



सत्यमेव जयते



GOVERNMENT OF MIZORAM

EXPLANATORY MEMORANDUM ON THE BUDGET 2023 - 2024

[As laid before the Legislative Assembly on 13th February, 2023]

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EXPLANATORY MEMORANDUM ON THE BUDGET FOR THE YEAR 2023-2024

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 : CONTINGENCY FUND OF THE STATE:

Contingency Fund of the State established under Article 267 (1) of the Constitution of India. Contingency Fund is in the nature of an imprest. The Contingency Fund is intended to provide advances to the executive/ Government to meet unforeseen expenditure arising in the course of a year pending its authorization by the Assembly. The amounts drawn from the Contingency Fund are recouped after the Assembly approves it through the Supplementary Demands.

PART - III : 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 ₹ -64001.58 lakh in the Budget Estimates of 2023-24 represents the estimated net balance as per the Accounts of Reserve Bank of India as on 31.3.2023.
- 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 ceased segregation of its own State Fund. Accordingly, all the State Budget for the year 2023-24 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 2023-24 has been prepared as per the recommendation of the 15th Finance Commission, tentative share of Union Taxes, various Grants from Central and Loans to be raised from within and outside the Government even from abroad in the form of Externally Aided Project (EAP). 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 2023-24 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 2021-22 is as per figures reflected in Finance Accounts, Budget Estimates 2022-23, the Revised Estimates for 2022-23 and the Budget Estimates for 2023-24 are as shown below.

(₹ in lakh)				
<i>Actuals 2021-22</i>	<i>Budget Estimates 2022-23</i>	<i>Revised Estimates 2022-23</i>	<i>Service Sector</i>	<i>Budget Estimates 2023-24</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>
-12334.59	-13309.00	-50748.54	OPENING BALANCE	-64001.58
CONSOLIDATED FUND				
A. RECEIPTS ON REVENUE ACCOUNT				
1. State's own Resources.				
85392.82	80129.72	97179.72	(a) Tax Revenue	108429.78
62211.57	83642.98	85509.85	(b) Non-tax Revenue	89699.48
147604.39	163772.70	182689.57	TOTAL	198129.26
422287.00	408324.00	474525.00	2. Share of Central taxes(Devolution of Central Taxes & Duties)	510725.00
346082.46	570523.80	587165.67	3. Grants-in-aid from Centre	439808.28
915973.85	1142620.50	1244380.24	TOTAL - "A"	1148662.54
B. EXPENDITURE ON REVENUE ACCOUNT (NET)				
108495.21	229817.47	276161.43	(a) CSS	214790.35
747254.14	770833.62	907913.57	(b) State	892085.43
855749.35	1000651.09	1184075.00	TOTAL - "B"	1106875.78
60224.50	141969.41	60305.24	C. DEFICIT (-) OR (+)SURPLUS (REVENUE)	41786.76
D. RECEIPTS ON CAPITAL ACCOUNT				
1. Public Debt				
425046.00	242900.00	254400.00	(a) Internal Debt of State Government	247900.00
30982.12	11934.00	61684.00	(b) Loans & Advances from Central Govt.	21071.60
456028.12	254834.00	316084.00	Total	268971.60
3217.37	3360.50	3360.50	2. Loans & Advances (Recoveries)	3360.50
459245.49	258194.50	319444.50	TOTAL - "D"	272332.10

