



सत्यमेव जयते

GOVERNMENT OF MIZORAM

**EXPLANATORY
MEMORANDUM ON THE
BUDGET
2021-2022**

[As laid before the Legislative Assembly on 1st March, 2021]

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EXPLANATORY MEMORANDUM ON THE BUDGET FOR THE YEAR 2021-2022

INTRODUCTION :

Under Article 202(1) of the Constitution of India, a statement of the estimated receipts and expenditure of the State has to be laid before the Legislature in respect of every financial year. This Statement is the main budget document and covers all the transactions of the State Government during the previous year and current year. The Annual Financial Statement is prepared in Major Head of Account-wise as prescribed by the Government of India.

Accounts of the State Government are maintained in three parts- Part I forms the Consolidated Fund of the State, Part II forms the Contingency Fund of the State and Part III covers the transactions in the Public Account. The receipts and expenditure of the Government fall under one or other of the Major Heads either in the Consolidated Fund or in the Public Account, in accordance with the prescribed rules of classification.

PART - I : CONSOLIDATED FUND OF THE STATE:

1) The Consolidated Fund consists of two main Accounts, namely Revenue Account, and Capital Account. Both these Accounts are further divided in two parts, viz. Receipt and Expenditure/Disbursement. Receipts on Revenue Account consist of income derived from taxes/duties (*including share of Union taxes/duties, fees for services rendered and non-tax revenues like forest, irrigation, power, road transport, etc. and grants-in-aid from Central Government*). Corresponding revenue expenditure in general does not result in asset formation and expended for such items like those payment of salaries, pension, interest, office and allied expenses, maintenance of capital assets and minor works costing below the prescribed limits, are booked under revenue account.

2) As regards the Capital Accounts, the receipts booked there-under consist of loans received from the Government of India or raised from various other sources (*like market, financial institutions etc.*), ways & means advances from the Reserve Bank of India, cash credit accommodation from the State Bank of India, or any other Bank, and all moneys received by the State Government by way of recovery of loans and advances made to various parties. The disbursements on the capital account, on the other hand, include outlays which go in for creation of assets, loans and advances made to various parties and repayment of loans obtained.

3) Article 202(2) of the Constitution of India lays down that the estimates of expenditure embodied in the Annual Financial Statement shall show separately: -

- (a) The sums required to meet expenditure described by this Constitution as expenditure charged upon the Consolidated Fund of the State, and
- (b) The sums required to meet other expenditure proposed to be made from the Consolidated Fund of the State.

And, Article 202(3) of the Indian Constitution also lays down that the following expenditure shall be expenditure charged on the Consolidated Fund of the State:

- (a) the emoluments and allowances of Governor and other expenditure relating to his office;
- (b) the salaries and allowances of the Speaker and the Deputy Speaker of the Legislative Assembly;
- (c) debt charges for which the State is liable including interest, sinking fund charges and redemption charges, and other expenditure relating to the raising of loans and the services and redemption of debt;
- (d) expenditure in respect of the salaries and allowances of judges of the High Court;
- (e) any sums required to satisfy any judgement, decree or award of any court or arbitral tribunal;
- (f) any other expenditure of the State by the Constitution, or by the Legislature of the State by law, to be so charged.

4) Under Article 203 of the Constitution, so much of the estimates as relates to the expenditure other than 'charged' upon the Consolidated Fund of the State is required to be submitted in the form of Demands for Grants to the Legislative Assembly which has power to assent, or to refuse to assent, to any demand, or to assent to any demand subject to a reduction of the amount specified therein. The estimates as relates to expenditure charged upon the Consolidated Fund of a State shall not be submitted to the vote of the Legislative Assembly, but nothing in this clause shall be construed as preventing the discussion in the Legislature of any of these estimates.

5) After the grants have been made by the Legislature an appropriation bill is introduced to provide for the appropriation out of the Consolidated Fund of the State of all moneys required to meet the Charged as well as other expenditures. No moneys can be withdrawn from the Consolidated Fund except under appropriation made by law. However, Article 205 provides for supplementary, additional or excess grants over those budgeted.

PART - II : PUBLIC ACCOUNT:

All public moneys received by or on behalf of the State Government which cannot be booked in the Consolidated Fund are credited to the Public Accounts of the State. For payments out of the Public Account, no demand is required to be presented to the Legislature and the requirements are made from time to time as they arise. These demands are in the nature of banking transactions. State Provident Fund, Reserve Funds created by the Government by appropriation from Revenue, miscellaneous deposits, remittances and suspense are included in the Public Accounts. The moneys lying in the Public Account do not really belong to the Government and they have to be paid back some time or the other to the public as in the case of the State Provident Fund, deposits of local bodies, or to be utilized by the Government in an agreed manner as in the case of Reserve Funds set up for special purposes. Approval of the Legislature is necessary for any appropriation from the Revenue to create a fund and similar approval is required for incurring subsequent expenditure from such funds. When amounts are transferred to any such fund, it is shown as expenditure out of the Consolidated Fund in the estimates of the year in which it is incurred. On the other hand, necessary amounts are transferred from these funds to the Consolidated Fund for meeting expenditure for the purpose for which the Fund was created.

