



सत्यमेव जयते

**GOVERNMENT OF MIZORAM**

**EXPLANATORY  
MEMORANDUM ON THE  
BUDGET  
2022-2023**

[As laid before the Legislative Assembly on 24<sup>th</sup> February, 2022]

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# **EXPLANATORY MEMORANDUM ON THE BUDGET FOR THE YEAR 2022-2023**

## **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 authorisation 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 ₹ -13309.00 lakh in the Budget Estimates of 2022-23 represents the estimated net balance as per the Accounts of Reserve Bank of India as on 31.3.2022.
- 2) The Central Government makes Annual Allotment of Fund for each State without segregating Plan and Non-Plan since the recommendation of 14th Finance Commission which was followed by 15th Finance Commission in its report, the State Government also cease segregation of its own State Fund. Accordingly, all the State Budget for the year 2022-23 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 2022-23 has been prepared as per recommendation of the Report of the 15th Finance Commission which was laid in the Parliament Budget Session 2021-22 on 1st February, 2021. Besides, the State Government has also set a target for higher achievement in the State Own Tax and Non-Tax Revenue. In view of this, State's essential expenditure and the State Government Flagship Programme are allocated under Capital or Revenue based on the nature of the programme.
- 4) All Departments are classified under various service sectors in the List of Major and Minor Heads of Account of the Union and States issued by the Controller General of Accounts, Ministry of Finance, Department of Expenditure. In line with this, all Receipts and Expenditure are booked under their respective service sectors. Such service sectors are given in the list of Major & Minor Heads of Account are shown at **Annexure - I**.
- 5) Statement showing Estimated Receipts and Expenditures of the Consolidated Fund of the State with Public Account is broadly summarised and given in **Annexure - II**.
- 6) Estimated expenditure for Budget Estimates 2022-23 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 2020-21 is as per figures reflected in Finance Accounts, Budget Estimates 2021-22, the Revised Estimates for 2021-22 and the Budget Estimates for 2022-23 are as shown below.

( ₹ in lakh )

<i>Actuals 2020-21</i>	<i>Budget Estimates 2021-22</i>	<i>Revised Estimates 2021-22</i>	<i>Service Sector</i>	<i>Budget Estimates 2022-23</i>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
-3049.63	-66165.62	-12334.59	<b>OPENING BALANCE</b>	-13309.00
<b>CONSOLIDATED FUND</b>				
<b>A. RECEIPTS ON REVENUE ACCOUNT</b>				
<b>1. State's own Resources.</b>				
64755.80	71955.66	78659.17	(a) Tax Revenue	80129.72
56176.28	85226.34	86284.24	(b) Non-tax Revenue	83642.98
<b>120932.08</b>	<b>157182.00</b>	<b>164943.41</b>	<b>TOTAL</b>	<b>163772.70</b>
<b>301055.00</b>	<b>332782.00</b>	<b>372195.00</b>	<b>2. Share of Central taxes(Devolution of Central Taxes &amp; Duties)</b>	<b>408324.00</b>
<b>352079.79</b>	<b>489616.48</b>	<b>492735.48</b>	<b>3. Grants-in-aid from Centre</b>	<b>570523.80</b>
<b>774066.87</b>	<b>979580.48</b>	<b>1029873.89</b>	<b>TOTAL - "A"</b>	<b>1142620.50</b>
<b>B. EXPENDITURE ON REVENUE ACCOUNT (NET)</b>				
96488.01	201613.64	225372.02	(a) CSS	229817.47
754991.46	720024.79	823343.11	(b) State	770833.62
<b>851479.47</b>	<b>921638.43</b>	<b>1048715.13</b>	<b>TOTAL - "B"</b>	<b>1000651.09</b>
<b>-77412.60</b>	<b>57942.05</b>	<b>-18841.24</b>	<b>C. DEFICIT (-) OR (+)SURPLUS (REVENUE)</b>	<b>141969.41</b>
<b>D. RECEIPTS ON CAPITAL ACCOUNT</b>				
<b>1. Public Debt</b>				
236369.80	129500.00	505787.58	(a) Internal Debt of State Government	242900.00
24761.72	3052.13	33051.13	(b) Loans & Advances from Central Govt.	11934.00
<b>261131.52</b>	<b>132552.13</b>	<b>538838.71</b>	<b>Total</b>	<b>254834.00</b>
<b>3368.53</b>	<b>2756.17</b>	<b>3303.93</b>	<b>2. Loans &amp; Advances (Recoveries)</b>	<b>3360.50</b>
<b>264500.05</b>	<b>135308.30</b>	<b>542142.64</b>	<b>TOTAL - "D"</b>	<b>258194.50</b>

