



सत्यमेव जयते

**GOVERNMENT OF MIZORAM**

**EXPLANATORY  
MEMORANDUM ON THE  
BUDGET  
2019-2020**

[As laid before the Legislative Assembly on 13<sup>th</sup> June, 2019]

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# **EXPLANATORY MEMORANDUM ON THE BUDGET FOR THE YEAR 2019-2020**

## **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 ₹ 32057.78 lakh in the Budget Estimates of 2019-20 represents the estimated net balance as per the Accounts of Reserve Bank of India as on 31.3.2019.
- 2) By adopting merging of Plan and Non-Plan from the Financial Year 2017-18, all the State Budget for the year 2019-20 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), Assistance under North Eastern Council.
- 3) The Central Government makes Annual Allotment of Fund for each State without segregating Plan and Non-Plan based on the 14th Finance Commission's Recommendation. In view of this, the State Government also cease segregation of its own State Fund. However, State's Priority Programmes and Projects, 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 2019-20 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 2017-18 is as per figures reflected in Finance Accounts , Budget Estimates 2018-19, the Revised Estimates for 2018-19 and the Budget Estimates for 2019-20 are as shown below.

( ₹ in lakh )

<i>Actuals 2017-18</i>	<i>Budget Estimates 2018-19</i>	<i>Revised Estimates 2018-19</i>	<i>Service Sector/Head of Account</i>	<i>Budget Estimates 2019-20</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>
106632.43	81818.44	132139.59	<b>OPENING BALANCE</b>	32057.78
<b>CONSOLIDATED FUND</b>				
<b>A. RECEIPTS ON REVENUE ACCOUNT</b>				
<b>1. State's own Resources.</b>				
54590.98	48333.69	48333.69	(a) Tax Revenue	57369.19
39064.96	32385.33	32385.33	(b) Non-tax Revenue	45830.18
<b>93655.94</b>	<b>80719.02</b>	<b>80719.02</b>	<b>TOTAL</b>	<b>103199.37</b>
<b>309705.00</b>	<b>362532.00</b>	<b>338980.00</b>	<b>2. Share of Central taxes (Devolution of Central Taxes &amp; Duties)</b>	<b>388519.00</b>
<b>3. Grants-in-aid from Centre</b>				
	264351.00		(a) On Non-Plan Account	
454658.73	183340.60	447691.60	(b) On Plan Account	492980.87
<b>454658.73</b>	<b>447691.60</b>	<b>447691.60</b>	<b>TOTAL</b>	<b>492980.87</b>
<b>858019.67</b>	<b>890942.62</b>	<b>867390.62</b>	<b>TOTAL - "A"</b>	<b>984699.24</b>
<b>B. EXPENDITURE ON REVENUE ACCOUNT (NET)</b>				
129477.06	125627.05	147732.93	(a) CSS	141873.60
558599.33	592334.80	666519.68	(b) State	698478.39
<b>688076.39</b>	<b>717961.85</b>	<b>814252.61</b>	<b>TOTAL - "B"</b>	<b>840351.99</b>
<b>169943.28</b>	<b>172980.77</b>	<b>53138.01</b>	<b>C. DEFICIT (-) OR (+) SURPLUS (REVENUE)</b>	<b>144347.25</b>
<b>D. RECEIPTS ON CAPITAL ACCOUNT</b>				
<b>1. Public Debt</b>				
88627.04	70599.63	70599.63	(a) Internal Debt of State Government	77203.00
787.02	2175.00	2178.00	(b) Loans & Advances from Central Govt.	3426.00
<b>89414.06</b>	<b>72774.63</b>	<b>72777.63</b>	<b>Total</b>	<b>80629.00</b>
<b>2164.24</b>	<b>3547.05</b>	<b>3547.05</b>	<b>2. Loans &amp; Advances (Recoveries)</b>	<b>3901.76</b>
<b>91578.30</b>	<b>76321.68</b>	<b>76324.68</b>	<b>TOTAL - "D"</b>	<b>84530.76</b>