2. EXPLANATORY NOTES ON THE BUDGET :

- 1) The opening balance of ₹ -66165.62 lakh in the Budget Estimates of 2021-22 represents the estimated net balance as per the Accounts of Reserve Bank of India as on 31.3.2021.
- 2) The Central Government makes Annual Allotment of Fund for each State without segregating Plan and Non-Plan since the recommendation of 14th Finance Commission which was followed by 15th Finance Commission in its report, the State Government also cease segregation of its own State Fund. Accordingly, all the State Budget for the year 2021-22 has been classified into **State** and **CSS**, whereas the **State** focus own fund of the States, and **CSS** include Centrally Sponsored Scheme, Central Sector Scheme, Non-Lapseable Central Pool of Resources (NLCPR), NESIDS, Assistance under North Eastern Council.
- 3) The State Budget for the year 2021-22 has been prepared as per recommendation of the Report of the 15th Finance Commission which was laid in the Parliament Budget Session 2021-22 on 1st February, 2021. Besides, the State Government has also set a target for higher achievement in the State Own Tax and Non-Tax Revenue. In view of this, State's essential expenditure and the State Government Flagship Programme are allocated under Capital or Revenue based on the nature of the programme.
- 4) All Departments are classified under various service sectors in the List of Major and Minor Heads of Account of the Union and States issued by the Controller General of Accounts, Ministry of Finance, Department of Expenditure. In line with this, all Receipts and Expenditure are booked under their respective service sectors. Such service sectors are given in the list of Major & Minor Heads of Account are shown at **Annexure - I**.
- 5) Statement showing Estimated Receipts and Expenditures of the Consolidated Fund of the State with Public Account is broadly summarised and given in **Annexure - II**.
- 6) Estimated expenditure for Budget Estimates 2021-22 under various sectors is also shown in separate statements as per Annexure given below :
 - 1) **State** - **Annexure - III**
 - 2) **CSS** - **Annexure - IV**
- 7) Brief Budgetary position of the State Government is also given at **Annexure - V**.

3. BUDGET SUMMARY

The Summary of the State Budget on Actual expenditure for 2019-20 is as per figures reflected in Finance Accounts, Budget Estimates 2020-21, the Revised Estimates for 2020-21 and the Budget Estimates for 2021-22 are as shown below.

(₹ in lakh)				
<i>Actuals 2019-20</i>	<i>Budget Estimates 2020-21</i>	<i>Revised Estimates 2020-21</i>	<i>Service Sector</i>	<i>Budget Estimates 2021-22</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>
-16649.54	-54276.64	-3629.16	OPENING BALANCE	-66165.62
CONSOLIDATED FUND				
A. RECEIPTS ON REVENUE ACCOUNT				
1. State's own Resources.				
73098.18	66168.98	66182.25	(a) Tax Revenue	71955.66
52234.53	58306.97	77262.50	(b) Non-tax Revenue	85226.34
125332.71	124475.95	143444.75	TOTAL	157182.00
301780.00	396796.00	278293.00	2. Share of Central taxes(Devolution of Central Taxes & Duties)	332782.00
538713.09	457223.98	523793.28	3. Grants-in-aid from Centre	489616.48
965825.80	978495.93	945531.03	TOTAL - "A"	979580.48
B. EXPENDITURE ON REVENUE ACCOUNT (NET)				
162127.21	170866.65	216208.23	(a) CSS	201613.64
783268.45	731318.25	809184.61	(b) State	720024.79
945395.66	902184.90	1025392.84	TOTAL - "B"	921638.43
20430.14	76311.03	-79861.81	C. DEFICIT (-) OR (+)SURPLUS (REVENUE)	57942.05
D. RECEIPTS ON CAPITAL ACCOUNT				
1. Public Debt				
113280.25	87503.00	188044.11	(a) Internal Debt of State Government	129500.00
1487.99	1385.47	21385.47	(b) Loans & Advances from Central Govt.	3052.13
114768.24	88888.47	209429.58	Total	132552.13
2669.77	4115.60	4115.60	2. Loans & Advances (Recoveries)	2756.17
117438.01	93004.07	213545.18	TOTAL - "D"	135308.30

<i>Actuals 2019-20</i>	<i>Budget Estimates 2020-21</i>	<i>Revised Estimates 2020-21</i>	<i>Service Sector</i>	<i>Budget Estimates 2021-22</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>
E. DISBURSEMENT ON CAPITAL ACCOUNT (NET)				
35392.40	36919.07	110437.15	1. Repayment of Loans (Public Debt)	51445.82
2. Capital Outlay				
39915.16	46399.83	80960.22	(a) CSS	75368.27
97352.22	85686.20	60562.45	(b) State	66376.26
137267.38	132086.03	141522.67	TOTAL	141744.53
3. Loans and Advances				
8195.24	310.00	310.00	State	60.00
8195.24	310.00	310.00	TOTAL	60.00
180855.02	169315.10	252269.82	TOTAL - "E" (NET)	193250.35
-63417.01	-76311.03	-38724.64	F. DEFICIT(-) OR (+) SURPLUS (CAPITAL)	-57942.05
-42986.87	0.00	-118586.46	G. CONSOLIDATED FUND (NET)	0.00
56007.25	56050.00	56050.00	PUBLIC ACCOUNT (NET) (+)	66165.62
13020.38	56050.00	-62536.46	OVERALL DEFICIT (-) / SURPLUS (+)	66165.62
-3629.16	1773.36	-66165.62	CLOSING BALANCE	0.00

