



सत्यमेव जयते

GOVERNMENT OF MIZORAM

EXPLANATORY MEMORANDUM ON THE BUDGET 2020-2021

[As laid before the Legislative Assembly on 19th February, 2020]

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EXPLANATORY MEMORANDUM ON THE BUDGET FOR THE YEAR 2020-2021

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 ₹ -54276.64 lakh in the Budget Estimates of 2020-21 represents the estimated net balance as per the Accounts of Reserve Bank of India as on 31.3.2020.
- 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 for the financial year 2020-21, the State Government also cease segregation of its own State Fund. Accordingly, all the State Budget for the year 2020-21 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 State Budget for the year 2020-21 has been prepared as per recommendation of the Interim Report of the 15th Finance Commission which was laid in the Parliament Budget Session 2020-21. Besides, the State Government has also target for much higher achievement in the State Own Tax Revenue. In view of this, State's essential expenditure, 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 2020-21 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 2018-19 is as per figures reflected in Finance Accounts , Budget Estimates 2019-20, the Revised Estimates for 2019-20 and the Budget Estimates for 2020-21 are as shown below.

(₹ in lakh)				
<i>Actuals 2018-19</i>	<i>Budget Estimates 2019-20</i>	<i>Revised Estimates 2019-20</i>	<i>Service Sector/Head of Account</i>	<i>Budget Estimates 2020-21</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>
132139.59	32057.78	121677.09	OPENING BALANCE	-54276.64
CONSOLIDATED FUND				
A. RECEIPTS ON REVENUE ACCOUNT				
1. State's own Resources.				
72669.97	57369.19	57369.19	(a) Tax Revenue	66168.98
44995.43	45930.18	45930.18	(b) Non-tax Revenue	58306.97
117665.40	103299.37	103299.37	TOTAL	124475.95
350296.00	388519.00	301780.00	2. Share of Central taxes(Devolution of Central Taxes & Duties)	396796.00
3. Grants-in-aid from Centre				
435988.37	492880.87	575986.56	On Plan Account	457223.98
435988.37	492880.87	575986.56	TOTAL	457223.98
903949.77	984699.24	981065.93	TOTAL - "A"	978495.93
B. EXPENDITURE ON REVENUE ACCOUNT (NET)				
112141.54	141873.60	210470.87	(a) CSS	170866.65
638417.58	698478.39	830068.19	(b) State	731318.25
750559.12	840351.99	1040539.06	TOTAL - "B"	902184.90
153390.65	144347.25	-59473.13	C. DEFICIT (-) OR (+)SURPLUS (REVENUE)	76311.03
D. RECEIPTS ON CAPITAL ACCOUNT				
1. Public Debt				
12285.76	77203.00	84429.00	(a) Internal Debt of State Government	87503.00
1136.29	3426.00	3426.00	(b) Loans & Advances from Central Govt.	1385.47
13422.05	80629.00	87855.00	Total	88888.47
2215.77	3901.76	3901.76	2. Loans & Advances (Recoveries)	4115.60
15637.82	84530.76	91756.76	TOTAL - "D"	93004.07

<i>Actuals 2018-19</i>	<i>Budget Estimates 2019-20</i>	<i>Revised Estimates 2019-20</i>	<i>Service Sector/Head of Account</i>	<i>Budget Estimates 2020-21</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>
E. DISBURSEMENT ON CAPITAL ACCOUNT (NET)				
24422.69	27221.57	34449.57	1. Repayment of Loans (Public Debt)	36919.07
2. Capital Outlay				
49057.28	36087.27	50595.69	(a) CSS	46399.83
137789.97	155399.17	106619.60	(b) State	85686.20
186847.25	191486.44	157215.29	TOTAL	132086.03
3. Loans and Advances				
4052.00	10170.00	8722.50	State	310.00
4052.00	10170.00	8722.50	TOTAL	310.00
215321.94	228878.01	200387.36	TOTAL - "E" (Net)	169315.10
-199684.12	-144347.25	-108630.60	F. DEFICIT(-) OR (+) SURPLUS (CAPITAL)	-76311.03
-46293.47	0.00	-168103.73	G. CONSOLIDATED FUND (NET)	0.00
35830.97	-7850.00	-7850.00	PUBLIC ACCOUNT (NET) (+)	56050.00
-10462.50	-7850.00	-175953.73	OVERALL DEFICIT (-) / SURPLUS (+)	56050.00
121677.09	24207.78	-54276.64	CLOSING BALANCE	1773.36

