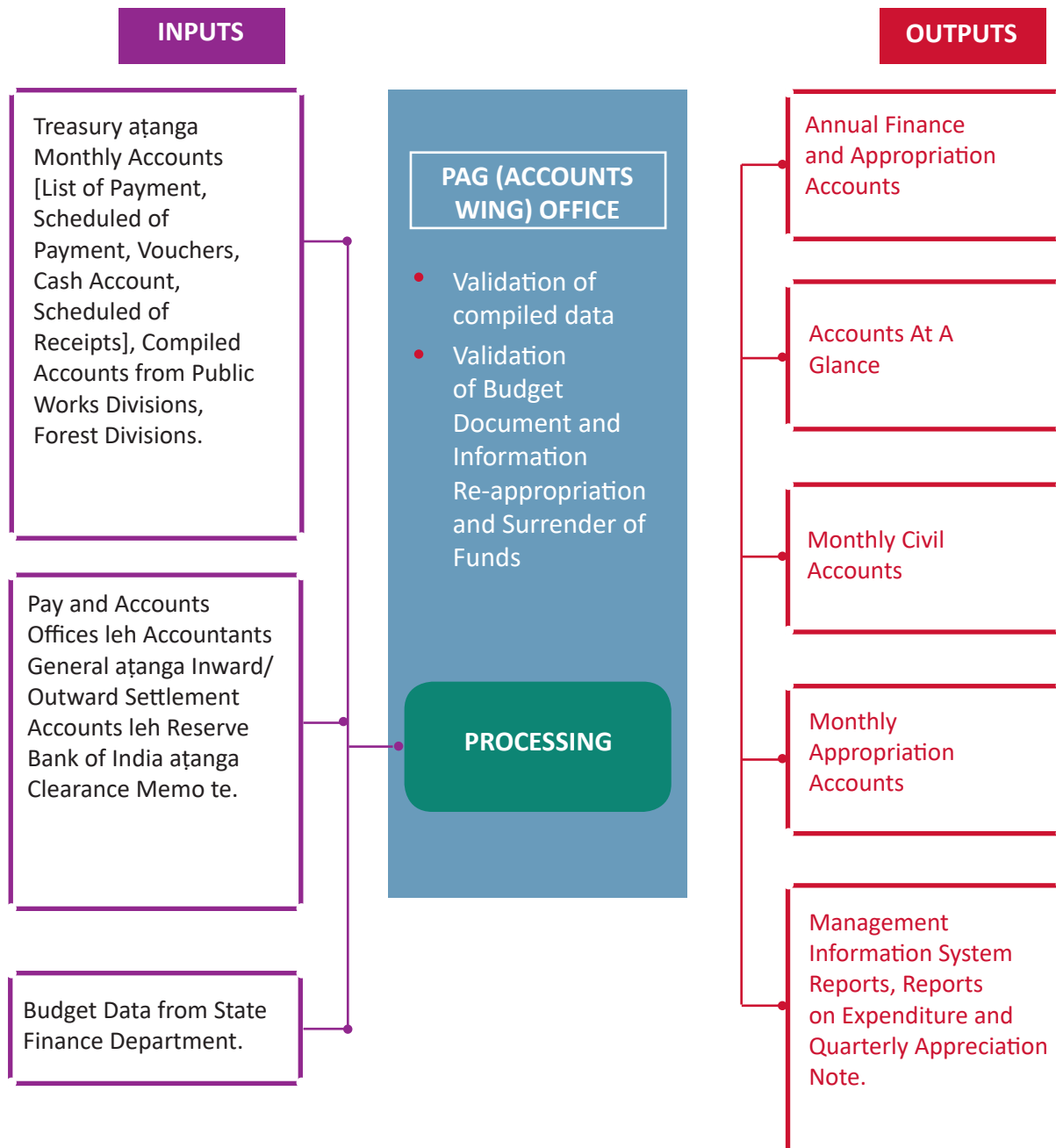
Part 2 CONTINGENCY FUND

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 chevel (debits leh credits) te hi anmahni circle theuhah emaw circle dangah emaw receipts siamin emaw, a final account head a booking tiin emaw siamrem ṭhin a ni.

1.2.2 Accounts lakshawm 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 dawnna leh hmanna te a hrilhiah a, 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 hniah tihdan tharin huam zau zawk leh fiah tha zawk tura 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 Sawrkar in 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 ₹ 1,084.29 crore hi Mizoram a Implementing Agencies te hnenah a pe a. 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 2022-23

A hnuaia table ah hian 2022-23 chhunga revised estimate leh chumi atanga sum hman dan chipchiar takin tarlan a ni:

Table 1: Highlights of Accounts

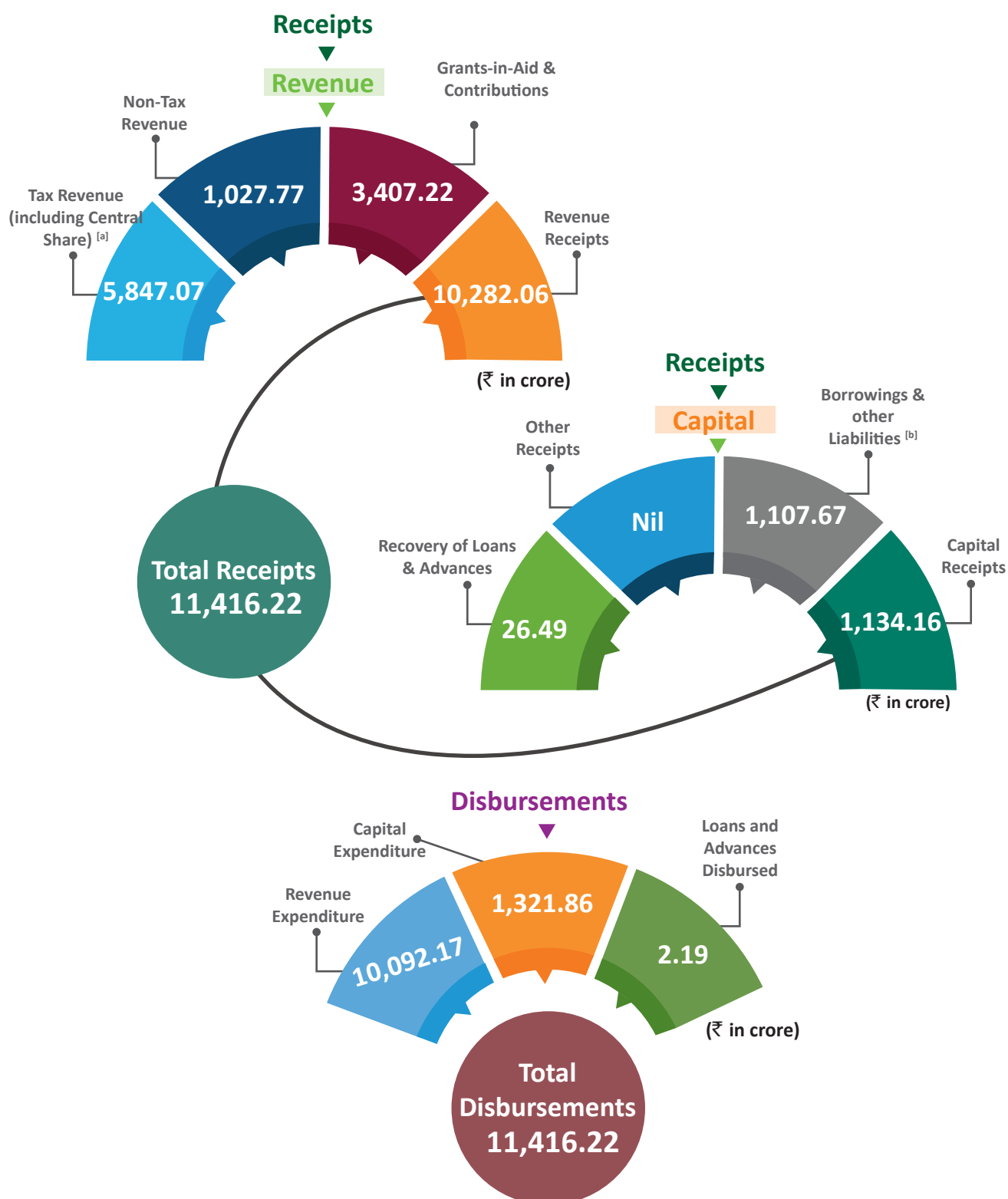
Sl. No.	Component	Revised Estimates (RE) (₹ in crore)	Actuals (₹ in crore)	Percentage of Actuals to R.E.	Percentage of Actuals to GSDP ^(s)
1.	Tax Revenue (including Central Share) ^[a]	5,717.05	5,847.07	102.27	21.89
2.	Non-Tax Revenue	855.10	1,027.77	120.19	3.85
3.	Grants-in-Aid and Contributions	5,871.66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

^(s) 2022-23 chhunga GSDP: Gross State Domestic Product chu ₹26,713.90 crore a ni.

^[a] State in chhiah atanga a sum hmuh a chanpual ₹4,745.25 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.

Diagram 3: Receipts and Disbursements during 2022-23



^[a] State in chhiah aṅanga a sum hmuh a chanpual ₹4,745.25 crore telh a ni (State Sawrkar Own Tax receipts te chu ₹ 1,101.82 crore a ni a, chu chu GSDP ah za zela 4.12 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.

1.3.3 Appropriation Accounts

Constitution hnuaiah chuan Legislature thuneihna lo chuan sawrkarin ama thuin sum engmah a khawih a thiango a ni. Constitution chuan senso tulzual thenkhatah te Legislature pawmpui kherlo pawhin Consolidated Fund hnuaia “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 hnuaia ‘Charged’ leh ‘Voted’ atanga State Sawrkar in 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 sawmlipahnih (42) a nei mek a ni. Appropriation Accounts in a tum chu kum tina Appropriation Act kaltlanga Legislature in sum hmanna (Expenditure) a siam rem zat tarlan hi a ni.

1.3.4 Budget buatsaih that dan

Kum kalta chhunga Legislature pawmpui budget kan neih atang hian sum hman ral zawng zawng bakah saving ₹3,318.29 crore (estimate atanga 19.01 *per cent*) leh under-estimation ₹ 63.81 crore (estimate atanga 35.06 *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 Sawrkar in Reserve Bank of India a minimum Cash Balance (₹0.20 crore) a vawn theihnan, Reserve Bank of India (RBI) a Ways and Means Advance a siam sak a. Kum 2022-23 chhung hian Mizoram Sawrkar chuan Reserve Bank of India atangin Ways and Means Advance atan ₹ 2,254.42 crore a hmang tih leh hemi kum vek hian rulh that leh a ni tih hriat a ni a.

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. 2022-23 chhung hian State Sawrkar chuan hmun riat (8) ah overdraft facilities ₹ 270.78 crore a nei a, hemi kum vek hian pek tlak leh a ni.

1.4.3 Fund Flow Statement

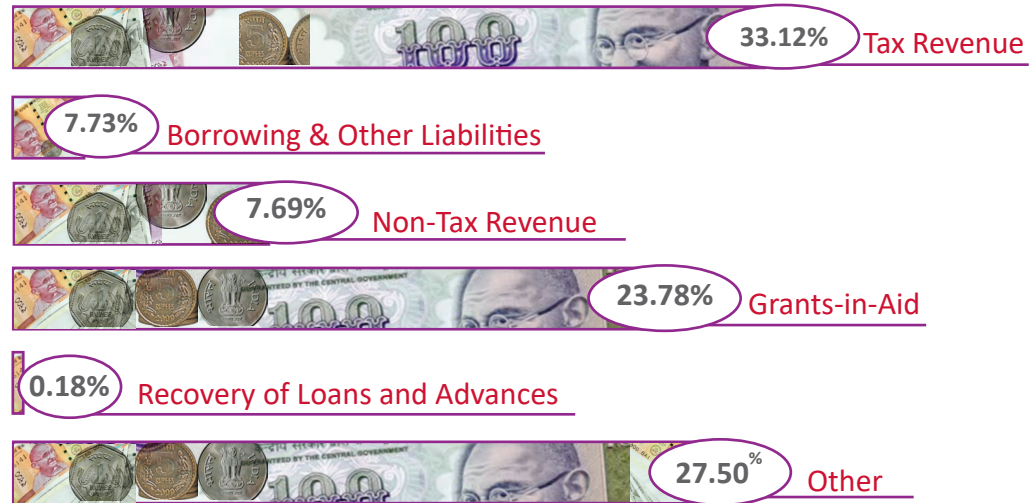
2022-23 chhungin State hian Revenue Surplus ₹ 189.89 crore leh Fiscal Deficit ₹ 1107.67 crore a nei a, chu chu Gross State Domestic Product (GSDP) atanga 0.71 *per cent* leh 4.15 *per cent* ve ve lak a ni. Fiscal Deficit hian senso zawng zawnga 9.70 *per cent* a awh a. State Sawrkar Revenue Receipts (₹ 10,282.06 crore) atangin 57.71 *per cent* chu State Sawrkar chuan committed expenditure heng Salaries (₹ 3,290.72 crore), Interest Payments (₹ 493.88 crore), Pensions (₹ 1,833.86 crore), Subsidies (₹ 109.28 crore) leh Wages (₹ 226.52 crore) ah te hman a ni.

