

Mizoram Budget Analysis 2026-27

The Chief Minister of Mizoram, Mr. Pu Lalduhoma, presented the Budget for the financial year 2026-27 on February 26, 2026.

Budget Highlights

- The **Gross State Domestic Product (GSDP)** of Mizoram for 2026-27 (at current prices) is projected to be Rs 43,817 crore, amounting to growth of 11% over the previous year.
- **Expenditure (excluding debt repayment)** in 2026-27 is estimated to be Rs 16,684 crore, roughly same as the revised estimate of 2025-26 (Rs 16,708 crore). In addition, debt of Rs 392 crore will be repaid by the state. In 2025-26, expenditure (excluding debt repayment) is estimated to be 14% higher than budgeted.
- **Receipts (excluding borrowings)** for 2026-27 are estimated to be Rs 15,015 crore, an increase of 9% over the revised estimate of 2025-26. In 2025-26, receipts (excluding borrowings) are estimated to be 6% higher than budgeted.
- **Revenue surplus** in 2026-27 is estimated to be 2.1% of GSDP (Rs 900 crore). In 2025-26, as per the revised estimates, the state is expected to observe a revenue deficit of 1% of GSDP (Rs 376 crore).
- **Fiscal deficit** for 2026-27 is targeted at 3.8% of GSDP (Rs 1,669 crore). In 2025-26, as per the revised estimates, fiscal deficit is expected to be 7.6% of GSDP, higher than budgeted (4.6% of GSDP).

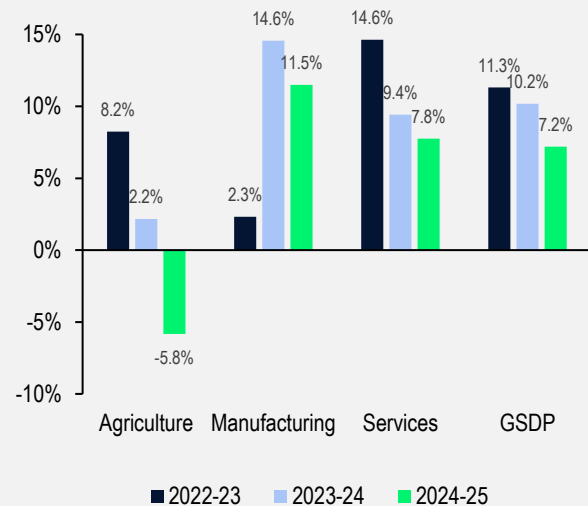
Policy Highlights

- **State Finance Commission:** Third State Finance Commission will be constituted during the ensuing financial year. The Commission will recommend transfers to local governments.
- **Culture:** A program for undertaking archaeological surveys to identify and protect heritage sites has been introduced under the 2026-27 budget.
- **Anti-drug efforts:** A dedicated budget provision has been made for anti-narcotics activities. It will aid targeted enforcement, awareness campaigns, and coordinated actions against trafficking and substance abuse.

Mizoram's Economy

- **GSDP:** In 2024-25, Mizoram GSDP (at constant prices) is estimated to grow by 7.2% over the previous year. In comparison, India's GDP is estimated to grow by 6.5% in 2024-25.
- **Sectors:** In 2024-25, agriculture, manufacturing, and services sectors are estimated to contribute 17%, 33%, and 50% of Mizoram's economy, respectively (at current prices).
- **Per capita GSDP:** In 2024-25, Mizoram's per capita GSDP (at current prices) is estimated to be Rs 2,87,097, an increase of 7% over the previous year. In 2024-25, India's per capita GDP is estimated to be Rs 2,34,859, an increase of 8.8% over the previous year.

Figure 1: Growth in Mizoram's GSDP at constant prices (2011-12)



Note: Contraction in the agriculture sector in 2024-25 is driven by a contraction in forestry and logging (-17%). These numbers are as per constant prices (2011-12) which implies that the growth rate is adjusted for inflation.
Sources: Mizoram Economic Survey 2025-26; PRS.

