

Appendix 1.1

Abstract of receipts and disbursements for the year 2008-09

(Reference paragraph 1.1; page 1)

(Rupees in crore)

		Receipts		Disbursements					
2007-08		2008-09	2007-08			Non-Plan	Plan	Total 2008-09	
Section-A: Revenue									
68,672.47	I	Revenue receipts	77,830.73	65,223.21	I	Revenue expenditure	58,677.55	17,291.34	75,968.89
24,959.32		Tax revenue	28,658.97	26,550.75		General services	29,557.38	211.94	29,769.32
				23,085.57		Social Services	16,961.79	11,584.22	28,546.01
5,816.01		-Non-tax revenue	6,766.55	11,675.68		-Education, Sports, Art and Culture	10,712.20	2,232.14	12,944.34
				3,101.72		-Health and Family Welfare	2,650.06	1,052.99	3,703.05
29,287.74		-State's share of Union Taxes	30,905.72	1,968.62		-Water Supply, Sanitation, Housing and Urban Development	150.83	3,726.44	3,877.27
				28.99		-Information and Broadcasting	57.40	0.73	58.13
2,894.42		-Non-Plan grants	3,142.62	1,974.39		-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	1,570.77	1,037.26	2,608.03
2,795.49		-Grants for State Plan Schemes	5,195.76	161.36		-Labour and labour Welfare	150.73	36.58	187.31
				4,142.19		-Social Welfare and Nutrition	1,631.17	3,496.05	5,127.22
2,919.49		-Grants for Central and Centrally sponsored Plan Schemes	3,158.61	32.62		-Others	38.63	2.03	40.66
-		External Grants Assistance	2.50	12,037.40		Economic Services	8,654.17	5,495.18	14,149.35
				2,522.06		-Agriculture and Allied Activities	1,323.95	1,593.44	2,917.39
				2,936.27		-Rural Development	1,240.02	3,267.77	4,507.79
				53.70		-Special Areas Programmes	22.37	0.50	22.87
				2,410.95		-Irrigation and Flood control	2,255.50	457.65	2,713.15
				1,914.11		-Energy	1,642.29	8.54	1,650.83
				638.16		-Industry and Minerals	589.20	148.79	737.99
				1,403.62		-Transport	1,438.07	1.30	1,439.37
				35.14		-Science, Technology and Environment	6.23	13.01	19.24
				123.39		-General Economic Services	136.54	4.18	140.72
				3,549.49		Grants-in-aid and Contributions	3,504.21	--	3,504.21
				65,223.21		Total			75,968.89
	II	Revenue deficit carried over to Section B	..	3,449.26	II	Revenue Surplus carried over to Section B			1,861.84
68672.47		Total	77,830.73	68672.47		Total			77,830.73

Appendix 1.1

Section-B : Others								
15,487.88	III	Opening Cash balance including Permanent Advances and Cash Balance Investment	15,200.16		III	Opening Overdraft from Reserve Bank of India		
	IV	Miscellaneous Capital receipts	..	16,950.38	IV	Capital Outlay	4,258.23	18,087.49
				574.89		General Services	560.82	280.53
				2,113.63		Social Services	31.61	2,913.83
				652.74		-Education, Sports, Art and Culture	13.18	874.07
				1,074.83		-Health and Family Welfare	13.70	1,216.76
				240.32		-Water Supply, Sanitation, Housing and Urban Development	10.30	511.50
				--		-Information and Broadcasting	(-)6.59	--
				100.28		-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	--	170.95
				5.55		-Social Welfare and Nutrition	0.44	74.98
				39.91		-Others	0.58	65.57
				14,261.86		Economic Services	3,665.80	14,893.13
				1,035.41		-Agriculture and Allied Activities	2,339.56	286.15
				680.86		-Rural Development	--	736.13
				689.49		-Special Areas Programmes	156.36	1,260.06
				2,192.08		-Irrigation and Flood Control	6.32	2,595.67
				5,216.91		-Energy	1,102.56	5,029.30
				25.44		-Industry and Minerals	--	(-)4.44
				4,381.82		-Transport	60.99	4,952.34
				39.85		-General Economic Services	--	37.92
448.61	V	Recoveries of Loans and Advances-	778.09	741.96	V	Loans and Advances disbursed	416.68	390.33
		-From Power Projects	--	--		-For Power Projects	--	--
37.68		-From Government Servants	43.79	67.34		-To Government Servants	164.32	
121.82		-From Others	734.30	312.34		-To Others	642.69	
3,449.26	VI	Revenue Surplus brought down	1,861.84		VI	Revenue Deficit brought down		