Table 2: Sum Hmuhna leh Hmanna

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

1.4.4 Sum hmuhna?

Diagram 4: Sum hmuhna



1.4.5 Sum hmanralna?

Diagram 5: Sum hmanralna

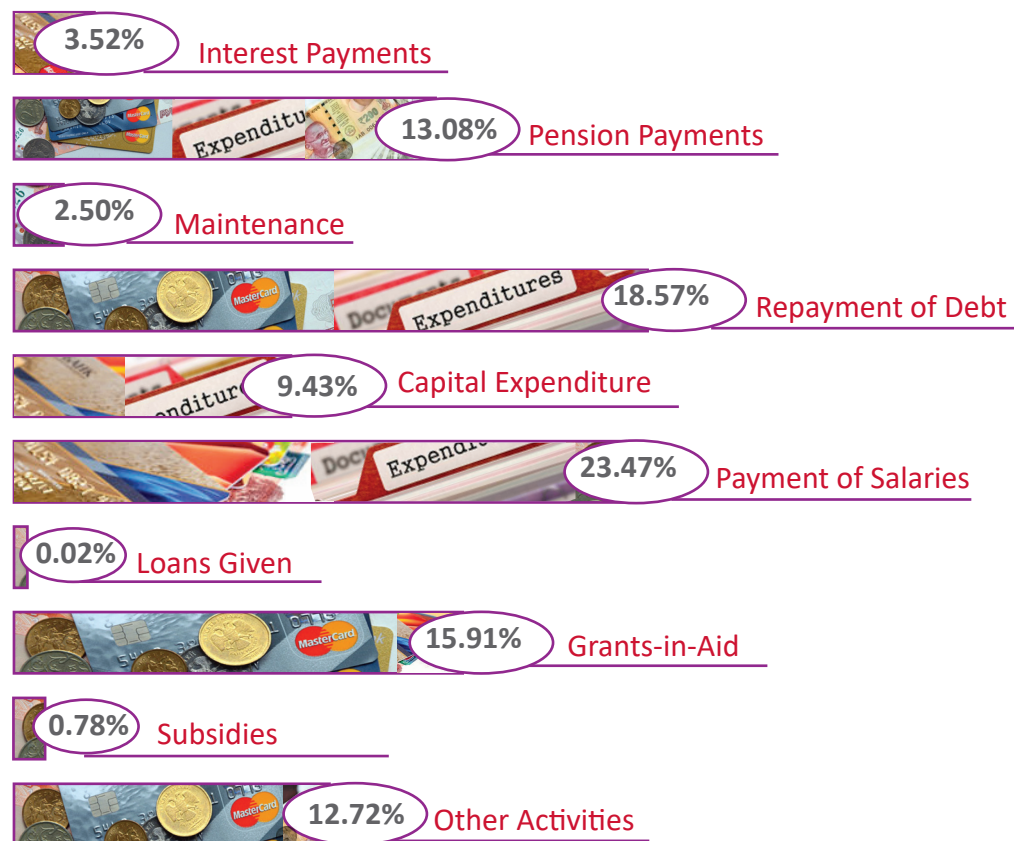
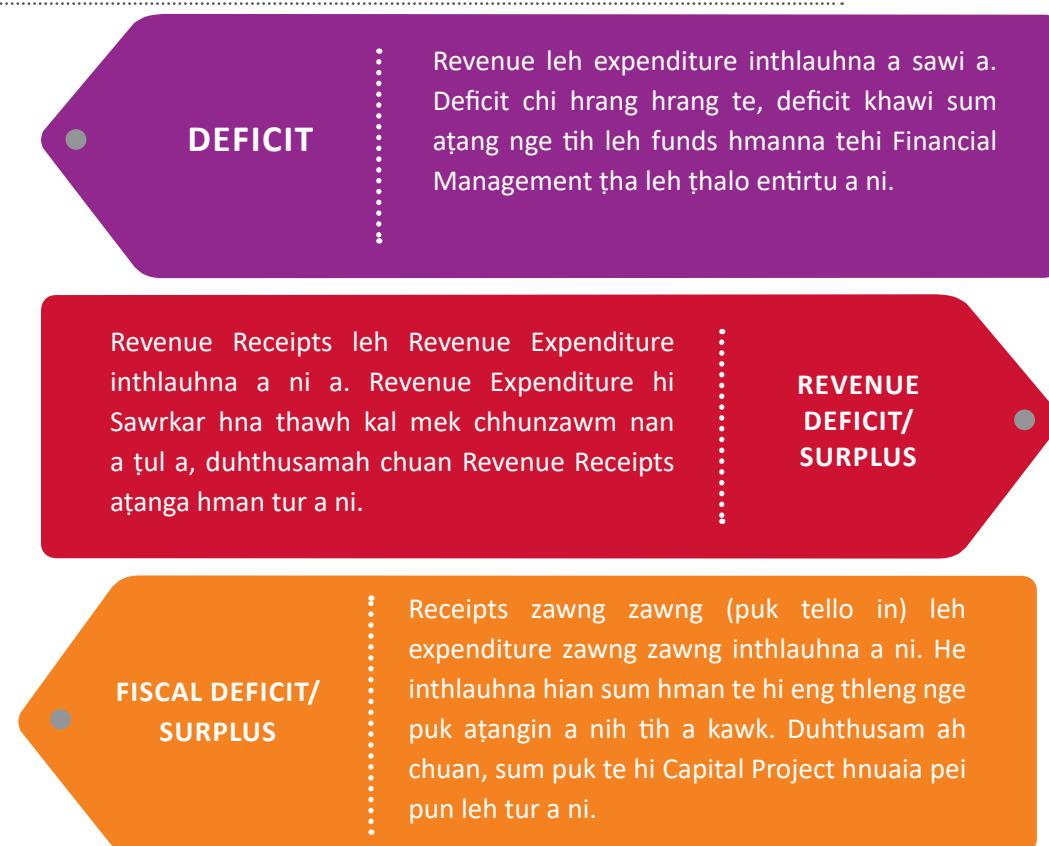


Diagram 6: Deficit leh Surplus Awmzia chu enge?



1.5 FBRM Act pho chhuahna

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

Mizoram FRBM Act 2006 a Section 6(6) in a tarlan angin State Sawrkar chuan 2022-23 atan State budget bakah Medium Term Fiscal Policy leh Strategy Statement te a pharh chhuak a ni. 2022-23 chhunga he Act hnuai thil tum (target) te leh hlawhtlinna (Achievements) te chu table a hnuai table ah hian tarlan a ni :

Table 3: Target and Achievements as per Accounts

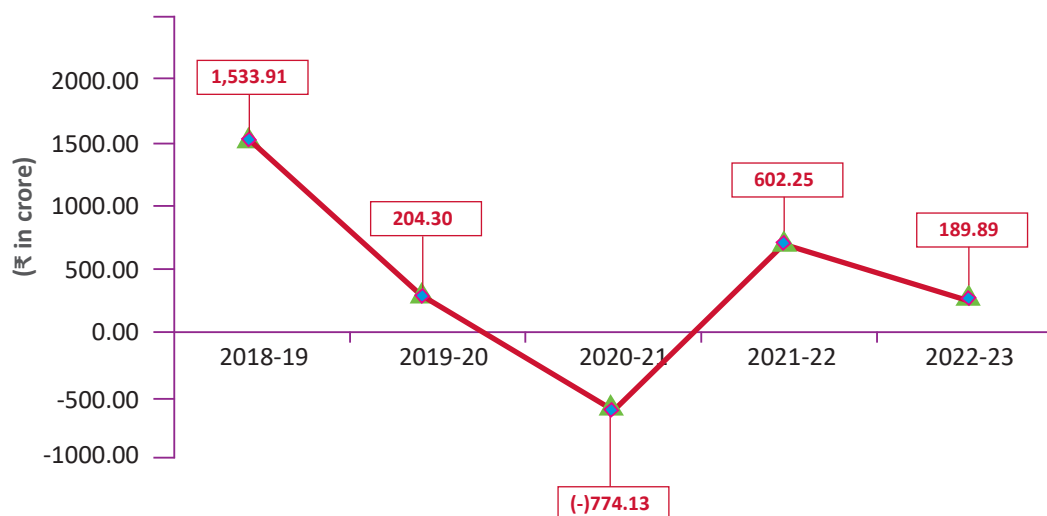
Sl. No.	Targets	Achievements during the year as per the Accounts and GSDP ^[*]
1.	Estimated (Revised Estimates) Revenue Surplus was two <i>per cent</i> of GSDP ^[a] for 2022-23.	The Government of Mizoram had a Revenue Surplus of ₹189.89 crore in 2022-23 (0.71 <i>per cent</i> of GSDP ^[*]).
2.	Estimated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

^[a] Ni 13.02.2023 a Mizoram Legislative Assembly hmaa pharah Mizoram FRBM hnuai Statement-in a tarlan angin kum 2022-23 chhung GSDP (Gross State Domestic Product) chu ₹ 30,223.60 crore (Advance Estimate-Revised Estimate) a ni.

^[*] State Sawrkar vide No. 14015/6/2022-DES (T) ni 16 August 2023 in a tarlan angin kum 2022-23 chhunga GSDP (Gross State Domestic Product) chu ₹26,713.90 crore (Advance Estimate) a ni.

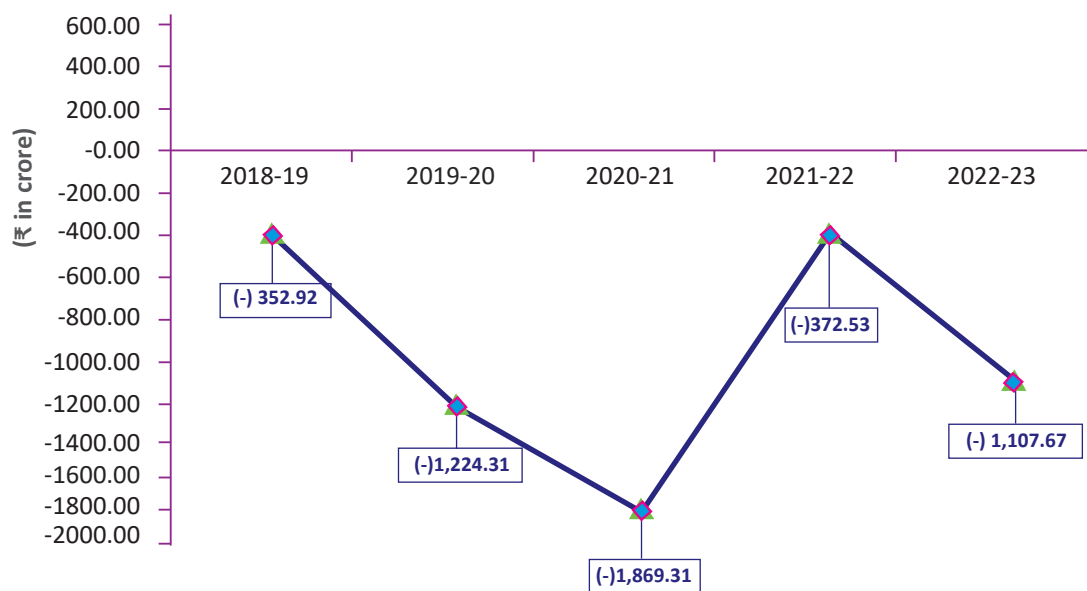
1.5.1 Deficit/Surplus Kalphung

Graph 1: Deficit/Surplus Kalphung



1.5.2 Fiscal Deficit/Surplus Kalphung

Graph 2: Fiscal Deficit/Surplus Kalphung

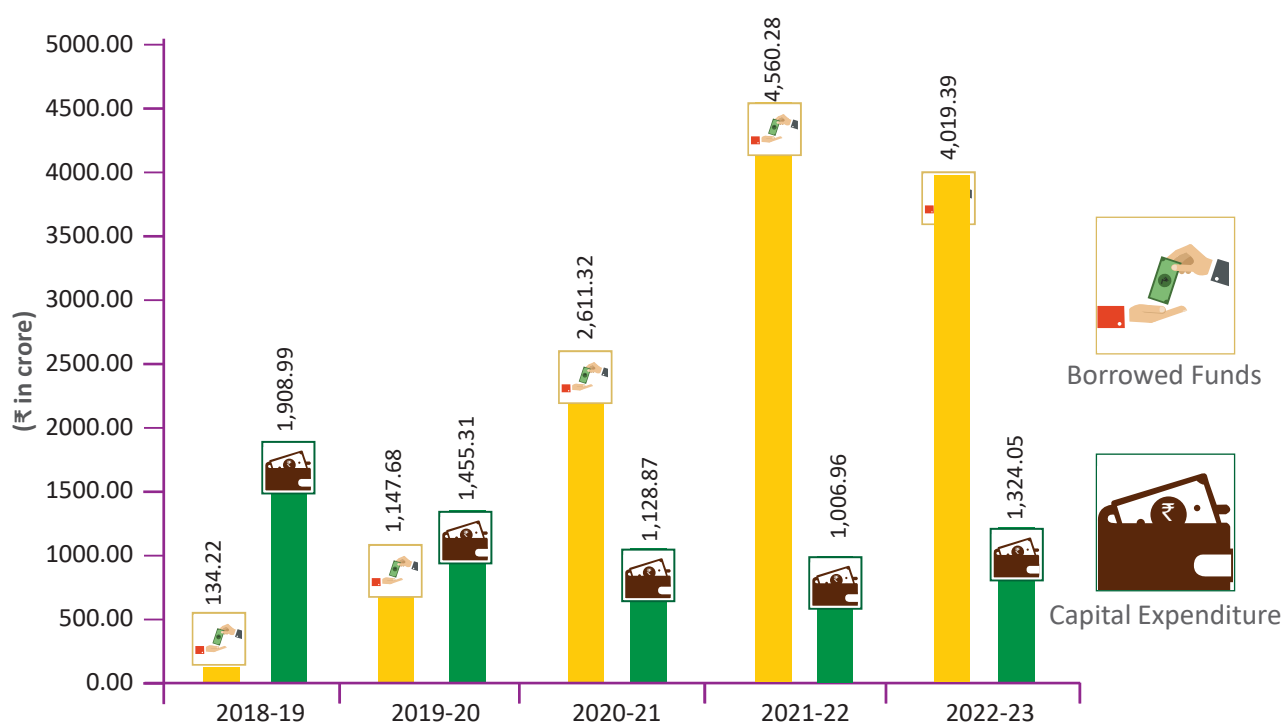


1.5.3 Capital Expenditure-a sum puk hman zat

Table 4: Borrowed Funds and Capital Expenditure

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

Graph 3: Borrowed Funds and Capital Expenditure



A tlangpui thuin fiscal deficit leh sum pukte hi capital/assets siam nan emaw, economics/social infrastructure atana tih a ni a, achhan 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 nan hman duhthusam ani a, tin, principal leh interest rulh nan chuan Revenue Receipts hman tur a ni. State Sawrkar in pawisa a puk ₹ 4,019.39 crore aṅang hian Loans leh Advance pek chhuah (₹ 1,321.86 crore *plus* ₹ 2.19 crore) chhiar telin ₹ 1,324.05 crore chu Capital Expenditure a hman a ni.