Budget Estimates for 2026-27

- **Total expenditure (excluding debt repayment)** in 2026-27 is targeted at Rs 16,684 crore. This is roughly same as the revised estimate of 2025-26 (Rs 16,708 crore). This expenditure is proposed to be met through **receipts (excluding borrowings)** of Rs 15,015 crore and net borrowings of Rs 2,062 crore. In 2025-26, expenditure (excluding debt repayment) is estimated to be 14% higher than budgeted.
- Total receipts for 2026-27 (other than borrowings) are expected to register an increase of 9% over the revised estimate of 2025-26.
- **Revenue surplus** in 2026-27 is estimated to be 2.1% of GSDP (Rs 900 crore). In 2025-26, as per the revised estimates, the state is expected to observe a revenue deficit of 1% of GSDP (Rs 376 crore). In 2025-26, at the budget estimate stage, a revenue surplus of Rs 563 crore was estimated.
- **Fiscal deficit** for 2026-27 is targeted at 3.8% of GSDP (Rs 1,669 crore), lower than the revised estimate for 2025-26 (7.6% of GSDP). In 2025-26, fiscal deficit is estimated to be higher than budgeted (4.6% of GSDP).

Table 1: Budget 2026-27 - Key figures (in Rs crore)

Items	2024-25 Actuals	2025-26 Budgeted	2025-26 Revised	% change from 2025-26 BE to 2025-26 RE	2026-27 Budgeted	% change from 2025-26 RE to 2026-27 BE
Total Expenditure	14,966	15,043	17,127	14%	17,077	-0.3%
(-) Repayment of debt	1,859	419	419	0%	392	-6%
Net Expenditure (E)	13,108	14,624	16,708	14%	16,684	-0.1%
Total Receipts	15,263	15,199	16,575	9%	17,470	5%
(-) Borrowings	4,182	2,226	2,853	28%	2,455	-14%
of which central capex loans*	1,361	750	1,407	88%	1,000	-29%
Net Receipts (R)	11,081	12,973	13,722	6%	15,015	9%
Fiscal Deficit (E-R)	2,027	1,652	2,987	81%	1,669	-44%
as % of GSDP	5.6%	4.6%	7.6%		3.8%	
Revenue Balance**	-27	563	-376	-167%	900	-339%
as % of GSDP	-0.1%	1.6%	-1.0%		2.1%	
Primary Deficit	1,377	859	2,186	155%	739	-66%
as % of GSDP	3.8%	2.4%	5.5%		1.7%	
GSDP	36,031	36,089	39,526	10%	43,817	11%

Note: BE is Budget Estimates; RE is Revised Estimates. *Central government has been providing 50-year interest-free loans to state governments for capital expenditure since 2020-21. These loans are excluded from the calculation of the state's borrowing ceiling.

** (+) indicates a surplus and (-) indicates a deficit.

Sources: Annual Financial Statement, Mizoram Budget Documents 2026-27; PRS.

Expenditure in 2026-27

- **Revenue expenditure** for 2026-27 is proposed to be Rs 14,094 crore, roughly same as the revised estimate of 2025-26. This includes the expenditure on salaries, pension, interest, grants, and subsidies.
- **Capital outlay** for 2026-27 is proposed to be Rs 2,588 crore, a decrease of 2% from the revised estimate of 2025-26. Capital outlay indicates the expenditure towards creation of assets. In 2025-26, capital outlay is estimated to be 18% higher than budgeted. Sectors with relatively higher capital outlay as per revised estimates include: (i) roads and bridges (Rs 591 crore higher), and (ii) urban development (Rs 204 crore higher).

Table 2: Expenditure budget 2026-27 (in Rs crore)

Items	2024-25 Actuals	2025-26 Budgeted	2025-26 Revised	% change from 2025-26 BE to 2025-26 RE	2026-27 Budgeted	% change from 2025-26 RE to 2026-27 BE
Revenue Expenditure	11,087	12,385	14,073	14%	14,094	0.2%
Capital Outlay	2,004	2,236	2,631	18%	2,588	-2%
Loans given by the state	17	4	4	0%	2	-48%
Net Expenditure	13,108	14,624	16,708	14%	16,684	-0.1%

Sources: Annual Financial Statement, Mizoram Budget Documents 2026-27; PRS.

Committed expenditure: Committed expenditure of a state typically includes expenditure on payment of salaries, pension, and interest. A larger proportion of the budget allocated for committed expenditure items limits the state's flexibility to decide on other expenditure priorities, such as capital outlay. In 2026-27, Mizoram is estimated to spend Rs 7,817 crore on committed expenditure, which is 52% of its estimated revenue receipts. This comprises spending on salaries (29% of revenue receipts), pension (17%), and interest payments (6%). In 2024-25, as per actual figures, 67% of revenue receipts were spent on committed expenditure items.

