



सत्यमेव जयते

GOVERNMENT OF MIZORAM

**EXPLANATORY
MEMORANDUM ON THE
BUDGET
2017-2018**

[As laid before the Legislative Assembly on 16th March, 2017]

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**EXPLANATORY
MEMORANDUM ON THE BUDGET
FOR THE YEAR 2017-2018**

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 ₹ 119616.39 lakh in the Revised Estimates of 2016-17 represents the net balance as per the Accounts of Reserve Bank of India as on 31.3.2016.
- 2) From the Financial Year 2017-18, the Govt. of India has decided to abolish the distinction between Plan and Non-Plan Expenditure by merging the two and the entire Budget is to be classified under Revenue and Capital Expenditure only. Accordingly, and in pursuance of the decision of the Council of Ministers on 5.12.2016, the Govt. of Mizoram also decided to adopt the new Budget system i.e merging of Plan and Non-Plan with effect from the Financial Year 2017-18.
- 3) The Central Government makes Annual Allotment of Fund for each State without segregating Plan and Non-Plan based on the 14th Finance Commission's Recommendation. In view of this the State Government will also cease segregation of its own State Fund. However, State's Priority Programmes and Projects are allocated under Capital or Revenue based on the nature of the programme. Centrally Sponsored Schemes (CSS) and the Central Funded State's Schemes/Projects like NLCPR/NEA are clubbed under CSS in the Demand for Grants.
- 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) Expenditure of the previous year under various sectors is shown in separate statements as per Annexure given below :
 - 1) Non-Plan - Annexure - III
 - 2) Plan - Annexure - IVEstimated expenditure for Budget Estimates 2017-18 under various sectors is also shown in separate statements as per Annexure given below :
 - 1) State - Annexure - V
 - 2) CSS - Annexure - VI
- 7) Brief Budgetary position of the State Government is also given at Annexure - VII.

3. BUDGET SUMMARY

The Summary of the State Budget on Actual expenditure for 2015-16 as per figures reflected in Finance Accounts , Budget Estimates 2016-17, the Revised Estimates for 2016-17 and the Budget Estimates for 2017-18 are as shown below.

(₹ in lakh)

<i>Actuals 2015-16</i>	<i>Budget Estimates 2016-17</i>	<i>Revised Estimates 2016-17</i>	<i>Service Sector/Head of Account</i>	<i>Budget Estimates 2017-18</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>
104579.78	133594.66	119616.39	OPENING BALANCE	20783.95
CONSOLIDATED FUND				
A. RECEIPTS ON REVENUE ACCOUNT				
1. State's own Resources.				
35840.60	33118.80	36585.54	(a) Tax Revenue	39770.81
29763.44	27906.00	28191.25	(b) Non-tax Revenue	29693.26
65604.04	61024.80	64776.79	TOTAL	69464.07
234811.00	262717.00	280063.00	2. Share of Central taxes(Devolution of Central Taxes & Duties)	310726.00
3. Grants-in-aid from Centre				
219037.13	233265.00	233868.00	(a) On Non-Plan Account	249680.00
148187.82	210241.03	210241.03	(b) On Plan Account	187460.83
367224.95	443506.03	444109.03	TOTAL	437140.83
667639.99	767247.83	788948.82	TOTAL - "A"	817330.90
B. EXPENDITURE ON REVENUE ACCOUNT (NET)				
362299.40	446917.63	486516.11	(a) Non-Plan Account	
93809.27	192110.59	251240.62	(b) Plan Account	
100976.87	28.86	16327.65	(c) CSS	123182.64
			(d) State	515638.40
557085.54	639057.08	754084.38	TOTAL - "B"	638821.04
110554.45	128190.75	34864.44	C. DEFICIT (-) OR (+)SURPLUS (REVENUE)	178509.86
D. RECEIPTS ON CAPITAL ACCOUNT				
1. Public Debt				
55926.50	33127.00	33127.00	(a) Internal Debt of State Government	56127.00
380.26	2934.00	2934.00	(b) Loans & Advances from Central Govt.	3568.00
56306.76	36061.00	36061.00	Total	59695.00
2584.38	3284.30	3284.30	2. Loans & Advances (Recoveries)	3284.30
58891.14	39345.30	39345.30	TOTAL - "D"	62979.30