Bung II na Receipts

2.1 Thuhmahruai

Sawrkhar Receipts chu Revenue Receipts leh Capital Receipts ah then hran leh a ni a. 2022-23 chhunga Revenue Receipts zawng zawng chu ₹ 10,282.06 crore a ni.

2.2 Revenue Receipts

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

Diagram 7: Revenue Receipts

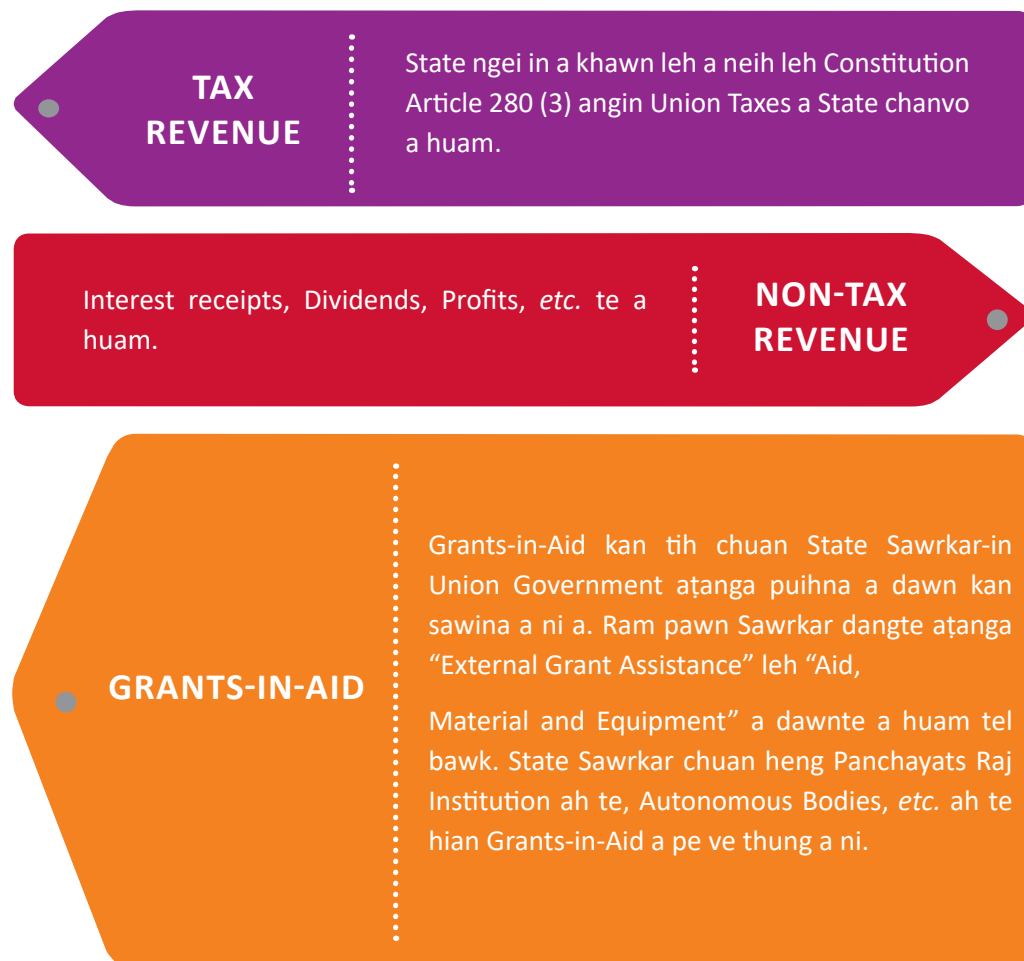
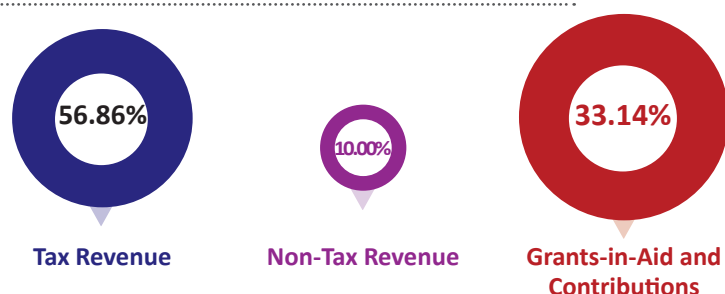


Chart 1 : Revenue Receipts



2.2.1 Revenue Receipts-in Thil Pathum a Huamte (2022-23)

Table 5: Revenue Receipts-in Thil Pathum a Huamte (2022-23)

(₹ in crore)		
Components	Actuals	Per cent to Revenue Receipts
A. Tax Revenue^[*]	5,847.07	56.87
Goods and Services Tax	2,245.89	21.84
Taxes on Income and Expenditure	3,159.08	30.73
Taxes on Property, Capital and Other Transactions	17.35	0.17
Taxes on Commodities and Services other than Goods and Services Tax	424.75	4.13
B. Non-Tax Revenue	1,027.77	10.00
Fiscal Services	5.01	0.05
Interest Receipts, Dividends and Profits	50.19	0.49
General Services	94.43	0.92
Social Services	74.42	0.72
Economic Services	803.72	7.82
C. Grants-in-Aid and Contributions	3,407.22	33.14
Total Revenue Receipts	10,282.06	100.00

* State hnena chhiah aṅanga a sum hmuh a chanpual pek chhuah te a huam tel. (Sawrkhar Laipui aṅanga dawn te).

2.2.2 Revenue Receipts Kalphung

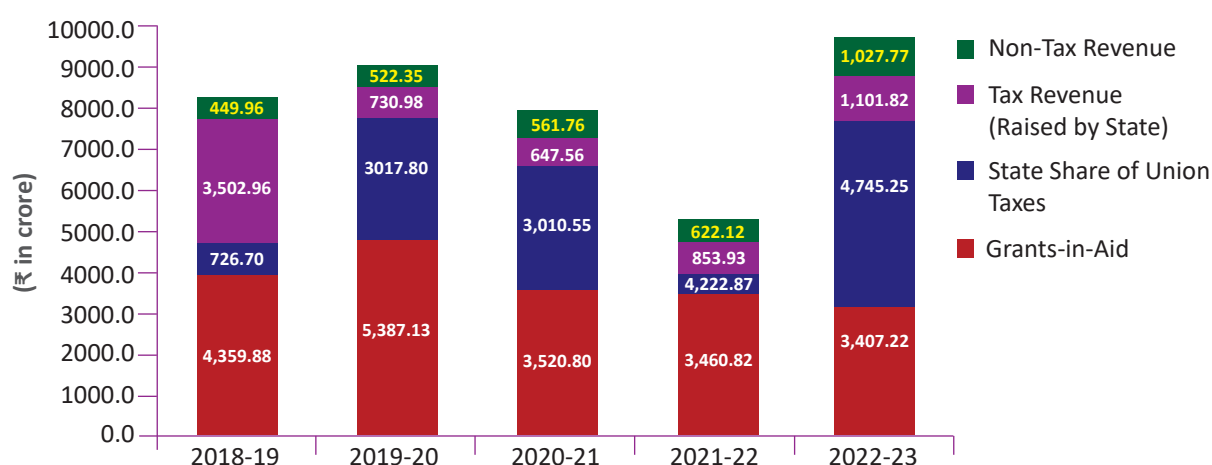
Table 6: Revenue Receipts Kalphung

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

Rin hung chungha mite hian GSDP aṅanga an percentage zel a entir.

Kum 2022-23 hian kum dang nena khaikhin in GSDP chu 7.69 *per cent* in a pung a, Total Revenue Receipts chu 12.25 *per cent* in a pung a hei hian a nghawng chu Tax Revenue 15.17 *per cent* a punna leh Grants-in-Aid a 1.55 *per cent* a tlakhniamna a ni bawk a, Non-Tax Revenue chu 65.20 *per cent* in a pung ta thung a ni.

Graph 4: Trend of Components of Revenue Receipts



2.3 Tax Revenue

Table 7: Tax Revenue

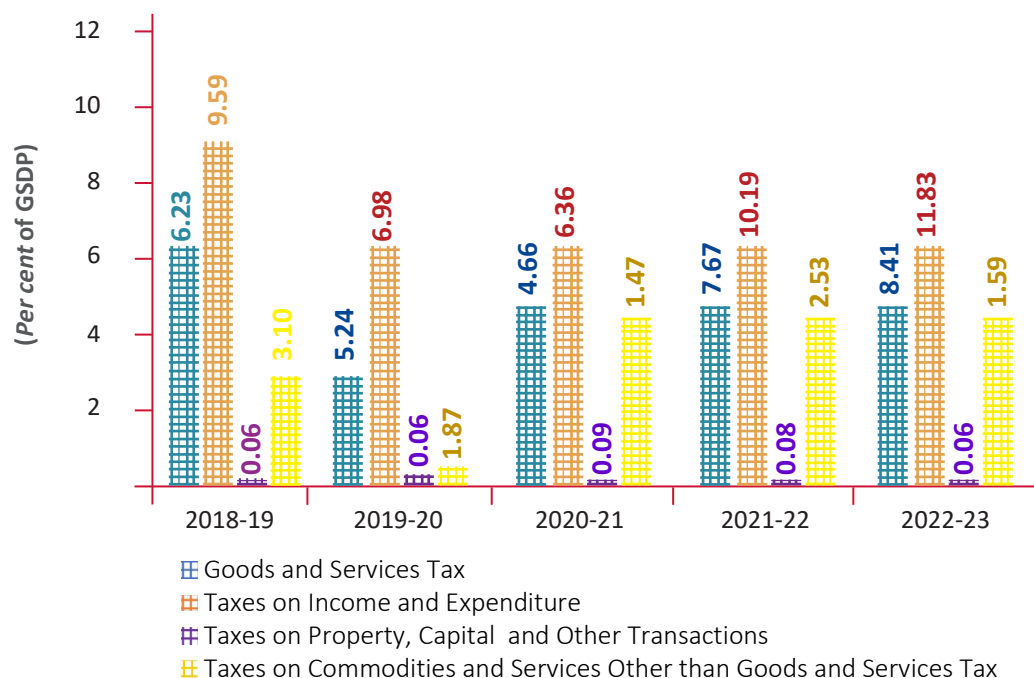
Sector-wise Tax Revenue					
	2018-19	2019-20	2020-21	2021-22	2022-23
a. Goods and Services Tax	1,388.36 (6.23)	1,388.58 (5.24)	1,355.82 (4.66)	1,901.31 (7.67)	2,245.89 (8.41)
b. Taxes on Income and Expenditure ^[*]	2,136.31 (9.59)	1,850.56 (6.98)	1,850.20 (6.36)	2,528.48 (10.19)	3,159.08 (11.83)
c.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

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

Rin hung chhunga mite hian GSDP aṅanga an percentage zel a entir.

Kum 2022-23 chhunga Non-Tax Revenue pun chhan ber chu heng tarlan te ah hian receipts dah tam vang a ni; State Goods and Services Tax (₹ 2,245.89 crore), Taxes on Income and Expenditure (₹ 3,159.08 crore).

Graph 5: Trend of Major Taxes in proportion to GSDP



2.3.1 State chhunga Tax hmuh leh Union Tax aṭanga State chanpual

State Sawrkar in Tax Revenue a hmuhna ṭhenkhat te chu State chhunga Tax leh Union Tax aṭanga a chanpual te an ni.

Table 8: State chhunga Tax hmuh leh Union Tax aṭanga 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)
2018-19	4,229.66	3,502.96	726.70	3.26
2019-20	3,748.78	3,017.80	730.98	2.76
2020-21	3,658.11	3,010.55	647.56	2.23
2021-22	5,076.80	4,222.87	853.93	3.44
2022-23	5,847.07	4,745.25	1,101.82	4.13

A hnuiaia table hian kum nga chungga Tax Revenue dawn dinhmun a tarlang:

Table 9: Comparative Position amount of Tax Revenue

(₹ in crore)					
Description	2018-19	2019-20	2020-21	2021-22	2022-23
(1)	(2)	(3)	(4)	(5)	(6)
State's Own Tax Collection	726.70	730.98	647.56	853.93	1,101.82
Devolution of Union Taxes	3,502.96	3,017.80	3,010.55	4,222.87	4,745.25
Total Tax Revenue	4,229.66	3,748.78	3,658.11	5,076.80	5,847.05
Percentage of State's Own Tax to Total Tax Revenue	17.18	19.50	17.70	16.82	18.84

Tax revenue atana State in a lakkhawm hi 2018-19-a za zela 17.18 aṭangin 2022-23 ah za zela 18.84 in a pung a. Tax Revenue aṭanga sum hmuh 2018-19 nen khaikhinin a punna chu za zela 38.24 a ni.