<i>Actuals 2017-18</i>	<i>Budget Estimates 2018-19</i>	<i>Revised Estimates 2018-19</i>	<i>Service Sector/Head of Account</i>	<i>Budget Estimates 2019-20</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>
<b>E. DISBURSEMENT ON CAPITAL ACCOUNT (NET)</b>				
47295.87	28398.23	28398.23	<b>1. Repayment of Loans (Public Debt)</b>	27221.57
<b>2. Capital Outlay</b>				
64687.03	32134.55	56315.66	(a) CSS	36087.27
134947.92	166203.07	164993.61	(b) State	155399.17
<b>199634.95</b>	<b>198337.62</b>	<b>221309.27</b>	<b>TOTAL</b>	<b>191486.44</b>
<b>3. Loans and Advances</b>				
4495.49	4540.00	4660.00	(c) State	10170.00
<b>4495.49</b>	<b>4540.00</b>	<b>4660.00</b>	<b>TOTAL</b>	<b>10170.00</b>
<b>251426.31</b>	<b>231275.85</b>	<b>254367.50</b>	<b>TOTAL - "E" (Net)</b>	<b>228878.01</b>
<b>-159848.01</b>	<b>-154954.17</b>	<b>-178042.82</b>	<b>F. DEFICIT(-) OR (+) SURPLUS (CAPITAL)</b>	<b>-144347.25</b>
<b>10095.27</b>	<b>18026.60</b>	<b>-124904.81</b>	<b>G. CONSOLIDATED FUND (NET)</b>	<b>0.00</b>
<b>15411.89</b>	<b>24823.00</b>	<b>24823.00</b>	<b>PUBLIC ACCOUNT (NET) (+)</b>	<b>-7850.00</b>
<b>25507.16</b>	<b>42849.60</b>	<b>-100081.81</b>	<b>OVERALL DEFICIT (-) / SURPLUS (+)</b>	<b>-7850.00</b>
<b>132139.59</b>	<b>124668.04</b>	<b>32057.78</b>	<b>CLOSING BALANCE</b>	<b>24207.78</b>



**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 2017-18</i>	<i>Budget Estimates 2018-19</i>	<i>Revised Estimates 2018-19</i>	<i>Service Sector</i>	<i>Budget Estimates 2019-20</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>
16976.20	5000.00	5000.00	(a) State Goods and Services Tax	35503.08
1578.03	1620.00	1620.00	(b) Taxes on Income and Expenditure	1670.40
1149.04	2070.05	2070.05	(c) Taxes on Property & Capital Transaction	1692.23
34887.71	39643.64	39643.64	(d) Taxes on Commodities & Services	18503.48
<b>54590.98</b>	<b>48333.69</b>	<b>48333.69</b>	<b>TOTAL OF 'A'</b>	<b>57369.19</b>

#### B. NON-TAX REVENUES :

( ₹ in lakh)

<i>Actuals 2017-18</i>	<i>Budget Estimates 2018-19</i>	<i>Revised Estimates 2018-19</i>	<i>Service Sector</i>	<i>Budget Estimates 2019-20</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>
5113.58	2404.08	2404.08	(a) Interest receipts, Dividends & Profits.	2597.91
<b>(b) Other Non-Tax Revenues</b>				
3213.45	2546.16	2546.16	(i) General Services	2938.57
4682.81	4898.84	4898.84	(ii) Social Services	5546.76
26055.12	22536.25	22536.25	(iii) Economic Services	34846.94
<b>33951.38</b>	<b>29981.25</b>	<b>29981.25</b>	<b>(b) Other Non-Tax Revenues</b>	<b>43332.27</b>
<b>39064.96</b>	<b>32385.33</b>	<b>32385.33</b>	<b>TOTAL OF 'B'</b>	<b>45930.18</b>
<b>93655.94</b>	<b>80719.02</b>	<b>80719.02</b>	<b>TOTAL OF STATE'S OWN REVENUES RECEIPTS (Tax &amp; Non-Tax)</b>	<b>103299.37</b>

## REVENUE RECEIPTS

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

( ₹ in lakh)

Actuals 2017-18	Budget Estimates 2018-19	Revised Estimates 2018-19	Service Sector	Budget Estimates 2019-20
1	2	3	4	5
<b>(a) Grants-in-aids &amp; Contribution</b>				
	264351.00		(i) Non Plan Grants	
	49977.73		(ii) Grants for State Plan Scheme	
			(iii) Grants for Central Plan Scheme	
	121098.87	121098.87	(iv) Grants for Central Sponsored Plan Schemes	
	12264.00	12264.00	(v) Grants for Special Plan Schemes	
146479.93		37793.36	(vi) Centrally Sponsored Schemes	190266.50
253551.00		263341.00	(vii) Finance Commission Grant	277078.00
54627.80		13194.37	(viii) Other Transfer/Grants to States	25536.37
<b>(b) State's Share or Central Taxes (Devolution of Central Taxes &amp; Duties)</b>				
94882.00	101792.00	111065.00	(i) Corporation Tax	125822.00
80120.00	90081.00	90011.00	(ii) Taxes on Income other than Corporation Tax	105715.00
-3.00	-3.00	-3.00	(iii) Taxes on Wealth	-3.00
31270.00	17861.00	21741.00	(iv) Customs	24413.00
32690.00	17405.00	17356.00	(v) Union Excise Duties	14987.00
35050.00		1687.00	(vi) Service Tax	
			(vii) Other Taxes & Duties on Com. & Services	
4416.00	116673.00	97123.00	(viii) Central Tax	
31280.00	18723.00		(ix) Integrated GST	
			(x) Central GST	117585.00
<b>764363.73</b>	<b>810223.60</b>	<b>786671.60</b>	<b>TOTAL OF 'C'</b>	<b>881399.87</b>
<b>858019.67</b>	<b>890942.62</b>	<b>867390.62</b>	<b>ADD : Tax &amp; Non-Tax (A+B+C) Revenues</b>	<b>984699.24</b>