<i>Actuals 2021-22</i>	<i>Budget Estimates 2022-23</i>	<i>Revised Estimates 2022-23</i>	<i>Service Sector</i>	<i>Budget Estimates 2023-24</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>
E. DISBURSEMENT ON CAPITAL ACCOUNT (NET)				
379794.86	133789.58	134802.88	1. Repayment of Loans (Public Debt)	144250.87
2. Capital Outlay				
38076.38	133424.33	103654.49	(a) CSS	43295.99
62361.46	132890.00	169916.25	(b) State	126372.00
100437.84	266314.33	273570.74	TOTAL	169667.99
3. Loans and Advances				
257.51	60.00	279.16	State	200.00
257.51	60.00	279.16	TOTAL	200.00
480490.21	400163.91	408652.78	TOTAL - "E" (NET)	314118.86
-21244.72	-141969.41	-89208.28	F. DEFICIT(-) OR (+) SURPLUS (CAPITAL)	-41786.76
38979.78	0.00	-28903.04	G. CONSOLIDATED FUND (NET)	0.00
-77393.72	15650.00	15650.00	PUBLIC ACCOUNT (NET) (+)	1150.00
-38413.94	15650.00	-13253.04	OVERALL DEFICIT (-) / SURPLUS (+)	1150.00
-50748.53	2341.00	-64001.58	CLOSING BALANCE	-62851.58

**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 2021-22</i>	<i>Budget Estimates 2022-23</i>	<i>Revised Estimates 2022-23</i>	<i>Service Sector</i>	<i>Budget Estimates 2023-24</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>
63233.85	59800.00	77000.00	(a) State Goods and Services Tax	86500.00
1518.47	1700.52	1500.52	(b) Taxes on Income and Expenditure	1500.58
2052.71	3027.98	3027.98	(c) Taxes on Property & Capital Transaction	3397.67
18587.79	15601.23	15651.23	(d) Taxes on Commodities & Services	17031.53
85392.82	80129.73	97179.73	TOTAL OF 'A'	108429.78

B. NON-TAX REVENUES :

(₹ in lakh)

<i>Actuals 2021-22</i>	<i>Budget Estimates 2022-23</i>	<i>Revised Estimates 2022-23</i>	<i>Service Sector</i>	<i>Budget Estimates 2023-24</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>
1886.04	22.00	22.00	(a) Fiscal Services	2074.64
4182.55	5837.69	5837.69	(b) Interest receipts, Dividends & Profits	4600.81
(c) Other Non-Tax Revenues				
4793.30	5729.79	5765.78	(i) General Services	6966.30
6445.72	8017.02	7991.68	(ii) Social Services	8524.58
44903.96	64036.48	65892.69	(iii) Economic Services	67533.15
56142.98	77783.29	79650.15	Total of Other Non-Tax Revenues	83024.03
62211.57	83642.98	85509.84	TOTAL OF 'B'	89699.48
147604.39	163772.71	182689.57	TOTAL OF STATE'S OWN REVENUES RECEIPTS (Tax & Non-Tax)	198129.26

REVENUE RECEIPTS

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

(₹ in lakh)

<i>Actuals 2021-22</i>	<i>Budget Estimates 2022-23</i>	<i>Revised Estimates 2022-23</i>	<i>Service Sector</i>	<i>Budget Estimates 2023-24</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>
(a) Grants-in-aids & Contribution				
133493.24	291827.43	308469.30	(i) Centrally Sponsored Schemes	267041.91
191029.04	180119.00	177000.00	(ii) Finance Commission Grant	163500.00
21560.18	98577.37	101696.37	(iii) Other Transfer/Grants to States	9266.37
346082.46	570523.80	587165.67	Total of Grants-in-aids & Contribution	439808.28
(b) State's Share or Central Taxes (Devolution of Central Taxes & Duties)				
122541.00	127494.00	147899.00	(i) Corporation Tax	163465.00
128788.00	123133.00	143692.00	(ii) Taxes on Income other than Corporation Tax	159030.00
1.00			(iii) Other Taxes on Income and Expenditure	
17.00	-5.00	-5.00	(iv) Taxes on Wealth	-4.00
27641.00	17704.00	12623.00	(v) Customs	16201.00
12721.00	5514.00	6314.00	(vi) Union Excise Duties	6786.00
3249.00	410.00	207.00	(vii) Service Tax	103.00
432.00		16625.00	(viii) Other Taxes & Duties on Com. & Services	
126897.00	134074.00	147170.00	(ix) Central GST	165144.00
			(x) Integrated GST	
422287.00	408324.00	474525.00	Total of State's Share or Central Taxes	510725.00
768369.46	978847.80	1061690.67	TOTAL OF 'C'	950533.28
915973.85	1142620.51	1244380.24	ADD : Tax & Non-Tax (A+B+C) Revenues	1148662.54

Increase in Revenue Receipt in Budget Estimates 2023-24 over Budget Estimates 2022-23 is mainly due to more expectation of State Own Tax and Non-Tax Revenues, and expectation of more fund from Devolution of Central Taxes & Duties.