Table 3: Committed Expenditure in 2026-27 (in Rs crore)

Items	2024-25 Actuals	2025-26 Budgeted	2025-26 Revised	% change from 2025-26 BE to 2025-26 RE	2026-27 Budgeted	% change from 2025-26 RE to 2026-27 BE
Salaries	3,887	4,374	4,409	1%	4,384	-1%
Pension	2,880	2,251	2,559	14%	2,503	-2%
Interest payment	650	793	801	1%	930	16%
Total	7,417	7,418	7,769	5%	7,817	1%

Sources: Annual Financial Statement, FRBM Statement, Mizoram Budget Documents 2026-27; PRS.

Vacancies in State Government

As per the statement on salary and employment under the state budget, 43% of the permanent positions and 45% of the temporary positions in the Mizoram government were vacant. Vacancy under the school education department was above 50% for both permanent and temporary positions.

Table 4: Vacancies in various government departments

Department	Permanent Positions			Temporary Positions		
	Sanctioned	Vacant	% Vacancy	Sanctioned	Vacant	% Vacancy
All Departments	23,499	9,997	43%	31,447	14,185	45%
School Education	6,221	3,651	59%	5,614	2,858	51%
Health	2,244	356	16%	4,794	2,075	43%
Home (Police)	2,217	419	19%	9,960	4,154	42%

Note: Health includes Health and Family Welfare, and Public Health Engineering Departments.

Source: Statement on Salary and Employment Data 2026-27, Mizoram Budget Documents; PRS.

Sector-wise expenditure: The sectors listed below account for **55%** of the total expenditure on sectors by the state in 2026-27. A comparison of Mizoram's expenditure on key sectors with that by other states is shown in Annexure 1.

Table 5: Sector-wise expenditure under Mizoram Budget 2026-27 (in Rs crore)

Sector	2024-25 Actuals	2025-26 Budgeted	2025-26 Revised	2026-27 Budgeted	% change from 2025-26 RE to 2026-27 BE	Budget Provisions (2026-27 BE)
Education, Sports, Arts, and Culture	1,942	2,093	2,269	2,283	1%	Rs 584 crore has been allocated towards Samagra Shiksha Abhiyan.
Rural Development	211	417	625	1,322	112%	Rs 1,004 crore has been allocated towards the rural employment programme.
Energy	1,124	980	1,292	1,003	-22%	Rs 175 crore has been allocated towards payment of subsidy on power tariff.
Agriculture and Allied Activities	613	827	1,225	940	-23%	Rs 235 crore has been allocated towards the Bana Kaikh Hand Holding Scheme.
Health and Family Welfare	755	826	948	909	-4%	Rs 134 crore has been allocated towards Rural Health Services – Allopathy.
Police	718	753	789	781	-1%	Rs 176 crore has been allocated towards district police.
Welfare of SC, ST, OBC, and Minorities	651	651	656	689	5%	Rs 275 crore, Rs 243 crore and Rs 170 crore has been allocated to Lai, Mara and Chakma Autonomous District Councils, respectively.
Urban Development	494	333	549	408	-26%	Rs 119 crore has been allocated for Pradhan Mantri Awas Yojana-Urban.
Social Welfare and Nutrition	381	400	563	397	-29%	Rs 242 crore has been allocated towards women and child development schemes.
Transport	811	599	1,255	359	-71%	Rs 50 crore has been allocated towards capital outlay on roads and bridges.
% of total expenditure on all sectors	59%	54%	61%	55%		

Sources: Annual Financial Statement, Mizoram's Budget Documents 2026-27; PRS.

Receipts in 2026-27

- **Total revenue receipts** for 2026-27 are estimated to be Rs 14,994 crore, an increase of 9% over the revised estimate of 2025-26. Of this, Rs 2,760 crore (18%) will be raised by the state through its **own resources**, and Rs 12,235 crore (82%) will come **from the centre**. Resources from the centre will be in the form of state's share in central taxes (57% of revenue receipts) and grants (24% of revenue receipts).
- **Devolution:** In 2026-27, the state's share in central taxes is estimated at Rs 8,608 crore, an increase of 24% over the revised estimate of 2025-26. This may be driven by an increase in Mizoram's share in devolution as per the recommendations of the 16th Finance Commission (see Page 7 for more details).
- **Grants from the centre** in 2026-27 are estimated at Rs 3,626 crore, a decrease of 10% over the revised estimate for 2025-26. A key reason for lower grants-in-aid is discontinuation of revenue deficit grants from 2026-27. In 2025-26, the state has estimated to receive revenue deficit grant of Rs 586 crore.
- **State's own tax revenue:** Mizoram's total own tax revenue is estimated to be Rs 1,619 crore in 2026-27, an increase of 5% over the revised estimate of 2025-26. Own tax revenue as a percentage of GSDP is estimated at 3.7% in 2026-27, lower than the revised estimate for 2025-26 (3.9% of GSDP). As per the actual figures for 2024-25, own tax revenue was 3.4% of GSDP.