*Increase in Revenue Receipt in Budget Estimates 2019-20 over Budget Estimates 2018-19 is due to higher expectation of State's Own Revenue Receipts and higher expectation of fund under Centrally Sponsored Schemes, Share of Central Taxes and Duties and Taxes from Central GST.*

## 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 2018-2019 and the Revised Estimates 2018-2019 and the Budget Estimates 2019-2020 are also given.*

### REVENUE EXPENDITURE

<b>A. GENERAL SERVICES</b>				( ₹ in lakh)
<i>Actuals 2017-18</i>	<i>Budget Estimates 2018-19</i>	<i>Revised Estimates 2018-19</i>	<i>Service Sector</i>	<i>Budget Estimates 2019-20</i>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
7592.81	7255.14	16809.19	(a) Organs of State	9340.51
8013.96	8406.67	9230.73	(b) Fiscal Services	11438.93
38620.09	43708.42	43308.42	(c) Interest Payments and Servicing of Debt	40301.67
85664.52	137695.11	121122.41	(d) Administrative Services	137077.14
84022.66	90258.00	90451.50	(e) Pension & Misc. General Services	106700.11
<b>223914.04</b>	<b>287323.34</b>	<b>280922.25</b>	<b>TOTAL OF GENERAL SERVICES</b>	<b>304858.36</b>

*The increase in Budget Estimates 2019-20 as compared to Budget Estimates 2018-19 is mainly due to implementation of 7th Revision of Pay during the previous year and more provision under interest payment and Pension calculation.*

<b>B. SOCIAL SERVICES :</b>				( ₹ in lakh)
<i>Actuals 2017-18</i>	<i>Budget Estimates 2018-19</i>	<i>Revised Estimates 2018-19</i>	<i>Service Sector</i>	<i>Budget Estimates 2019-20</i>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
125687.16	127463.14	150376.23	(a) Education, Sports, Arts and Culture	161583.60
46888.66	42205.19	52408.66	(b) Health & Family Welfare	56145.57
31792.78	24370.84	45648.35	(c) Water Supply & Sanitation	37543.02
1171.23	1171.47	1556.10	(d) Information & Broadcasting	1237.09
37098.46	36545.96	43370.06	(e) Welfare of SC/ST & Other Backward Classes	40106.87
1299.95	1334.81	2560.62	(f) Labour & Employment	3859.14
16516.32	15831.86	24035.89	(g) Social Welfare & Nutrition	17966.80
198.26	221.24	235.50	(h) Others	289.28
<b>260652.82</b>	<b>249144.51</b>	<b>320191.41</b>	<b>TOTAL 'B' SOCIAL SERVICES</b>	<b>318731.37</b>

*The increase in Budget Estimates 2019-20 as compared to Budget Estimates 2018-19 is mainly due to implementation of 7th Revision of Pay.*

**REVENUE EXPENDITURE:**

**C. ECONOMIC SERVICES**

(₹ in lakh)

<i>Actuals 2017-18</i>	<i>Budget Estimates 2018-19</i>	<i>Revised Estimates 2018-19</i>	<i>Service Sector</i>	<i>Budget Estimates 2019-20</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>
54441.92	49379.87	59976.38	(a) Agriculture & Allied Activities	58841.63
35570.53	32084.15	36756.02	(b) Rural Development	36889.83
4019.61	4039.36	4061.81	(c) Special Areas Programme	6039.37
1139.66	1115.63	1548.63	(d) Irrigation & Flood Control	1468.22
51136.59	39518.74	58948.35	(e) Energy	53393.75
8611.86	8877.59	9588.55	(f) Industries & Mineral	9735.34
39829.72	38554.21	31154.25	(g) Transport	42003.23
778.29	539.68	710.87	(h) Communication	790.71
1449.52	1348.68	2138.76	(i) Science, Technology & Environment	863.28
6531.85	6236.09	8755.32	(j) General Economic Service	6936.90
<b>203509.55</b>	<b>181694.00</b>	<b>213638.94</b>	<b>TOTAL 'C' ECONOMIC SERVICES</b>	<b>216962.26</b>
<b>688076.39</b>	<b>718161.85</b>	<b>814752.61</b>	<b>TOTAL OF REVENUE ACCOUNT (GROSS)</b>	<b>840551.99</b>
	200.00	500.00	DEDUCT RECOVERIES	200.00
<b>688076.39</b>	<b>717961.85</b>	<b>814252.61</b>	<b>TOTAL OF REVENUE ACCOUNT (NET)</b>	<b>840351.99</b>