2.3.2 Kum nga kalta chungga State in chhiah a khawn dan

Table 10: Kum nga kalta chungga State in chhiah a khawn

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

2.4 Chhiah khawnzat

Table 11: Chhiah khawnzat

(₹ in crore)

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

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

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

2.5 Kum nga kalta chungga Union Taxes atanga State-in chanpual a hmuhdan

Table 12: Kum nga kalta chungga Union Taxes atanga State-in chanpual a hmuh dan

(₹ in crore)

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

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

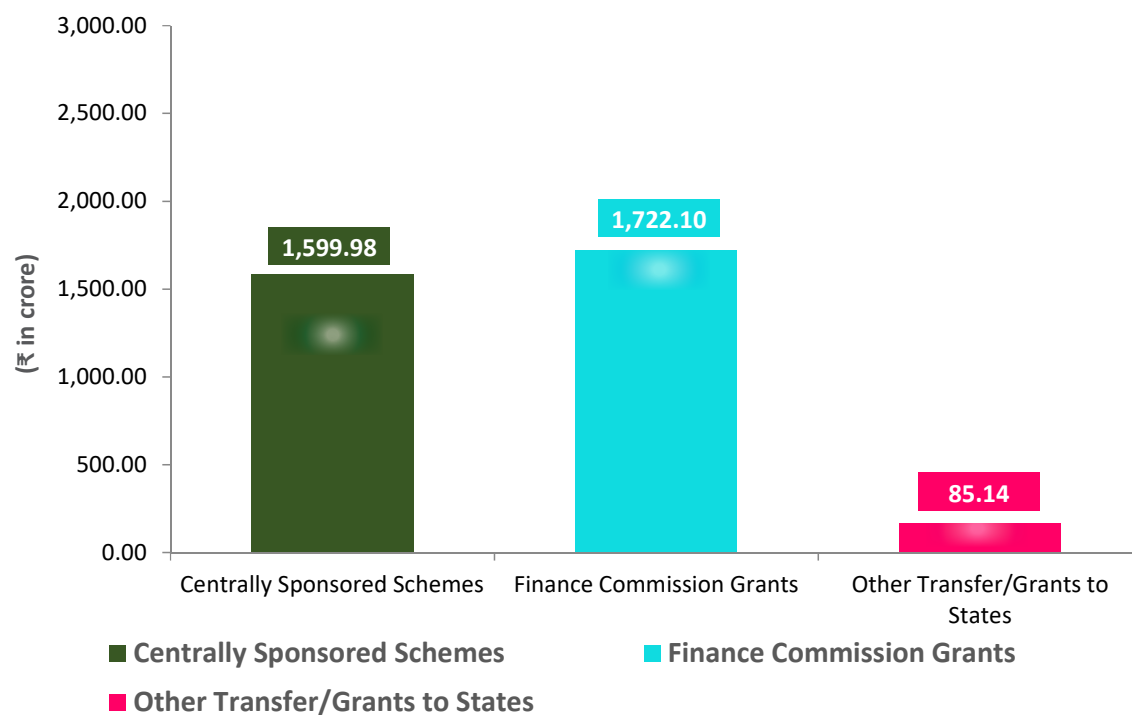
Mizoram Sawrkar in 2018-19 a Union Taxes atanga Total Tax Revenue a dawn chu 82.82 per cent atangin 81.16 per cent ah 2022-23 chung khan a tla hniam a ni.

2.6 Grants-in-Aid

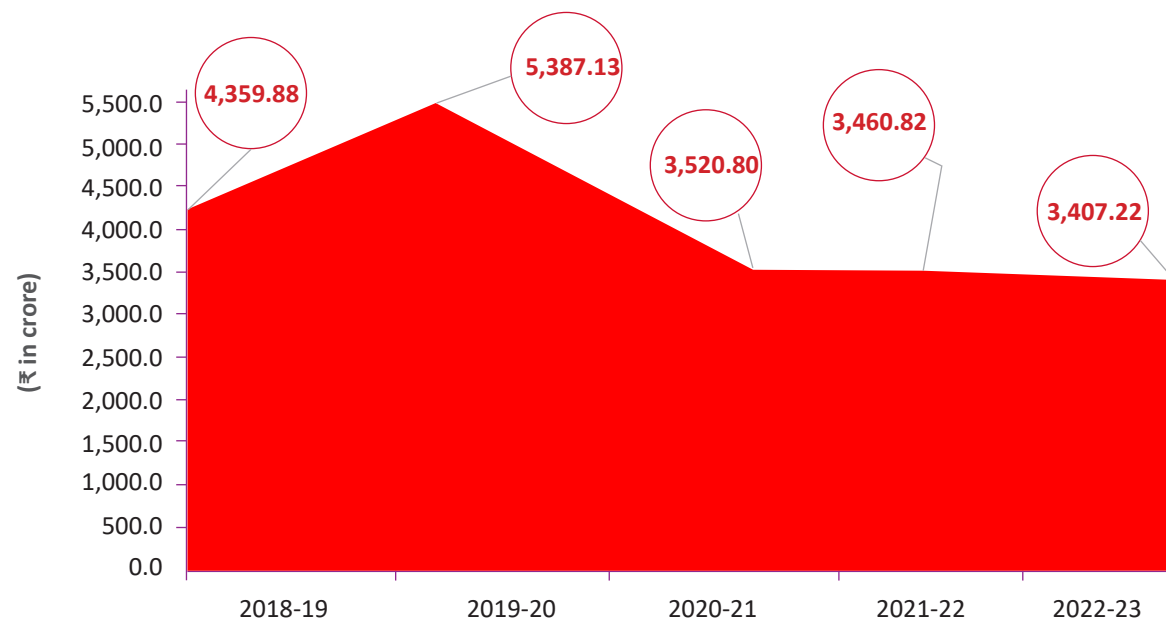
Grants-in-Aid chu India Sawrkar aṭanga ṭanpuina emaw chhawmdawlna dawn ho heng, Grants for Centrally Sponsored Scheme, Finance Commission Grants leh Transfer/Grants dangte hi a ni.

Kum 2022-23 chhunga Grants-in-Aid hnuia total receipts chu ₹ 3,407.22 crore a ni, a hnuia tarlan ang hian:

Graph 6: Grants-in-Aid

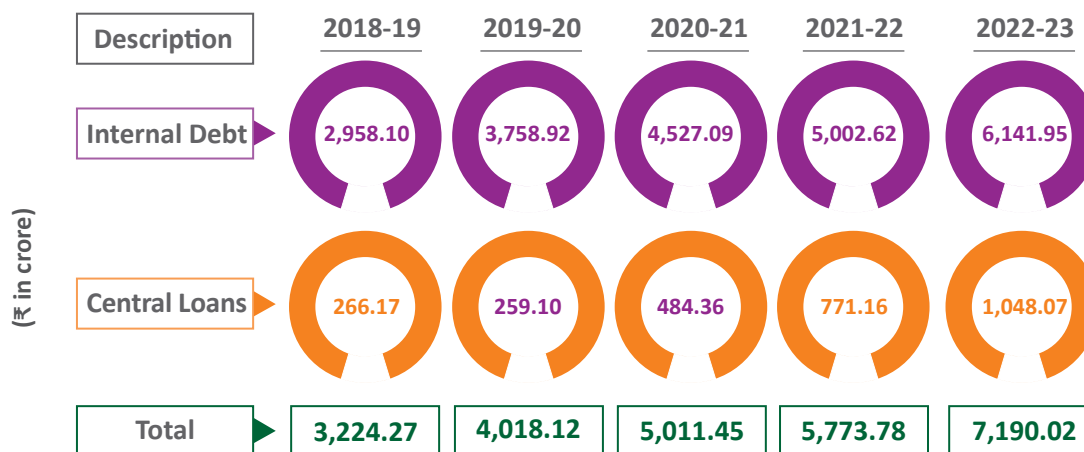


Graph 7: Trend of Grants-in-Aid



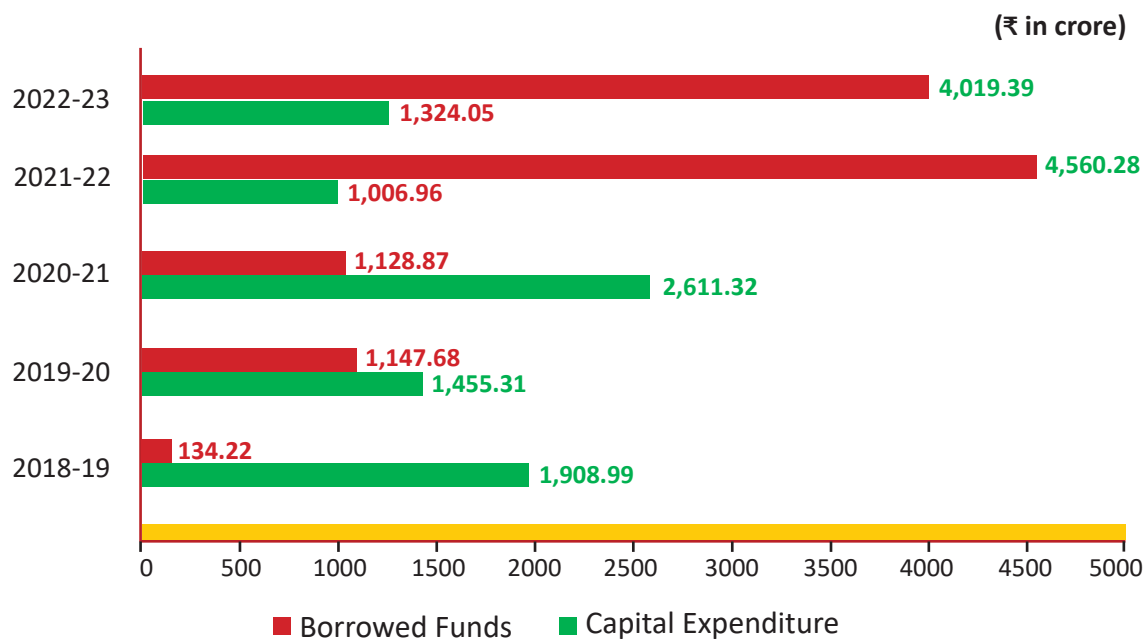
2.7 Public Debt

Table 13: Kum nga kalta chungsa Public Debt dinhmun



Kum 2022-23 chung khan State Sawrkar chuan loan pasarih ₹ 1,316.07 crore chu market aṭangin a puk a. Tichuan ₹ 300.40 crore chu Sawrkar laipui aṭangin Loans and Advances in a dawng.

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



Bung III na Expenditure

3.1 Thuhmahruai

Expenditure hi Revenue Expenditure leh Capital Expenditure ah te then an ni a. Revenue Expenditure chu Sawrkar kal zelna atan a nitina a sum hmanna ang chi hi a ni. Capital Expenditure chu Capital Assets siamnan/siamthat nan hman thin a ni a, tin, ba tih kiam nana hman thin a ni baw. Expenditure hi State hnuai ami leh Central Assistance (Centrally Sponsored Scheme/ Central Scheme huam telin) hnuai mi ah te thenhran leh a ni.

Government Accounts ah chuan Expenditure hi sector pathum heng General Services, Social Services leh Economic Services ah te then 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 kalta chhunga Revised Estimate atanga sum hman tlakhniam dan a hnuai hian tarlan a ni:

Table 15: Revenue Expenditure

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

Revenue Expenditure hnuia sum hman zawng zawng 59.00 *per cent* hi Salaries leh Wages (₹ 3,290.72 crore leh ₹ 226.52 crore) ah te, Interest Payments (₹ 493.88 crore) te, Pensions (₹ 1,833.86 crore) te leh Subsidies (₹ 109.28 crore) atan hman a ni.

Kum nga kalta chhunga Committed Revenue Expenditure leh Uncommitted Revenue Expenditure dinmun chu a hnuia tarlan ang hian a ni:

Table 16: Committed and Uncommitted Revenue Expenditure

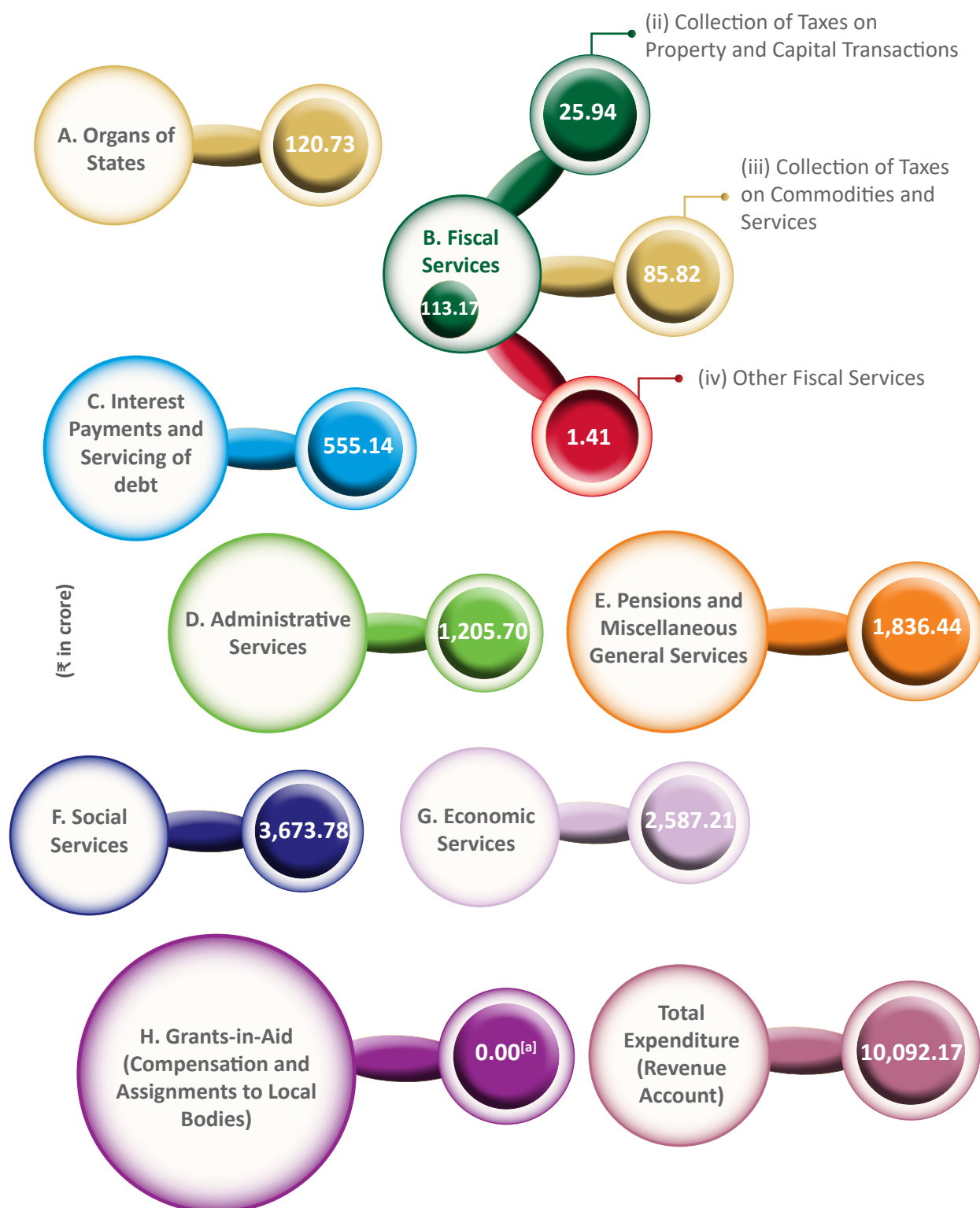
	(₹ in crore)				
Component	2018-19	2019-20	2020-21	2021-22	2022-23
Total Revenue Expenditure	7,505.59	9,453.96	8,514.80	8,557.49	10,092.17
Committed Revenue Expenditure ^[#]	4,248.62	5,209.25	5,204.44	5,146.38	5,954.26
Percentage of Committed Revenue Expenditure to Total Revenue Expenditure	56.61	55.10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