<i>Actuals 2020-21</i>	<i>Budget Estimates 2021-22</i>	<i>Revised Estimates 2021-22</i>	<i>Service Sector</i>	<i>Budget Estimates 2022-23</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>
<b>E. DISBURSEMENT ON CAPITAL ACCOUNT (NET)</b>				
<b>161789.17</b>	<b>51445.82</b>	<b>430275.82</b>	<b>1. Repayment of Loans (Public Debt)</b>	<b>133789.58</b>
<b>2. Capital Outlay</b>				
52510.10	75368.27	66261.19	(a) CSS	133424.33
60087.04	66376.26	93626.91	(b) State	132890.00
<b>112597.14</b>	<b>141744.53</b>	<b>159888.10</b>	<b>TOTAL</b>	<b>266314.33</b>
<b>3. Loans and Advances</b>				
290.00	60.00	277.51	State	60.00
<b>290.00</b>	<b>60.00</b>	<b>277.51</b>	<b>TOTAL</b>	<b>60.00</b>
<b>274676.31</b>	<b>193250.35</b>	<b>590441.43</b>	<b>TOTAL - "E" (NET)</b>	<b>400163.91</b>
<b>-10176.26</b>	<b>-57942.05</b>	<b>-48298.79</b>	<b>F. DEFICIT(-) OR (+) SURPLUS (CAPITAL)</b>	<b>-141969.41</b>
<b>-87588.86</b>	<b>0.00</b>	<b>-67140.03</b>	<b>G. CONSOLIDATED FUND (NET)</b>	<b>0.00</b>
<b>78303.90</b>	<b>66165.62</b>	<b>66165.62</b>	<b>PUBLIC ACCOUNT (NET) (+)</b>	<b>15650.00</b>
<b>-9284.96</b>	<b>66165.62</b>	<b>-974.41</b>	<b>OVERALL DEFICIT (-) / SURPLUS (+)</b>	<b>15650.00</b>
<b>-12334.59</b>	<b>0.00</b>	<b>-13309.00</b>	<b>CLOSING BALANCE</b>	<b>2341.00</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 2020-21</i>	<i>Budget Estimates 2021-22</i>	<i>Revised Estimates 2021-22</i>	<i>Service Sector</i>	<i>Budget Estimates 2022-23</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>
45791.42	53800.00	58500.00	(a) State Goods and Services Tax	59800.00
1562.78	1700.48	1700.48	(b) Taxes on Income and Expenditure	1700.52
2547.04	2916.34	2916.34	(c) Taxes on Property & Capital Transaction	3027.97
14854.56	13538.84	15542.35	(d) Taxes on Commodities & Services	15601.23
<b>64755.80</b>	<b>71955.66</b>	<b>78659.17</b>	<b>TOTAL OF 'A'</b>	<b>80129.72</b>

#### B. NON-TAX REVENUES :

( ₹ in lakh)

<i>Actuals 2020-21</i>	<i>Budget Estimates 2021-22</i>	<i>Revised Estimates 2021-22</i>	<i>Service Sector</i>	<i>Budget Estimates 2022-23</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>
3117.84	5327.00	5327.00	(a) Interest receipts, Dividends & Profits.	5859.69
<b>(b) Other Non-Tax Revenues</b>				
3454.70	5632.75	5632.74	(i) General Services	5729.79
6515.76	7424.58	7424.58	(ii) Social Services	8017.03
43087.98	66842.02	67899.92	(iii) Economic Services	64036.47
<b>53058.44</b>	<b>79899.35</b>	<b>80957.24</b>	<b>Total of Other Non-Tax Revenues</b>	<b>77783.29</b>
<b>56176.28</b>	<b>85226.35</b>	<b>86284.24</b>	<b>TOTAL OF 'B'</b>	<b>83642.98</b>
<b>120932.08</b>	<b>157182.01</b>	<b>164943.41</b>	<b>TOTAL OF STATE'S OWN REVENUES RECEIPTS (Tax &amp; Non-Tax)</b>	<b>163772.70</b>

## REVENUE RECEIPTS

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

( ₹ in lakh)