**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 2018-19</i>	<i>Budget Estimates 2019-20</i>	<i>Revised Estimates 2019-20</i>	<i>Service Sector</i>	<i>Budget Estimates 2020-21</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>
45473.15	35503.08	35503.08	(a) State Goods and Services Tax	50400.00
1448.56	1670.40	1670.40	(b) Taxes on Income and Expenditure	1500.44
1307.82	1692.23	1692.23	(c) Taxes on Property & Capital Transaction	2201.42
24440.44	18503.48	18503.48	(d) Taxes on Commodities & Services	12067.12
72669.97	57369.19	57369.19	TOTAL OF 'A'	66168.98

B. NON-TAX REVENUES :

(₹ in lakh)

<i>Actuals 2018-19</i>	<i>Budget Estimates 2019-20</i>	<i>Revised Estimates 2019-20</i>	<i>Service Sector</i>	<i>Budget Estimates 2020-21</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>
5767.76	2597.91	2597.91	(a) Interest receipts, Dividends & Profits.	5029.22
(b) Other Non-Tax Revenues				
1926.47	2938.57	2938.57	(i) General Services	8036.51
5074.77	5546.76	5546.76	(ii) Social Services	6602.52
32226.43	34846.94	34846.94	(iii) Economic Services	38638.72
39227.67	43332.27	43332.27	Total of Other Non-Tax Revenues	53277.75
44995.43	45930.18	45930.18	TOTAL OF 'B'	58306.97
117665.40	103299.37	103299.37	TOTAL OF STATE'S OWN REVENUES RECEIPTS (Tax & Non-Tax)	124475.95

REVENUE RECEIPTS

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

(₹ in lakh)

<i>Actuals 2018-19</i>	<i>Budget Estimates 2019-20</i>	<i>Revised Estimates 2019-20</i>	<i>Service Sector</i>	<i>Budget Estimates 2020-21</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>
(a) Grants-in-aids & Contribution				
125468.23	190266.50	269401.34	(i) Centrally Sponsored Schemes	203338.61
261667.50	277078.00	277078.00	(ii) Finance Commission Grant	215300.00
48852.64	25536.37	29507.22	(iii) Other Transfer/Grants to States	38585.37
(b) State's Share or Central Taxes (Devolution of Central Taxes & Duties)				
121827.00	125822.00	101894.00	(i) Corporation Tax	122053.00
89721.00	105715.00	92668.00	(ii) Taxes on Income other than Corporation Tax	113488.00
634.00			(iii) Other Taxes on Income and Expenditure	
45.00	-3.00	-3.00	(iv) Taxes on Wealth	-4.00
24831.00	24413.00	21282.00	(v) Customs	24766.00
16503.00	14987.00	13706.00	(vi) Union Excise Duties	16181.00
3192.00		227.00	(vii) Service Tax	212.00
180.00			(viii) Other Taxes & Duties on Com. & Services	
86463.00		72006.00	(ix) Central Tax	
6900.00			(x) Integrated GST	
	117585.00		(xi) Central GST	120100.00
786284.37	881399.87	877766.56	TOTAL OF 'C'	854019.98
903949.77	984699.24	981065.93	ADD : Tax & Non-Tax (A+B+C) Revenues	978495.93

Decrease in Revenue Receipt in Budget Estimates 2020-21 over Budget Estimates 2019-20 is mainly due to less expectation of State's Share in the Central Taxes and Duties which was estimated from the Interim Report of the 15th Finance Commission for the year 2020-21.

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 2019-2020 and the Revised Estimates 2019-2020 and the Budget Estimates 2020-2021 are also given.

REVENUE EXPENDITURE

A. GENERAL SERVICES				(₹ in lakh)
<i>Actuals 2018-19</i>	<i>Budget Estimates 2019-20</i>	<i>Revised Estimates 2019-20</i>	<i>Service Sector</i>	<i>Budget Estimates 2020-21</i>
1	2	3	4	5
16135.82	9340.51	12275.92	(a) Organs of State	9085.20
8422.62	11438.93	11871.71	(b) Fiscal Services	12008.78
41167.85	40301.67	40301.67	(c) Interest Payments and Servicing of Debt	41367.62
106478.73	137077.14	141459.58	(d) Administrative Services	132774.97
97317.35	106700.11	144002.15	(e) Pension & Misc. General Services	114771.06
269522.37	304858.36	349911.03	TOTAL OF 'A' GENERAL SERVICES	310007.63

The increase in Budget Estimates 2020-21 as compared to Budget Estimates 2019-20 is mainly due to implementation of 7th Revision of Pay and provided more provision under interest payment and Pension calculation.