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 2022-23 and the Revised Estimates 2022-23 and the Budget Estimates 2023-2024 are also given.

REVENUE EXPENDITURE

A. GENERAL SERVICES				(₹ in lakh)
<i>Actuals 2021-22</i>	<i>Budget Estimates 2022-23</i>	<i>Revised Estimates 2022-23</i>	<i>Service Sector</i>	<i>Budget Estimates 2023-24</i>
1	2	3	4	5
9969.83	9213.87	14153.81	(a) Organs of State	10597.96
10317.96	12537.40	12969.13	(b) Fiscal Services	12791.27
49779.14	53185.72	64090.84	(c) Interest Payments and Servicing of Debt	75403.41
110752.10	119373.43	138753.19	(d) Administrative Services	150145.95
133334.27	172823.83	172851.43	(e) Pension & Misc. General Services	187815.54
314153.30	367134.25	402818.40	TOTAL OF 'A' GENERAL SERVICES	436754.13

The increase in Budget Estimates 2023-24 as compared to Budget Estimates 2022-23 is mainly due to increase in salary and Pension calculation, providing of fund for expenditure of Mizoram General Election, 2023.

B. SOCIAL SERVICES :				(₹ in lakh)
<i>Actuals 2021-22</i>	<i>Budget Estimates 2022-23</i>	<i>Revised Estimates 2022-23</i>	<i>Service Sector</i>	<i>Budget Estimates 2023-24</i>
1	2	3	4	5
151700.63	179456.45	198834.99	(a) Education, Sports, Arts and Culture	187213.68
62943.31	60549.59	72790.04	(b) Health & Family Welfare	63436.54
49368.59	82194.69	109223.12	(c) Water Supply & Sanitation	76917.86
1148.94	1160.85	1203.90	(d) Information & Broadcasting	1221.57
49697.21	49203.14	55006.77	(e) Welfare of SC/ST & Other Backward Classes	50576.29
1717.66	3333.41	3600.24	(f) Labour & Employment	3193.07
16882.58	18927.95	34391.08	(g) Social Welfare & Nutrition	24834.54
297.62	379.89	379.89	(h) Others	331.56
333756.54	395205.97	475430.03	TOTAL 'B' SOCIAL SERVICES	407725.11

The increase in Budget Estimates 2023-24 as compared to Budget Estimates 2022-23 is mainly due to increase in salary and Wages, enhancement of fund for maintenance of Water Pumping, enhancement of Energy charges for Pumping and providing of SMS for Samagra Siksha Abhiyan.

REVENUE EXPENDITURE:

C. ECONOMIC SERVICES

(₹ in lakh)

<i>Actuals 2021-22</i>	<i>Budget Estimates 2022-23</i>	<i>Revised Estimates 2022-23</i>	<i>Service Sector</i>	<i>Budget Estimates 2023-24</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>
62582.15	76241.06	89847.97	(a) Agriculture & Allied Activities	79301.33
23709.36	40789.71	53771.19	(b) Rural Development	33695.50
7399.29	10059.00	10198.56	(c) Special Areas Programme	7400.00
1282.52	1419.74	1444.04	(d) Irrigation & Flood Control	1449.22
70098.51	63755.84	95258.04	(e) Energy	82453.72
7756.99	7323.91	8044.55	(f) Industries & Mineral	7214.66
26712.71	48830.23	55333.57	(g) Transport	55528.01
489.38	490.60	938.10	(h) Communication	507.38
862.02	875.07	981.94	(i) Science, Technology & Environment	952.31
6946.58	6725.71	8208.61	(j) General Economic Service	7094.41
207839.51	256510.87	324026.57	TOTAL 'C' ECONOMIC SERVICES	275596.54
855749.35	1018851.09	1202275.00	TOTAL OF REVENUE ACCOUNT (GROSS)	1120075.78
	18200.00	18200.00	<i>Deduct Recoveries</i>	13200.00
855749.35	1000651.09	1184075.00	TOTAL OF REVENUE ACCOUNT (NET)	1106875.78