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

Scheme hrang hrang te tihchangtlun nana Uncommitted Revenue Expenditure hnuia sum hman hi 2018-19 ah chuan ₹ 3,256.97 crore niin 2022-23 ah chuan ₹ 4,137.91 crore a ni a, kum nga chhunga a punna hi 27.05 *per cent* a ni. Revenue hnuia sum hman zawng zawng pawh hi 34.46 *per cent* in 2018-19 a sum hman ₹ 7,505.59 crore atangin 2022-23 a sum hman chu ₹ 10,092.17 crore ah a pung chho a ni. Kum nga chung vek hian Committed Revenue Expenditure hnuia sumhman pawh 40.15 *per cent* in a pung bawk a ni.

3.2.1 Revenue Expenditure sector-a then dan (2022-23)

Diagram 8: Revenue Expenditure sector-a then dan



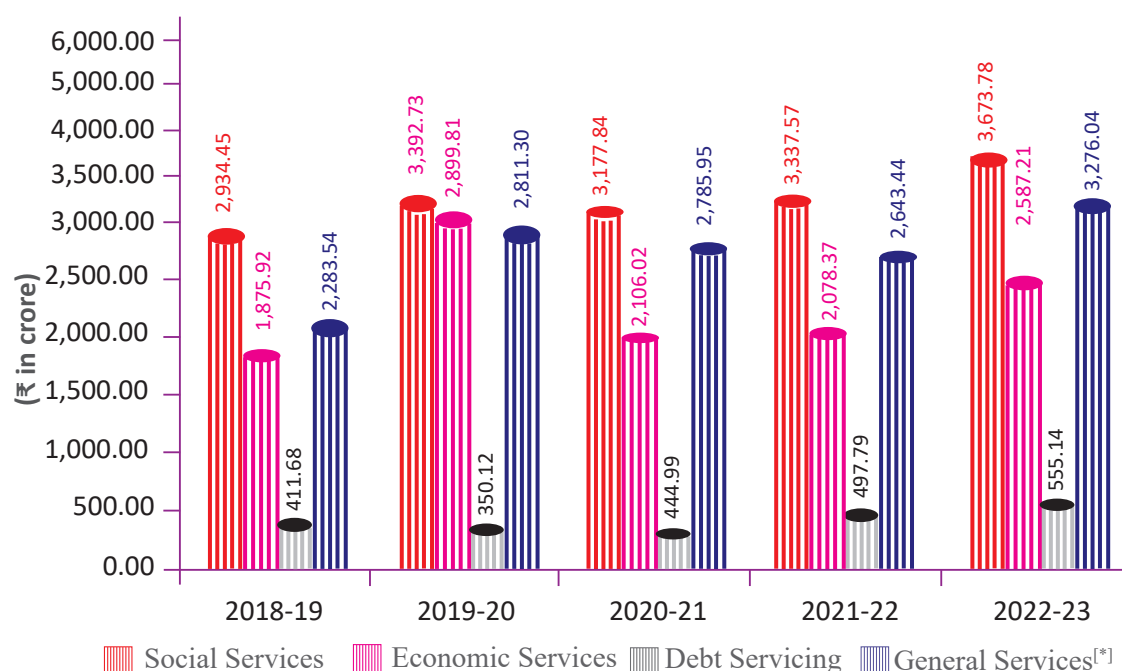
^[a] Figure-te hi Administrative Service-te, Social Service-te leh Economic Service-ah te telh an ni.

3.2.2 Sum hmanna lian tham bik te 2018-19 to 2022-23

Table 17: Revenue Expenditure hnuai Sum hmanna te

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

Graph 9: Revenue Expenditure hnuai sum hmanna liantham bikte



[*] General Service-ah te hian MH 2048 (Ba tih hniamna atan sum ruahman emaw leiba laka invenna) leh MH 2049 (Interest payment-te) a tel lo.

3.3 Capital Expenditure

Capital Expenditure hi hmasawna atana thil t̄angkai tak a ni. Kum 2022-23 chhunga Capital Disbursement ₹1,324.05 crore (GSDP at̄anga 4.96 *per cent*) hi Revised Estimates aiin ₹1,414.46 crore in a tlem a. (Capital hnuai disbursement tlemna hi ₹ 1,413.85 crore a ni a, Loans and Advances hnuai hian ₹ 0.61 crore in a chuang thung). Capital Expenditure leh GSDP t̄han chhohdan hi kum hmasa lam 2021-22 te nena khaikhinin a muang telh telh a ni. (31.49 *per cent* and 7.69 *per cent* respectively).

A hnuia table tarlanah hian hmuhtheih a ni:

Table 18: Capital Expenditure

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

^[#] Loan leh Advance-te aṭanga sum hman te a huam tel.

3.3.1 Sector-a Capital Expenditure ṭhen hran dan

Kum 2022-23 chungin Sawrkar in hna lian tham hrang hrang thawh nan ₹ 856.95 crore a hman a, chutih rualin, Co-operative Institutions ah sum engmah 2022-23 chung hian chhun luh a nilo a ni.

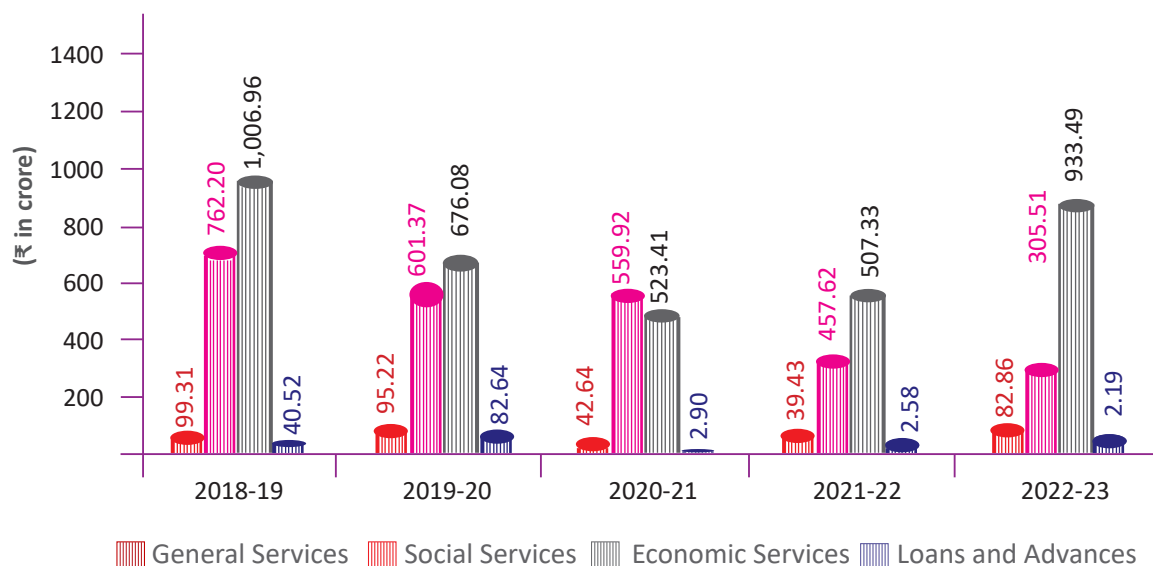
3.3.2 Kum nga kalta chhunga Sector-a Capital Expenditure ṭhen hran dan

Table 19: Sector-a Capital Expenditure ṭhen hran dan

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

Rin hung chhunga mite hian Total Capital Expenditure aṭanga an percentage zel a entir.

Graph 10: Trend of Sectoral Distribution of Capital Expenditure



3.3.3 Sector-a Capital leh Revenue expenditure then hran dan

Kum nga (5) kal ta chungna capital leh revenue expenditure, khaikhinna chu a hnuaiah hian hrilhfhah a ni:

Table 20: Comparative sectoral distribution of Capital and Revenue Expenditure

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

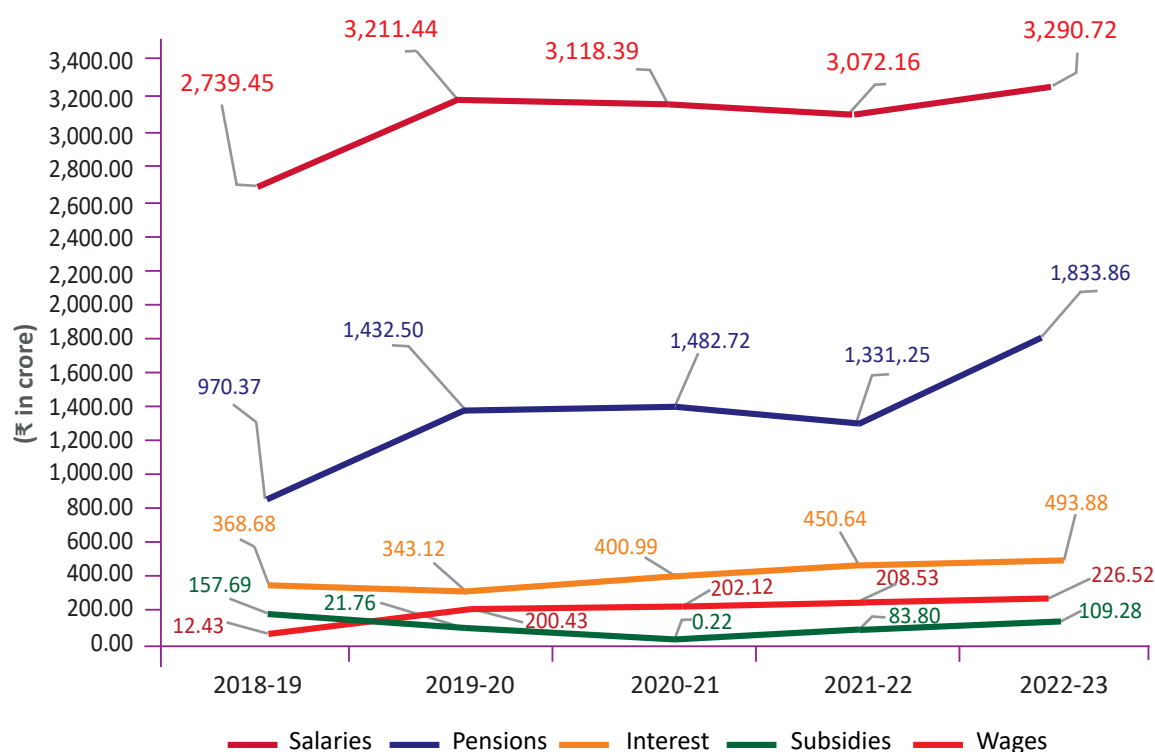
[#] Not Applicable. [@] Chhut sual te siam that anih avangin a hma kum a mi nen a danglam.

[*] GS, SS and ES hnuaia Revenue Expenditure-ah hian GIA Expenditure telh a ni.

3.4 Committed Expenditure

Heng Salaries, Pensions, Subsidies leh Wages hnuaia sum hmante kum hmasa aia 2022-23 chhunga a punna chu a hnuaiah hian tarlan a ni:

Graph 11: Trend of Committed Expenditure



Kum nga kalta chhunga Committed Expenditure dinhmun, Revenue Expenditure leh Revenue Receipts nen khaihinna chu a hnuaiah hian tarlan a ni :

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

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

2018-19 leh 2022-23 chhunga Committed Expenditure punna hi 40.15 *per cent* niin Revenue Expenditure punna chu 34.46 *per cent* a ni thung, Committed Expenditure nasa taka a sanchhoh zel avang hian Sawrkar chuan hmasawnna lam atan sum hman tur a neih daihloh phah a ni.

Bung IV na Appropriation Accounts

4.1 2022-23 Chhunga Appropriation Accounts khaikhawmna

Table 22: Appropriation Accounts khaikhawmna

(₹ in crore)

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

4.2 Kum nga kalta chhunga Savings/excess dinhmun

Table 23: Savings/Excess Kalphung

(₹ in crore)

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

4.3 Significant Savings

Grants hnuia Substantial Saving a awm chuan schemes/ programme hnuia hnathawh tur an la thawklo emaw, hnathawh te a kal chaklo tihna a ni. Sum hman zawhloh tam tham nei Grants thenkhat chu heng ho hi an ni:

Table 24: Substantial Savings

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

Table 24: Substantial Savings- Concl.