**STATEMENT SHOWING SERVICE SECTORS FOR REVENUE RECEIPT,
EXPENDITURE OF THE GOVERNMENT AND PUBLIC ACCOUNT**

I. RECEIPT (Revenue Account)

A. Tax Revenue :

- (a) Taxes on Income and Expenditure
- (b) Taxes on Property and Capital Transaction
- (c) Taxes on Commodities and Services

B. Non-Tax Revenue

- (a) Fiscal Services
- (b) Interest Receipt, Dividends and Profits
- (c) Other Non-Tax Revenue
 - i) General Services
 - ii) Social Services
 - iii) Economic Services

C. Grants-In-Aid and Contribution

II. RECEIPT (Capital Account)

- (a) Miscellaneous Capital Receipt

III. EXPENDITURE (Revenue Account)

A. General Services :

- (a) Organs of State
- (b) Fiscal Services
 - i) Collection of Taxes on Income and Expenditure
 - ii) Collection of Taxes on Property and Capital Transactions
 - iii) Collection of Taxes on Commodities and Services
 - iv) Other Fiscal Services
- (c) Interest Payment and Servicing of Debt
- (d) Administrative Services
- (e) Pensions and Miscellaneous General Services
- (f) Defence Services

B. Social Services :

- (a) Education, Sports, Art and Culture
- (b) Health and Family Welfare
- (c) Water Supply, Sanitation, Housing and Urban Development
- (d) Information and Broadcasting
- (e) Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes
- (f) Labour and Labour Welfare
- (g) Social Welfare and Nutrition
- (h) Others

**STATEMENT SHOWING SERVICE SECTORS FOR REVENUE RECEIPT,
EXPENDITURE OF THE GOVERNMENT AND PUBLIC ACCOUNT**

C. Economic Services :

- (a) Agriculture and Allied Activities
- (b) Rural Development
- (c) Special Areas Programme
- (d) Irrigation and Flood Control
- (e) Energy
- (f) Industry and Minerals
- (g) Transport
- (h) Communications
- (i) Science, Technology and Environment
- (j) General Economic Services

D. Grants-in-aid and Contribution

IV. EXPENDITURE (Capital Account)

A. Capital Account of General Services

B. Capital Account of Social Services

- (a) Capital Account of Education, Sports, Art and Culture
- (b) Capital Account of Health and Family Welfare
- (c) Capital Account of Water Supply, Sanitation, Housing and Urban Development
- (d) Capital Account of Information and Broadcasting
- (e) Capital Account of Welfare Scheduled Castes, Scheduled Tribes and other Backward Classes
- (f) Capital Account of Social Welfare and Nutrition
- (g) Capital Account of Others Social Services

C. Capital Accounts of Economic Services

- (a) Capital Account of Agriculture and Allied Activities
- (b) Capital Account of Rural Development
- (c) Capital Account of Special Areas Programme
- (d) Capital Account of Irrigation and Flood Control
- (e) Capital Account of Energy
- (f) Capital Account of Industry and Minerals
- (g) Capital Account of Transport
- (h) Capital Account of Communication
- (i) Capital Account of Science Technology and Environment
- (j) Capital Account of General Economic Services

**STATEMENT SHOWING SERVICE SECTORS FOR REVENUE RECEIPT,
EXPENDITURE OF THE GOVERNMENT AND PUBLIC ACCOUNT**

- D. Grants-in-aid and Contributions**
- E. Public Debt.**
- F. Loans and Advances**
- G. Inter-State Settlement**
- H. Transfer to Contingency Fund**

V. PUBLIC ACCOUNT

- I. Small Savings, Provident Funds etc.**
 - (a) National Small Savings Fund
 - (b) State Provident Funds
 - (c) Other Accounts
- J. Reserve Fund**
 - (a) Reserve Funds bearing Interest
 - (b) Reserve Funds not bearing Interest
- K. Deposits and Advances**
 - (a) Deposits bearing Interest
 - (b) Deposits not bearing Interest
 - (c) Advances
- L. Suspense and Miscellaneous**
 - (a) Suspense
 - (b) Other Accounts
 - (c) Accounts with Governments of Foreign Countries
 - (d) Miscellaneous
- M. Remittances**
 - (a) Money Orders, and other Remittances
 - (b) Inter-Government Adjustment Account

CONSOLIDATED FUND OF THE STATE

REVENUE RECEIPTS

The Statement below summarizes by broad categories the estimates of the Revenue Receipts:

A. STATE'S OWN TAX REVENUES

(₹ in lakh)

<i>Actuals 2019-20</i>	<i>Budget Estimates 2020-21</i>	<i>Revised Estimates 2020-21</i>	<i>Service Sector</i>	<i>Budget Estimates 2021-22</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>
53222.28	50400.00	50400.00	(a) State Goods and Services Tax	53800.00
1537.44	1500.44	1500.44	(b) Taxes on Income and Expenditure	1700.48
1490.02	2201.42	2201.42	(c) Taxes on Property & Capital Transaction	2916.34
16848.44	12067.12	12080.39	(d) Taxes on Commodities & Services	13538.84
73098.18	66168.98	66182.25	TOTAL OF 'A'	71955.66