The increase in Budget Estimates 2023-24 over Budget Estimates 2022-23 under Economic Services is mainly due to increase in salary and Wages, enhancement of Power Purchase, Power Subsidy, Transmission Charges of electricity.

CAPITAL RECEIPTS & DISBURSEMENTS

CAPITAL ACCOUNT RECEIPT

(₹ in lakh)

<i>Actuals 2021-22</i>	<i>Budget Estimates 2022-23</i>	<i>Revised Estimates 2022-23</i>	<i>Service Sector</i>	<i>Budget Estimates 2023-24</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>
E. PUBLIC DEBT RECEIPTS				
425046.00	242900.00	254400.00	(a) Internal Debt of the State Govt.	247900.00
30982.12	11934.00	61684.00	(b) Loans & Advance from Central Govt.	21071.60
456028.12	254834.00	316084.00	TOTAL OF 'E'	268971.60
3217.37	3360.50	3360.50	F. LOANS & ADVANCES	3360.50
459245.49	258194.50	319444.50	TOTAL RECEIPT ON CAPITAL ACCOUNT (E+F)	272332.10

CAPITAL ACCOUNT DISBURSEMENT

(₹ in lakh)

<i>Actuals 2021-22</i>	<i>Budget Estimates 2022-23</i>	<i>Revised Estimates 2022-23</i>	<i>Service Sector</i>	<i>Budget Estimates 2023-24</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>
CAPITAL OUTLAY				
3942.75	131249.99	11126.41	A - General Services	114700.00
45762.09	51396.81	76938.47	B - Social Services	46734.80
50733.00	83667.53	185505.86	C - Economic Services	8233.19
100437.84	266314.33	273570.74	TOTAL OF A+B+C	169667.99
E. PUBLIC DEBT-DISBURSEMENT				
377492.91	131289.58	132264.46	(a) Internal Debt of the State Govt.	140921.66
2301.95	2500.00	2538.42	(b) Loans & Advances from Central Govt.	3329.21
379794.86	133789.58	134802.88	TOTAL OF 'E'	144250.87
F. LOANS & ADVANCES – DISBURSEMENT				
			(a) Loans for Housing	
217.51		219.16	(b) Loans for Co-operation	
40.00	60.00	60.00	(c) Loans for Govt. Servants	200.00
257.51	60.00	279.16	TOTAL OF 'F'	200.00
480490.21	400163.91	408652.78	TOTAL OF CAPITAL DISBURSEMENT(GROSS)	314118.86
			<i>Deduct Recoveries</i>	
480490.21	400163.91	408652.78	TOTAL OF CAPITAL DISBURSEMENT(NET)	314118.86
1336239.56	1419015.00	1610927.78	TOTAL OF REVENUE AND CAPITAL (GROSS)	1434194.64
	<i>18200.00</i>	<i>18200.00</i>	<i>Deduct Recoveries</i>	<i>13200.00</i>
1336239.56	1400815.00	1592727.78	TOTAL OF REVENUE AND CAPITAL (NET)	1420994.64

Decrease in disbursement on Capital Expenditure of Budget Estimates 2023-24 as compared to Budget Estimates 2022-23 is mainly due to non-inclusion of PM-DevINE since the Central Government has changed the funding system and also due to less expectation of Grants from NEA/NESIDS for the new financial year.