Table 6: Break-up of the state government's receipts (in Rs crore)

Items	2024-25 Actuals	2025-26 Budgeted	2025-26 Revised	% change from 2025-26 BE to 2025-26 RE	2026-27 Budgeted	% change from 2025-26 RE to 2026-27 BE
State's Own Tax	1,226	1,478	1,536	4%	1,619	5%
State's Own Non-Tax	919	1,138	1,178	4%	1,140	-3%
Share in Central Taxes	6,435	7,112	6,965	-2%	8,608	24%
Grants-in-aid from Centre	2,480	3,219	4,017	25%	3,626	-10%
Revenue Receipts	11,060	12,948	13,697	6%	14,994	9%
Non-debt Capital Receipts	21	25	25	0%	21	-15%
Net Receipts	11,081	12,973	13,722	5.8%	15,015	9%

Note: BE is Budget Estimates; RE is Revised Estimates.

Sources: Annual Financial Statement, Mizoram Budget Documents 2026-27; PRS.

- In 2026-27, **State GST** is estimated to be the largest source of own tax revenue (74% share). State GST revenue is estimated to increase by 4% over the revised estimate of 2025-26. Revenue from Sales tax/ VAT in 2026-27 is expected to register an increase of 11% over the previous year.

Table 7: Major sources of state's own-tax revenue (in Rs crore)

Head	2024-25 Actuals	2025-26 Budgeted	2025-26 Revised	% change from 2025-26 BE to 2025-26 RE	2026-27 Budgeted	% change from 2025-26 RE to 2026-27 BE
State GST	934	1,150	1,150	0%	1,200	4%
Sales Tax/ VAT	169	154	180	17%	200	11%
Taxes on Vehicles	46	50	51	2%	54	6%
Stamps Duty and Registration Fees	12	24	24	0%	25	4%
Land Revenue	10	23	23	0%	20	-13%
State Excise	2	2	2	2%	3	6%

Sources: Annual Financial Statement, Mizoram Budget Documents 2026-27; PRS.

Central loans for capital expenditure

Since 2020-21, the central government has been providing 50-year interest-free loan to states for undertaking capital expenditure. In case of Mizoram, this loan is estimated to finance more than 50% of its total capital outlay between 2023-24 and 2025-26. In 2026-27, the state has estimated to receive loans worth Rs 1,000 crore. As per the budget speech, the state government has undertaken reforms in areas such as mining, urban planning, and digital infrastructure for agriculture to avail milestone-linked components of the central capex loans in 2025-26.

Table 8: Central Capex Loans and Capital Outlay (Rs crore)

Year	Capital Outlay		Central Capex Loans	
	Amount	As % of GSDP	Amount	As % of Capital Outlay
2022-23	1,322	4.4%	298	23%
2023-24	1,254	3.8%	743	59%
2024-25	2,004	5.6%	1,361	68%
2025-26 RE	2,631	6.7%	1,407	53%
2026-27 BE	2,588	5.9%	1,000	39%

Source: Annual Financial Statement, FRBM Statement, Mizoram Budget Documents of various years; PRS.

Deficits and Debt in 2026-27

The Mizoram Fiscal Responsibility and Budget Management Act, 2006 provides annual targets to progressively reduce the outstanding liabilities, revenue deficit and fiscal deficit of the state government.

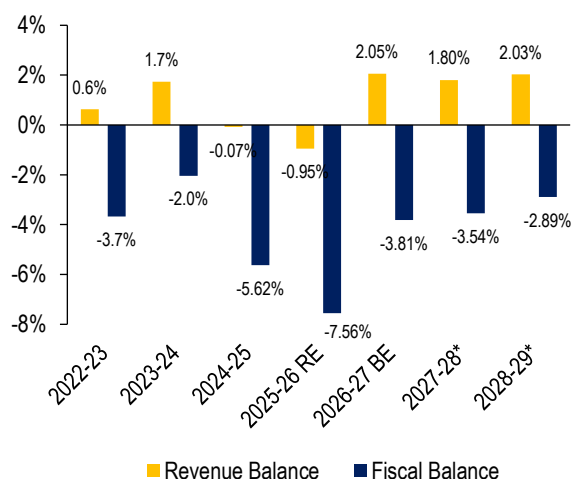
Revenue balance: It is the difference of revenue expenditure and revenue receipts. A revenue deficit implies that the government needs to borrow to finance those expenses which do not increase its assets or reduces its liabilities. The budget estimates a revenue surplus of Rs 900 crore (2.1% of GSDP) in 2026-27. In 2025-26, against a budget target of a revenue surplus of Rs 563 crore, the state is estimated to register a revenue deficit of Rs 376 crore.