9,078.70	VII	Public debt receipts	16,760.03	5,368.87	VII	Repayment of Public debt			6,776.49
..		-External debt	-			-External debt			--
8,709.73		-Internal debt other than Ways and Means Advances and overdrafts	16,339.09	4,178.70-		-Internal debt other than Ways and Means Advances and Overdrafts			5,577.10
--		- Net transactions under Ways and Means Advances	--			- Net transactions under Ways and Means Advances			--
--		- Net transactions under overdraft	--			- Net transactions under overdraft	--		--
368.97		-Loans and Advances from Central Government	420.94	1,190.17		-Repayment of Loans and Advances to Central Government			1,199.39
--	VIII	Appropriation to Contingency Fund	--		VIII	Appropriation to Contingency Fund			--
603.78	IX	Amount transferred to Contingency Fund	170.92	116.72	IX	Expenditure from Contingency Fund			--
77,870.18	X	Public Account receipts	1,04,251.96	68,560.32	X	Public Account disbursements			1,00,026.64
5,312.06		-Small Savings and Provident Funds	6,510.78	2,860.70		-Small Savings and Provident Funds	3,566.34		
4,019.02		-Reserve Funds	3,628.26	772.24		-Reserve Funds	868.39		
35,808.00		-Suspense and Miscellaneous	52,278.00	35,152.78		-Suspense and Miscellaneous	51,309.87		
13,280.85		-Remittance	19,178.62	13,007.74		-Remittances	19,101.08		
19,450.25		-Deposits and Advances	22,656.30	16,766.86		-Deposits and Advances	25,180.96		
	XI	Closing Overdraft from RBI		15,200.16	XI	Cash Balance at end			9,067.14
				(-)3.66		-Cash in Treasuries and Local Remittances	13.90		
				241.88		-Deposits with Reserve Bank	81.06		
				16.38		-Departmental Cash Balance including permanent Advances	10.99		
				14,945.56		-Cash Balance Investment	8,961.19		
1,06,938.41		Total	1,39,023	1,06,938.41		Total			1,39,023

Appendix 1.2

Outcome indicators of the State's own Fiscal Correction Path (Reference paragraph 1.1; page 4)

(Rupees in crore)