E. DISBURSEMENT ON CAPITAL ACCOUNT (NET)				
55027.69	31005.79	31750.75	1. Repayment of Loans (Public Debt)	27774.37
2. Capital Outlay				
50060.04	116720.66	157064.03	(a) On Plan Account	
7721.81	14200.00	15402.21	(b) On Non-Plan Account	
13314.76		4941.19	(c) CSS	32169.19
			(d) State	158619.00
71096.61	130920.66	177407.43	TOTAL	190788.19
3. Loans and Advances				
702.77	560.00	560.00	(a) On Plan Account	
10.00	2495.00	4774.00	(b) On Non-Plan Account	
			(c) State	5100.00
712.77	3055.00	5334.00	TOTAL	5100.00
126837.08	164981.45	214492.18	TOTAL - "E" (Net)	223662.56
-67945.94	-125636.15	-175146.88	F. DEFICIT(-) OR (+) SURPLUS (CAPITAL)	-160683.26
42608.52	2754.60	-140082.44	G. CONSOLIDATED FUND (NET)	18026.60
-27571.91	41250.00	41250.00	PUBLIC ACCOUNT (NET) (+)	15080.00
15036.61	44004.60	-98832.44	OVERALL DEFICIT (-) / SURPLUS (+)	33106.60
119616.39	177599.26	20783.95	CLOSING BALANCE	53890.55

**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 2015-16</i>	<i>Budget Estimates 2016-17</i>	<i>Revised Estimates 2016-17</i>	<i>Service Sector</i>	<i>Budget Estimates 2017-18</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>
			(a) State Goods and Services Tax	1.10
1539.67	1500.00	1500.00	(b) Taxes on Income and Expenditure	1500.00
1244.58	2062.36	1738.10	(c) Taxes on Property & Capital Transaction	1916.71
33056.35	29556.44	33347.44	(d) Taxes on Commodities & Services	36353.00
35840.60	33118.80	36585.54	TOTAL OF 'A'	39770.81

B. NON-TAX REVENUES :*(₹ in lakh)*

<i>Actuals 2015-16</i>	<i>Budget Estimates 2016-17</i>	<i>Revised Estimates 2016-17</i>	<i>Service Sector</i>	<i>Budget Estimates 2017-18</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>
3073.15	2120.00	2120.00	(a) Interest receipts, Dividends & Profits.	2226.00
			(b) Other Non-Tax Revenues	
2600.13	2177.38	2292.63	(i) General Services	2357.37
4254.64	4015.16	4215.16	(ii) Social Services	4541.59
19835.52	19593.46	19563.46	(iii) Economic Services	20568.30
26690.29	25786.00	26071.25	(b) Other Non-Tax Revenues	27467.26
29763.44	27906.00	28191.25	TOTAL OF 'B'	29693.26
65604.04	61024.80	64776.79	TOTAL OF STATE'S OWN REVENUES RECEIPTS (Tax & Non-Tax)	69464.07

REVENUE RECEIPTS

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

(₹ in lakh)

Actuals 2015-16	Budget Estimates 2016-17	Revised Estimates 2016-17	Service Sector	Budget Estimates 2017-18
1	2	3	4	5
(a) Grants-in-aids & Contribution				
219037.13	233265.00	233868.00	(i) Non Plan Grants	249680.00
100291.73	59340.01	59340.01	(ii) Grants for State Plan Scheme	58236.01
4022.43			(iii) Grants for Central Plan Scheme	
34177.73	138637.02	138637.02	(iv) Grants for Centrally Sponsored Schemes	116960.82
9695.93	12264.00	12264.00	(v) Special Plan Schemes	12264.00
(b) State's Share or Central Taxes (Devolution of Central Taxes & Duties)				
74421.00	82590.00	85343.00	(i) Corporation Tax	91720.00
52228.00	64005.00	64811.00	(ii) Taxes on Income other than Corporation Tax	80187.00
10.00	-3.00	-3.00	(iii) Taxes on Wealth	-3.00
37423.00	41152.00	39930.00	(iv) Customs	43777.00
30657.00	32879.00	44289.00	(v) Union Excise Duties	45760.00
39966.00	42094.00	45693.00	(vi) Service Tax	49285.00
106.00			(vii) Other Taxes & Duties on Com. & Services	
602035.95	706223.03	724172.03	TOTAL OF 'C'	747866.83
667639.99	767247.83	788948.82	ADD : Tax & Non-Tax (A+B+C) Revenues	817330.90

Increase in Revenue Receipt in Budget Estimates over Budget Estimates 2016-17 is due to higher expectation of State's Own Revenue Receipts and higher expectation of fund under Centrally Sponsored Schemes and share of Central Taxes and 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 2016-2017 and the Revised Estimates 2016-2017 and the Budget Estimates 2017-2018 are also given.