Fiscal deficit: It is the excess of total expenditure over total receipts. This gap is filled by borrowings and leads to an increase in total liabilities. In 2026-27, the fiscal deficit is estimated to be 3.8% of GSDP (Rs 1,669 crore). The 16th Finance Commission has recommended the annual fiscal deficit limit for states to be 3% of GSDP for the 2026-31 period. 50-year interest free loans for capital expenditure given by the central government will be excluded to arrive at the borrowing ceiling. In 2026-27, receipt from central capex loans is estimated to be Rs 1,000 crore (2.3% of GSDP).

As per the revised estimates, in 2025-26, fiscal deficit of the state is expected to be 7.8% of GSDP. This is higher than the budget estimate (3.8% of GSDP). In 2025-26, receipt from central capex loans is estimated to be Rs 1,407 crore (3.6% of GSDP), higher than the budget estimate (Rs 750 crore, which is 2.1% of GSDP).

Outstanding liabilities: Outstanding liabilities is the accumulation of total borrowings at the end of a financial year. It also includes any liabilities on public accounts such as provident funds. At the end of 2026-27, outstanding liabilities is estimated to be 43.5% of GSDP, higher than the revised estimate for 2025-26 (42.8% of GSDP). Excluding central capex loans which are interest-free and repayable after 50 years, outstanding liabilities are estimated to be 31% of GSDP in 2026-27.

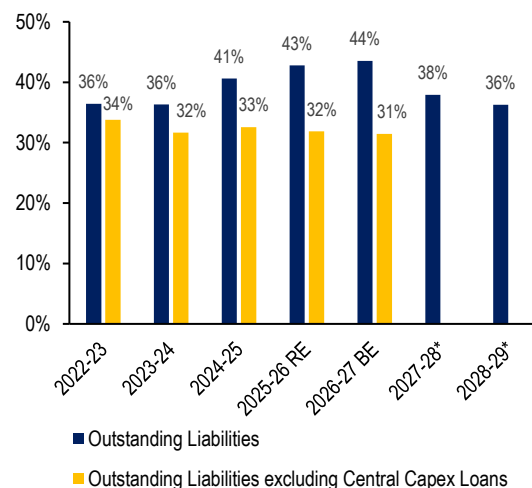
Figure 2: Revenue and Fiscal Balance (% of GSDP)



Note: *Figures from 2027-28 onwards are projections. RE is Revised Estimates; BE is Budget Estimates. (+) indicates a surplus and (-) indicates a deficit.

Sources: Medium Term Fiscal Policy, Mizoram Budget Documents 2026-27; PRS.

Figure 3: Outstanding liabilities (as % of GSDP)



Note: *Figures from 2027-28 onwards are projections. RE is Revised Estimates; BE is Budget Estimates.

Sources: Medium Term Fiscal Policy, Mizoram Budget Documents 2026-27; PRS.