Items	2003-04 Actual	2004-05 Pre-Actual	2005-06 B.E.	2005-06	2006-07	2007-08	2008-09	2009-10	2005-10 Total
1	2	3	4	5	6	7	8	9	10
A. STATE REVENUE ACCOUNT									
1. Own Tax Revenue	13601.22	15684.50	18290.58	19780.00	22640.00	25913.52	29660.36	33948.95	131942.83
2. Own Non-Tax Revenue	2282.08	2718.86	2247.19	2247.19	2641.90	2782.47	2931.74	3090.27	13693.57
3. Own Tax + Non-Tax Revenue(1+2)	15883.30	18403.36	20537.77	22027.19	25281.90	28695.99	32592.10	37039.22	145636.40
4. Share in Central Taxes & Duties	13272.97	14724.65	17046.23	18306.23	20167.93	23141.59	26612.77	30671.38	118899.90
5. Plan Grants	1912.47	3721.82	3848.46	3712.91	4046.84	4414.17	4818.22	5262.79	22254.83
6. Non-Plan Grants	569.22	317.12	1235.15	2019.45	3101.49	3232.02	3375.57	3533.47	15262.00
7. Total Central Transfer (4 to 6)	15754.66	18763.59	22129.84	24038.59	27316.26	30787.78	34806.56	39467.54	156416.73
8. Total Revenue (3+7)	31637.96	37166.95	42667.61	46065.78	52598.16	59483.77	67398.66	76506.76	302053.13
9. Plan Expenditure	3275.97	5016.97	7090.44	5641.91	6283.03	6996.64	7791.35	8676.71	35389.64
10. Non-Plan Expenditure	34667.75	39612.59	40980.64	44021.08	47972.97	53599.48	58408.66	64170.77	268172.96
11. Salary Expenditure	12444.82	13679.64	16012.45	15380.20	16303.01	17281.19	18318.06	19417.14	86699.59
12. Pension	2900.10	3591.28	4149.58	4727.53	5021.87	5336.60	5673.30	6033.50	26792.80
13. Interest Payments	10123.60	11865.24	10792.08	10092.00	11299.00	12383.00	13630.00	14888.00	62292.00
14. Subsidies -General	105.89	117.43	129.17	129.17	142.09	156.30	171.93	189.12	788.61
15. Subsidies-Power	935.00	1001.80	1287.00	1251.80	1501.80	1700.00	1700.00	1700.00	7853.60
16. Total Revenue Expenditure (9+10)	37943.72	44629.56	48071.08	49662.99	54256.00	60596.12	66200.01	72847.48	303562.60
17. Salary + Interest+ Pension (11+12+13)	25468.52	29136.16	30954.11	30199.71	32623.88	35000.79	37621.36	40338.64	175784.39
18. As% of Revenue Receipts (17/8)	80.50	78.39	72.55	65.56	62.02	58.84	55.82	52.73	58.20
19. Revenue Surplus/Deficit (8-16)	-6305.76	-7462.60	-5403.47	-3597.21	-1657.84	-1112.35	1198.65	3659.28	-1509.47
20. Outstanding Debts	106407.04	119926.10	129154.91	132311.50	144056.28	155781.36	166610.87	177228.00	775988.01
B. CONSOLIDATED REVENUE ACCOUNT									
1. Power Sector loss/profit net of actual subsidy transfer	1083.00	2108.00	2186.00	2186.00	2152.00	1776.00	1208.00	418.00	7740.00
2. Increase in debtors during the year in power utility accounts [Increase(-)]	1070.00	1180.00	1170.00	1170.00	1031.00	854.00	617.00	309.00	3981.00
3. Interest payments on off budget borrowing and SPV borrowings made by PSU/SPUs outside budget	521.77	517.26	531.12	531.12	594.18	743.00	827.14	862.77	3558.21
4. Total (1 to 3)	2674.77	3805.26	3887.12	3887.12	3777.18	3373.00	2652.14	1589.77	15279.21
5. Consolidated Revenue Deficit (A19+B4)	8980.53	11267.87	9290.59	7484.33	5435.02	4485.35	1453.49	-2069.51	16788.68
C. CONSOLIDATED DEBT									
1. Outstanding Debts & Liabilities	107490.04	122034.10	131340.91	134497.50	146208.28	157557.36	1678183.87	177646.00	783728.01
2. Total Outstanding guarantee of which (a) guarantee on account off budgeted borrowing and SPV borrowing	10354.32	11154.32	11954.32	11954.32	12754.32	13544.32	14354.32	15154.32	67771.60
D. CAPITAL ACCOUNT:									
1. Capital Outlay	3448.52	5652.10	7897.91	9154.47	9769.92	10278.31	11675.73	13905.41	54783.84
2. Disbursement of Loans and Advances	1242.37	681.98	592.71	710.52	714.68	771.85	833.60	900.29	3930.94
3. Recovery of Loans and Advances	220.36	277.63	361.51	1076.80	397.66	437.43	481.17	529.29	2922.35
4. Other Capital Receipts	38540.58	37688.77	24464.98	26492.19	21818.14	21631.10	21277.25	20834.14	112052.82
E. GROSS FISCAL DEFICIT (GFD)	10776.29	13519.06	13532.58	12385.40	11744.78	11725.08	10829.91	10617.13	57301.90
1. GSDP (Rs. Crore) at current prices	217673.14	229413.80	256943.46	256943.46	287776.67	322309.87	360987.06	404305.50	1632322.56
2. Actual/Assumed Nominal Growth Rate (%)	---	---	---	---	12.00	12.00	12.00	12.00	---
3. Total Expenditure	42414.25	50686.01	56200.19	58451.18	64342.94	71208.85	78228.17	87123.89	359355.03

Excluding Rs. 12277.40 crore (UPSEB write off amount)

Including salary (Grant-in-aid) for Teachers and Non-teaching staff of the Aided Educational Institutions