<i>Actuals 2020-21</i>	<i>Budget Estimates 2021-22</i>	<i>Revised Estimates 2021-22</i>	<i>Service Sector</i>	<i>Budget Estimates 2022-23</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>
<b>(a) Grants-in-aids &amp; Contribution</b>				
132993.67	257039.11	257039.11	(i) Centrally Sponsored Schemes	291827.43
172548.00	194000.00	197119.00	(ii) Finance Commission Grant	180119.00
46538.12	38577.37	38577.37	(iii) Other Transfer/Grants to States	98577.37
<b>(b) State's Share or Central Taxes (Devolution of Central Taxes &amp; Duties)</b>				
90603.00	96822.00	117673.00	(i) Corporation Tax	127494.00
92854.00	98389.00	113172.00	(ii) Taxes on Income other than Corporation Tax	123133.00
			(iii) Other Taxes on Income and Expenditure	
	-4.00	-4.00	(iv) Taxes on Wealth	-5.00
16209.00	20108.00	18399.00	(v) Customs	17704.00
10151.00	9738.00	5356.00	(vi) Union Excise Duties	5514.00
1242.00	205.00	205.00	(vii) Service Tax	410.00
205.00			(viii) Other Taxes & Duties on Com. & Services	
89791.00	107524.00	117394.00	(ix) Central Tax	134074.00
			(x) Integrated GST	
<b>653134.79</b>	<b>822398.48</b>	<b>864930.48</b>	<b>TOTAL OF 'C'</b>	<b>978847.80</b>
<b>774066.87</b>	<b>979580.49</b>	<b>1029873.89</b>	<b>ADD : Tax &amp; Non-Tax (A+B+C) Revenues</b>	<b>1142620.50</b>

*Increase in Revenue Receipt in Budget Estimates 2022-23 over Budget Estimates 2021-22 is mainly due to more expectation of State Own Tax and Non-Tax Revenues, and expectation of more Fund from Central Schemes.*

## EXPENDITURE ON REVENUE ACCOUNT

*The Statement below is the summary of the estimate of expenditure met from Revenue by broad categories. Brief notes explaining the variation between the Budget Estimates 2021-2022 and the Revised Estimates 2021-2022 and the Budget Estimates 2022-2023 are also given.*

### REVENUE EXPENDITURE

<b>A. GENERAL SERVICES</b>				( ₹ in lakh)
<i>Actuals 2020-21</i>	<i>Budget Estimates 2021-22</i>	<i>Revised Estimates 2021-22</i>	<i>Service Sector</i>	<i>Budget Estimates 2022-23</i>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
9142.25	9163.44	11235.35	(a) Organs of State	9213.87
9525.01	11907.21	12004.00	(b) Fiscal Services	12537.40
44498.60	41898.33	49224.33	(c) Interest Payments and Servicing of Debt	53185.72
111392.09	123061.22	136236.83	(d) Administrative Services	119373.43
148535.71	112680.12	135765.78	(e) Pension & Misc. General Services	172823.83
<b>323093.66</b>	<b>298710.32</b>	<b>344466.29</b>	<b>TOTAL OF 'A' GENERAL SERVICES</b>	<b>367134.25</b>

*The increase in Budget Estimates 2022-23 as compared to Budget Estimates 2021-22 is mainly due to increase of salary and Pension calculation.*

<b>B. SOCIAL SERVICES :</b>				( ₹ in lakh)
<i>Actuals 2020-21</i>	<i>Budget Estimates 2021-22</i>	<i>Revised Estimates 2021-22</i>	<i>Service Sector</i>	<i>Budget Estimates 2022-23</i>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
150821.05	182790.91	194224.20	(a) Education, Sports, Arts and Culture	179456.45
54977.66	59597.36	74373.19	(b) Health & Family Welfare	60549.59
40763.61	55137.62	62046.83	(c) Water Supply & Sanitation	82194.69
1152.83	1213.08	1248.51	(d) Information & Broadcasting	1160.85
45971.60	45106.49	49683.55	(e) Welfare of SC/ST & Other Backward Classes	49203.14
2460.33	3134.56	3586.43	(f) Labour & Employment	3333.41
21376.41	19262.83	26650.19	(g) Social Welfare & Nutrition	18927.95
260.63	298.72	298.72	(h) Others	379.89
<b>317784.12</b>	<b>366541.57</b>	<b>412111.62</b>	<b>TOTAL 'B' SOCIAL SERVICES</b>	<b>395205.97</b>

*The increase in Budget Estimates 2022-23 as compared to Budget Estimates 2021-22 is mainly due to increase in salary and expectation of more fund from Central Schemes.*

**REVENUE EXPENDITURE:**

**C. ECONOMIC SERVICES**

(₹ in lakh)