B. NON-TAX REVENUES :

(₹ in lakh)

<i>Actuals 2019-20</i>	<i>Budget Estimates 2020-21</i>	<i>Revised Estimates 2020-21</i>	<i>Service Sector</i>	<i>Budget Estimates 2021-22</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>
3489.32	5029.22	6228.38	(a) Interest receipts, Dividends & Profits.	5327.00
(b) Other Non-Tax Revenues				
2760.65	8036.51	8147.00	(i) General Services	5632.75
5490.65	6602.52	6781.51	(ii) Social Services	7424.57
40493.91	38638.72	56105.61	(iii) Economic Services	66842.02
48745.21	53277.75	71034.12	Total of Other Non-Tax Revenues	79899.34
52234.53	58306.97	77262.50	TOTAL OF 'B'	85226.34
125332.71	124475.95	143444.75	TOTAL OF STATE'S OWN REVENUES RECEIPTS (Tax & Non-Tax)	157182.00

REVENUE RECEIPTS

C. SHARE OF CENTRAL TAXES AND GRANTS-IN-AID

(₹ in lakh)

<i>Actuals 2019-20</i>	<i>Budget Estimates 2020-21</i>	<i>Revised Estimates 2020-21</i>	<i>Service Sector</i>	<i>Budget Estimates 2021-22</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>
(a) Grants-in-aids & Contribution				
210397.17	203338.61	296293.80	(i) Centrally Sponsored Schemes	257039.11
277872.50	215300.00	160700.00	(ii) Finance Commission Grant	194000.00
50443.42	38585.37	66799.48	(iii) Other Transfer/Grants to States	38577.37
(b) State's Share or Central Taxes (Devolution of Central Taxes & Duties)				
102894.00	122053.00	79870.00	(i) Corporation Tax	96822.00
80625.00	113488.00	81369.00	(ii) Taxes on Income other than Corporation Tax	98389.00
			(iii) Other Taxes on Income and Expenditure	
5.00	-4.00	-4.00	(iv) Taxes on Wealth	-4.00
19129.00	24766.00	18515.00	(v) Customs	20108.00
13300.00	16181.00	9906.00	(vi) Union Excise Duties	9738.00
	212.00	290.00	(vii) Service Tax	205.00
191.00			(viii) Other Taxes & Duties on Com. & Services	
85636.00	120100.00	88347.00	(ix) Central Tax	107524.00
			(x) Integrated GST	
840493.09	854019.98	802086.28	TOTAL OF 'C'	822398.48
965825.80	978495.93	945531.03	ADD : Tax & Non-Tax (A+B+C) Revenues	979580.48

Increase in Revenue Receipt in Budget Estimates 2021-22 over Budget Estimates 2020-21 is mainly due to more expectation of State Own Tax and Non-Tax Revenues, and expectation of more Fund from Central Schemes.

EXPENDITURE ON REVENUE ACCOUNT

The Statement below is the summary of the estimate of expenditure met from Revenue by broad categories. Brief notes explaining the variation between the Budget Estimates 2020-2021 and the Revised Estimates 2020-2021 and the Budget Estimates 2021-2022 are also given.

REVENUE EXPENDITURE

(₹ in lakh)

<i>Actuals 2019-20</i>	<i>Budget Estimates 2020-21</i>	<i>Revised Estimates 2020-21</i>	<i>Service Sector</i>	<i>Budget Estimates 2021-22</i>
1	2	3	4	5
11656.42	9085.20	10280.41	(a) Organs of State	9163.44
9862.82	12008.78	12131.75	(b) Fiscal Services	11907.21
35012.01	41367.62	41452.77	(c) Interest Payments and Servicing of Debt	41898.33
116040.24	132774.97	145706.81	(d) Administrative Services	123061.22
143570.20	114771.06	117427.40	(e) Pension & Misc. General Services	112680.12
316141.69	310007.63	326999.14	TOTAL OF 'A' GENERAL SERVICES	298710.32

The decrease in Budget Estimates 2021-22 as compared to Budget Estimates 2020-21 is mainly due to reduction of salary and Pension calculation.

(₹ in lakh)

<i>Actuals 2019-20</i>	<i>Budget Estimates 2020-21</i>	<i>Revised Estimates 2020-21</i>	<i>Service Sector</i>	<i>Budget Estimates 2021-22</i>
1	2	3	4	5
161889.06	187204.94	199523.99	(a) Education, Sports, Arts and Culture	182790.91
55191.36	62632.39	72296.82	(b) Health & Family Welfare	59597.36
48247.50	34644.34	44165.28	(c) Water Supply & Sanitation	55137.62
1417.64	1277.35	1321.35	(d) Information & Broadcasting	1213.08
46606.56	45106.49	46310.67	(e) Welfare of SC/ST & Other Backward Classes	45106.49
3698.10	3210.35	3444.12	(f) Labour & Employment	3134.56
21940.59	20904.94	30807.25	(g) Social Welfare & Nutrition	19262.83
282.73	351.17	351.17	(h) Others	298.72
339273.54	355331.97	398220.65	TOTAL 'B' SOCIAL SERVICES	366541.57

The increase in Budget Estimates 2021-22 as compared to Budget Estimates 2020-21 is mainly due to expectation of more fund from Central Schemes.