(₹ in crore)

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

Kum 2022-23 chhunga supplementary grants ₹ 3,265.69 crore (sum senso zawng zawng aṭanga 23.10 *per cent*) hi head ṭhenkhat ah chuan kum tawpah sum hman ban a tam avangin a ṭul lem lo a ni. Chung zinga ṭhenkhatte chu henge hi an ni:

Table 25: Significant Savings

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

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

Table 26: Excess Expenditure

(₹ in crore)

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

Bung V na

Assets and Liabilities

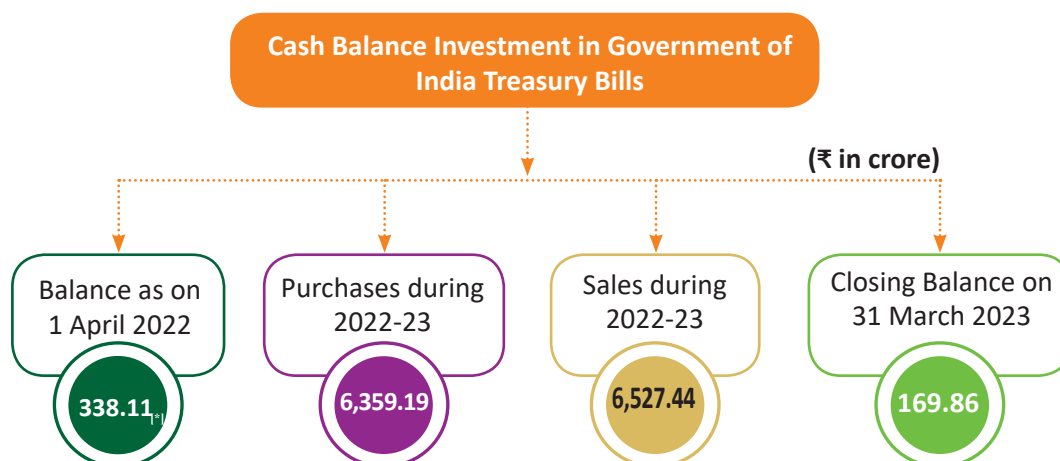
5.1 Assets

Tuna accounts kan vawn danah hian Sawrkar Assets heng Ram, Buildings, etc. te hi an hlutdan 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 2022-23 tawp thlenga Investment zat chu ₹ 42.77 crore a ni. Hemi kumah hian sum engzatmah peipun a ni lo.

1 April 2022 khan Reserve Bank of India-a Cash Balance chu (-)₹507.49 crore a ni a, 31 March 2023 ah chuan (-)₹ 342.87 crore ah a tlahniam a ni. Hei bakah hian Sawrkar chuan 2022-23 chhung hian 14 days Treasury Bills ah tum 72 lai mai avaiin ₹ 6,359.19 crore, leh Rediscounted Treasury Bills ah tum 148 a vaiin ₹ 6,527.44 crore a invest hman. 2022-23 chhunga Investment dinhmun chu a hnuaiah hian kan hmu thei ang:

Table 27: Cash Balance Investment



[*] Chhut sual te siam that anih avangin a hma kum a mi nen a danglam.

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 bithlihsak bawh thin.

Kum nga kalta chungu State Government-a Public Debt leh Total Liabilities kimchang chu a hnuaiah hian tarlan a ni:

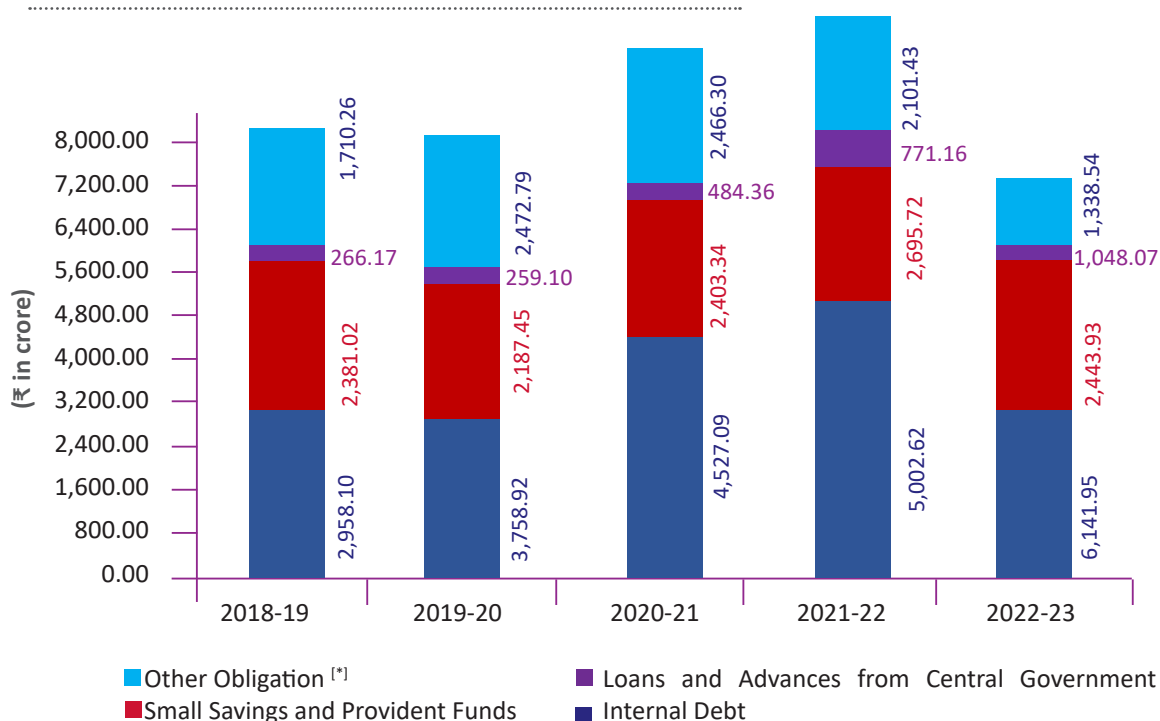
Table 28: Public Debt and Total Liabilities

Year	Public Debt (₹ in crore)	Percentage to GSDP	Public Account ^[*] (₹ in crore)	Percentage to GSDP	Total Liabilities (₹ in crore)	Percentage to GSDP
2018-19	3,224.27	14.48	4,091.28	18.37	7,315.55	32.85
2019-20	4,018.02	15.16	4,660.24	17.58	8,678.26	32.74
2020-21	5,011.45	17.24	4,869.64	16.74	9,881.09	33.98
2021-22	5,773.78	23.27	4,797.15	19.34	10,570.93	42.61
2022-23	7,190.02	26.92	3,782.47	14.16	10,972.49	41.07

[*] Suspense leh remittances balance-te a tel lo.
Figure-te hi kum tawp thlengin progressive balance a ni.

Kum hmasa nena khaikhinin 2022-23 hian Public Debt leh Liabilities dangah te hian ₹ 401.56 crore (3.80 per cent) in a pung a ni:

Graph 12: Trend in Government Liabilities



[*] Interest bearing leh Non-interest bearing te tihtur 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. tena scheme leh programme hrang hrang an duan na tura market leh financial institutions te hnena loans an pukah State Sawrkar chuan Guarantee a pe thei a ni. Heng guarantee te hi State chhung Consolidated Fund hnuiaia 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)	(₹ in crore)	
		Amount outstanding as the end of the year	
		Principal	Interest
2018-19	277.58	74.15	23.84
2019-20	200.58	81.04	61.25
2020-21	200.08	86.29	52.34
2021-22	178.87	73.72	51.74
2022-23	183.01	68.52	51.38

Mizoram Ceiling on Government Guarantees Rules, 2013 in a tarlan dan chuan 1st April a Government Guarantees la tih fel loh hian Gross State Domestic Product (GSDP) a estimate lo siam aṭangin 25 *per cent* hi a pel lo tur a ni a. 1 April 2022 a guarantees la tih felloh chu ₹ 125.13 crore a ni a, hei hi GSDP 0.47 *per cent* 2022-23 chhunga ₹ 26,713.90 crore estimate aṭangin a ni a, 25 *per cent* limit kha a pel ta daih a ni. 2022-23 chhung khan State Sawrkar chuan Guarantee ₹ 2.90 crore chu Mizoram Co-operative Bank Limited ah a dah a, ₹ 7.96 crore chu paih a ni.

2022-23 chhung hian State Sawrkar chuan guarantee commission atan engzatmah a hmu lo a. Rules 2013 a kan hmuh danin, Sawrkar chuan guarantee amount aṭangin a tlem berah 0.75 *per cent* chu guarantee commission angin a la tur a ni a, hei hi ₹ 0.55 crore a ni.

Bung VI na Other Items

6.1 Internal Debt hnuia 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 a ni ngai lem lova, Administrative Department chan ah dah a ni ţhin. Mahse Loans repayment hi Government account ah hmuh ani a, hei hian Government Accounts ah Adverse Balance leh liabilities te chin fel theihloh angin a lang ta a ni. 31 March 2023 ah hian Head of Account **6003 Internal Debt of State Government** 103 Loans from Life Insurance Corporation of India hnuiaiah ₹ 153.90 crore chu Adverse Balance alo a awm a ni.

6.2 State Sawrkar Loans leh Advances

State Sawrkar in 2022-23 tawp thlenga Loans and Advances a siam zawng zawng chu ₹ 218.74 crore a ni a. Hemi aţang hian ₹ 134.81 crore chu Government Departments, Corporation/ Companies, Non-Government Institutions leh Local Bodies te pek a ni. 31 March 2023 thlenga arrear (Principal leh Interest) rulhna dinhmun chungchang hi a mawhpurthu Department hotu te hnen aţanga dawn ala nilo.

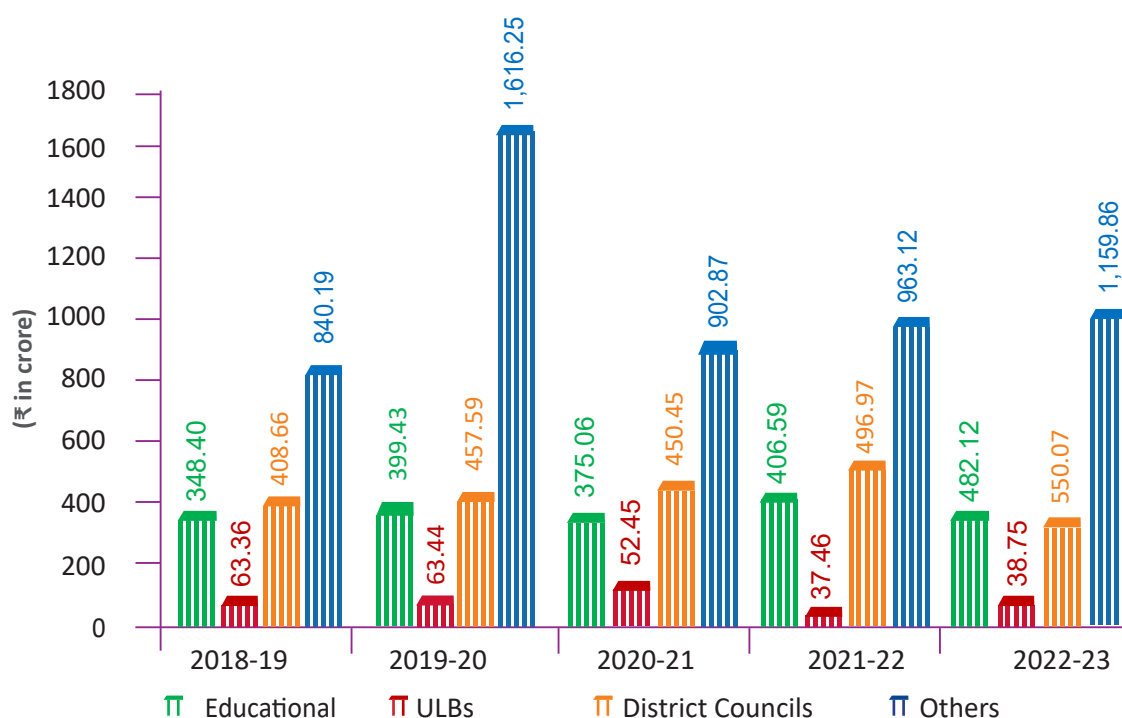
6.3 Local Bodies leh a dangte sum dawn dan

Local Bodies, Autonomous Bodies, etc. te hnena Grants-in-Aid pek ţhin chu, 2018-19 a ₹ 1,660.61 crore ni ţhin chu 2022-23 ah chuan ₹ 2,230.80 crore in a pung a ni.

Kum nga kalta 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	2018-19	2019-20	2020-21	2021-22	2022-23
1.	Educational Institutions (Aided Schools, Aided Colleges, Universities, etc.)	348.40	399.43	375.06	406.59	482.12
2.	ULBs	63.36	63.44	52.45	37.46	38.75
3.	District Councils	408.66	457.59	450.45	496.97	550.07
3.	Others	840.19	1,616.25	902.87	963.12	1,159.86
	Total	1,660.61	2,536.71	1,780.83	1,903.64	2,230.80



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

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

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

6.4 Cash Balance leh Cash Balance Investment

Table 32: Cash Balance and Investment of Cash Balance

(₹ in crore)

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

^[*] Chhut sual te siam thāt anih avangin a hma kum a mi nen a danglam.

6.5 Accounts Reconciliation

Controlling Officers zawng zawng te chuan State Sawrkar Receipts leh Expenditure figure te chu Principal Accountant General (PAG) aṭanga figure te nen a in mil em tih an endik ṭhin tur a ni. Kum 2022-23 chhung hian receipts ₹ 10,832.18 crore (Total Receipts aṭanga 75.60 *per cent*) leh expenditure ₹ 13,912.33 crore (Total Expenditure aṭanga 99.24 *per cent*) te hi State Sawrkar chuan an reconcile a ni.

Kum 2021-22 chhung hian receipts ₹ 13,719.98 crore (Total Receipts aṭanga 99.77 *per cent*) leh expenditure ₹ 13,362.40 crore (Total expenditure aṭanga 100 *per cent*) te hi State Sawrkar chuan a reconcile a ni, heihi kum hmasa a ni.