PUBLIC ACCOUNT

PUBLIC ACCOUNT – RECEIPTS

(₹ in lakh)

<i>Actuals 2021-22</i>	<i>Budget Estimates 2022-23</i>	<i>Revised Estimates 2022-23</i>	<i>Service Sector</i>	<i>Budget Estimates 2023-24</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>
I. SMALL SAVINGS PROVIDENT FUND ETC. (NSSF)				
67380.31	96000.00	96000.00	(a) State Provident Fund	75000.00
1539.70	1800.00	1800.00	(b) Insurance & Pension Fund	1800.00
68920.01	97800.00	97800.00	TOTAL-I-SMALL SAVINGS,PROVIDENT FUND ETC.	76800.00
8399.86	12422.00	12422.00	J. RESERVE FUNDS	14630.00
135888.49	156000.00	156000.00	K. DEPOSITS & ADVANCES	156000.00
376941.81	900000.00	900000.00	L. SUSPENSE & MISCELLANEOUS	900000.00
278447.20	250800.00	250800.00	M. REMITTANCES	285800.00
868597.37	1417022.00	1417022.00	TOTAL OF (I+J+K+L+M)	1433230.00

PUBLIC ACCOUNT-DISBURSEMENT

I. SMALL SAVINGS,PROVIDENT FUND ETC.				
38442.66	90000.00	90000.00	(a) State Provident Fund	76000.00
1238.84	1700.00	1700.00	(b) Insurance & Pension Fund	1700.00
39681.50	91700.00	91700.00	TOTAL OF 'I' SMALL SAVINGS PROVIDENT FUND ETC.	77700.00
6936.06	12322.00	12322.00	J. RESERVE FUNDS	15180.00
173839.49	150850.00	150850.00	K. DEPOSIT & ADVANCE	163350.00
432081.95	900000.00	900000.00	L. SUSPENSE & MISCELLANEOUS	900000.00
293452.09	246500.00	246500.00	M. REMITTANCE	275850.00
945991.09	1401372.00	1401372.00	TOTAL OF (I+J+K+L+M)	1432080.00
-77393.72	15650.00	15650.00	PUBLIC ACCOUNT(NET)	1150.00

**STATEMENT SHOWING SECTOR WISE BUDGET POSITION UNDER STATE
FOR ACTUALS 2021-22, BUDGET ESTIMATES 2022-23, REVISED ESTIMATES 2022-23,
BUDGET ESTIMATES 2023-24**

(₹ in lakh)

<i>Actuals 2021-22</i>	<i>Budget Estimates 2022-23</i>	<i>Revised Estimates 2022-23</i>	<i>Service Sector</i>	<i>Budget Estimates 2023-24</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>
I. REVENUE EXPENDITURE				
A. GENERAL SERVICES				
9840.36	9213.87	11436.17	(a) Organs of State	10197.37
10317.96	12537.40	12955.13	(b) Fiscal Services	12791.27
49779.14	53185.72	64090.84	(c) Interest Payments & Services	75403.41
110045.31	118503.95	135226.56	(d) Administrative Services	149274.17
133334.27	172823.83	172851.43	(e) Pensions & Misc. General Services	187815.54
313317.04	366264.77	396560.13	TOTAL OF 'A' - GEN. SERVICES	435481.76
B. SOCIAL SERVICES				
127227.81	136486.16	149006.44	(a) Education, Sports, Arts & Culture	144401.89
48586.01	39598.30	45521.70	(b) Health & Family Welfare	42451.39
31286.47	27656.02	50305.09	(c) Water Supply & Sanitation	35379.98
1148.94	1160.85	1203.90	(d) Information & Broadcasting	1221.57
49695.21	49203.14	54701.67	(e) Welfare SC/ST & Other Backward Classes	50576.29
1383.84	1568.41	1770.02	(f) Labour & Employment	1428.07
5583.61	9339.44	14634.38	(g) Social Welfare	10592.56
297.62	379.89	379.89	(h) Others	331.56
265209.51	265392.21	317523.09	TOTAL OF 'B' - SOCIAL SERVICES	286383.31
C. ECONOMIC SERVICES				
49367.27	48809.35	59206.55	(a) Agriculture & Allied Services	51197.27
8047.87	4013.08	9277.76	(b) Rural Development	4319.96
6136.55	6000.00	6139.56	(c) Special Areas Programme	6000.00
1270.14	1382.85	1407.15	(d) Irrigation & Flood Control	1412.33
70098.51	63755.84	95258.04	(e) Energy	82453.72
6974.49	7323.91	7989.60	(f) Industries & Minerals	7214.66
18729.06	18155.23	22865.00	(g) Transport	22268.32
489.38	490.60	938.10	(h) Communication	507.38
862.02	875.07	912.38	(i) Science, Technology & Environment	952.31
6752.30	6570.71	8036.21	(j) Other General Economics Services	7094.41
168727.59	157376.64	212030.35	TOTAL OF 'C' ECO. SERVICES	183420.36
747254.14	789033.62	926113.57	TOTAL OF REVENUE ACCOUNT(GROSS)	905285.43
	<i>18200.00</i>	<i>18200.00</i>	<i>Deduct Recoveries</i>	<i>13200.00</i>
747254.14	770833.62	907913.57	NET REVENUE ACCOUNTS	892085.43