*Increase in Budget Estimates 2019-20 over Budget Estimates 2018-19 under Economic Services is due to implementation of 7th Revision of Pay, and providing of more fund for maintenance of Power Sector and ongoing works of Information & Communication.*

**CAPITAL RECEIPTS & DISBURSEMENTS**

**CAPITAL ACCOUNT RECEIPT**

(₹ in lakh)

<i>Actuals 2017-18</i>	<i>Budget Estimates 2018-19</i>	<i>Revised Estimates 2018-19</i>	<i>Service Sector</i>	<i>Budget Estimates 2019-20</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>
<b>E. PUBLIC DEBT RECEIPTS</b>				
88627.04	70599.63	70599.63	(a) Internal Debt of the State Govt.	77203.00
787.02	2175.00	2178.00	(b) Loans & Advance from Central Govt.	3426.00
<b>89414.06</b>	<b>72774.63</b>	<b>72777.63</b>	<b>TOTAL OF 'E'</b>	<b>80629.00</b>
<b>2164.24</b>	<b>3547.05</b>	<b>3547.05</b>	<b>F. LOANS &amp; ADVANCES</b>	<b>3901.76</b>
<b>91578.30</b>	<b>76321.68</b>	<b>76324.68</b>	<b>TOTAL RECEIPT ON CAPITAL ACCOUNT (E+F)</b>	<b>84530.76</b>

**CAPITAL ACCOUNT DISBURSEMENT**

(₹ in lakh)

<i>Actuals 2017-18</i>	<i>Budget Estimates 2018-19</i>	<i>Revised Estimates 2018-19</i>	<i>Service Sector</i>	<i>Budget Estimates 2019-20</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>
<b>CAPITAL OUTLAY</b>				
12034.54	95450.44	21849.25	A - General Services	137165.30
61370.95	46991.55	85262.77	B - Social Services	29368.76
126229.46	73722.23	132023.85	C - Economic Services	42778.98
<b>199634.95</b>	<b>216164.22</b>	<b>239135.87</b>	<b>TOTAL OF A+B+C</b>	<b>209313.04</b>
<b>E. PUBLIC DEBT-DISBURSEMENT</b>				
45093.27	26098.23	26098.23	(a) Internal Debt of the State Govt.	24821.57
2202.60	2300.00	2300.00	(b) Loans & Advances from Central Govt.	2400.00
<b>47295.87</b>	<b>28398.23</b>	<b>28398.23</b>	<b>TOTAL OF 'E'</b>	<b>27221.57</b>
<b>F. LOANS &amp; ADVANCES - DISBURSEMENT</b>				
0.90			(a) Loans for Housing	
454.59			(b) Loans for Co-operation	
4040.00	4540.00	4660.00	(c) Loans for Govt. Servants	10170.00
<b>4495.49</b>	<b>4540.00</b>	<b>4660.00</b>	<b>TOTAL OF 'F'</b>	<b>10170.00</b>
<b>251426.31</b>	<b>249102.45</b>	<b>272194.10</b>	<b>TOTAL OF CAPITAL DISBURSEMENT(GROSS)</b>	<b>246704.61</b>
	17826.60	17826.60	<i>Deduct Recoveries</i>	17826.60
<b>251426.31</b>	<b>231275.85</b>	<b>254367.50</b>	<b>TOTAL OF CAPITAL DISBURSEMENT(NET)</b>	<b>228878.01</b>
<b>939502.70</b>	<b>967264.30</b>	<b>1086946.71</b>	<b>TOTAL OF REVENUE AND CAPITAL (GROSS)</b>	<b>1087256.60</b>
	18026.60	18326.60	<i>Deduct Recoveries</i>	18026.60
<b>939502.70</b>	<b>949237.70</b>	<b>1068620.11</b>	<b>TOTAL OF REVENUE AND CAPITAL (NET)</b>	<b>1069230.00</b>

*Increase in disbursement of Budget Estimates 2019-20 as compared to Budget Estimates 2018-19 is mainly due to providing of more fund for implementation of State Government Priority and flagship programme.*