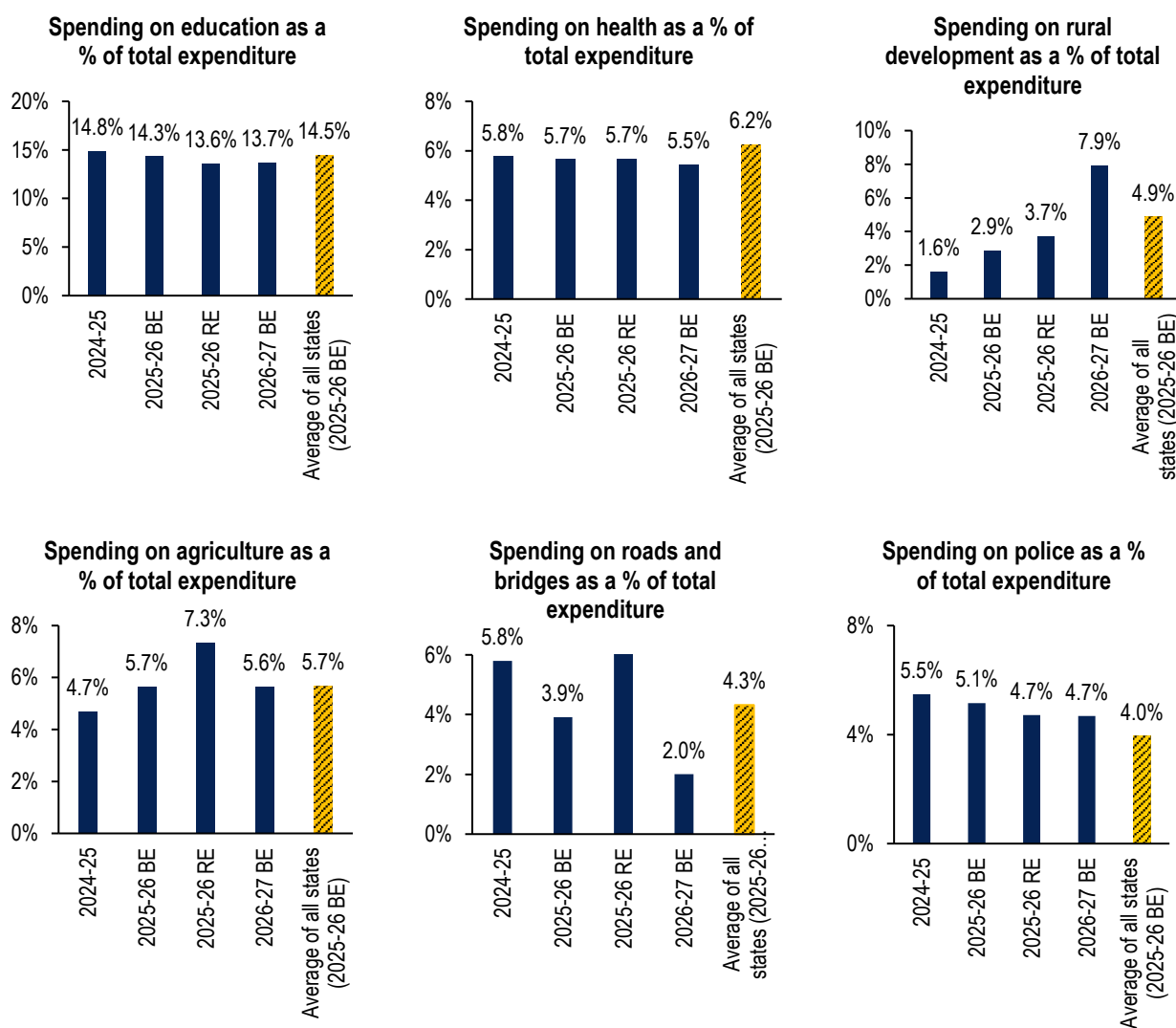
Outstanding Government Guarantees: Outstanding liabilities of states do not include a few other liabilities that are contingent in nature, which states may have to honour in certain cases. State governments guarantee the borrowings of State Public Sector Enterprises (SPSEs) from financial institutions. As of 2026-27, the state’s outstanding guarantee is estimated to be Rs 31 crore, which is 0.07% of Mizoram’s GSDP.

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Annexure 1: Comparison of states' expenditure on key sectors

The graphs below compare Mizoram's expenditure in 2026-27 on six key sectors as a proportion of its total expenditure on all sectors. The average for a sector indicates the average expenditure in that sector by 31 states (including Mizoram) as per their budget estimates of 2025-26.¹

- **Education:** Mizoram has allocated 13.7% of its expenditure towards education in 2026-27. This is lower than the average allocation for education by states in 2025-26 (14.5%).
- **Health:** Mizoram has allocated 5.5% of its expenditure towards health in 2026-27. This is lower than the average allocation for health by states in 2025-26 (6.2%).
- **Rural development:** Mizoram has allocated 7.9% of its expenditure towards rural development in 2026-27. This is higher than the average allocation for rural development by states in 2025-26 (4.9%).
- **Agriculture:** Mizoram has allocated 5.6% of its expenditure towards agriculture in 2026-27. This is similar to the average allocation for agriculture by states in 2025-26 (5.7%).
- **Roads and bridges:** Mizoram has allocated 2% of its expenditure towards roads and bridges in 2026-27. This is lower than the average allocation for roads and bridges by states in 2025-26 (4.3%).
- **Police:** Mizoram has allocated 4.7% of its expenditure towards police in 2026-27. This is higher than the average allocation for police by states in 2025-26 (4%).



Note: 2024-25, 2025-26 (BE), 2025-26 (RE), and 2026-27 (BE) figures are for Mizoram.
Sources: Annual Financial Statement, Mizoram Budget Documents 2026-27; various state budgets; PRS.

¹ The 31 states include the Union Territories of Delhi, Jammu and Kashmir, and Puducherry.