**STATEMENT SHOWING SECTOR WISE BUDGET POSITION UNDER STATE
FOR ACTUALS 2021-22, BUDGET ESTIMATES 2022-23, REVISED ESTIMATES 2022-23,
BUDGET ESTIMATES 2023-24**

(₹ in lakh)

<i>Actuals 2021-22</i>	<i>Budget Estimates 2022-23</i>	<i>Revised Estimates 2022-23</i>	<i>Service Sector</i>	<i>Budget Estimates 2023-24</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>
II. CAPITAL EXPENDITURE				
2093.96	96249.99	11015.01	A. CAPITAL ACCOUNT OF GENERAL SERVICES	109700.00
20623.37	23538.01	44971.58	B. CAPITAL ACCOUNT OF SOCIAL SERVICES	16671.00
39644.13	13102.00	113929.66	C. CAPITAL ACCOUNTS OF ECO. SERVICES	1.00
62361.46	132890.00	169916.25	TOTAL OF CAPITAL ACCOUNT (GROSS)	126372.00
			<i>Deduct Recoveries</i>	
62361.46	132890.00	169916.25	NET TOTAL OF CAPITAL ACCOUNT	126372.00
809615.60	921923.62	1096029.82	TOTAL OF REVENUE & CAPITAL ACCOUNT	1031657.43
	18200.00	18200.00	<i>Deduct Recoveries</i>	<i>13200.00</i>
809615.60	903723.62	1077829.82	NET TOTAL OF REVENUE & CAPITAL ACCOUNT	1018457.43
379794.86	133789.58	134802.88	E. PUBLIC DEBT	144250.87
257.51	60.00	279.16	F. LOANS AND ADVANCES	200.00
380052.37	133849.58	135082.04	TOTAL OF 'E' & 'F'	144450.87
442413.83	266739.58	304998.29	TOTAL - CAPITAL ACCOUNT (GROSS)	270822.87
			<i>Deduct Recoveries</i>	
442413.83	266739.58	304998.29	NET TOTAL - CAPITAL ACCOUNT	270822.87
1189667.97	1055773.20	1231111.86	TOTAL OF REVENUE & CAPITAL (GROSS)	1176108.30
	18200.00	18200.00	<i>Deduct Recoveries</i>	<i>13200.00</i>
1189667.97	1037573.20	1212911.86	NET TOTAL	1162908.30

ANNEXURE - IV

**STATEMENT SHOWING SECTOR WISE BUDGET POSITION UNDER CSS
FOR ACTUALS 2021-22, BUDGET ESTIMATES 2022-23, REVISED ESTIMATES 2022-23,
BUDGET ESTIMATES 2023-24**