REVENUE EXPENDITURE

A. GENERAL SERVICES				(₹ in lakh)
Actuals 2015-16	Budget Estimates 2016-17	Revised Estimates 2016-17	Service Sector	Budget Estimates 2017-18
1	2	3	4	5
6588.34	6375.50	7527.29	(a) Organs of State	6456.76
6934.12	8297.70	8750.15	(b) Fiscal Services	8282.14
39952.39	58329.46	58329.46	(c) Interest Payments and Servicing of Debt	42606.39
76378.69	109695.50	118093.81	(d) Administrative Services	93956.61
61847.08	77270.65	77307.86	(e) Pension & Misc. General Services	84913.90
191700.62	259968.81	270008.57	TOTAL OF GENERAL SERVICES	236215.80

The decrease in Budget Estimates 2017-18 as compared to Budget Estimates 2016-17 is mainly due to non-providing of fund for various vacant post and less provision under interest payment as a result of more accurate assessment of requirement.

REVENUE EXPENDITURE:

B. SOCIAL SERVICES :				(₹ in lakh)
Actuals 2015-16	Budget Estimates 2016-17	Revised Estimates 2016-17	Service Sector	Budget Estimates 2017-18
1	2	3	4	5
112791.75	117302.69	126241.34	(a) Education, Sports, Arts and Culture	117666.41
36722.58	41428.26	52900.13	(b) Health & Family Welfare	42521.91
24328.59	21855.74	33192.69	(c) Water Supply & Sanitation	23834.72
1026.67	1175.14	1404.04	(d) Information & Broadcasting	1188.93
28741.00	28998.06	30312.20	(e) Welfare of SC/ST and Other Backward Classes	32664.63
1514.41	2588.27	3108.77	(f) Labour & Employment	2961.65
16664.95	16076.32	19422.00	(g) Social Welfare & Nutrition	15480.30
206.09	244.82	246.60	(h) Others	247.32
221996.04	229669.30	266827.77	TOTAL 'B' SOCIAL SERVICES	236565.87

Increase in Budget Estimates 2017-18 over Budget Estimates 2016-17 under Social Services is mainly due to normal increase in pay & allowances.

REVENUE EXPENDITURE:**C. ECONOMIC SERVICES**

(₹ in lakh)

<i>Actuals 2015-16</i>	<i>Budget Estimates 2016-17</i>	<i>Revised Estimates 2016-17</i>	<i>Service Sector</i>	<i>Budget Estimates 2017-18</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>
38607.95	42799.82	62768.93	(a) Agriculture & Allied Activities	37391.21
29586.13	32249.91	46335.80	(b) Rural Development	31482.77
1998.59	4040.00	4063.74	(c) Special Areas Programme	4040.00
1093.25	2233.76	2251.76	(d) Irrigation & Flood Control	2040.80
36183.68	32056.29	48473.30	(e) Energy	37967.65
8707.88	7981.46	11973.80	(f) Industries & Mineral	8507.91
19589.03	20638.59	31861.36	(g) Transport	35978.88
1025.34	1421.13	2042.93	(h) Communication	1832.16
469.41	465.60	829.87	(i) Science, Technology & Environment	1080.03
6127.62	5532.40	6646.55	(j) General Economic Service	5717.96
143388.88	149418.97	217248.04	TOTAL 'C' ECONOMIC SERVICES	166039.37
557085.54	639057.08	754084.38	TOTAL OF REVENUE ACCOUNT (GROSS)	638821.04
	200.00	200.00	DEDUCT RECOVERIES	200.00
557085.54	638857.08	753884.38	TOTAL OF REVENUE ACCOUNT (NET)	638621.04

Increase in Budget Estimates 2017-18 over Budget Estimates 2016-17 under Economic Services is due to normal increase in pay & allowances

CAPITAL RECEIPTS & DISBURSEMENTS**CAPITAL ACCOUNT RECEIPT**

(₹ in lakh)

<i>Actuals 2015-16</i>	<i>Budget Estimates 2016-17</i>	<i>Revised Estimates 2016-17</i>	<i>Service Sector</i>	<i>Budget Estimates 2017-18</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>
E. PUBLIC DEBT RECEIPTS				
55926.50	33127.00	33127.00	(a) Internal Debt of the State Govt.	56127.00
380.26	2934.00	2934.00	(b) Loans & Advance from Central Govt.	3568.00
56306.76	36061.00	36061.00	TOTAL OF 'E'	59695.00
2584.38	3284.30	3284.30	F. LOANS & ADVANCES	3284.30
58891.14	39345.30	39345.30	TOTAL RECEIPT ON CAPITAL ACCOUNT (E+F)	62979.30

CAPITAL ACCOUNT DISBURSEMENT

(₹ in lakh)