<i>Actuals 2020-21</i>	<i>Budget Estimates 2021-22</i>	<i>Revised Estimates 2021-22</i>	<i>Service Sector</i>	<i>Budget Estimates 2022-23</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>
54964.84	86550.07	96422.56	(a) Agriculture & Allied Activities	76241.06
27596.79	39092.45	47690.43	(b) Rural Development	40789.71
8208.37	10072.00	10242.35	(c) Special Areas Programme	10059.00
1244.03	1346.59	1364.40	(d) Irrigation & Flood Control	1419.74
80629.71	69740.29	80589.42	(e) Energy	63755.84
7710.82	9019.55	10386.42	(f) Industries & Mineral	7323.91
22157.32	50277.27	54210.25	(g) Transport	48830.23
424.05	459.27	506.47	(h) Communication	490.60
964.20	863.99	991.97	(i) Science, Technology & Environment	875.07
6701.56	7165.06	7932.95	(j) General Economic Service	6725.71
<b>210601.69</b>	<b>274586.54</b>	<b>310337.22</b>	<b>TOTAL 'C' ECONOMIC SERVICES</b>	<b>256510.87</b>
<b>851479.47</b>	<b>939838.43</b>	<b>1066915.13</b>	<b>TOTAL OF REVENUE ACCOUNT (GROSS)</b>	<b>1018851.09</b>
	18200.00	18200.00	<i>Deduct Recoveries</i>	18200.00
<b>851479.47</b>	<b>921638.43</b>	<b>1048715.13</b>	<b>TOTAL OF REVENUE ACCOUNT (NET)</b>	<b>1000651.09</b>

The decrease in Budget Estimates 2022-23 over Budget Estimates 2021-22 under Economic Services is mainly due to accurate calculation of salary, and less requirement for Power Subsidy.

**CAPITAL RECEIPTS & DISBURSEMENTS**

**CAPITAL ACCOUNT RECEIPT**

(₹ in lakh)

<i>Actuals 2020-21</i>	<i>Budget Estimates 2021-22</i>	<i>Revised Estimates 2021-22</i>	<i>Service Sector</i>	<i>Budget Estimates 2022-23</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>
<b>E. PUBLIC DEBT RECEIPTS</b>				
236369.80	129500.00	505787.58	(a) Internal Debt of the State Govt.	242900.00
24761.72	3052.13	33051.13	(b) Loans & Advance from Central Govt.	11934.00
<b>261131.52</b>	<b>132552.13</b>	<b>538838.71</b>	<b>TOTAL OF 'E'</b>	<b>254834.00</b>
<b>3368.53</b>	<b>2756.17</b>	<b>3303.93</b>	<b>F. LOANS &amp; ADVANCES</b>	<b>3360.50</b>
<b>264500.05</b>	<b>135308.30</b>	<b>542142.64</b>	<b>TOTAL RECEIPT ON CAPITAL ACCOUNT (E+F)</b>	<b>258194.50</b>

**CAPITAL ACCOUNT DISBURSEMENT**

( ₹ in lakh)

<i>Actuals 2020-21</i>	<i>Budget Estimates 2021-22</i>	<i>Revised Estimates 2021-22</i>	<i>Service Sector</i>	<i>Budget Estimates 2022-23</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>
<b>CAPITAL OUTLAY</b>				
4263.63	93000.00	19958.94	A - General Services	131249.99
55992.29	41187.34	77932.70	B - Social Services	51396.81
52341.22	7557.19	61996.46	C - Economic Services	83667.53
<b>112597.14</b>	<b>141744.53</b>	<b>159888.10</b>	<b>TOTAL OF A+B+C</b>	<b>266314.33</b>
<b>E. PUBLIC DEBT-DISBURSEMENT</b>				
159552.74	48945.82	427775.82	(a) Internal Debt of the State Govt.	131289.58
2236.43	2500.00	2500.00	(b) Loans & Advances from Central Govt.	2500.00
<b>161789.17</b>	<b>51445.82</b>	<b>430275.82</b>	<b>TOTAL OF 'E'</b>	<b>133789.58</b>
<b>F. LOANS &amp; ADVANCES - DISBURSEMENT</b>				
			(a) Loans for Housing	
		217.51	(b) Loans for Co-operation	
290.00	60.00	60.00	(c) Loans for Govt. Servants	60.00
<b>290.00</b>	<b>60.00</b>	<b>277.51</b>	<b>TOTAL OF 'F'</b>	<b>60.00</b>
<b>274676.31</b>	<b>193250.35</b>	<b>590441.43</b>	<b>TOTAL OF CAPITAL DISBURSEMENT(GROSS)</b>	<b>400163.91</b>
			<i>Deduct Recoveries</i>	
<b>274676.31</b>	<b>193250.35</b>	<b>590441.43</b>	<b>TOTAL OF CAPITAL DISBURSEMENT(NET)</b>	<b>400163.91</b>
<b>1126155.78</b>	<b>1133088.78</b>	<b>1657356.56</b>	<b>TOTAL OF REVENUE AND CAPITAL (GROSS)</b>	<b>1419015.00</b>
	<i>18200.00</i>	<i>18200.00</i>	<i>Deduct Recoveries</i>	<i>18200.00</i>
<b>1126155.78</b>	<b>1114888.78</b>	<b>1639156.56</b>	<b>TOTAL OF REVENUE AND CAPITAL (NET)</b>	<b>1400815.00</b>