6.6 Accounts Rendering Units ten Accounts an thehluh dan

Heng Accounts hian 1 April 2022 aṭanga 31 March 2023 chhunga Mizoram Sawrkar sum chevel a tarlang a. Mizoram Sawrkar Accounts endik turte hi Treasuries 13 te, Public Works Divisions 75 [(31 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 aṭang te a khaikhawm a ni a. Kum tawp thlengin accounts hmaih engmah a awmlo a ni.

6.7 Abstract Contingent Bill siamrem loh

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.

Engemaw hmanhmawhthlak ah Drawing and Disbursing Officer (DDO) te chu Service bill aṭanga AC bill hmanga lakchhuah phal an ni. Mizoram Treasury Rules, 2011 (Para 3.13.2) a tarlan ah chuan Abstract Contingent Bills *ibid* cases en fiah a nih lai leh Central Government Account (Receipt and Payment) Rules, 1983 hnuaia Rule 118 behchhana a hun tiam chhung

a bill kimchang pharhchhuah a nih leh nih loh chu 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 re re ah chuan certificate thil tel vek tur a ni a, hei hian bill la tihfelloh leh a thla hmasa a Abstract Contingent Bill kimchang te chu pek tawh a nih leh nih loh a hriattir a ni. He certificate tello hi chuan bill chu sumfai a pek theih a ni lo a ni. Rule 309 of Central Treasury Rule ah pawha tarlan angin, bill siam ni aṭanga a hma thlaa Abstract Contingent bill lak chhuah chungchangah contingent bill kimchang chu Controlling Officer hnenah certificate bill tina thil telin a thehlut tur a ni. Abstract Contingent bill chu he certificate tello hian sumfaia lak theih a nilo a ni.

2022-23 chhunga AC Bill sawmruk (60) ₹ 253.44 crore chu lak chhuah a ni a, AC Bills sawmli pathum (43) ₹ 93.74 crore (36.99 *per cent*) chu March 2023 khan lakchhuah a ni. AC bill la bang 17 AC bills ₹ 159.70 crore chu April 2022 leh February 2023 inkar khan lakchhuah a ni. He 17 AC bills aṭangin hian 11 AC bills ₹ 7.89 crore chu 31 March 2023 chhung khan dawn a ni. 31 March 2023 thleng khan 51 AC bills aṭanga DCC bills ₹ 247.88 crore chu hmuh a nilo a ni. 31 March 2023 thlenga AC bills la siamremloh leh DCC bills la thehlut loh chu a hnuaiah hian tarlan a ni.

Table 33 : Unadjusted AC Bills as on 31 March 2023

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

[@] AC bill 49-ah te hian March 2023 a AC bill 43 -te ₹ 93.74 crore lak chhuah te telh an ni.

31 March 2023 (kum hmasa) thleng khan AC bill pasarih (7) ₹ 3.86 crore aṭangin DCC Bill engmah hmuh ani lo a ni. Hetah tang hian AC Bill panga (5) ₹ 1.54 crore [(₹ 1.09 crore for the year 2018-19 for one case), (₹ 0.01 crore for the year 2020-21 for two case) and (₹ 0.44 crore for the year 2021-22 for two case)] te chu 2022-23 chhungin siamrem an ni.

Table 34: Unadjusted AC Bills (2021-22)

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

6.8 Grants-in-Aid la hmuhloh atana Utilisation Certificate (UCs)

Mizoram Treasury Rules 2011, Rules 3.20.4 in a phut angin Grants-in-Aid dawng reng reng in a a sum pe chhuak tu te hnenah UCs chu sanction an hmuh aṭanga kum khat chhungin an thehlut ngei ngei tur a ni. UCs an thehlut loh chuan Finance Accounts ah Expenditure a awm leh awmlah a hriat theihloh a ni.

2022-23 chhung khan 2022-23 chhunga 100 UCs tih fellow ₹ 114.06 crore chu tih fel a ni. Heta tang hian 91 UCs chu 2021-22 ami leh 9 UCs 2022-23 ami te an ni. 2022-23 khan ₹ 35.59 crore grants siam a ni a, hemi UCs hi 2023-24 ami tur niin grants an hmuh aṭanga kum khat chhunga thehlut tur a ni. 31 March 2023 thlenga UCs la tih fellow erawh chu a hnuaiah hian tarlan a ni:

Table 35: UCs Outstanding (2022-23)

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

[*] A chunga kan sawi kum hi “Due year” a ni a, chu chu sum lakchhuah ni (actual drawal) aṭanga a kum khat na a ni.

[#] Kum 2022-23 chhung khan a pungna nen UC-te chu sawmpanga (15) ₹ 20.62 crore a ni a, chuta tang chuan UC pakua (9) ₹ 10.54 crore te chu kum 2022-23 chhung khan pek thlak an ni.

31 March 2022 (kum hamsa) chhunga UCs la tih fellow ₹ 109.49 crore a ni a, Chuta tang man hu 94 a awm a ni. 31 March 2022 thlenga UCs la tih fellow chu a hnuaiah hian tarlan a ni:

Table 36 : UCs Outstanding (2021-22)

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

[*] A chunga kan sawi kum hi “Due year” a ni a, chu chu sum lakchhuah ni (actual drawal) aṭanga a kum khat na a ni.

6.9 Interest Adjustment

Government chuan J. Reserve Funds (a) Reserve Fund Bearing Interest leh K. Deposit and Advances (a) Deposits Bearing Interest huang chhunga Interest pek leh siamrem chu a ti thei a, hemi avang hian, Sub-Major Heads bik te te chu List of Major and Minor Heads of Accounts ah te dah a ni.

2022-23 chhunga Government in Funds Deposits leh Interest a pek te chu a hnuaiah hian tarlan a ni:

Table 37: Interest Adjustment

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

^[@] 8121 General and Other Reserve Funds 129 State Compensatory Afforestation Fund a OB chutnaah hian interest pek loh (Unpaid interest) in nghawng a neih dan hi chhut/lak tel a ni lo.

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

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

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

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

[A] Actual value was ₹ 0.004 crore only.

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

Interest pek chungchangah short payment leh pek loh ₹ 7.07 crore a awm avangin Revenue Expenditure-ah understatement a awm phah a ni.

6.10 Expenditure on Ecology and Environment

State Sawrkar in Environment chungchanga an Expenditure chu Finance Accounts ah Head of Accounts hrang hrang hmangin a tarlang a bawk. 2022-23 chhung khan Mizoram Sawrkar chuan **3435 Ecology and Environment** hnuaiah Budget allocation ₹ 1.66 crore aṅging ₹ 1.66 crore a dah a bawk. Chutiangin kum kalta, Mizoram Sawrkar, bawk kum 2021-22 khan chuan **3435 Ecology and Environment** hnuaiah Budget allocation ₹ 1.62 crore aṅging ₹ 1.52 crore a dah a bawk.

6.11 Committed Liabilities

Finance Commission sawmpahnihna in a phut angin, Accounting mumal tak a awm theih nan Central Government chuan hma a la a. Buaina a awmlah nan Cash accounting chungchanga hriattur pawimawh leh langtlang taka thu thlukna siam a nih theih nan Statements angreng deuh a 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.

6.12 Centrally Sponsored Scheme-te (CSS) leh Additional Central Assistance (ACA) bik te Block Grant huam lova siamrem chungchang

Plan/Non-Plan kal kawp zulzuiin, Central Assistance an siam chu Centrally Sponsored Scheme hnuaia Central Assistance/Share anga dah a ni.

31 March 2023 chhunga Centrally Sponsored Scheme hnuaia expenditure chhut luh zawng zawng chu ₹ 1,684.17 crore (Revenue Expenditure ₹ 1,615.27 crore leh Capital Expenditure ₹ 68.90 crore) an ni a, tah hian Central Assistance leh Centrally Sponsored Schemes atana State in chanpual a neih te a huam tel a ni.

6.13 Single Nodal Agency-te (SNA) hnena Fund pek chhuah/dah chungchang

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) aṅging a sum hmuh te Single Nodal Agency (SNA) hriattpuina hnuaiah hman phal a ni a. CSS atan hian SNA chuan Commercial Bank ah bank account hawngin a enkawl tur a ni.

India Sawrkar laipui aṅging State share dah ve turte nen a ni thu zawm in, State Sawrkar chuan Central share an dawn aṅging State share dah ve tur nen SNA account hnuaia a awmna tur theuhah an dah lut thin a.

2022-23 chhungin State Sawrkar chuan ama Treasury Accounts ah Central Share ₹ 1,538.65 crore a dawng a. 31 March 2023 thlenga a lan dan chuan Sawrkar chuan Treasury Accounts aṅging Central Share tur ₹ 950.92 crore a dah a, SNAs a dah turin State Share ₹ 202.84 a dah bawk a ni. Central Share aṅging hian short transfer ₹ 587.73 crore a awm bawk a ni. SNA report PFMS portal aṅging a lan danin, ₹ 344.23 crore chu SNA bank account ah 31 March 2023 thleng khan hman lohin a la awm bawk a ni.

6.14 Transfer of Funds to Personal Deposit Accounts

Personal Deposit Accounts ah chuan Drawing Officers ten scheme mil in a t̄ul angin expenditure an siam thei a; State chhung Consolidated Fund āt̄angin Service Head sum la chhuakin, Personal Deposits : Major Head **8443 - Civil Deposits** leh Minor Head 106-Personal Deposits hman tur a ni. Personal Deposit Accounts Administrator te chuan Sawrkar kum tawp ah accounts an khar a ngai a chu bakah sum hman loh la awm te chu Consolidated Fund ah an dah let tur a ni.

Government of Mizoram āt̄anga thu dawnna angin, Personal Deposit Accounts hi a awm lo a ni.

6.15 Investment

Sawrkar investment Finance Accounts Statement 8 leh 19 a kan hmuh te hi Principal Accountant General (Accounts Wing) in account leh sanction a dawnte āt̄anga siam a ni a. Mahse heihi a department changtu (Finance telin) leh investee te āt̄anga hriat ala nilo a. Sawrkar hian 2022-23 chhungin Investment engmah an la siam lo a. Kum hmasa lam āt̄anga 31 March 2023 thleng a Sawrkar Investment hriat theih chin chu a hnuai a tarlan ang hi a ni:

Table 38: Investment

(₹ in crore)

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

6.16 Contingency Fund

Mizoram Contingency Fund Act, 1987, Section 1 in thuneihna a pek angin, State Government chuan State āt̄anga sum pek leh lak chhuah chungchanga mumal taka kalpui anih theih nan. The Mizoram Contingency Fund Rules, 1987 hi a siam a ni. Mizoram State in Contingency Fund āt̄anga a lakkhawm chu ₹ 0.10 crore a ni. 31 March 2023 thleng khan Contingency Fund ah hman bang ₹ 0.10 crore a la awm a, 2022-23 chhung hian transaction engmah siam a ni lo.

6.17 Rush of Expenditure

GFR 2017 Rules 62 (3) chuan Rush of Expenditure kan tih mai, kum tawp dawna sum hmanhmawh taka hman hi fello ah ngaiin tih loh hram nise a ti. State Government Department, chuan March 2023 khan ₹ 2,078.82 crore leh ₹ 384.46 crore hi March 2023 last working day ah a la chhuak a ni (Treasury-wise details chu a hnuai ah hian tarlan a ni), total expenditure ₹ 11,414.03 crore āt̄anga 18.22 *per cent* and 3.37 *per cent* (Revenue and Capital) ani a, March 2023 a State Sawrkar in a Revenue Receipts a a tlukpui zawng zawng chu ₹ 1,807.89 crore a ni (17.58 *per cent* of total Revenue Receipts). March 2023 chhunga Department lian thenkhat (Major heads nen) sum hman ral leh sum lak chhuah (₹ 2,078.82 crore) dan te chu **4070 Capital Outlay on other Administrative Services** 100 *per cent*, **5275 Capital Outlay on Other Communication Services** 100 *per cent*, **4403 Capital Outlay on Animal Husbandry** 92.52 *per cent*, **4059 Capital Outlay on Public Works** 93.25 *per cent*, **4435 Capital Outlay**

on Other Agricultural Programmes 92.06 per cent, **4401 Capital Outlay on Crop Husbandry** 93.31 per cent, **4217 Capital Outlay on Urban Development** 81.86 per cent, leh **2501 Special Programmes for Rural Development** 56.92 per cent te an ni.

2022-23 chhunga total expenditure ₹ 4,193.72 crore (36.74 per cent), (Revenue leh Capital belhkhawm) (₹ 11,414.03 crore) chu last quarter ah dah a ni a, chutihruah chuan total receipts (₹ 10,282.06 crore) ₹ 3,021.35 crore (29.38 per cent) chu last quarter ah hmuh ani bawk a ni. Month-wise receipts leh last quarter (January 2023 - March 2023) khaikhinna chu a hnuaiah hian tarlan a ni :

Table 39: Rush of Expenditure

(₹ in crore)

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

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

Table 40: Treasury hrang hrang te dinhmun

(₹ in crore)

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

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

6.18 National Pension System (NPS)

Mizoram Sawrkar chuan Defined Contribution Pension Scheme hnuaia dah atan Major Head 8342-117 a siamlo a, hei vang hian National Securities Depository Limited (NSDL) ah a dah thung a ni. Hei bakah hian State Sawrkar chuan employee's te contribution chu 'Major Head **0071 Contribution Recoveries towards Pension and Other Retirement Benefits**' ah an dah lut a, heng hi NSDL in a tul anga a hman tura an siam Current Account ah an employee's contribution te nen an transfer bawk a ni.

Kum 2022-23 chung khan Defined Contribution Pension Scheme a thawh khawm zat chu ₹ 102.69 crore (Employees contribution ₹ 51.29 crore and Government contribution ₹ 51.40 crore including ₹ 0.07 crore leh ₹ 0.04 crore of 14 *per cent* contribution for AIS Officers and various Mizoram House) a ni a. Hemi Government Contribution chungchang kimchang hi chu Finance Accounts a Statement 15 hmuh theihin a awm a ni.