(₹ in lakh)

<i>Actuals 2021-22</i>	<i>Budget Estimates 2022-23</i>	<i>Revised Estimates 2022-23</i>	<i>Service Sector</i>	<i>Budget Estimates 2023-24</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>
I. REVENUE EXPENDITURE				
A. GENERAL SERVICES				
129.47		2717.64	(a) Organs of State	400.59
		14.00	(b) Fiscal Services	
			(c) Interest Payments & Services	
706.79	869.48	3526.63	(d) Administrative Services	871.78
			(e) Pensions & Misc. General Services	
836.26	869.48	6258.27	TOTAL OF 'A' - GEN. SERVICES	1272.37
B. SOCIAL SERVICES				
24472.82	42970.29	49828.55	(a) Education, Sports, Arts & Culture	42811.79
14357.30	20951.29	27268.34	(b) Health & Family Welfare	20985.15
18082.12	54538.67	58918.03	(c) Water Supply & Sanitation	41537.88
			(d) Information & Broadcasting	
2.00		305.10	(e) Welfare SC/ST & Other Backward Classes	
333.82	1765.00	1830.22	(f) Labour & Employment	1765.00
11298.97	9588.51	19756.70	(g) Social Welfare	14241.98
			(h) Others	
68547.03	129813.76	157906.94	TOTAL OF 'B' - SOCIAL SERVICES	121341.80
C. ECONOMIC SERVICES				
13214.88	27431.71	30641.42	(a) Agriculture & Allied Services	28104.06
15661.49	36776.63	44493.43	(b) Rural Development	29375.54
1262.74	4059.00	4059.00	(c) Special Areas Programme	1400.00
12.38	36.89	36.89	(d) Irrigation & Flood Control	36.89
			(e) Energy	
782.50		54.95	(f) Industries & Minerals	
7983.65	30675.00	32468.57	(g) Transport	33259.69
			(h) Communication	
		69.56	(i) Science, Technology & Environment	
194.28	155.00	172.40	(j) Other General Economics Services	
39111.92	99134.23	111996.22	TOTAL OF 'C' ECO. SERVICES	92176.18
108495.21	229817.47	276161.43	TOTAL OF REVENUE ACCOUNT(GROSS)	214790.35
			<i>Deduct Recoveries</i>	
108495.21	229817.47	276161.43	NET REVENUE ACCOUNTS	214790.35

**STATEMENT SHOWING SECTOR WISE BUDGET POSITION UNDER CSS
FOR ACTUALS 2021-22, BUDGET ESTIMATES 2022-23, REVISED ESTIMATES 2022-23,
BUDGET ESTIMATES 2023-24**

(₹ in lakh)

<i>Actuals 2021-22</i>	<i>Budget Estimates 2022-23</i>	<i>Revised Estimates 2022-23</i>	<i>Service Sector</i>	<i>Budget Estimates 2023-24</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>

II. CAPITAL EXPENDITURE

1848.79	35000.00	111.40	A. CAPITAL ACCOUNT OF GENL. SERVICES	5000.00
25138.72	27858.80	31966.89	B. CAPITAL ACCOUNT OF SOCIAL SERVICES	30063.80
11088.87	70565.53	71576.20	C. CAPITAL ACCOUNTS OF ECO. SERVICES	8232.19
38076.38	133424.33	103654.49	TOTAL OF CAPITAL ACCOUNT (GROSS)	43295.99
			<i>Deduct Recoveries</i>	
38076.38	133424.33	103654.49	NET TOTAL OF CAPITAL ACCOUNT	43295.99
146571.59	363241.80	379815.92	TOTAL OF REVENUE & CAPITAL ACCOUNT	258086.34
			<i>Deduct Recoveries</i>	
146571.59	363241.80	379815.92	NET TOTAL OF REVENUE & CAPITAL ACCOUNT	258086.34