*Increase in disbursement of Budget Estimates 2022-23 as compared to Budget Estimates 2021-22 is mainly due to expectation of more fund from Central Schemes, EAP, PMDevINE Scheme and requirement of higher provision for repayment of borrowing due to expectation to avail higher market borrowing.*



**PUBLIC ACCOUNT**

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

<i>Actuals 2020-21</i>	<i>Budget Estimates 2021-22</i>	<i>Revised Estimates 2021-22</i>	<i>Service Sector</i>	<i>Budget Estimates 2022-23</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>				
70192.39	96000.00	96000.00	(a) State Provident Fund	96000.00
1568.19	1800.00	1800.00	(b) Insurance & Pension Fund	1800.00
<b>71760.58</b>	<b>97800.00</b>	<b>97800.00</b>	<b>TOTAL-I-SMALL SAVINGS,PROVIDENT FUND ETC.</b>	<b>97800.00</b>
<hr/>				
9454.51	7504.00	7504.00	<b>J. RESERVE FUNDS</b>	12422.00
154545.11	156200.00	156200.00	<b>K. DEPOSITS &amp; ADVANCES</b>	156000.00
926815.14	901101.00	901101.00	<b>L. SUSPENSE &amp; MISCELLANEOUS</b>	900000.00
295709.68	250800.00	250800.00	<b>M. REMITTANCES</b>	250800.00
<b>1458285.02</b>	<b>1413405.00</b>	<b>1413405.00</b>	<b>TOTAL OF (I+J+K+L+M)</b>	<b>1417022.00</b>

**PUBLIC ACCOUNT-DISBURSEMENT**

<b>I. SMALL SAVINGS,PROVIDENT FUND ETC.</b>				
48771.41	90000.00	90000.00	(a) State Provident Fund	90000.00
1400.21	1700.00	1700.00	(b) Insurance & Pension Fund	1700.00
<b>50171.62</b>	<b>91700.00</b>	<b>91700.00</b>	<b>TOTAL OF 'I' SMALL SAVINGS PROVIDENT FUND ETC.</b>	<b>91700.00</b>
8761.81	7004.00	7004.00	<b>J. RESERVE FUNDS</b>	12322.00
156879.82	101050.00	101050.00	<b>K. DEPOSIT &amp; ADVANCE</b>	150850.00
882080.89	901101.00	901101.00	<b>L. SUSPENSE &amp; MISCELLANEOUS</b>	900000.00
282087.61	246384.38	246384.38	<b>M. REMITTANCE</b>	246500.00
<b>1379981.75</b>	<b>1347239.38</b>	<b>1347239.38</b>	<b>TOTAL OF (I+J+K+L+M)</b>	<b>1401372.00</b>
<b>78303.27</b>	<b>66165.62</b>	<b>66165.62</b>	<b>PUBLIC ACCOUNT(NET)</b>	<b>15650.00</b>

**STATEMENT SHOWING SECTOR WISE BUDGET POSITION UNDER STATE  
FOR ACTUALS 2020-21, BUDGET ESTIMATES 2021-22, REVISED ESTIMATES 2021-22,  
BUDGET ESTIMATES 2022-23**

( ₹ in lakh)

<i>Actuals 2020-21</i>	<i>Budget Estimates 2021-22</i>	<i>Revised Estimates 2021-22</i>	<i>Service Sector</i>	<i>Budget Estimates 2022-23</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>				
9124.09	9163.44	10985.44	(a) Organs of State	9213.87
9525.01	11907.21	12004.00	(b) Fiscal Services	12537.40
44498.60	41898.33	49224.33	(c) Interest Payments & Services	53185.72
108467.07	122191.74	134416.85	(d) Administrative Services	118503.95
148535.71	112680.12	135765.78	(e) Pensions & Misc. General Services	172823.83
<b>320150.48</b>	<b>297840.84</b>	<b>342396.40</b>	<b>TOTAL OF 'A' - GEN. SERVICES</b>	<b>366264.77</b>
<b>B. SOCIAL SERVICES</b>				
131832.43	139766.67	147071.92	(a) Education, Sports, Arts & Culture	136486.16
40315.86	39304.56	51141.72	(b) Health & Family Welfare	39598.30
30045.13	28523.35	34961.72	(c) Water Supply & Sanitation	27656.02
1152.83	1213.08	1248.51	(d) Information & Broadcasting	1160.85
44867.71	45106.49	49681.55	(e) Welfare SC/ST & Other Backward Classes	49203.14
1334.67	1369.56	1496.15	(f) Labour & Employment	1568.41
8479.71	9072.60	11132.72	(g) Social Welfare	9339.44
260.63	298.72	298.72	(h) Others	379.89
<b>258288.97</b>	<b>264655.03</b>	<b>297033.01</b>	<b>TOTAL OF 'B' - SOCIAL SERVICES</b>	<b>265392.21</b>
<b>C. ECONOMIC SERVICES</b>				
41897.14	58925.45	65009.60	(a) Agriculture & Allied Services	48809.35
10111.83	4396.01	9030.37	(b) Rural Development	4013.08
5677.40	6000.00	6136.55	(c) Special Areas Programme	6000.00
1240.37	1319.95	1319.95	(d) Irrigation & Flood Control	1382.85
80629.71	69740.29	80589.42	(e) Energy	63755.84
7121.53	7353.63	7938.00	(f) Industries & Minerals	7323.91
21998.28	19602.27	22985.65	(g) Transport	18155.23
424.05	459.27	506.47	(h) Communication	490.60
864.20	863.99	922.41	(i) Science, Technology & Environment	875.07
6587.50	7068.06	7675.28	(j) Other General Economics Services	6570.71
<b>176552.01</b>	<b>175728.92</b>	<b>202113.70</b>	<b>TOTAL OF 'C' ECO. SERVICES</b>	<b>157376.64</b>
<b>754991.46</b>	<b>738224.79</b>	<b>841543.11</b>	<b>TOTAL OF REVENUE ACCOUNT(GROSS)</b>	<b>789033.62</b>
	<i>18200.00</i>	<i>18200.00</i>	<i>Deduct Recoveries</i>	<i>18200.00</i>
<b>754991.46</b>	<b>720024.79</b>	<b>823343.11</b>	<b>NET REVENUE ACCOUNTS</b>	<b>770833.62</b>