Actuals 2015-16	Budget Estimates 2016-17	Revised Estimates 2016-17	Service Sector	Budget Estimates 2017-18
1	2	3	4	5
CAPITAL OUTLAY				
3419.64	15586.00	19730.88	A - General Services	69848.45
21194.98	15604.66	36396.37	B - Social Services	43128.19
46481.99	117556.60	139106.78	C - Economic Services	95638.15
71096.61	148747.26	195234.03	TOTAL OF A+B+C	208614.79
E. PUBLIC DEBT-DISBURSEMENT				
52952.75	28930.82	29675.78	(a) Internal Debt of the State Govt.	25274.37
2074.94	2074.97	2074.97	(b) Loans & Advances from Central	2500.00
55027.69	31005.79	31750.75	TOTAL OF 'E'	27774.37
F. LOANS & ADVANCES – DISBURSEMENT				
			(a) Loans for Housing	
702.77	560.00	560.00	(b) Loans for Co-operation	560.00
10.00	2495.00	4774.00	(c) Loans for Govt. Servants	4540.00
712.77	3055.00	5334.00	TOTAL OF 'F'	5100.00
126837.07	182808.05	232318.78	TOTAL OF CAPITAL DISBURSEMENT(GROSS)	241489.16
	17826.60	17826.60	<i>Deduct Recoveries</i>	17826.60
126837.07	164981.45	214492.18	TOTAL OF CAPITAL DISBURSEMENT(NET)	223662.56
683922.61	821865.13	986403.16	TOTAL OF REVENUE AND CAPITAL (GROSS)	880310.20
0.00	18026.60	18026.60	<i>Deduct Recoveries</i>	18026.60
683922.61	803838.53	968376.56	TOTAL OF REVENUE AND CAPITAL (NET)	862283.60

Increase in disbursement of Budget Estimates 2017-18 as compared to Budget Estimates 2016-17 is mainly due to providing of more fund for implementation of New Economic Development Programme.

PUBLIC ACCOUNT

PUBLIC ACCOUNT – RECEIPTS

(₹ in lakh)

<i>Actuals 2015-16</i>	<i>Budget Estimates 2016-17</i>	<i>Revised Estimates 2016-17</i>	<i>Service Sector</i>	<i>Budget Estimates 2017-18</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>
I. SMALL SAVINGS PROVIDENT FUND ETC. (NSSF)				
79669.28	75000.00	75000.00	(a) State Provident Fund	75000.00
1646.87	1400.00	1400.00	(b) Insurance & Pension Fund	1600.00
81316.15	76400.00	76400.00	TOTAL-I-SMALL SAVINGS,PROVIDENT FUND ETC.	76600.00
5078.00	4930.00	4930.00	J. RESERVE FUNDS	6500.00
66745.24	92500.00	92500.00	K. DEPOSITS & ADVANCES	32600.00
815501.81	210201.00	210201.00	L. SUSPENSE & MISCELLANEOUS	802501.00
150845.38	160001.00	160001.00	M. REMITTANCES	150100.00
1119486.58	544032.00	544032.00	TOTAL OF (I+J+K+L+M)	1068301.00

PUBLIC ACCOUNT-DISBURSEMENT

I. SMALL SAVINGS,PROVIDENT FUND ETC.				
41742.01	50000.00	50000.00	(a) State Provident Fund	65000.00
1238.41	750.00	750.00	(b) Insurance & Pension Fund	1400.00
42980.42	50750.00	50750.00	TOTAL OF 'I' SMALL SAVINGS PROVIDENT FUND ETC.	66400.00
5599.66	4830.00	4830.00	J. RESERVE FUNDS	6400.00
120119.03	92000.00	92000.00	K. DEPOSIT & ADVANCE	27820.00
824168.03	205201.00	205201.00	L. SUSPENSE & MISCELLANEOUS	802501.00
154191.35	150001.00	150001.00	M. REMITTANCE	150100.00
1147058.49	502782.00	502782.00	TOTAL OF (I+J+K+L+M)	1053221.00
-27571.91	41250.00	41250.00	PUBLIC ACCOUNT(NET)	15080.00

**STATEMENT SHOWING SECTOR WISE BUDGET POSITION UNDER NON-PLAN FOR
ACTUALS 2015-16, BUDGET ESTIMATES 2016-17, REVISED ESTIMATES 2016-17**

(₹ in lakh)