**PUBLIC ACCOUNT**

**PUBLIC ACCOUNT – RECEIPTS** ( ₹ in lakh)

<i>Actuals 2017-18</i>	<i>Budget Estimates 2018-19</i>	<i>Revised Estimates 2018-19</i>	<i>Service Sector</i>	<i>Budget Estimates 2019-20</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>
<b>I. SMALL SAVINGS PROVIDENT FUND ETC. (NSSF)</b>				
83091.00	90000.00	90000.00	(a) State Provident Fund	92000.00
1624.86	1800.00	1800.00	(b) Insurance & Pension Fund	1850.00
<b>84715.86</b>	<b>91800.00</b>	<b>91800.00</b>	<b>TOTAL-I-SMALL SAVINGS,PROVIDENT FUND ETC.</b>	<b>93850.00</b>
<hr/>				
7537.93	6700.00	6300.00	<b>J. RESERVE FUNDS</b>	7900.00
123204.08	65623.00	65623.00	<b>K. DEPOSITS &amp; ADVANCES</b>	53000.00
	802501.00	802501.00	<b>L. SUSPENSE &amp; MISCELLANEOUS</b>	701601.00
	170100.00	170100.00	<b>M. REMITTANCES</b>	150100.00
<b>215457.87</b>	<b>1136724.00</b>	<b>1136324.00</b>	<b>TOTAL OF (I+J+K+L+M)</b>	<b>1006451.00</b>

**PUBLIC ACCOUNT-DISBURSEMENT**

<b>I. SMALL SAVINGS,PROVIDENT FUND ETC.</b>				
101039.83	83000.00	83000.00	(a) State Provident Fund	110000.00
1589.77	1700.00	1700.00	(b) Insurance & Pension Fund	1800.00
<b>102629.60</b>	<b>84700.00</b>	<b>84700.00</b>	<b>TOTAL OF 'I' SMALL SAVINGS PROVIDENT FUND ETC.</b>	<b>111800.00</b>
6794.52	6600.00	6200.00	<b>J. RESERVE FUNDS</b>	7800.00
90621.86	48000.00	48000.00	<b>K. DEPOSIT &amp; ADVANCE</b>	43000.00
	802501.00	802501.00	<b>L. SUSPENSE &amp; MISCELLANEOUS</b>	701601.00
	170100.00	170100.00	<b>M. REMITTANCE</b>	150100.00
<b>200045.98</b>	<b>1111901.00</b>	<b>1111501.00</b>	<b>TOTAL OF (I+J+K+L+M)</b>	<b>1014301.00</b>
<b>15411.89</b>	<b>24823.00</b>	<b>24823.00</b>	<b>PUBLIC ACCOUNT(NET)</b>	<b>-7850.00</b>

**STATEMENT SHOWING SECTOR WISE BUDGET POSITION UNDER STATE  
FOR ACTUALS 2017-18, BUDGET ESTIMATES 2018-19, REVISED ESTIMATES 2018-19,  
BUDGET ESTIMATES 2019-20**

(₹ in lakh)

<i>Actuals 2017-18</i>	<i>Budget Estimates 2018-19</i>	<i>Revised Estimates 2018-19</i>	<i>Service Sector</i>	<i>Budget Estimates 2019-20</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>
<b>I. REVENUE EXPENDITURE</b>				
<b>A. GENERAL SERVICES</b>				
7559.32	7255.14	16809.19	(a) Organs of State	9340.51
8013.96	8406.67	9210.78	(b) Fiscal Services	11438.93
38620.09	43708.42	43308.42	(c) Interest Payments & Services	40301.67
84674.09	137064.61	107334.09	(d) Administrative Services	135797.50
84022.66	90258.00	90451.50	(e) Pensions & Misc. General Services	106700.11
<b>222890.12</b>	<b>286692.84</b>	<b>267113.98</b>	<b>TOTAL OF 'A' - GEN. SERVICES</b>	<b>303578.72</b>
<b>B. SOCIAL SERVICES</b>				
96141.82	97644.38	119701.05	(a) Education, Sports, Arts & Culture	130841.87
28086.36	22846.10	35799.77	(b) Health & Family Welfare	36768.75
25943.23	22963.84	31677.92	(c) Water Supply & Sanitation	35835.82
1171.23	1171.47	1556.10	(d) Information & Broadcasting	1237.09
35314.54	36545.96	43035.00	(e) Welfare SC/ST & Other Backward Classes	40106.87
1067.09	1334.81	2534.92	(f) Labour & Employment	1494.04
4527.31	4740.43	7039.17	(g) Social Welfare	5992.36
198.26	221.24	235.50	(h) Others	289.28
<b>192449.83</b>	<b>187468.23</b>	<b>241579.43</b>	<b>TOTAL OF 'B' - SOCIAL SERVICES</b>	<b>252566.08</b>
<b>C. ECONOMIC SERVICES</b>				
40797.51	36010.00	42846.64	(a) Agriculture & Allied Services	38891.64
9368.84	4514.03	6844.09	(b) Rural Development	4874.70
4000.00	4000.00	4000.00	(c) Special Areas Programme	6000.00
1136.53	1115.63	1548.63	(d) Irrigation & Flood Control	1468.22
51136.59	39518.74	58948.35	(e) Energy	53393.75
8367.66	7211.67	7864.14	(f) Industries & Minerals	8025.13
20106.58	17879.21	25312.90	(g) Transport	21328.23
778.29	539.68	670.87	(h) Communication	790.71
1215.45	1348.68	1995.48	(i) Science, Technology & Environment	863.28
6351.94	6236.09	8295.16	(j) Other General Economics Services	6897.93
<b>143259.39</b>	<b>118373.73</b>	<b>158326.26</b>	<b>TOTAL OF 'C' ECO. SERVICES</b>	<b>142533.59</b>
<b>558599.33</b>	<b>592534.80</b>	<b>667019.68</b>	<b>TOTAL OF REVENUE ACCOUNT(GROSS)</b>	<b>698678.39</b>
	<i>200.00</i>	<i>500.00</i>	<i>DEDUCT RECOVERIES</i>	<i>200.00</i>
<b>558599.33</b>	<b>592334.80</b>	<b>666519.68</b>	<b>NET REVENUE ACCOUNTS</b>	<b>698478.39</b>