2022-23 chungin Mizoram Sawrkar chuan Current Account atangin National Securities Depository Limited (NSDL) ah ₹ 102.69 crore a dah a. State Sawrkar chuan Major Head 8342-117 Defined Contribution Pension Scheme hnuiaia Public Account ah NPS amount chu a dahlut lo a ni.

6.19 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 2023 thlenga balance la awm chu ₹ 722.53 crore a ni a. Heta tang hian ₹ 222.06 crore chu interest bearing Reserve Fund ah leh ₹ 500.47 crore chu Non-Interest bearing Reserve fund ah awm bawh a ni.

6.19 (A) Reserve Funds bearing Interest

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

State Disaster Response Fund inkaihhraina atanga kan hmuh angin (interest bearing section Hnuiaia 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. 2022-23 chung khan State Sawrkar chuan ₹ 39.20 crore chu Central Government's share angin a dawng a.

Hemi kum a State Government's share chu ₹ 4.36 crore a ni. State Sawrkar chuan ₹ 43.56 crore chu Fund hnuai Major Head 8121-122 SDRF ah a dahlut lo a ni. He ₹ 43.56 crore transfer loh avang hian Revenue Expenditure ah understatement a awm phah a ni.

6.19 (A) (b) 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) kaihhraina leh State chhunga State Sawrkar ten disaster an lo chhinchiah te 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).

2022-23 chung khan State Sawrkar chuan Central Government atangin ₹ 14.30 crore a dawng a. Hemi kum chung hian State Sawrkar chuan share a neih ve ₹ 1.59 crore atangin contribution a siam lo. Hemi bakah hian State Sawrkar chuan Fund ah ₹ 15.89 crore (Central Share *plus* State share) chu a transfer lo a, hei vang hian Revenue Expenditure ah understatement a awm phah a ni.

6.19 (A) (c) 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 hmuh te chu Public Account a interest bearing section hnuiaia State Compensatory Afforestation Fund ah a dah tur a ni a.

2022-23 chung khan State Sawrkar chuan ₹2.50 crore (₹ 3.06 crore a hma kumah) a dawng a, heihi User Agencies lamin State Authority, CAMPA ina a enkawl official Bank Account ah Government Accounts kal tlang lemlo in an dah lut a. Government chuan pawisa engzatmah (₹ nil crore a hma kumah) National Compensatory Afforestation Deposits atangin a dawng lo a ni.

31 March 2023 thlenga State Compensatory Afforestation Fund a balance la awm chu ₹ 212.14 crore a ni.

6.19 (B) Reserve Funds not bearing Interest

6.19 (B) (a) Consolidated Sinking Fund

Mizoram Sawrkar chuan 2006-07 khan Consolidated Sinking Fund hi loans tih zangkhai nan a chhawp chhuak a. Fund in inkaihruaina a siam angin, State chuan 0.50 *per cent* chu an outstanding liabilities (Internal Debt *plus* Public Account) atangin Consolidated Sinking Fund ah a hma kum tawp lamah a thawh ve a. 2022-23 khan Sawrkar chuan ₹ 52.26 crore thawh tura beisei anih lain ₹ 49.00 crore a thawh a, hei hian short contribution ₹ 4.26 crore a awm phah a ni. 31 March 2023 thlenga a Fund awm zawng chu ₹ 443.45 crore a ni (31 March 2022 ah ₹391.19 crore).

6.19 (B) (b) Guarantee Redemption Fund

State Sawrkar chuan 2009-10 khan RBI in a phut angin Guarantee Redemption Fund hi a hman tan a. State Sawrkar thuchhuah hnuhnung ber (a chung a tarlan angin) para (5) a a tarlan angin Government chuan ₹ 0.50 crore chu contribution angin fund ah a siam tur a ni a. Fund a balance la awm chu kumtina contribution siam nen a pung tur a ni a, heihi kum 5 chhunga Sawrkar in a tih tur chin zat (target) han phak nan a ni^[a]. 2022-23 chung khan State Sawrkar chuan ₹ 9.00 crore fund ah a thawh a. 31 March 2023 thlenga fund awm zat chu ₹ 50.50 crore a ni. Hemi ₹ 50.50 crore zawng zawng hi RBI a invest vek a ni (31 March 2022 ah ₹ 41.50 crore).

^[a] No fixed limit is prescribed.

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

Central Road Fund (CRIF) tih thin chu Gol's Gazette in 31-03-2018 a thuchhuah an siam angin Central Road and Infrastructure Fund (CRIF) tih ah thlak a ni a. CRIF hi National Highway te, Railway Project te enkawl leh tihchangtlun 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 Centre atanga Fund a hmuh te hi Major Head 1601 hnuia Revenue Receipts hnuia a dah tur a ni a. Chutichuan State Sawrkar chuan a sum hmuh te chu Major Head 8449-103-Subvention from Central Road and Infrastructure Fund hnuia Public Account ah Major Head(s) mumal tak siamin a transfer thin tur a ni.

2022-23 chung khan State Sawrkar chuan grants ₹ 10.96 crore chu CRIF atan a dawng a. State Sawrkar chuan Public Account Fund ah engmah a tranfer lo a, heihi a chhan chu he Fund hi 31 March 2023 a siam a nih loh vang a ni.

Finance Accounts a a lan danin, 2022-23 chung hian Mizoram Sawrkar chuan he Grant atang hian incurred expenditure ₹ 10.00 crore chu Major Head **5054- Capital Outlay on Roads and Bridges 04 District and Other Roads 337 Road Works- Construction of Road (Central Road and Infrastructure Fund)** hnuaiah a nei a ni.

6.20 Suspense leh Remittances Balances dinhmun

Finance Accounts hian suspense leh Remittance head hnuaia sum dinhmun a tarlang a.

Heng outstanding balance head hrang hrang ami, outstanding debit and credit balance te nena head hrang hrang hnuaia siamrem chu Credit ₹ 1,420.41 crore Major Heads 8658, 8671 leh 8679 ah te 31 March 2023 thlang khan siam rem a ni (31 March 2022 ah Credit ₹ 907.26 crore), chuan remittance head hrang hrang hnuaia siamrem chu Credit ₹ 123.64 crore Major Heads 8782, 8786 leh 8793 ah te 31 March 2023 thlang khan siam a ni baw a (31 March 2022 ah Debit ₹ 65.69 crore).

Outstanding balance head hrang hrang hnuaia chin fel loh hian receipt/expenditure figure leh State Sawrkar head of Accounts mumal tak a awm tir theilo a ni (heihi kum tin ani chho char char a ni).

Table 41: : Suspense and Remittance Balances

(₹ in crore)										
Name of Major / Minor Heads	2018-19		2019-20		2020-21		2021-22		2022-23	
	Dr	Cr	Dr	Cr	Cr	Cr	Dr	Cr	Dr	Cr
(a) 8658 Suspense Accounts										
101 Pay and Accounts Office -Suspense	60.28	76.79	75.91	76.81	93.01	80.71	90.79	113.54	101.59	135.38
Net	Cr 16.51		Cr 0.90		Dr 12.30		Cr 22.75		Cr 33.79	
102 Suspense Accounts-Headquarters	73.85	72.40	71.42	72.40	72.90	72.40	78.78	72.64	78.80	73.87
Net	Dr 1-45		Cr 0.98		Dr 0.50		Dr 6.14		Dr 4.93	
107 Cash Settlement Suspense Account	7.32	1.99	7.32	1.99	7.32	1.99	7.32	1.99	7.32	1.99
Net	Dr 5.33		Dr 5.33		Dr 5.33		Dr 5.33		Dr 5.33	
109 Reserve Bank Suspense-Headquarters	16.72	(-)71.60	14.76	(-)68.99	17.54	(-)55.13	15.88	(-)48.77	81.50	4.86
Net	Dr 88.32		Dr 83.75		Dr 72.67		Dr 64.65		Dr 76.65	
110 Reserve Suspense- Central Accounts Office	805.26	1,744.20	834.50	1,792.75	3,371.84	4,712.38	3,342.42	4,303.50	3,000.83	4,475.16
Net	Cr 938.94		Cr 958.25		Cr 1,340.54		Cr 961.08		Cr 1,474.33	
112 Tax Deducted at source (TDS) Suspense	0.01	2.79	0.28	1.22	0.40	3.29	0.40	1.92	0.40	2.19
Net	Cr 2.78		Cr 0.94		Cr 2.89		Cr 1.52		Cr 1.79	
(b) 8782 Cash Remittances and adjustments between officers rendering accounts to the same Accounts Officer										
102 Public Works Remittances	22,134.38	21,639.58	24,853.10	24,480.59	27,494.68	27,259.28	30,200.19	29,780.31	33,000.33	32,754.68
Net	Dr 494.80		Cr 372.51		Dr 235.40		Dr 419.88		Dr 245.65	
103 Forest Remittances	2,622.43	2,957.74	2,852.72	3,182.61	3,025.44	3,352.38	3,247.39	3,608.38	3,489.41	3,866.52
Net	Cr 355.31		Cr 329.89		Cr 326.94		Cr 360.99		Cr 377.11	

(₹ in crore)

6.21 Adverse Balance

Kum khat chhunga Accounts a minus balance lo lang te chu a hnuaiah hian tarlan a ni. Heng head hnuaia minus balance awm chhan chu chin fel a la nih tawh loh vang a ni a, tunah hian ennawn leh siamthat hna thawh mek a ni.

Table 42: Adverse Balances

(₹ in crore)

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

^[a] Minus balance awm hi Mizoram Sawrkar nen a siamremna kalpui mek a ni.

6.22 Cash Balance

31 March 2023 thlenga Cash Balance Principal Accountant General (Accounts Wing) Mizoram in a tarlan ah chuan ₹ 342.87 crore (Credit) a ni a, RBI in a tarlan ah chuan ₹ 4.11 crore (Debit) a ni. Tah hian Net Difference ₹ 338.76 crore (Credit) a awm a, hei hi achhan chu Treasuries leh Agency Bank te inkarah Reconcile zawh loh a awm vang a ni. Hei hi Reconcile mek zel ani.

Principal Accountant General in 31 March 2022 thlenga a record dan chuan Cash Balance chu ₹ 507.49 crore (Credit) ania, RBI a in a tarlan angin ₹ 21.77 crore (Debit) te a ni. A inthlauhna hi ₹ 485.72 crore (Credit) a ni a, heihi a chhan ber chu Treasuries leh Agency Bank inkarah reconcile zawh loh a la awm vang a ni.

6.23 Revenue Expenditure-a nghawng a neih dan

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

Table 43: Impact on revenue expenditure

(₹ in crore)

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

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

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

Kum 2022-23 chhung khan ₹ 1,277.34 crore Major Heads of accounts hnuaia ami, chu chu Revenue leh Capital Expenditure-ah zela 11.19 te Minor Head 800 Other Expenditure hnuaia dah a ni. Kum 2021-22 chhung khan ₹ 1,106.49 crore 45 Major Heads of accounts, Revenue

and Capital expention belhkhawm (₹ 9,561.87 crore) aṅanga 11.57 *per cent* chu. Minor Head 800 Other Expenditure hnuaiah dah a ni.

Tarlan tawh angin, ₹ 859.30 crore 41 Major Heads of Accounts, total Revenue Receipt (₹ 10,282.06 crore) aṅanga 8.36 *per cent* chu Minor Head 800 Other Receipts hnuaiah dah a ni. A kum hmasa chiah ah pawh ₹ 486.86 crore 44 Major Heads of Account, total Revenue Receipt (₹ 9,159.74 crore) aṅanga 5.32 *per cent* chu Minor Head 800 Other Receipts hnuaiah dah a ni.

6.25 Goods and Services Tax (GST)

Goods and Service Tax chu 1 July 2017 khan hman tan a ni. 2022-23 chhunga State in Goods and Services Tax a lakkhawm chu ₹ 904.20 crore a ni a, heihi 2021-22 chhunga ₹ 632.34 crore nen a khaikhin in ₹ 271.86 crore (42.99 *per cent*) in a tlahniam tihna a ni. Hei hian Advance Apportionment of Integrated Goods and Services Tax (IGST) ₹11.70 crore chu a huam tel a ni. Hemi bakah hian Central Goods and Services Tax hnuaiah State chanpual ₹ 1,341.69 crore a dawng bawk a ni. GST Hnuaia total receipts chu ₹ 2,245.89 crore a ni.

6.26 Sub-Heads/Detailed Heads thar hawng chungchang

Constitution of India Article 150 na ah chuan State Accounts chu CAG hriatpui ang a ni tur a ni a. 2022-23 chhung khan, Mizoram Sawrkar chuan CAG thurawn la kher lovin Sub-Heads thar 18 (Sawmpariat) [Revenue Section hnuaiah 10 leh Capital Section hnuaiah 8] chu budget hnuaiah a siam a. State Sawrkar chuan heng Heads hnuaiah hian Budget provision siam in, Revenue Section hnuaiah senso ₹ 15.00 crore leh Capital Section hnuaiah senso ₹ 17.67 crore te 2022-23 chhungin a siam a ni.

6.27 Implementing Agency- te hnena Direct Transfer hmanga Central Scheme Funds dah

2022-23 chhung khan PFMS portal of CGA in a tarlan angin ₹ 1,084.29 crore chu State chhunga Implementing Agencies te chuan a dawng a.

Implementing Agencies a fund a direct transfer an dah hi 3.44 *per cent* in a hma kum (2021-22) nen khaikhinin a sang zawk a ni (from ₹ 1,048.26 crore in 2021-22 to ₹ 1,084.29 crore in 2022- 23).

Appendix VI (Finance Accounts Vol. II) ah a kimchanga tarlan a ni.

(State Sawrkar chuan Central Assistance-te chu a dawngtu turte hnenah leh Intermediary-te, NGO-te, Society-te hnena direct a kal te then hran dan hriattirna kimchang zawk a tar lang lo.)

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