**STATEMENT SHOWING SECTOR WISE BUDGET POSITION UNDER STATE  
FOR ACTUALS 2020-21, BUDGET ESTIMATES 2021-22, REVISED ESTIMATES 2021-22,  
BUDGET ESTIMATES 2022-23**

( ₹ in lakh)

Actuals 2020-21	Budget Estimates 2021-22	Revised Estimates 2021-22	Service Sector	Budget Estimates 2022-23
1	2	3	4	5
<b>II. CAPITAL EXPENDITURE</b>				
4263.63	58000.00	17998.75	<b>A. CAPITAL ACCOUNT OF GENERAL SERVICES</b>	96249.99
15759.07	8376.26	29895.77	<b>B. CAPITAL ACCOUNT OF SOCIAL SERVICES</b>	23538.01
40064.34		45732.39	<b>C. CAPITAL ACCOUNTS OF ECO. SERVICES</b>	13102.00
60087.04	66376.26	93626.91	<b>TOTAL OF CAPITAL ACCOUNT (GROSS)</b>	132890.00
			<i>Deduct Recoveries</i>	
60087.04	66376.26	93626.91	<b>NET TOTAL OF CAPITAL ACCOUNT</b>	132890.00
815078.50	804601.05	935170.02	<b>TOTAL OF REVENUE &amp; CAPITAL ACCOUNT</b>	921923.62
	18200.00	18200.00	<i>Deduct Recoveries</i>	18200.00
815078.50	786401.05	916970.02	<b>NET TOTAL OF REVENUE &amp; CAPITAL ACCOUNT</b>	903723.62
161789.17	51445.82	430275.82	<b>E. PUBLIC DEBT</b>	133789.58
290.00	60.00	277.51	<b>F. LOANS AND ADVANCES</b>	60.00
162079.17	51505.82	430553.33	<b>TOTAL OF 'E' &amp; 'F'</b>	133849.58
222166.21	117882.08	524180.24	<b>TOTAL - CAPITAL ACCOUNT (GROSS)</b>	266739.58
			<i>Deduct Recoveries</i>	
222166.21	117882.08	524180.24	<b>NET TOTAL - CAPITAL ACCOUNT</b>	266739.58
977157.67	856106.87	1365723.35	<b>TOTAL OF REVENUE &amp; CAPITAL (GROSS)</b>	1055773.20
	18200.00	18200.00	<i>Deduct Recoveries</i>	18200.00
977157.67	837906.87	1347523.35	<b>NET TOTAL</b>	1037573.20

## ANNEXURE - IV

**STATEMENT SHOWING SECTOR WISE BUDGET POSITION UNDER CSS  
FOR ACTUALS 2020-21, BUDGET ESTIMATES 2021-22, REVISED ESTIMATES 2021-22,  
BUDGET ESTIMATES 2022-23**

(₹ in lakh)