<i>Actuals 2015-16</i>	<i>Budget Estimates 2016-17</i>	<i>Revised Estimates 2016-17</i>	<i>Service Sector</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>
I. REVENUE EXPENDITURE			
A. GENERAL SERVICES			
6481.87	6285.44	7390.63	(a) Organs of State
6764.25	8209.05	8628.02	(b) Fiscal Services
39952.39	58329.46	58329.46	(c) Interest Payments & Services
70522.58	105717.01	111410.75	(d) Administrative Services
61847.08	77270.65	77307.86	(e) Pensions & Misc. General Services
185568.17	255811.61	263066.72	TOTAL OF 'A' - GEN. SERVICES
B. SOCIAL SERVICES			
49583.71	53869.22	54752.00	(a) Education, Sports, Arts & Culture
16860.99	18802.85	19592.52	(b) Health & Family Welfare
11538.16	12144.60	20485.74	(c) Water Supply & Sanitation
872.87	1060.84	1137.66	(d) Information & Broadcasting
18908.25	21649.51	22214.51	(e) Welfare SC/ST & Other Backward Classes
499.63	588.20	1081.29	(f) Labour & Employment
3776.62	4165.51	4439.70	(g) Social Welfare
206.09	244.82	246.60	(h) Others
102246.32	112525.55	123950.02	TOTAL OF 'B' - SOCIAL SERVICES
C. ECONOMIC SERVICES			
22270.68	25675.72	30027.05	(a) Agriculture & Allied Services
2112.58	2761.04	2780.70	(b) Rural Development
-	-	-	(c) Special Areas Programme
543.93	669.40	687.40	(d) Irrigation & Flood Control
30977.18	27181.35	42253.29	(e) Energy
3949.70	4268.01	4393.96	(f) Industries & Minerals
11388.80	14350.86	15612.51	(g) Transport
-	-	5.00	(h) Communication
55.20	67.94	70.09	(i) Science, Technology & Environment
3186.84	3606.15	3669.37	(j) Other General Economics Services
74484.91	78580.47	99499.37	TOTAL OF 'C' ECO. SERVICES
362299.40	446917.63	486516.11	TOTAL OF REVENUE ACCOUNT(GROSS)
	200.00	200.00	<i>DEDUCT RECOVERIES</i>
362299.40	446717.63	486316.11	NET REVENUE ACCOUNTS

**STATEMENT SHOWING SECTOR WISE BUDGET POSITION UNDER NON-PLAN FOR
ACTUALS 2015-16, BUDGET ESTIMATES 2016-17, REVISED ESTIMATES 2016-17**

(₹ in lakh)

<i>Actuals 2015-16</i>	<i>Budget Estimates 2016-17</i>	<i>Revised Estimates 2016-17</i>	<i>Service Sector</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>
II. CAPITAL EXPENDITURE			
2.66	14200.00	14202.21	A. CAPITAL ACCOUNT OF GENL. SERVICES
-	-	1200.00	B. CAPITAL ACCOUNT OF SOCIAL SERVICES
7719.15	17826.60	17826.60	C. CAPITAL ACCOUNTS OF ECO. SERVICES
7721.81	32026.60	33228.81	TOTAL OF CAPITAL ACCOUNT (GROSS)
	<i>17826.60</i>	<i>17826.60</i>	<i>DEDUCT RECOVERIES</i>
7721.81	14200.00	15402.21	NET TOTAL OF CAPITAL ACCOUNT
370021.21	478944.23	519744.92	TOTAL OF REVENUE & CAPITAL ACCOUNT
	<i>18026.60</i>	<i>18026.60</i>	<i>DEDUCT RECOVERIES</i>
370021.21	460917.63	501718.32	NET TOTAL OF REVENUE & CAPITAL ACCOUNT
55027.69	31005.79	31750.75	E. PUBLIC DEBT
10.00	2495.00	4774.00	F. LOANS AND ADVANCES
55037.69	33500.79	36524.75	TOTAL OF 'E' & 'F'
62759.50	65527.39	69753.56	TOTAL - CAPITAL ACCOUNT (GROSS)
	<i>17826.60</i>	<i>17826.60</i>	<i>Deduct Recoveries</i>
62759.50	47700.79	51926.96	NET TOTAL - CAPITAL ACCOUNT
425058.91	512445.02	556269.67	TOTAL OF REVENUE & CAPITAL (GROSS)
	<i>18026.60</i>	<i>18026.60</i>	<i>Deduct Recoveries</i>
425058.91	494418.42	538243.07	NET TOTAL

Due to introduction of new Budget System, the existing classification of fund into Non-Plan, Plan and CSS has to be changed from 2017-18. Accordingly, Non-Plan and Plan expenditure has been merged and classified as "STATE" in the Budget Estimates 2017-18. Hence, no provision for 2017-18 can be reflected in the statement for Non-Plan and Plan. However, separate statement is prescribed to indicate Budget Estimates 2017-18 in respect of "State" and CSS at Annexure V and VI respectively.