REVENUE EXPENDITURE:

C. ECONOMIC SERVICES				<i>(₹ in lakh)</i>
<i>Actuals 2019-20</i>	<i>Budget Estimates 2020-21</i>	<i>Revised Estimates 2020-21</i>	<i>Service Sector</i>	<i>Budget Estimates 2021-22</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>
59189.91	87010.37	95637.30	(a) Agriculture & Allied Activities	86550.07
25847.07	32361.11	49064.09	(b) Rural Development	39092.45
9424.37	10039.29	10384.86	(c) Special Areas Programme	10072.00
1325.52	1466.87	1510.60	(d) Irrigation & Flood Control	1346.59
73864.33	54315.38	84503.04	(e) Energy	69740.29
7922.08	9810.35	10837.69	(f) Industries & Mineral	9019.55
102822.28	50719.62	56286.18	(g) Transport	50277.27
975.76	469.20	477.02	(h) Communication	459.27
853.84	904.14	1091.33	(i) Science, Technology & Environment	863.99
7755.27	7775.57	8407.54	(j) General Economic Service	7165.06
289980.43	254871.90	318199.65	TOTAL 'C' ECONOMIC SERVICES	274586.54
945395.66	920211.50	1043419.44	TOTAL OF REVENUE ACCOUNT (GROSS)	939838.43
	<i>18026.60</i>	<i>18026.60</i>	<i>Deduct Recoveries</i>	<i>18200.00</i>
945395.66	902184.90	1025392.84	TOTAL OF REVENUE ACCOUNT (NET)	921638.43

Increase in Budget Estimates 2021-22 over Budget Estimates 2020-21 under Economic Services is due to expectation of more fund from Central Schemes and providing of Power Subsidy.

CAPITAL RECEIPTS & DISBURSEMENTS

CAPITAL ACCOUNT RECEIPT

				<i>(₹ in lakh)</i>
<i>Actuals 2019-20</i>	<i>Budget Estimates 2020-21</i>	<i>Revised Estimates 2020-21</i>	<i>Service Sector</i>	<i>Budget Estimates 2021-22</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>
E. PUBLIC DEBT RECEIPTS				
113280.25	87503.00	188044.11	(a) Internal Debt of the State Govt.	129500.00
1487.99	1385.47	21385.47	(b) Loans & Advance from Central Govt.	3052.13
114768.24	88888.47	209429.58	TOTAL OF 'E'	132552.13
2669.77	4115.60	4115.60	F. LOANS & ADVANCES	2756.17
117438.01	93004.07	213545.18	TOTAL RECEIPT ON CAPITAL ACCOUNT (E+F)	135308.30

CAPITAL ACCOUNT DISBURSEMENT

(₹ in lakh)

Actuals 2019-20	Budget Estimates 2020-21	Revised Estimates 2020-21	Service Sector	Budget Estimates 2021-22
1	2	3	4	5
CAPITAL OUTLAY				
9522.44	97300.00	5763.63	A - General Services	93000.00
60137.07	10574.83	63347.71	B - Social Services	41187.34
67607.87	24211.20	72411.33	C - Economic Services	7557.19
137267.38	132086.03	141522.67	TOTAL OF A+B+C	141744.53
E. PUBLIC DEBT-DISBURSEMENT				
33197.63	34519.07	108037.15	(a) Internal Debt of the State Govt.	48945.82
2194.77	2400.00	2400.00	(b) Loans & Advances from Central Govt.	2500.00
35392.40	36919.07	110437.15	TOTAL OF 'E'	51445.82
F. LOANS & ADVANCES - DISBURSEMENT				
			(a) Loans for Housing	
67.50			(b) Loans for Co-operation	
8127.74	310.00	310.00	(c) Loans for Govt. Servants	60.00
8195.24	310.00	310.00	TOTAL OF 'F'	60.00
180855.02	169315.10	252269.82	TOTAL OF CAPITAL DISBURSEMENT(GROSS)	193250.35
			<i>Deduct Recoveries</i>	
180855.02	169315.10	252269.82	TOTAL OF CAPITAL DISBURSEMENT(NET)	193250.35
1126250.68	1089526.60	1295689.26	TOTAL OF REVENUE AND CAPITAL (GROSS)	1133088.78
	18026.60	18026.60	<i>Deduct Recoveries</i>	18200.00
1126250.68	1071500.00	1277662.66	TOTAL OF REVENUE AND CAPITAL (NET)	1114888.78

Increase in disbursement of Budget Estimates 2021-22 as compared to Budget Estimates 2020-21 is mainly due to expectation of more fund from Central Schemes and requirement of higher provision for repayment of borrowing due to expectation to avail higher market borrowing.