B. SOCIAL SERVICES :				(₹ in lakh)
<i>Actuals 2018-19</i>	<i>Budget Estimates 2019-20</i>	<i>Revised Estimates 2019-20</i>	<i>Service Sector</i>	<i>Budget Estimates 2020-21</i>
1	2	3	4	5
139829.66	161583.60	172215.51	(a) Education, Sports, Arts and Culture	187204.94
49066.96	56145.57	62925.68	(b) Health & Family Welfare	62632.39
42796.51	37543.02	51441.37	(c) Water Supply & Sanitation	34644.34
1476.16	1237.09	1480.77	(d) Information & Broadcasting	1277.35
42388.59	40106.87	46605.04	(e) Welfare of SC/ST & Other Backward Classes	45106.49
2180.56	3859.14	4405.76	(f) Labour & Employment	3210.35
15488.33	17966.80	26724.85	(g) Social Welfare & Nutrition	20904.94
218.44	289.28	300.46	(h) Others	351.17
293445.21	318731.37	366099.44	TOTAL 'B' SOCIAL SERVICES	355331.97

The increase in Budget Estimates 2020-21 as compared to Budget Estimates 2019-20 is mainly due to implementation of 7th Revision of Pay and enhancement of minimum wages.

REVENUE EXPENDITURE:

C. ECONOMIC SERVICES

(₹ in lakh)

<i>Actuals 2018-19</i>	<i>Budget Estimates 2019-20</i>	<i>Revised Estimates 2019-20</i>	<i>Service Sector</i>	<i>Budget Estimates 2020-21</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>
56852.27	58841.63	70902.65	(a) Agriculture & Allied Activities	87010.37
18163.38	36889.83	40676.99	(b) Rural Development	32361.11
4038.18	6039.37	9452.99	(c) Special Areas Programme	10039.29
1510.22	1468.22	1530.19	(d) Irrigation & Flood Control	1466.87
58303.76	53393.75	75767.37	(e) Energy	54315.38
7554.66	9735.34	10490.64	(f) Industries & Mineral	9810.35
30349.47	42003.23	105384.37	(g) Transport	50719.62
409.56	790.71	1032.51	(h) Communication	469.20
2126.05	863.28	915.93	(i) Science, Technology & Environment	904.14
8283.99	6936.90	8574.95	(j) General Economic Service	7775.57
187591.54	216962.26	324728.59	TOTAL 'C' ECONOMIC SERVICES	254871.90
750559.12	840551.99	1040739.06	TOTAL OF REVENUE ACCOUNT (GROSS)	920211.50
	200.00	200.00	<i>Deduct Recoveries</i>	18026.60
750559.12	840351.99	1040539.06	TOTAL OF REVENUE ACCOUNT (NET)	902184.90

Increase in Budget Estimates 2020-21 over Budget Estimates 2019-20 under Economic Services is due to implementation of 7th Revision of Pay, enhancement of minimum wages and providing of fund for State Flagship Programme

CAPITAL RECEIPTS & DISBURSEMENTS

CAPITAL ACCOUNT RECEIPT

(₹ in lakh)

<i>Actuals 2018-19</i>	<i>Budget Estimates 2019-20</i>	<i>Revised Estimates 2019-20</i>	<i>Service Sector</i>	<i>Budget Estimates 2020-21</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>
E. PUBLIC DEBT RECEIPTS				
12285.76	77203.00	84429.00	(a) Internal Debt of the State Govt.	87503.00
1136.29	3426.00	3426.00	(b) Loans & Advance from Central Govt.	1385.47
13422.05	80629.00	87855.00	TOTAL OF 'E'	88888.47
2215.77	3901.76	3901.76	F. LOANS & ADVANCES	4115.60
15637.82	84530.76	91756.76	TOTAL RECEIPT ON CAPITAL ACCOUNT (E+F)	93004.07

CAPITAL ACCOUNT DISBURSEMENT

(₹ in lakh)