**STATEMENT SHOWING SECTOR WISE BUDGET POSITION UNDER PLAN FOR
ACTUALS 2015-16, BUDGET ESTIMATES 2016-17, REVISED ESTIMATES 2016-17.**

(₹ in lakh)

<i>Actuals 2015-16</i>	<i>Budget Estimates 2016-17</i>	<i>Revised Estimates 2016-17</i>	<i>Service Sector</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>
I. REVENUE ACCOUNT			
A. GENERAL SERVICES			
106.47	90.06	136.66	(a) Organs of State
82.54	88.65	88.65	(b) Fiscal Services
-	-	-	(c) Interest Payment & Services
2947.36	3978.49	5892.57	(d) Administrative Services
-	-	-	(e) Pensions & Misc. General Services
3136.37	4157.20	6117.88	TOTAL OF 'A' - GEN. SERVICES
B. SOCIAL SERVICES			
38615.83	63433.47	67435.88	(a) Education, Sports, Art & Culture
6492.25	22625.41	27989.96	(b) Health & Family Welfare
9054.71	9711.14	12316.95	(c) Water Supply & Sanitation
153.80	114.30	266.38	(d) Information & Broadcasting
7933.75	7348.55	8097.69	(e) Welfare of SC/ST & Other Backward Classes
1014.78	2000.07	2024.08	(f) Labour & Employment
1844.74	11910.81	14676.02	(g) Social Welfare
65109.86	117143.75	132806.96	TOTAL OF 'B' - SOCIAL SERVICES
C. ECONOMIC SERVICES			
4806.62	17124.10	28278.64	(a) Agriculture & Allied Services
3148.89	29488.87	43060.10	(b) Rural Development
1960.00	4040.00	4063.74	(c) Special Area Programme
529.44	1535.50	1535.50	(d) Irrigation & Flood Control
5206.50	4874.94	6220.01	(e) Energy
3710.58	3713.46	7579.84	(f) Industries & Minerals
3110.23	6287.73	16237.40	(g) Transport
781.92	1421.13	2037.93	(h) Communication
414.21	397.66	759.78	(i) Science, Technology & Environment
1894.65	1926.25	2542.84	(j) Other General Economic Services
25563.04	70809.64	112315.78	TOTAL OF 'C' - ECONOMIC SERVICES
93809.27	192110.59	251240.62	TOTAL OF REVENUE ACCOUNT (GROSS)

**STATEMENT SHOWING SECTOR WISE BUDGET POSITION UNDER PLAN FOR
ACTUALS 2015-16, BUDGET ESTIMATES 2016-17, REVISED ESTIMATES 2016-17.**

(₹ in lakh)

<i>Actuals 2015-16</i>	<i>Budget Estimates 2016-17</i>	<i>Revised Estimates 2016-17</i>	<i>Service Sector</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>
II. CAPITAL ACCOUNT			
2298.58	1386.00	5528.67	A. GENERAL SERVICES
B. SOCIAL SERVICES			
1382.19		2062.92	(a) Education, Sports, Art & Culture
1119.23		1048.87	(b) Health & Family Welfare
10633.38	15604.66	25617.04	(c) Water Supply & Sanitation
3333.63		2607.06	(d) Information & Broadcasting
16468.43	15604.66	31335.89	TOTAL OF 'B' - SOCIAL SERVICES
C. ECONOMIC SERVICES			
5023.99	282.00	1181.93	(a) Agriculture & Allied Services
217.78		602.47	(b) Rural Development
	4031.00	4550.00	(c) Special Area Programme
574.00	2901.00	3301.00	(d) Irrigation & Flood Control
5268.22	80.00	3997.47	(e) Energy
-	-	-	(f) Industries & Minerals
20209.04	92436.00	106566.60	(g) Transport
31293.03	99730.00	120199.47	TOTAL OF 'C' - ECONOMIC SERVICES
702.77	560.00	560.00	F. LOANS AND ADVANCES
50762.81	117280.66	157624.03	TOTAL OF CAPITAL ACCOUNT (GROSS)
144572.08	309391.25	408864.65	TOTAL OF REVENUE & CAPITAL ACCOUNT (NET)

Note : Plan includes State Plan, NEA, NLCPR and Centrally Sponsored Schemes which fall under the 66 Schemes.