PUBLIC ACCOUNT

PUBLIC ACCOUNT – RECEIPTS

(₹ in lakh)

Actuals 2019-20	Budget Estimates 2020-21	Revised Estimates 2020-21	Service Sector	Budget Estimates 2021-22
1	2	3	4	5
I. SMALL SAVINGS PROVIDENT FUND ETC. (NSSF)				
70492.23	95000.00	95000.00	(a) State Provident Fund	96000.00
1599.30	1800.00	1800.00	(b) Insurance & Pension Fund	1800.00
72091.53	96800.00	96800.00	TOTAL-I-SMALL SAVINGS,PROVIDENT FUND ETC.	97800.00
24898.48	8400.00	8400.00	J. RESERVE FUNDS	7504.00
216803.79	121000.00	121000.00	K. DEPOSITS & ADVANCES	156200.00
1137951.73	901101.00	901101.00	L. SUSPENSE & MISCELLANEOUS	901101.00
307580.33	200500.00	200500.00	M. REMITTANCES	250800.00
1759325.86	1327801.00	1327801.00	TOTAL OF (I+J+K+L+M)	1413405.00

PUBLIC ACCOUNT-DISBURSEMENT

I. SMALL SAVINGS,PROVIDENT FUND ETC.				
89923.19	94000.00	94000.00	(a) State Provident Fund	90000.00
1525.41	1750.00	1750.00	(b) Insurance & Pension Fund	1700.00
91448.60	95750.00	95750.00	TOTAL OF 'I' SMALL SAVINGS PROVIDENT FUND ETC.	91700.00
2868.56	8400.00	8400.00	J. RESERVE FUNDS	7004.00
163222.85	81000.00	81000.00	K. DEPOSIT & ADVANCE	101050.00
1150274.31	886101.00	886101.00	L. SUSPENSE & MISCELLANEOUS	901101.00
295504.29	200500.00	200500.00	M. REMITTANCE	246384.38
1703318.61	1271751.00	1271751.00	TOTAL OF (I+J+K+L+M)	1347239.38
56007.25	56050.00	56050.00	PUBLIC ACCOUNT(NET)	66165.62

**STATEMENT SHOWING SECTOR WISE BUDGET POSITION UNDER STATE
FOR ACTUALS 2019-20, BUDGET ESTIMATES 2020-21, REVISED ESTIMATES 2020-21,
BUDGET ESTIMATES 2021-22**

(₹ in lakh)

<i>Actuals 2019-20</i>	<i>Budget Estimates 2020-21</i>	<i>Revised Estimates 2020-21</i>	<i>Service Sector</i>	<i>Budget Estimates 2021-22</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>
I. REVENUE EXPENDITURE				
A. GENERAL SERVICES				
11656.42	9085.20	10164.16	(a) Organs of State	9163.44
9862.82	12008.78	12131.75	(b) Fiscal Services	11907.21
35012.01	41367.62	41452.77	(c) Interest Payments & Services	41898.33
114484.49	131905.49	141831.93	(d) Administrative Services	122191.74
143570.20	114771.06	117427.40	(e) Pensions & Misc. General Services	112680.12
314585.94	309138.15	323008.01	TOTAL OF 'A' - GEN. SERVICES	297840.84
B. SOCIAL SERVICES				
134080.10	144919.47	153000.98	(a) Education, Sports, Arts & Culture	139766.67
41813.37	43001.80	48613.30	(b) Health & Family Welfare	39304.56
39582.95	31605.36	32981.44	(c) Water Supply & Sanitation	28523.35
1417.64	1277.35	1321.35	(d) Information & Broadcasting	1213.08
46408.04	45106.49	45206.78	(e) Welfare SC/ST & Other Backward Classes	45106.49
1747.09	1445.35	1536.34	(f) Labour & Employment	1369.56
7184.72	8938.58	11516.07	(g) Social Welfare	9072.60
282.73	351.17	351.17	(h) Others	298.72
272516.64	276645.57	294527.43	TOTAL OF 'B' - SOCIAL SERVICES	264655.03
C. ECONOMIC SERVICES				
43153.60	59614.01	62073.22	(a) Agriculture & Allied Services	58925.45
9158.69	4826.91	11632.40	(b) Rural Development	4396.01
6344.00	6000.00	6277.40	(c) Special Areas Programme	6000.00
1323.84	1466.87	1473.68	(d) Irrigation & Flood Control	1319.95
73864.33	54315.38	84503.04	(e) Energy	69740.29
7789.74	8144.43	8499.70	(f) Industries & Minerals	7353.63
45204.83	20044.62	25611.18	(g) Transport	19602.27
975.76	469.20	477.02	(h) Communication	459.27
853.84	904.14	991.33	(i) Science, Technology & Environment	863.99
7497.24	7775.57	8136.80	(j) Other General Economics Services	7068.06
196165.87	163561.13	209675.77	TOTAL OF 'C' ECO. SERVICES	175728.92
783268.45	749344.85	827211.21	TOTAL OF REVENUE ACCOUNT(GROSS)	738224.79
	18026.60	18026.60	<i>Deduct Recoveries</i>	18200.00
783268.45	731318.25	809184.61	NET REVENUE ACCOUNTS	720024.79

**STATEMENT SHOWING SECTOR WISE BUDGET POSITION UNDER STATE
FOR ACTUALS 2019-20, BUDGET ESTIMATES 2020-21, REVISED ESTIMATES 2020-21,
BUDGET ESTIMATES 2021-22**