<i>Actuals 2018-19</i>	<i>Budget Estimates 2019-20</i>	<i>Revised Estimates 2019-20</i>	<i>Service Sector</i>	<i>Budget Estimates 2020-21</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>
CAPITAL OUTLAY				
9931.22	137165.30	11042.95	A - General Services	97300.00
76219.91	29368.76	65184.33	B - Social Services	10574.83
100696.12	42778.98	98814.61	C - Economic Services	24211.20
186847.25	209313.04	175041.89	TOTAL OF A+B+C	132086.03
E. PUBLIC DEBT-DISBURSEMENT				
22200.09	24821.57	32049.57	(a) Internal Debt of the State Govt.	34519.07
2222.60	2400.00	2400.00	(b) Loans & Advances from Central Govt.	2400.00
24422.69	27221.57	34449.57	TOTAL OF 'E'	36919.07
F. LOANS & ADVANCES - DISBURSEMENT				
			(a) Loans for Housing	
		67.50	(b) Loans for Co-operation	
4052.00	10170.00	8655.00	(c) Loans for Govt. Servants	310.00
4052.00	10170.00	8722.50	TOTAL OF 'F'	310.00
215321.94	246704.61	218213.96	TOTAL OF CAPITAL DISBURSEMENT(GROSS)	169315.10
	17826.60	17826.60	<i>Deduct Recoveries</i>	
215321.94	228878.01	200387.36	TOTAL OF CAPITAL DISBURSEMENT(NET)	169315.10
965881.06	1087256.60	1258953.02	TOTAL OF REVENUE AND CAPITAL (GROSS)	1089526.60
	18026.60	18026.60	<i>Deduct Recoveries</i>	18026.60
965881.06	1069230.00	1240926.42	TOTAL OF REVENUE AND CAPITAL (NET)	1071500.00

Increase in disbursement of Budget Estimates 2020-21 as compared to Budget Estimates 2019-20 is mainly due to providing of more fund for implementation of 7th Revision of Pay, enhancement of minimum wages and State Government Priority and flagship programme.

PUBLIC ACCOUNT

PUBLIC ACCOUNT – RECEIPTS

(₹ in lakh)

<i>Actuals 2018-19</i>	<i>Budget Estimates 2019-20</i>	<i>Revised Estimates 2019-20</i>	<i>Service Sector</i>	<i>Budget Estimates 2020-21</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>
I. SMALL SAVINGS PROVIDENT FUND ETC. (NSSF)				
73098.96	92000.00	92000.00	(a) State Provident Fund	95000.00
1589.18	1850.00	1850.00	(b) Insurance & Pension Fund	1800.00
74688.14	93850.00	93850.00	TOTAL-I-SMALL SAVINGS,PROVIDENT FUND ETC.	96800.00
8897.00	7900.00	7900.00	J. RESERVE FUNDS	8400.00
155439.07	53000.00	53000.00	K. DEPOSITS & ADVANCES	121000.00
2074016.91	701601.00	701601.00	L. SUSPENSE & MISCELLANEOUS	901101.00
291747.06	150100.00	150100.00	M. REMITTANCES	200500.00
2604788.18	1006451.00	1006451.00	TOTAL OF (I+J+K+L+M)	1327801.00

PUBLIC ACCOUNT-DISBURSEMENT

I. SMALL SAVINGS,PROVIDENT FUND ETC.				
109526.59	110000.00	110000.00	(a) State Provident Fund	94000.00
1279.81	1800.00	1800.00	(b) Insurance & Pension Fund	1750.00
110806.40	111800.00	111800.00	TOTAL OF 'I' SMALL SAVINGS PROVIDENT FUND ETC.	95750.00
9173.15	7800.00	7800.00	J. RESERVE FUNDS	8400.00
106475.72	43000.00	43000.00	K. DEPOSIT & ADVANCE	81000.00
2042101.88	701601.00	701601.00	L. SUSPENSE & MISCELLANEOUS	886101.00
300400.06	150100.00	150100.00	M. REMITTANCE	200500.00
2568957.21	1014301.00	1014301.00	TOTAL OF (I+J+K+L+M)	1271751.00
35830.97	-7850.00	-7850.00	PUBLIC ACCOUNT(NET)	56050.00

ANNEXURE - III

**STATEMENT SHOWING SECTOR WISE BUDGET POSITION UNDER STATE
FOR ACTUALS 2018-19, BUDGET ESTIMATES 2019-20, REVISED ESTIMATES 2019-20,
BUDGET ESTIMATES 2020-21**

(₹ in lakh)