**STATEMENT SHOWING SECTOR WISE BUDGET POSITION UNDER STATE
FOR BUDGET ESTIMATES 2017-18**

(₹ in lakh)

<i>Service Sector</i>	<i>Budget Estimates 2017-18</i>
<i>1</i>	<i>2</i>
I. REVENUE EXPENDITURE	
A. GENERAL SERVICES	
(a) Organs of State	6456.76
(b) Fiscal Services	8282.14
(c) Interest Payments & Services	42606.39
(d) Administrative Services	93326.11
(e) Pensions & Misc. General Services	84913.90
TOTAL OF 'A' - GEN. SERVICES	235585.30
B. SOCIAL SERVICES	
(a) Education, Sports, Arts & Culture	91003.62
(b) Health & Family Welfare	23368.13
(c) Water Supply & Sanitation	22427.72
(d) Information & Broadcasting	1188.93
(e) Welfare SC/ST & Other Backward Classes	32664.63
(f) Labour & Employment	1461.65
(g) Social Welfare	4388.87
(h) Others	247.32
TOTAL OF 'B' - SOCIAL SERVICES	176750.87
C. ECONOMIC SERVICES	
(a) Agriculture & Allied Services	26096.11
(b) Rural Development	3912.65
(c) Special Areas Programme	4000.00
(d) Irrigation & Flood Control	1090.80
(e) Energy	37967.65
(f) Industries & Minerals	6841.99
(g) Transport	15978.88
(h) Communication	616.16
(i) Science, Technology & Environment	1080.03
(j) Other General Economics Services	5717.96
TOTAL OF 'C' ECO. SERVICES	103302.23
TOTAL OF REVENUE ACCOUNT(GROSS)	515638.40
<i>DEDUCT RECOVERIES</i>	<i>200.00</i>
NET REVENUE ACCOUNTS	515438.40

**STATEMENT SHOWING SECTOR WISE BUDGET POSITION UNDER STATE
FOR BUDGET ESTIMATES 2017-18**

(₹ in lakh)

<i>Service Sector</i>	<i>Budget Estimates 2017-18</i>
<i>1</i>	<i>2</i>
II. CAPITAL EXPENDITURE	
A. CAPITAL ACCOUNT OF GENL. SERVICES	47134.45
B. CAPITAL ACCOUNT OF SOCIAL SERVICES	41361.00
C. CAPITAL ACCOUNTS OF ECO. SERVICES	87950.15
TOTAL OF CAPITAL ACCOUNT (GROSS)	176445.60
<i>Deduct Recoveries</i>	<i>17826.60</i>
NET TOTAL OF CAPITAL ACCOUNT	158619.00
TOTAL OF REVENUE & CAPITAL ACCOUNT	692084.00
<i>DEDUCT RECOVERIES</i>	<i>18026.60</i>
NET TOTAL OF REVENUE & CAPITAL ACCOUNT	674057.40
E. PUBLIC DEBT	27774.37
F. LOANS AND ADVANCES	5100.00
TOTAL OF 'E' & 'F'	32874.37
TOTAL - CAPITAL ACCOUNT (GROSS)	209319.97
<i>Deduct Recoveries</i>	<i>17826.60</i>
NET TOTAL - CAPITAL ACCOUNT	191493.37
TOTAL OF REVENUE & CAPITAL (GROSS)	724958.37
<i>Deduct Recoveries</i>	<i>18026.60</i>
NET TOTAL	706931.77

**STATEMENT SHOWING SECTOR WISE BUDGET POSITION UNDER CSS
FOR BUDGET ESTIMATES 2017-18**

<i>(₹ in lakh)</i>	
<i>Service Sector</i>	<i>Budget Estimates 2017-18</i>
<i>1</i>	<i>2</i>
I. REVENUE EXPENDITURE	
A. GENERAL SERVICES	
(a) Organs of State	-
(b) Fiscal Services	-
(c) Interest Payments & Services	-
(d) Administrative Services	630.50
(e) Pensions & Misc. General Services	-
TOTAL OF 'A' - GEN. SERVICES	630.50
B. SOCIAL SERVICES	
(a) Education, Sports, Arts & Culture	26662.79
(b) Health & Family Welfare	19153.78
(c) Water Supply & Sanitation	1407.00
(d) Information & Broadcasting	-
(e) Welfare SC/ST & Other Backward Classes	-
(f) Labour & Employment	1500.00
(g) Social Welfare	11091.43
(h) Others	-
TOTAL OF 'B' - SOCIAL SERVICES	59815.00
C. ECONOMIC SERVICES	
(a) Agriculture & Allied Services	11295.10
(b) Rural Development	27570.12
(c) Special Areas Programme	40.00
(d) Irrigation & Flood Control	950.00
(e) Energy	-
(f) Industries & Minerals	1665.92
(g) Transport	20000.00
(h) Communication	1216.00
(i) Science, Technology & Environment	-
(j) Other General Economics Services	-
TOTAL OF 'C' ECO. SERVICES	62737.14
TOTAL OF REVENUE ACCOUNT(GROSS)	123182.64
<i>DEDUCT RECOVERIES</i>	
NET REVENUE ACCOUNTS	123182.64

**STATEMENT SHOWING SECTOR WISE BUDGET POSITION UNDER CSS
FOR BUDGET ESTIMATES 2017-18**

(₹ in lakh)