**STATEMENT SHOWING SECTOR WISE BUDGET POSITION UNDER STATE  
FOR ACTUALS 2017-18, BUDGET ESTIMATES 2018-19, REVISED ESTIMATES 2018-19,  
BUDGET ESTIMATES 2019-20**

( ₹ in lakh)

<i>Actuals 2017-18</i>	<i>Budget Estimates 2018-19</i>	<i>Revised Estimates 2018-19</i>	<i>Service Sector</i>	<i>Budget Estimates 2019-20</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>
<b>II. CAPITAL EXPENDITURE</b>				
8894.93	73309.44	20521.81	<b>A. CAPITAL ACCOUNT OF GENERAL SERVICES</b>	<b>115024.30</b>
33598.78	45529.00	57088.31	<b>B. CAPITAL ACCOUNT OF SOCIAL SERVICES</b>	<b>26465.00</b>
92454.21	65191.23	105210.09	<b>C. CAPITAL ACCOUNTS OF ECO. SERVICES</b>	<b>31736.47</b>
134947.92	184029.67	182820.21	<b>TOTAL OF CAPITAL ACCOUNT (GROSS)</b>	<b>173225.77</b>
	<i>17826.60</i>	<i>17826.60</i>	<i>Deduct Recoveries</i>	<i>17826.60</i>
134947.92	166203.07	164993.61	<b>NET TOTAL OF CAPITAL ACCOUNT</b>	<b>155399.17</b>
693547.25	776564.47	849839.89	<b>TOTAL OF REVENUE &amp; CAPITAL ACCOUNT</b>	<b>871904.16</b>
	<i>18026.60</i>	<i>18326.60</i>	<i>DEDUCT RECOVERIES</i>	<i>18026.60</i>
693547.25	758537.87	831513.29	<b>NET TOTAL OF REVENUE &amp; CAPITAL ACCOUNT</b>	<b>853877.56</b>
47295.87	28398.23	28398.23	<b>E. PUBLIC DEBT</b>	<b>27221.57</b>
4495.49	4540.00	4660.00	<b>F. LOANS AND ADVANCES</b>	<b>10170.00</b>
51791.36	32938.23	33058.23	<b>TOTAL OF 'E' &amp; 'F'</b>	<b>37391.57</b>
186739.28	216967.90	215878.44	<b>TOTAL - CAPITAL ACCOUNT (GROSS)</b>	<b>210617.34</b>
	<i>17826.60</i>	<i>17826.60</i>	<i>Deduct Recoveries</i>	<i>17826.60</i>
186739.28	199141.30	198051.84	<b>NET TOTAL - CAPITAL ACCOUNT</b>	<b>192790.74</b>
745338.61	809502.70	882898.12	<b>TOTAL OF REVENUE &amp; CAPITAL (GROSS)</b>	<b>909295.73</b>
	<i>18026.60</i>	<i>18326.60</i>	<i>Deduct Recoveries</i>	<i>18026.60</i>
745338.61	791476.10	864571.52	<b>NET TOTAL</b>	<b>891269.13</b>

**STATEMENT SHOWING SECTOR WISE BUDGET POSITION UNDER CSS  
FOR ACTUALS 2017-18, BUDGET ESTIMATES 2018-19, REVISED ESTIMATES 2018-19,  
BUDGET ESTIMATES 2019-20**

(₹ in lakh)