<i>Actuals 2018-19</i>	<i>Budget Estimates 2019-20</i>	<i>Revised Estimates 2019-20</i>	<i>Service Sector</i>	<i>Budget Estimates 2020-21</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>
I. REVENUE EXPENDITURE				
A. GENERAL SERVICES				
16135.82	9340.51	12227.42	(a) Organs of State	9085.20
8402.67	11438.93	11871.71	(b) Fiscal Services	12008.78
41167.85	40301.67	40301.67	(c) Interest Payments & Services	41367.62
93916.73	135797.50	128711.44	(d) Administrative Services	131905.49
97317.35	106700.11	144002.15	(e) Pensions & Misc. General Services	114771.06
256940.42	303578.72	337114.39	TOTAL OF 'A' - GEN. SERVICES	309138.15
B. SOCIAL SERVICES				
115319.72	130841.87	142977.80	(a) Education, Sports, Arts & Culture	144919.47
34293.64	36768.75	44799.81	(b) Health & Family Welfare	43001.80
26887.83	35835.82	42051.18	(c) Water Supply & Sanitation	31605.36
1476.16	1237.09	1480.77	(d) Information & Broadcasting	1277.35
42051.25	40106.87	46406.52	(e) Welfare SC/ST & Other Backward Classes	45106.49
2154.86	1494.04	2040.66	(f) Labour & Employment	1445.35
5757.78	5992.36	8913.27	(g) Social Welfare	8938.58
218.44	289.28	300.46	(h) Others	351.17
228159.68	252566.08	288970.47	TOTAL OF 'B' - SOCIAL SERVICES	276645.57
C. ECONOMIC SERVICES				
40828.63	38891.64	45493.54	(a) Agriculture & Allied Services	59614.01
6618.06	4874.70	9057.15	(b) Rural Development	4826.91
4000.00	6000.00	6344.00	(c) Special Areas Programme	6000.00
1489.33	1468.22	1495.91	(d) Irrigation & Flood Control	1466.87
58303.76	53393.75	75767.37	(e) Energy	54315.38
6990.70	8025.13	8692.38	(f) Industries & Minerals	8144.43
24906.39	21328.23	47091.92	(g) Transport	20044.62
369.56	790.71	1032.51	(h) Communication	469.20
1982.77	863.28	915.93	(i) Science, Technology & Environment	904.14
7828.28	6897.93	8292.62	(j) Other General Economics Services	7775.57
153317.48	142533.59	204183.33	TOTAL OF 'C' ECO. SERVICES	163561.13
638417.58	698678.39	830268.19	TOTAL OF REVENUE ACCOUNT(GROSS)	749344.85
	200.00	200.00	<i>Deduct Recoveries</i>	18026.60
638417.58	698478.39	830068.19	NET REVENUE ACCOUNTS	731318.25

**STATEMENT SHOWING SECTOR WISE BUDGET POSITION UNDER STATE
FOR ACTUALS 2018-19, BUDGET ESTIMATES 2019-20, REVISED ESTIMATES 2019-20,
BUDGET ESTIMATES 2020-21**

(₹ in lakh)

<i>Actuals 2018-19</i>	<i>Budget Estimates 2019-20</i>	<i>Revised Estimates 2019-20</i>	<i>Service Sector</i>	<i>Budget Estimates 2020-21</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>
II. CAPITAL EXPENDITURE				
8603.78	115024.30	8062.19	A. CAPITAL ACCOUNT OF GENERAL SERVICES	62300.00
52784.44	26465.00	40705.89	B. CAPITAL ACCOUNT OF SOCIAL SERVICES	4000.00
76401.75	31736.47	75678.12	C. CAPITAL ACCOUNTS OF ECO. SERVICES	19386.20
137789.97	173225.77	124446.20	TOTAL OF CAPITAL ACCOUNT (GROSS)	85686.20
	17826.60	17826.60	Deduct Recoveries	
137789.97	155399.17	106619.60	NET TOTAL OF CAPITAL ACCOUNT	85686.20
776207.55	871904.16	954714.39	TOTAL OF REVENUE & CAPITAL ACCOUNT	835031.05
	18026.60	18026.60	Deduct Recoveries	18026.60
776207.55	853877.56	936687.79	NET TOTAL OF REVENUE & CAPITAL ACCOUNT	817004.45
24422.69	27221.57	34449.57	E. PUBLIC DEBT	36919.07
4052.00	10170.00	8722.50	F. LOANS AND ADVANCES	310.00
28474.69	37391.57	43172.07	TOTAL OF 'E' & 'F'	37229.07
166264.66	210617.34	167618.27	TOTAL - CAPITAL ACCOUNT (GROSS)	122915.27
	17826.60	17826.60	Deduct Recoveries	
166264.66	192790.74	149791.67	NET TOTAL - CAPITAL ACCOUNT	122915.27
804682.24	909295.73	997886.46	TOTAL OF REVENUE & CAPITAL (GROSS)	872260.12
	18026.60	18026.60	Deduct Recoveries	18026.60
804682.24	891269.13	979859.86	NET TOTAL	854233.52