<i>Actuals 2020-21</i>	<i>Budget Estimates 2021-22</i>	<i>Revised Estimates 2021-22</i>	<i>Service Sector</i>	<i>Budget Estimates 2022-23</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>				
18.16		249.91	(a) Organs of State	
			(b) Fiscal Services	
			(c) Interest Payments & Services	
2925.02	869.48	1819.98	(d) Administrative Services	869.48
			(e) Pensions & Misc. General Services	
<b>2943.18</b>	<b>869.48</b>	<b>2069.89</b>	<b>TOTAL OF 'A' - GEN. SERVICES</b>	<b>869.48</b>
<b>B. SOCIAL SERVICES</b>				
18988.62	43024.24	47152.28	(a) Education, Sports, Arts & Culture	42970.29
14661.80	20292.80	23231.47	(b) Health & Family Welfare	20951.29
10718.48	26614.27	27085.11	(c) Water Supply & Sanitation	54538.67
			(d) Information & Broadcasting	
1103.89		2.00	(e) Welfare SC/ST & Other Backward Classes	
1125.66	1765.00	2090.28	(f) Labour & Employment	1765.00
12896.70	10190.23	15517.47	(g) Social Welfare	9588.51
			(h) Others	
<b>59495.15</b>	<b>101886.54</b>	<b>115078.61</b>	<b>TOTAL OF 'B' - SOCIAL SERVICES</b>	<b>129813.76</b>
<b>C. ECONOMIC SERVICES</b>				
13067.70	27624.62	31412.96	(a) Agriculture & Allied Services	27431.71
17484.96	34696.44	38660.06	(b) Rural Development	36776.63
2530.97	4072.00	4105.80	(c) Special Areas Programme	4059.00
3.66	26.64	44.45	(d) Irrigation & Flood Control	36.89
			(e) Energy	
589.29	1665.92	2448.42	(f) Industries & Minerals	
159.04	30675.00	31224.60	(g) Transport	30675.00
			(h) Communication	
100.00		69.56	(i) Science, Technology & Environment	
114.06	97.00	257.67	(j) Other General Economics Services	155.00
<b>34049.68</b>	<b>98857.62</b>	<b>108223.52</b>	<b>TOTAL OF 'C' ECO. SERVICES</b>	<b>99134.23</b>
<b>96488.01</b>	<b>201613.64</b>	<b>225372.02</b>	<b>TOTAL OF REVENUE ACCOUNT(GROSS)</b>	<b>229817.47</b>
			<i>Deduct Recoveries</i>	
<b>96488.01</b>	<b>201613.64</b>	<b>225372.02</b>	<b>NET REVENUE ACCOUNTS</b>	<b>229817.47</b>

**STATEMENT SHOWING SECTOR WISE BUDGET POSITION UNDER CSS  
FOR ACTUALS 2020-21, BUDGET ESTIMATES 2021-22, REVISED ESTIMATES 2021-22,  
BUDGET ESTIMATES 2022-23**

( ₹ in lakh)

<i>Actuals 2020-21</i>	<i>Budget Estimates 2021-22</i>	<i>Revised Estimates 2021-22</i>	<i>Service Sector</i>	<i>Budget Estimates 2022-23</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>

**II. CAPITAL EXPENDITURE**

	35000.00	1960.19	A. CAPITAL ACCOUNT OF GENL. SERVICES	35000.00
40233.22	32811.08	48036.93	B. CAPITAL ACCOUNT OF SOCIAL SERVICES	27858.80
12276.88	7557.19	16264.07	C. CAPITAL ACCOUNTS OF ECO. SERVICES	70565.53
52510.10	75368.27	66261.19	TOTAL OF CAPITAL ACCOUNT (GROSS)	133424.33
			<i>Deduct Recoveries</i>	
52510.10	75368.27	66261.19	NET TOTAL OF CAPITAL ACCOUNT	133424.33
148998.11	276981.91	291633.21	TOTAL OF REVENUE & CAPITAL ACCOUNT	363241.80
			<i>Deduct Recoveries</i>	
148998.11	276981.91	291633.21	NET TOTAL OF REVENUE & CAPITAL ACCOUNT	363241.80

## BRIEF BUDGETARY POSITION

(₹ in lakh)