Annexure 2: Recommendations of the 16th Finance Commission for 2026-31

The Report of the 16th Finance Commission (Chair: Dr. Arvind Panagariya) was tabled in Parliament on February 1, 2026. The recommendations will apply for the five-year period between 2026-27 and 2030-31. The 16th Commission (FC) has recommended the share of states in the divisible pool of central taxes at 41%. The share remains unchanged from the 15th Finance Commission award period (2020-26). Divisible pool is arrived at after excluding cost of collection and cesses and surcharges from the gross tax revenue collected by the central government. The 16th FC has proposed a revised criteria to determine the share of individual states. See [here](#) for a PRS summary of the 16th Finance Commission Report. Based on the recommendations of the 16th FC, Mizoram will have a 0.56% share in the divisible pool of central taxes for the 2026-31 period.

The 16th FC has recommended grants worth Rs 9.47 lakh crore over the five-year period. These comprise grants for: (i) urban and rural local bodies, and (ii) disaster management. It has discontinued the following grants recommended by the 15th FC: (i) revenue deficit grants, (ii) sector-specific grants, and (iii) state-specific grants. Grants recommended for Mizoram over the 2026-31 period include: (i) Rs 377 crore for urban local bodies, (ii) Rs 567 crore for rural local bodies, and (iii) Rs 284 crore as disaster management grants. States will also receive a one-time grant for merger of peri-urban villages into adjoining larger urban local body with population of one lakh or above.

Table 9: Individual share of states in the taxes devolved by the centre (out of 100)

State	14 th FC (2015-2020)	15 th FC (2021-26)	16 th FC (2026-31)
Andhra Pradesh	4.31	4.05	4.22
Arunachal Pradesh	1.37	1.76	1.35
Assam	3.31	3.13	3.26
Bihar	9.67	10.06	9.95
Chhattisgarh	3.08	3.41	3.30
Goa	0.38	0.39	0.37
Gujarat	3.08	3.48	3.76
Haryana	1.08	1.09	1.36
Himachal Pradesh	0.71	0.83	0.91
Jammu and Kashmir	1.85	-	-
Jharkhand	3.14	3.31	3.36
Karnataka	4.71	3.65	4.13
Kerala	2.50	1.93	2.38
Madhya Pradesh	7.55	7.85	7.35
Maharashtra	5.52	6.32	6.44
Manipur	0.62	0.72	0.63
Meghalaya	0.64	0.77	0.63
Mizoram	0.46	0.50	0.56
Nagaland	0.50	0.57	0.48
Odisha	4.64	4.53	4.42
Punjab	1.58	1.81	2.00
Rajasthan	5.50	6.03	5.93
Sikkim	0.37	0.39	0.34
Tamil Nadu	4.02	4.08	4.10
Telangana	2.44	2.10	2.17
Tripura	0.64	0.71	0.64
Uttar Pradesh	17.96	17.94	17.62
Uttarakhand	1.05	1.12	1.14
West Bengal	7.32	7.52	7.22

Table 10: State-wise details of grants-in-aid for 2026-31 (in Rs crore)

State	Rural Local Bodies	Urban Local Bodies	Disaster Management
Andhra Pradesh	16,627	12,158	6,125
Arunachal Pradesh	1,698	233	616
Assam	14,580	3,249	5,243
Bihar	51,923	9,169	13,615
Chhattisgarh	11,664	4,990	2,481
Goa	174	726	112
Gujarat	18,802	23,764	8,459
Haryana	8,270	7,834	2,922
Himachal Pradesh	3,744	435	2,682
Jharkhand	14,231	6,093	2,806
Karnataka	18,889	18,483	6,419
Kerala	3,308	16,683	1,935
Madhya Pradesh	32,033	16,016	11,697
Maharashtra	32,817	46,803	29,619
Manipur	1,262	609	259
Meghalaya	1,479	377	437
Mizoram	567	377	284
Nagaland	697	667	408
Odisha	18,715	5,078	8,900
Punjab	8,486	7,834	2,477
Rajasthan	31,467	12,680	9,211
Sikkim	218	203	455
Tamil Nadu	16,930	25,069	8,486
Telangana	9,968	11,548	2,774
Tripura	1,176	1,016	356
Uttar Pradesh	83,261	33,543	15,321
Uttarakhand	4,047	2,497	4,954
West Bengal	28,203	22,023	6,869

Sources: Reports of the 14th, 15th, and 16th Finance Commission; PRS.