ANNEXURE - IV

**STATEMENT SHOWING SECTOR WISE BUDGET POSITION UNDER CSS
FOR ACTUALS 2018-19, BUDGET ESTIMATES 2019-20, REVISED ESTIMATES 2019-20,
BUDGET ESTIMATES 2020-21**

(₹ in lakh)

<i>Actuals 2018-19</i>	<i>Budget Estimates 2019-20</i>	<i>Revised Estimates 2019-20</i>	<i>Service Sector</i>	<i>Budget Estimates 2020-21</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>
I. REVENUE EXPENDITURE				
A. GENERAL SERVICES				
		48.50	(a) Organs of State	
19.95			(b) Fiscal Services	
			(c) Interest Payments & Services	
12562.00	1279.64	12748.14	(d) Administrative Services	869.48
			(e) Pensions & Misc. General Services	
12581.95	1279.64	12796.64	TOTAL OF 'A' - GEN. SERVICES	869.48
B. SOCIAL SERVICES				
24509.94	30741.73	29237.71	(a) Education, Sports, Arts & Culture	42285.47
14773.32	19376.82	18125.87	(b) Health & Family Welfare	19630.59
15908.68	1707.20	9390.19	(c) Water Supply & Sanitation	3038.98
			(d) Information & Broadcasting	
337.34		198.52	(e) Welfare SC/ST & Other Backward Classes	
25.70	2365.10	2365.10	(f) Labour & Employment	1765.00
9730.55	11974.44	17811.58	(g) Social Welfare	11966.36
			(h) Others	
65285.53	66165.29	77128.97	TOTAL OF 'B' - SOCIAL SERVICES	78686.40
C. ECONOMIC SERVICES				
16023.64	19949.99	25409.11	(a) Agriculture & Allied Services	27396.36
11545.32	32015.13	31619.84	(b) Rural Development	27534.20
38.18	39.37	3108.99	(c) Special Areas Programme	4039.29
20.90		34.28	(d) Irrigation & Flood Control	
			(e) Energy	
563.96	1710.21	1798.26	(f) Industries & Minerals	1665.92
5443.08	20675.00	58292.45	(g) Transport	30675.00
40.00			(h) Communication	
143.28			(i) Science, Technology & Environment	
455.71	38.97	282.33	(j) Other General Economics Services	
34274.07	74428.67	120545.26	TOTAL OF 'C' ECO. SERVICES	91310.77
112141.55	141873.60	210470.87	TOTAL OF REVENUE ACCOUNT(GROSS)	170866.65
			<i>Deduct Recoveries</i>	
112141.55	141873.60	210470.87	NET REVENUE ACCOUNTS	170866.65

**STATEMENT SHOWING SECTOR WISE BUDGET POSITION UNDER CSS
FOR ACTUALS 2018-19, BUDGET ESTIMATES 2019-20, REVISED ESTIMATES 2019-20,
BUDGET ESTIMATES 2020-21**

(₹ in lakh)

<i>Actuals 2018-19</i>	<i>Budget Estimates 2019-20</i>	<i>Revised Estimates 2019-20</i>	<i>Service Sector</i>	<i>Budget Estimates 2020-21</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>

II. CAPITAL EXPENDITURE

1327.44	22141.00	2980.76	A. CAPITAL ACCOUNT OF GENL. SERVICES	35000.00
23435.47	2903.76	24478.44	B. CAPITAL ACCOUNT OF SOCIAL SERVICES	6574.83
24294.37	11042.51	23136.49	C. CAPITAL ACCOUNTS OF ECO. SERVICES	4825.00
49057.28	36087.27	50595.69	TOTAL OF CAPITAL ACCOUNT (GROSS)	46399.83
			<i>Deduct Recoveries</i>	
49057.28	36087.27	50595.69	NET TOTAL OF CAPITAL ACCOUNT	46399.83
161198.83	177960.87	261066.56	TOTAL OF REVENUE & CAPITAL ACCOUNT	217266.48
			<i>Deduct Recoveries</i>	
161198.83	177960.87	261066.56	NET TOTAL OF REVENUE & CAPITAL ACCOUNT	217266.48