Actuals 2017-18	Budget Estimates 2018-19	Revised Estimates 2018-19	Service Sector	Budget Estimates 2019-20
1	2	3	4	5
<b>I. REVENUE EXPENDITURE</b>				
<b>A. GENERAL SERVICES</b>				
33.49			(a) Organs of State	
		19.95	(b) Fiscal Services	
			(c) Interest Payments & Services	
990.43	630.50	13788.32	(d) Administrative Services	1279.64
			(e) Pensions & Misc. General Services	
<b>1023.92</b>	<b>630.50</b>	<b>13808.27</b>	<b>TOTAL OF 'A' - GEN. SERVICES</b>	<b>1279.64</b>
<b>B. SOCIAL SERVICES</b>				
29545.34	29818.76	30675.18	(a) Education, Sports, Arts & Culture	30741.73
18802.30	19359.09	16608.89	(b) Health & Family Welfare	19376.82
5849.55	1407.00	13970.43	(c) Water Supply & Sanitation	1707.20
			(d) Information & Broadcasting	
1783.92		335.06	(e) Welfare SC/ST & Other Backward Classes	
232.86		25.70	(f) Labour & Employment	2365.10
11989.01	11091.43	16996.72	(g) Social Welfare	11974.44
			(h) Others	
<b>68202.98</b>	<b>61676.28</b>	<b>78611.98</b>	<b>TOTAL OF 'B' - SOCIAL SERVICES</b>	<b>66165.29</b>
<b>C. ECONOMIC SERVICES</b>				
13644.41	13369.87	17129.74	(a) Agriculture & Allied Services	19949.99
26201.69	27570.12	29911.93	(b) Rural Development	32015.13
19.61	39.36	61.81	(c) Special Areas Programme	39.37
3.13			(d) Irrigation & Flood Control	
			(e) Energy	
244.20	1665.92	1724.41	(f) Industries & Minerals	1710.21
19723.14	20675.00	5841.35	(g) Transport	20675.00
		40.00	(h) Communication	
234.07		143.28	(i) Science, Technology & Environment	
179.91		460.16	(j) Other General Economics Services	38.97
<b>60250.16</b>	<b>63320.27</b>	<b>55312.68</b>	<b>TOTAL OF 'C' ECO. SERVICES</b>	<b>74428.67</b>
<b>129477.06</b>	<b>125627.05</b>	<b>147732.93</b>	<b>TOTAL OF REVENUE ACCOUNT(GROSS)</b>	<b>141873.60</b>
			<i>DEDUCT RECOVERIES</i>	
<b>129477.06</b>	<b>125627.05</b>	<b>147732.93</b>	<b>NET REVENUE ACCOUNTS</b>	<b>141873.60</b>

**STATEMENT SHOWING SECTOR WISE BUDGET POSITION UNDER CSS  
FOR ACTUALS 2017-18, BUDGET ESTIMATES 2018-19, REVISED ESTIMATES 2018-19,  
BUDGET ESTIMATES 2019-20**

( ₹ in lakh)

<i>Actuals 2017-18</i>	<i>Budget Estimates 2018-19</i>	<i>Revised Estimates 2018-19</i>	<i>Service Sector</i>	<i>Budget Estimates 2019-20</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>

**II. CAPITAL EXPENDITURE**

3139.61	22141.00	1327.44	A. CAPITAL ACCOUNT OF GENL. SERVICES	22141.00
27772.17	1462.55	28174.46	B. CAPITAL ACCOUNT OF SOCIAL SERVICES	2903.76
33775.25	8531.00	26813.76	C. CAPITAL ACCOUNTS OF ECO. SERVICES	11042.51
64687.03	32134.55	56315.66	<b>TOTAL OF CAPITAL ACCOUNT (GROSS)</b>	36087.27
			<i>Deduct Recoveries</i>	
64687.03	32134.55	56315.66	<b>NET TOTAL OF CAPITAL ACCOUNT</b>	36087.27
194164.09	157761.60	204048.59	<b>TOTAL OF REVENUE &amp; CAPITAL ACCOUNT</b>	177960.87
			<i>DEDUCT RECOVERIES</i>	
194164.09	157761.60	204048.59	<b>NET TOTAL OF REVENUE &amp; CAPITAL ACCOUNT</b>	177960.87

## BRIEF BUDGETARY POSITION

( ₹ in lakh)