Table 11: Taxes devolved to states as per Union Budget 2026-27 (in Rs crore)

State	2024-25 Actuals	2025-26 Revised	2026-27 Budgeted
Andhra Pradesh	51,564	56,374	64,362
Arunachal Pradesh	22,386	24,475	20,665
Assam	39,855	43,572	49,725
Bihar	1,28,151	1,40,105	1,51,832
Chhattisgarh	43,409	47,459	50,427
Goa	4,918	5,377	5,571
Gujarat	44,314	48,448	57,311
Haryana	13,926	15,225	20,772
Himachal Pradesh	10,575	11,562	13,950
Jharkhand	42,135	46,066	51,236
Karnataka	46,467	50,802	63,050
Kerala	24,527	26,815	36,355
Madhya Pradesh	1,00,019	1,09,348	1,12,134
Maharashtra	80,486	87,994	98,306
Manipur	9,123	9,974	9,554
Meghalaya	9,773	10,684	9,631
Mizoram	6,371	6,965	8,608
Nagaland	7,250	7,926	7,341
Odisha	57,692	63,074	67,460
Punjab	23,023	25,171	30,464
Rajasthan	76,779	83,940	90,446
Sikkim	4,944	5,405	5,113
Tamil Nadu	51,971	56,819	62,531
Telangana	26,782	29,280	33,181
Tripura	9,021	9,862	9,783
Uttar Pradesh	2,28,565	2,49,885	2,68,911
Uttarakhand	14,245	15,573	17,415
West Bengal	95,852	1,04,793	1,10,119
Total	12,74,121	13,92,971	15,26,255

Note: Actuals for 2024-25 and Revised Estimates for 2025-26 have been reported in the Union Budget after adjusting for excess or less devolution in previous years. Sources: Union Budget Documents 2026-27; PRS.

Annexure 3: Comparison of 2024-25 Budget Estimates and Actuals

The following tables compare the actuals of 2024-25 with budget estimates for that year.

Table 12: Overview of Receipts and Expenditure (in Rs crore)

Particular	2024-25 BE	2024-25 Actuals	% change from BE to Actuals
Net Receipts (1+2)	12,420	11,081	-11%
1. Revenue Receipts (a+b+c+d)	12,386	11,060	-11%
a. Own Tax Revenue	1,312	1,226	-7%
b. Own Non-Tax Revenue	1,122	919	-18%
c. Share in central taxes	6,099	6,435	6%
d. Grants-in-aid from the Centre	3,853	2,480	-36%
2. Non-Debt Capital Receipts	34	21	-37%
3. Borrowings	1,992	4,182	110%
Of which central capex loans	500	1,361	172%
Net Expenditure (4+5+6)	13,786	13,108	-5%
4. Revenue Expenditure	11,822	11,087	-6%
5. Capital Outlay	1,954	2,004	3%
6. Loans and Advances	11	17	60%
7. Debt Repayment	491	1,859	279%
Revenue Balance*	565	-27	-105%
Revenue Balance (as % of GSDP)	1.18%	-0.07%	
Fiscal Deficit	1,366	2,027	48%
Fiscal Deficit (as % of GSDP)	2.84%	5.62%	

Note: * (+) indicates a surplus and (-) indicates a deficit.

Source: Mizoram Budget Documents of various years; PRS.

Table 13: Key Components of State's Own Tax Revenue

Head	2024-25 BE	2024-25 Actuals	% change from BE to Actuals
Stamps Duty and Registration Fees	30	12	-59%
Land Revenue	22	10	-52%
State GST	1,045	934	-11%
Taxes on Vehicles	50	46	-7%
State Excise	2.00	2.36	18%
Sales Tax/ VAT	140	169	21%

Source: Mizoram Budget Documents of various years; PRS.

Table 14: Allocation towards Key Sectors

Sector	2024-25 BE	2024-25 Actuals	% change from BE to Actuals
Irrigation and Flood Control	103	31	-70%
Rural Development	438	211	-52%
Agriculture and Allied Activities	857	613	-28%
Education, Sports, Arts, and Culture	2374	1942	-18%
Health and Family Welfare	840	755	-10%
Police	726	718	-1%
Welfare of SC, ST, OBC, and Minorities	612	651	6%
Energy	944	1124	19%
Social Welfare and Nutrition	319	381	19%
Transport	673	811	20%
<i>of which Roads and Bridges</i>	<i>520</i>	<i>759</i>	<i>46%</i>
Urban Development	376	494	31%
Housing	111	174	58%
Water Supply and Sanitation	288	456	59%

Source: Mizoram Budget Documents of various years; PRS.