(₹ in lakh)

<i>Actuals 2019-20</i>	<i>Budget Estimates 2020-21</i>	<i>Revised Estimates 2020-21</i>	<i>Service Sector</i>	<i>Budget Estimates 2021-22</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>
II. CAPITAL EXPENDITURE				
6541.68	62300.00	5763.63	A. CAPITAL ACCOUNT OF GENERAL SERVICES	58000.00
40378.66	4000.00	16255.78	B. CAPITAL ACCOUNT OF SOCIAL SERVICES	8376.26
50431.88	19386.20	58940.81	C. CAPITAL ACCOUNTS OF ECO. SERVICES	
97352.22	85686.20	80960.22	TOTAL OF CAPITAL ACCOUNT (GROSS)	66376.26
			<i>Deduct Recoveries</i>	
97352.22	85686.20	80960.22	NET TOTAL OF CAPITAL ACCOUNT	66376.26
880620.67	835031.05	908171.43	TOTAL OF REVENUE & CAPITAL ACCOUNT	804601.05
	18026.60	18026.60	<i>Deduct Recoveries</i>	18200.00
880620.67	817004.45	890144.83	NET TOTAL OF REVENUE & CAPITAL ACCOUNT	786401.05
35392.40	36919.07	110437.15	E. PUBLIC DEBT	51445.82
8195.24	310.00	310.00	F. LOANS AND ADVANCES	60.00
43587.64	37229.07	110747.15	TOTAL OF 'E' & 'F'	51505.82
140939.86	122915.27	191707.37	TOTAL - CAPITAL ACCOUNT (GROSS)	117882.08
			<i>Deduct Recoveries</i>	
140939.86	122915.27	191707.37	NET TOTAL - CAPITAL ACCOUNT	117882.08
924208.31	872260.12	1018918.58	TOTAL OF REVENUE & CAPITAL (GROSS)	856106.87
	18026.60	18026.60	<i>Deduct Recoveries</i>	18200.00
924208.31	854233.52	1000891.98	NET TOTAL	837906.87

**STATEMENT SHOWING SECTOR WISE BUDGET POSITION UNDER CSS
FOR ACTUALS 2019-20, BUDGET ESTIMATES 2020-21, REVISED ESTIMATES 2020-21,
BUDGET ESTIMATES 2021-22**

(₹ in lakh)

<i>Actuals 2019-20</i>	<i>Budget Estimates 2020-21</i>	<i>Revised Estimates 2020-21</i>	<i>Service Sector</i>	<i>Budget Estimates 2021-22</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>
I. REVENUE EXPENDITURE				
A. GENERAL SERVICES				
		116.25	(a) Organs of State	
			(b) Fiscal Services	
			(c) Interest Payments & Services	
1555.75	869.48	3874.88	(d) Administrative Services	869.48
			(e) Pensions & Misc. General Services	
1555.75	869.48	3991.13	TOTAL OF 'A' - GEN. SERVICES	869.48
B. SOCIAL SERVICES				
27808.96	42285.47	46523.01	(a) Education, Sports, Arts & Culture	43024.24
13377.99	19630.59	23683.52	(b) Health & Family Welfare	20292.80
8664.55	3038.98	11183.84	(c) Water Supply & Sanitation	26614.27
			(d) Information & Broadcasting	
198.52		1103.89	(e) Welfare SC/ST & Other Backward Classes	
1951.01	1765.00	1907.78	(f) Labour & Employment	1765.00
14755.87	11966.36	19291.18	(g) Social Welfare	10190.23
			(h) Others	
66756.90	78686.40	103693.22	TOTAL OF 'B' - SOCIAL SERVICES	101886.54
C. ECONOMIC SERVICES				
16036.31	27396.36	33564.08	(a) Agriculture & Allied Services	27624.62
16688.38	27534.20	37431.69	(b) Rural Development	34696.44
3080.37	4039.29	4107.46	(c) Special Areas Programme	4072.00
1.68		36.92	(d) Irrigation & Flood Control	26.64
			(e) Energy	
132.34	1665.92	2337.99	(f) Industries & Minerals	1665.92
57617.45	30675.00	30675.00	(g) Transport	30675.00
			(h) Communication	
		100.00	(i) Science, Technology & Environment	
258.03		270.74	(j) Other General Economics Services	97.00
93814.56	91310.77	108523.88	TOTAL OF 'C' ECO. SERVICES	98857.62
162127.21	170866.65	216208.23	TOTAL OF REVENUE ACCOUNT(GROSS)	201613.64
			<i>Deduct Recoveries</i>	
162127.21	170866.65	216208.23	NET REVENUE ACCOUNTS	201613.64

**STATEMENT SHOWING SECTOR WISE BUDGET POSITION UNDER CSS
FOR ACTUALS 2019-20, BUDGET ESTIMATES 2020-21, REVISED ESTIMATES 2020-21,
BUDGET ESTIMATES 2021-22**

(₹ in lakh)