<i>Service Sector</i>	<i>Budget Estimates 2017-18</i>
<i>1</i>	<i>2</i>

II. CAPITAL EXPENDITURE

A. CAPITAL ACCOUNT OF GENL. SERVICES	22714.00
B. CAPITAL ACCOUNT OF SOCIAL SERVICES	1767.19
C. CAPITAL ACCOUNTS OF ECO. SERVICES	7688.00
TOTAL OF CAPITAL ACCOUNT (GROSS)	32169.19
<i>Deduct Recoveries</i>	
NET TOTAL OF CAPITAL ACCOUNT	32169.19
TOTAL OF REVENUE & CAPITAL ACCOUNT	155351.83
<i>DEDUCT RECOVERIES</i>	
NET TOTAL OF REVENUE & CAPITAL ACCOUNT	155351.83

BRIEF BUDGETARY POSITION

(₹ in lakh)

Actuals 2015-16	Budget Estimates 2016-17	Revised Estimates 2016-17	Service Sector	Budget Estimates 2017-18
1	2	3	4	5
A. RECEIPTS				
1. State's Own Efforts				
35840.60	33118.80	36585.54	(a) Tax Revenue	39770.81
29763.44	27906.00	28191.25	(b) Non-Tax Revenue	29693.26
2584.38	3284.30	3284.30	(c) Loans Recoveries	3284.30
-27571.91	41250.00	41250.00	(d) Public Account (NET)	15080.00
40616.51	105559.10	109311.09	Total	87828.37
20004.63	25000.00	25000.00	2. Market Loans	40000.00
3. State's Borrowings				
6504.80	7000.00	7000.00	(a) NABARD	15000.00
206.71			(b) REC	
723.64	1124.00	1124.00	(c) NCDC	1124.00
			(d) PFC	
7435.15	8124.00	8124.00	Total	16124.00
26252.72	3.00	3.00	4. Ways & Means Advances from RBI	3.00
2234.00			5. NSSF	
6. Central Government Support				
234811.00	262717.00	280063.00	(1) Share in Central Tax (Devolution of Central Taxes & Duties)	310726.00
(2) Grants-in-aid				
219037.13	233265.00	233868.00	(a) Non-Plan Grants	249680.00
100291.73	59340.01	59340.01	(b) Grants for State Plan Scheme	58236.01
34177.73	138637.02	138637.02	(c) Grants for CSS	116960.82
4022.43			(d) Grants for Central Plan Schemes	
9695.93	12264.00	12264.00	(e) Grants for Special Plan Schemes	12264.00
367224.95	443506.03	444109.03	Total of (2)	437140.83
380.26	2934.00	2934.00	(3) Loans & Advances from Central Government	3568.00
602416.21	709157.03	727106.03	TOTAL OF 6	751434.83
698959.22	847843.13	869544.12	TOTAL 'A' RECEIPTS	895390.20

B. DISBURSEMENTS

(a) Revenue Accounts (GROSS)				
362299.40	446917.63	486516.11	(i) Non Plan	
93809.27	192110.59	251240.62	(ii) State Plan	
100976.87	28.86	16327.65	(iii) C.S.S. (others)	123182.64
			(iv) State	515638.40
557085.54	639057.08	754084.38	TOTAL OF REVENUE ACCOUNT (GROSS)	638821.04
	200.00	200.00	<i>Deduct Recoveries on Revenue Account</i>	200.00
557085.54	638857.08	753884.38	TOTAL OF REVENUE ACCOUNTS (NET)	638621.04
(b) Capital Account (GROSS)				
62759.50	65527.39	69753.56	(i) Non Plan	
50762.81	117280.66	157624.03	(ii) State Plan	
13314.76		4941.19	(iii) C.S.S. (Others)	32169.19
			(iv) State	209319.97
126837.07	182808.05	232318.78	TOTAL CAPITAL ACCOUNT (GROSS)	241489.16
	17826.60	17826.60	<i>Deduct Recoveries on Capital Account</i>	17826.60
126837.07	164981.45	214492.18	TOTAL OF CAPITAL ACCOUNT (NET)	223662.56
683922.61	821865.13	986403.16	TOTAL OF DISBURSEMENT (GROSS)	880310.20
	18026.60	18026.60	<i>Total of Deduct Recoveries (Revenue & Capital)</i>	18026.60
683922.61	803838.53	968376.56	TOTAL OF DISBURSEMENT (NET)	862283.60
15036.61	44004.60	-98832.44	C. GAP (-) IN RESOURCES	33106.60
104579.78	133594.66	119616.39	D. OPENING BALANCE	20783.95
119616.39	177599.26	20783.95	E. CLOSING BALANCE	53890.55