BRIEF BUDGETARY POSITION

(₹ in lakh)

<i>Actuals 2021-22</i>	<i>Budget Estimates 2022-23</i>	<i>Revised Estimates 2022-23</i>	<i>Service Sector</i>	<i>Budget Estimates 2023-24</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>
A. RECEIPTS				
1. State's Own Efforts				
85392.82	80129.73	97179.73	(a) Tax Revenue	108429.78
62211.57	83642.98	85509.84	(b) Non-Tax Revenue	89699.48
3217.37	3360.50	3360.50	(c) Loans Recoveries	3360.50
-77393.72	15650.00	15650.00	(d) Public Account (NET)	1150.00
150821.76	167133.21	186050.07	Total	201489.76
74733.45	90000.00	131500.00	2. Market Loans	120000.00
3. State's Borrowings				
15000.00	17000.00	22000.00	(a) NABARD	27000.00
	200.00	200.00	(b) REC	200.00
87.97	500.00	500.00	(c) NCDC	500.00
	200.00	200.00	(d) PFC	200.00
	35000.00		(e) SIDBI	
15087.97	52900.00	22900.00	Total	27900.00
335224.58	100000.00	100000.00	4. Ways & Means Advances from RBI	100000.00
			5. NSSF	
			6. Central Government Support	
422287.00	408324.00	474525.00	(1) Share in Central Tax (Devolution of Central Taxes & Duties)	510725.00
			(2) Grants-in-aid	
133493.24	291827.43	308469.30	(a) Grants for Centrally Sponsored Schemes	267041.91
191029.04	180119.00	177000.00	(b) Finance Commission Grants	163500.00
21560.18	98577.37	101696.37	(c) Other Transfer/Grants to States	9266.37
346082.46	570523.80	587165.67	Total of (2) Grants-in-aid	439808.28
30982.12	11934.00	61684.00	(3) Loans & Advances from Central Government	21071.60
799351.58	990781.80	1123374.67	TOTAL OF 6. Central Government Support	971604.88
1375219.34	1400815.01	1563824.74	TOTAL 'A' RECEIPTS	1420994.64

B. DISBURSEMENTS

<i>Actuals 2021-22</i>	<i>Budget Estimates 2022-23</i>	<i>Revised Estimates 2022-23</i>	<i>Service Sector</i>	<i>Budget Estimates 2023-24</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>
(a) Revenue Accounts (GROSS)				
108495.21	229817.47	276161.43	(i) C.S.S	214790.35
747254.14	789033.62	926113.57	(ii) State	905285.43
855749.35	1018851.09	1202275.00	TOTAL OF REVENUE ACCOUNT (GROSS)	1120075.78
	18200.00	18200.00	<i>Deduct Recoveries on Revenue Account</i>	13200.00
855749.35	1000651.09	1184075.00	TOTAL OF REVENUE ACCOUNTS (NET)	1106875.78
(b) Capital Account (GROSS)				
38076.38	133424.33	103654.49	(i) C.S.S	43295.99
442413.83	266739.58	304998.29	(ii) State	270822.87
480490.21	400163.91	408652.78	TOTAL CAPITAL ACCOUNT (GROSS)	314118.86
			<i>Deduct Recoveries on Capital Account</i>	
480490.21	400163.91	408652.78	TOTAL OF CAPITAL ACCOUNT (NET)	314118.86
1336239.56	1419015.00	1610927.78	TOTAL OF DISBURSEMENT (GROSS)	1434194.64
	18200.00	18200.00	<i>Total of Deduct Recoveries (Revenue & Capital)</i>	13200.00
1336239.56	1400815.00	1592727.78	TOTAL OF DISBURSEMENT (NET)	1420994.64
-38413.94	15650.00	-13253.04	C. GAP (-) IN RESOURCES	1150.00
-12334.59	-13309.00	-50748.54	D. OPENING BALANCE	-64001.58
-50748.53	2341.00	-64001.58	E. CLOSING BALANCE	-62851.58