<i>Actuals 2019-20</i>	<i>Budget Estimates 2020-21</i>	<i>Revised Estimates 2020-21</i>	<i>Service Sector</i>	<i>Budget Estimates 2021-22</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>
II. CAPITAL EXPENDITURE				
2980.76	35000.00		A. CAPITAL ACCOUNT OF GENL. SERVICES	35000.00
19758.41	6574.83	47091.93	B. CAPITAL ACCOUNT OF SOCIAL SERVICES	32811.08
17175.99	4825.00	13470.52	C. CAPITAL ACCOUNTS OF ECO. SERVICES	7557.19
39915.16	46399.83	60562.45	TOTAL OF CAPITAL ACCOUNT (GROSS)	75368.27
			<i>Deduct Recoveries</i>	
39915.16	46399.83	60562.45	NET TOTAL OF CAPITAL ACCOUNT	75368.27
202042.37	217266.48	276770.68	TOTAL OF REVENUE & CAPITAL ACCOUNT	276981.91
			<i>Deduct Recoveries</i>	
202042.37	217266.48	276770.68	NET TOTAL OF REVENUE & CAPITAL ACCOUNT	276981.91

BRIEF BUDGETARY POSITION

(₹ in lakh)

Actuals 2019-20	Budget Estimates 2020-21	Revised Estimates 2020-21	Service Sector	Budget Estimates 2021-22
1	2	3	4	5
A. RECEIPTS				
1. State's Own Efforts				
73098.18	66168.98	66182.25	(a) Tax Revenue	71955.66
52234.53	58306.97	77262.50	(b) Non-Tax Revenue	85226.34
2669.77	4115.60	4115.60	(c) Loans Recoveries	2756.17
56007.25	56050.00	56050.00	(d) Public Account (NET)	66165.62
128002.48	128591.55	147560.35	Total	159938.17
90064.10	68000.00	94400.00	2. Market Loans	100000.00
3. State's Borrowings				
15987.15	17000.00	18046.11	(a) NABARD	17000.00
	500.00	500.00	(b) REC	500.00
	1000.00	1000.00	(c) NCDC	1000.00
	1000.00	1000.00	(d) PFC	1000.00
			(e) Others	
15987.15	19500.00	20546.11	Total	19500.00
7229.00	3.00	73098.00	4. Ways & Means Advances from RBI	10000.00
			5. NSSF	
			6. Central Government Support	
301780.00	396796.00	278293.00	(1) Share in Central Tax (Devolution of Central Taxes & Duties)	332782.00
			(2) Grants-in-aid	
			(a) Non-Plan Grants	
			(b) Grants for State Plan Scheme	
			(c) Grants for Centrally Sponsored Plan Schemes	
210397.17	203338.61	296293.80	(d) Grants for Centrally Sponsored Schemes	257039.11
			(e) Grants for Special Plan Schemes	
277872.50	215300.00	160700.00	(f) Finance Commission Grants	194000.00
50443.42	38585.37	66799.48	(g) Other Transfer/Grants to States	38577.37
538713.09	457223.98	523793.28	Total of (2) Grants-in-aid	489616.48
1487.99	1385.47	21385.47	(3) Loans & Advances from Central Government	3052.13
841981.08	855405.45	823471.75	TOTAL OF 6. Central Government Support	825450.61
1083263.81	1071500.00	1159076.21	TOTAL 'A' RECEIPTS	1114888.78

B. DISBURSEMENTS

<i>Actuals 2019-20</i>	<i>Budget Estimates 2020-21</i>	<i>Revised Estimates 2020-21</i>	<i>Service Sector</i>	<i>Budget Estimates 2021-22</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>
(a) Revenue Accounts (GROSS)				
162127.21	170866.65	216208.23	(i) C.S.S	201613.64
783268.45	749344.85	827211.21	(ii) State	738224.79
945395.66	920211.50	1043419.44	TOTAL OF REVENUE ACCOUNT (GROSS)	939838.43
	<i>18026.60</i>	<i>18026.60</i>	<i>Deduct Recoveries on Revenue Account</i>	<i>18200.00</i>
945395.66	902184.90	1025392.84	TOTAL OF REVENUE ACCOUNTS (NET)	921638.43
(b) Capital Account (GROSS)				
39915.16	46399.83	60562.45	(i) C.S.S	75368.27
140939.86	122915.27	191707.37	(ii) State	117882.08
180855.02	169315.10	252269.82	TOTAL CAPITAL ACCOUNT (GROSS)	193250.35
			<i>Deduct Recoveries on Capital Account</i>	
180855.02	169315.10	252269.82	TOTAL OF CAPITAL ACCOUNT (NET)	193250.35
1126250.68	1089526.60	1295689.26	TOTAL OF DISBURSEMENT (GROSS)	1133088.78
	<i>18026.60</i>	<i>18026.60</i>	<i>Total of Deduct Recoveries (Revenue & Capital)</i>	<i>18200.00</i>
1126250.68	1071500.00	1277662.66	TOTAL OF DISBURSEMENT (NET)	1114888.78
13020.38	56050.00	-62536.46	C. GAP (-) IN RESOURCES	66165.62
-16649.54	-54276.64	-3629.16	D. OPENING BALANCE	-66165.62
-3629.16	1773.36	-66165.62	E. CLOSING BALANCE	0.00