<i>Actuals 2020-21</i>	<i>Budget Estimates 2021-22</i>	<i>Revised Estimates 2021-22</i>	<i>Service Sector</i>	<i>Budget Estimates 2022-23</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>				
64755.80	71955.66	78659.17	(a) Tax Revenue	80129.72
56176.28	85226.34	86284.24	(b) Non-Tax Revenue	83642.98
3368.53	2756.17	3303.93	(c) Loans Recoveries	3360.50
78303.90	66165.62	66165.62	(d) Public Account (NET)	66165.62
<b>124300.61</b>	<b>159938.17</b>	<b>168247.34</b>	<b>Total</b>	<b>167133.20</b>
<b>94521.32</b>	<b>100000.00</b>	<b>100000.00</b>	<b>2. Market Loans</b>	<b>90000.00</b>
<b>3. State's Borrowings</b>				
19566.12	17000.00	17000.00	(a) NABARD	17000.00
	500.00	500.00	(b) REC	200.00
67.50	1000.00	1000.00	(c) NCDC	500.00
	1000.00	1000.00	(d) PFC	200.00
			(e) SIDBI	35000.00
200.86			(f) Others	
<b>19834.48</b>	<b>19500.00</b>	<b>19500.00</b>	<b>Total</b>	<b>52900.00</b>
<b>122014.00</b>	<b>10000.00</b>	<b>386287.58</b>	<b>4. Ways &amp; Means Advances from RBI</b>	<b>100000.00</b>
			<b>5. NSSF</b>	
			<b>6. Central Government Support</b>	
<b>301055.00</b>	<b>332782.00</b>	<b>372195.00</b>	<b>(1) Share in Central Tax (Devolution of Central Taxes &amp; Duties)</b>	<b>408324.00</b>
			<b>(2) Grants-in-aid</b>	
			(a) Non-Plan Grants	
			(b) Grants for State Plan Scheme	
			(c) Grants for Centrally Sponsored Plan Schemes	
132993.67	257039.11	257039.11	(d) Grants for Centrally Sponsored Schemes	291827.43
			(e) Grants for Special Plan Schemes	
172548.00	194000.00	197119.00	(f) Finance Commission Grants	180119.00
46538.12	38577.37	38577.37	(g) Other Transfer/Grants to States	98577.37
<b>352079.79</b>	<b>489616.48</b>	<b>492735.48</b>	<b>Total of (2) Grants-in-aid</b>	<b>570523.80</b>
<b>24761.72</b>	<b>3052.13</b>	<b>33051.13</b>	<b>(3) Loans &amp; Advances from Central Government</b>	<b>11934.00</b>
<b>677896.51</b>	<b>825450.61</b>	<b>897981.61</b>	<b>TOTAL OF 6. Central Government Support</b>	<b>990781.80</b>
<b>1038566.92</b>	<b>1114888.78</b>	<b>1572016.53</b>	<b>TOTAL 'A' RECEIPTS</b>	<b>1400815.00</b>

## B. DISBURSEMENTS

<i>Actuals 2020-21</i>	<i>Budget Estimates 2021-22</i>	<i>Revised Estimates 2021-22</i>	<i>Service Sector</i>	<i>Budget Estimates 2022-23</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>
<b>(a) Revenue Accounts (GROSS)</b>				
96488.01	201613.64	225372.02	(i) C.S.S	229817.47
754991.46	738224.79	841543.11	(ii) State	789033.62
<b>851479.47</b>	<b>939838.43</b>	<b>1066915.13</b>	<b>TOTAL OF REVENUE ACCOUNT (GROSS)</b>	<b>1018851.09</b>
	<i>18200.00</i>	<i>18200.00</i>	<i>Deduct Recoveries on Revenue Account</i>	<i>18200.00</i>
<b>851479.47</b>	<b>921638.43</b>	<b>1048715.13</b>	<b>TOTAL OF REVENUE ACCOUNTS (NET)</b>	<b>1000651.09</b>
<b>(b) Capital Account (GROSS)</b>				
52510.10	75368.27	66261.19	(i) C.S.S	133424.33
222166.21	117882.08	524180.24	(ii) State	266739.58
<b>274676.31</b>	<b>193250.35</b>	<b>590441.43</b>	<b>TOTAL CAPITAL ACCOUNT (GROSS)</b>	<b>400163.91</b>
			<i>Deduct Recoveries on Capital Account</i>	
<b>274676.31</b>	<b>193250.35</b>	<b>590441.43</b>	<b>TOTAL OF CAPITAL ACCOUNT (NET)</b>	<b>400163.91</b>
<b>1126155.78</b>	<b>1133088.78</b>	<b>1657356.56</b>	<b>TOTAL OF DISBURSEMENT (GROSS)</b>	<b>1419015.00</b>
	<i>18200.00</i>	<i>18200.00</i>	<i>Total of Deduct Recoveries (Revenue &amp; Capital)</i>	<i>18200.00</i>
<b>1126155.78</b>	<b>1114888.78</b>	<b>1639156.56</b>	<b>TOTAL OF DISBURSEMENT (NET)</b>	<b>1400815.00</b>
<b>-9284.96</b>	<b>66165.62</b>	<b>-974.41</b>	<b>C. GAP (-) IN RESOURCES</b>	<b>15650.00</b>
<b>-3049.63</b>	<b>-66165.62</b>	<b>-12334.59</b>	<b>D. OPENING BALANCE</b>	<b>-13309.00</b>
<b>-12334.59</b>	<b>0.00</b>	<b>-13309.00</b>	<b>E. CLOSING BALANCE</b>	<b>2341.00</b>