<i>Actuals 2017-18</i>	<i>Budget Estimates 2018-19</i>	<i>Revised Estimates 2018-19</i>	<i>Service Sector</i>	<i>Budget Estimates 2019-20</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>
<b>A. RECEIPTS</b>				
<b>1. State's Own Efforts</b>				
54590.98	48333.69	48333.69	(a) Tax Revenue	57369.19
39064.96	32385.33	32385.33	(b) Non-Tax Revenue	45930.18
2164.24	3547.05	3547.05	(c) Loans Recoveries	3901.76
15411.89	24823.00	24823.00	(d) Public Account (NET)	-7850.00
<b>111232.07</b>	<b>109089.07</b>	<b>109089.07</b>	<b>Total</b>	<b>99351.13</b>
<b>42437.02</b>	<b>55000.00</b>	<b>55000.00</b>	<b>2. Market Loans</b>	<b>60000.00</b>
<b>3. State's Borrowings</b>				
10674.48	15000.00	15000.00	(a) NABARD	17000.00
12025.80			(b) REC	
	596.63	596.63	(c) NCDC	200.00
			(d) PFC	
			(e) Others	
<b>22700.28</b>	<b>15596.63</b>	<b>15596.63</b>	<b>Total</b>	<b>17200.00</b>
<b>23489.74</b>	<b>3.00</b>	<b>3.00</b>	<b>4. Ways &amp; Means Advances from RBI</b>	<b>3.00</b>
			<b>5. NSSF</b>	
			<b>6. Central Government Support</b>	
<b>309705.00</b>	<b>362532.00</b>	<b>338980.00</b>	<b>(1) Share in Central Tax (Devolution of Central Taxes &amp; Duties)</b>	<b>388519.00</b>
			<b>(2) Grants-in-aid</b>	
	264351.00		(a) Non-Plan Grants	
	49977.73		(b) Grants for State Plan Scheme	
	121098.87	121098.87	(c) Grants for Centrally Sponsored Plan Schemes	
146479.93		37793.36	(d) Grants for Centrally Sponsored Schemes	190266.50
	12264.00	12264.00	(e) Grants for Special Plan Schemes	
253551.00		263341.00	(f) Finance Commission Grants	277078.00
54627.80		13194.37	(g) Other Transfer/Grants to States	25536.37
<b>454658.73</b>	<b>447691.60</b>	<b>447691.60</b>	<b>Total of (2)</b>	<b>492880.87</b>
<b>787.02</b>	<b>2175.00</b>	<b>2178.00</b>	<b>(3) Loans &amp; Advances from Central Government</b>	<b>3426.00</b>
<b>765150.75</b>	<b>812398.60</b>	<b>788849.60</b>	<b>TOTAL OF 6</b>	<b>884825.87</b>
<b>965009.86</b>	<b>992087.30</b>	<b>968538.30</b>	<b>TOTAL 'A' RECEIPTS</b>	<b>1061380.00</b>

## B. DISBURSEMENTS

<i>Actuals 2017-18</i>	<i>Budget Estimates 2018-19</i>	<i>Revised Estimates 2018-19</i>	<i>Service Sector</i>	<i>Budget Estimates 2019-20</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>
<b>(a) Revenue Accounts (GROSS)</b>				
129477.06	125627.05	147732.93	(i) C.S.S. (others)	141873.60
558599.33	592534.80	667019.68	(ii) State	698678.39
<b>688076.39</b>	<b>718161.85</b>	<b>814752.61</b>	<b>TOTAL OF REVENUE ACCOUNT (GROSS)</b>	<b>840551.99</b>
	<i>200.00</i>	<i>500.00</i>	<i>Deduct Recoveries on Revenue Account</i>	<i>200.00</i>
<b>688076.39</b>	<b>717961.85</b>	<b>814252.61</b>	<b>TOTAL OF REVENUE ACCOUNTS (NET)</b>	<b>840351.99</b>
<b>(b) Capital Account (GROSS)</b>				
64687.03	32134.55	56315.66	(i) C.S.S. (others)	36087.27
186739.28	216967.90	215878.44	(ii) State	210617.34
<b>251426.31</b>	<b>249102.45</b>	<b>272194.10</b>	<b>TOTAL CAPITAL ACCOUNT (GROSS)</b>	<b>246704.61</b>
	<i>17826.60</i>	<i>17826.60</i>	<i>Deduct Recoveries on Capital Account</i>	<i>17826.60</i>
<b>251426.31</b>	<b>231275.85</b>	<b>254367.50</b>	<b>TOTAL OF CAPITAL ACCOUNT (NET)</b>	<b>228878.01</b>
<b>939502.70</b>	<b>967264.30</b>	<b>1086946.71</b>	<b>TOTAL OF DISBURSEMENT (GROSS)</b>	<b>1087256.60</b>
	<i>18026.60</i>	<i>18326.60</i>	<i>Total of Deduct Recoveries (Revenue &amp; Capital)</i>	<i>18026.60</i>
<b>939502.70</b>	<b>949237.70</b>	<b>1068620.11</b>	<b>TOTAL OF DISBURSEMENT (NET)</b>	<b>1069230.00</b>
<b>25507.15</b>	<b>42849.60</b>	<b>-100081.80</b>	<b>C. GAP (-) IN RESOURCES</b>	<b>-7850.00</b>
<b>106632.43</b>	<b>81818.44</b>	<b>132139.59</b>	<b>D. OPENING BALANCE</b>	<b>32057.78</b>
<b>132139.59</b>	<b>124668.04</b>	<b>32057.78</b>	<b>E. CLOSING BALANCE</b>	<b>24207.77</b>