BRIEF BUDGETARY POSITION

(₹ in lakh)

<i>Actuals 2018-19</i>	<i>Budget Estimates 2019-20</i>	<i>Revised Estimates 2019-20</i>	<i>Service Sector</i>	<i>Budget Estimates 2020-21</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>
A. RECEIPTS				
1. State's Own Efforts				
72669.97	57369.19	57369.19	(a) Tax Revenue	66168.98
44995.43	45930.18	45930.18	(b) Non-Tax Revenue	58306.97
2215.77	3901.76	3901.76	(c) Loans Recoveries	4115.60
35830.97	-7850.00	-7850.00	(d) Public Account (NET)	56050.00
119881.17	107201.13	107201.13	Total	128591.55
	60000.00	60000.00	2. Market Loans	68000.00
3. State's Borrowings				
7217.74	17000.00	17000.00	(a) NABARD	17000.00
4658.42			(b) REC	500.00
409.60	200.00	200.00	(c) NCDC	1000.00
			(d) PFC	1000.00
			(e) Others	
12285.76	17200.00	17200.00	Total	19500.00
	3.00	7229.00	4. Ways & Means Advances from RBI	3.00
			5. NSSF	
			6. Central Government Support	
350296.00	388519.00	301780.00	(1) Share in Central Tax (Devolution of Central Taxes & Duties)	396796.00
			(2) Grants-in-aid	
			(a) Non-Plan Grants	
			(b) Grants for State Plan Scheme	
			(c) Grants for Centrally Sponsored Plan Schemes	
125468.23	190266.50	269401.34	(d) Grants for Centrally Sponsored Schemes	203338.61
			(e) Grants for Special Plan Schemes	
261667.50	277078.00	277078.00	(f) Finance Commission Grants	215300.00
48852.64	25536.37	29507.22	(g) Other Transfer/Grants to States	38585.37
435988.37	492880.87	575986.56	Total of (2)	457223.98
1136.29	3426.00	3426.00	(3) Loans & Advances from Central Government	1385.47
787420.66	884825.87	881192.56	TOTAL OF 6	855405.45
919587.59	1069230.00	1072822.69	TOTAL 'A' RECEIPTS	1071500.00

B. DISBURSEMENTS

<i>Actuals 2018-19</i>	<i>Budget Estimates 2019-20</i>	<i>Revised Estimates 2019-20</i>	<i>Service Sector</i>	<i>Budget Estimates 2020-21</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>
(a) Revenue Accounts (GROSS)				
112141.54	141873.60	210470.87	(i) C.S.S	170866.65
638417.58	698678.39	830268.19	(ii) State	749344.85
750559.12	840551.99	1040739.06	TOTAL OF REVENUE ACCOUNT (GROSS)	920211.50
	200.00	200.00	<i>Deduct Recoveries on Revenue Account</i>	18026.60
750559.12	840351.99	1040539.06	TOTAL OF REVENUE ACCOUNTS (NET)	902184.90
(b) Capital Account (GROSS)				
49057.28	36087.27	50595.69	(i) C.S.S	46399.83
166264.66	210617.34	167618.27	(ii) State	122915.27
215321.94	246704.61	218213.96	TOTAL CAPITAL ACCOUNT (GROSS)	169315.10
	17826.60	17826.60	<i>Deduct Recoveries on Capital Account</i>	
215321.94	228878.01	200387.36	TOTAL OF CAPITAL ACCOUNT (NET)	169315.10
965881.06	1087256.60	1258953.02	TOTAL OF DISBURSEMENT (GROSS)	1089526.60
	18026.60	18026.60	<i>Total of Deduct Recoveries (Revenue & Capital)</i>	18026.60
965881.06	1069230.00	1240926.42	TOTAL OF DISBURSEMENT (NET)	1071500.00
-10462.50	-7850.00	-175953.73	C. GAP (-) IN RESOURCES	56050.00
132139.59	32057.78	121677.09	D. OPENING BALANCE	-54276.64
121677.09	24207.78	-54276.64	E. CLOSING BALANCE	1773.36