Rs 5,871.83 crore of Power Bonds

Items	2003-04 Actual	2004-05 Pre-Actual	2005-06 B.E.	2005-06	2006-07	2007-08	2008-09	2009-10	2005-10 Total
1	2	3	4	5	6	7	8	9	10
1. Own Tax Revenue as %ge of GSDP	6.25%	6.84%	7.12%	7.70%	7.87%	8.04%	8.22%	8.40%	8.08%
2. Own Non-Tax Revenue as %ge of GSDP	1.05%	1.19%	0.87%	0.87%	0.92%	0.86%	0.81%	0.76%	0.84%
3. Own Tax + Non-Tax Revenue as %ge of GSDP	7.30%	8.02%	7.99%	8.57%	8.79%	8.90%	9.03%	9.16%	8.90%
4. Share in Central Taxes & Duties as %ge of GSDP	6.10%	6.42%	6.63%	7.12%	7.01%	7.18%	7.37%	7.59%	7.28%
5. Plan Grants as %ge of GSDP	0.88%	1.62%	1.50%	1.45%	1.41%	1.37%	1.33%	1.30%	1.36%
6. Non -Plan Grants as %ge of GSDP	0.26%	0.14%	0.48%	0.79%	1.08%	1.00%	0.93%	0.87%	0.93%
7. Total Central Transfer as %ge of GSDP	7.24%	8.18%	8.61%	9.36%	9.49%	9.55%	9.64%	9.76%	9.58%
8. Total Revenue Receipts as %ge of GSDP	14.53%	16.20%	16.61%	17.93%	18.28%	18.46%	18.67%	18.92%	18.50%
9. Plan Expenditure as %ge of GSDP	1.50%	2.19%	2.76%	2.20%	2.18%	2.17%	2.16%	2.15%	2.17%
10. Non -Plan Expenditure as %ge of GSDP	15.93%	17.27%	15.95%	17.13%	16.67%	16.63%	16.18%	15.87%	16.43%
11. Salary Expenditure as %ge of GSDP	5.72%	5.96%	6.23%	5.99%	5.67%	5.36%	5.07%	4.80%	5.21%
12. Pension as %ge of GSDP	1.33%	1.56%	1.61%	1.84%	1.75%	1.66%	1.57%	1.49%	1.64%
13. Interest Payments as %ge of GSDP	4.65%	5.17%	4.20%	3.93%	3.93%	3.84%	3.78%	3.68%	3.82%
14. Subsidies –General as %ge of GSDP	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%
15. Subsidies-Power as %ge of GSDP	0.43%	0.44%	0.50%	0.49%	0.52%	0.53%	0.47%	0.42%	0.48%
16. Total Revenue Expenditure as %ge of GSDP	17.43%	19.45%	18.71%	19.33%	18.85%	18.80%	18.34%	18.02%	18.60%
17. Salary + Interest+ Pension as %ge of GSDP	11.70%	12.70%	12.05%	11.75%	11.34%	10.86%	10.42%	9.98%	10.77%
18. Revenue Surplus/Deficit as %ge of GSDP	-2.90%	-3.25%	-2.10%	-1.40%	-0.58%	-0.35%	0.33%	0.51%	-0.09%
19. Capital Outlay as %ge of GSDP	1.58%	2.46%	3.07%	3.56%	3.39%	3.19%	3.23%	3.44%	3.36%
20. Disbursement of Loans and Advances as %ge of GSDP	0.58%	0.30%	0.23%	0.28%	0.25%	0.24%	0.23%	0.22%	0.24%
21. Recovery of Loans and Advances as %ge of GSDP	0.10%	0.12%	0.14%	0.42%	0.14%	0.14%	0.13%	0.13%	0.18%
22. Other Capital Receipts as %ge of GSDP	17.71%	16.43%	9.52%	10.31%	7.58%	6.71%	5.89%	5.15%	6.86%
23. GFD as %ge of GSDP	4.95%	5.89%	5.27%	4.82%	4.08%	3.64%	3.00%	2.63%	3.51%
24. Outstanding Public Debt as %ge of GSDP	48.9%	52.3%	50.3%	51.5%	50.1%	48.3%	46.2%	43.8%	%
25. Consolidated Outstanding Debt as %ge of GSDP	49.4%	53.2%	51.1%	52.3%	50.8%	48.9%	46.5%	43.9%	48.0%

Appendix 1.3

Time series data on the State Government finances

(Reference paragraph 1.3 and 1.7.2; page 8 and 29)

(Rupees in crore)

	2004-05	2005-06	2006-07	2007-08	2008-09
Part A. Receipts					
1. Revenue Receipts	37,617	45,349	60,600	68,672	77,831
(i) Tax Revenue	15,693(42)	18,858(42)	22,998 (38)	24,959(36)	28,659 (37)
Taxes on Sales, Trade, etc	8,888(57)	11,285(60)	13,279 (58)	15,023(60)	17,482 (61)
State Excise	2,686(17)	3,089(16)	3,551 (15)	3,948(16)	4,720 (17)
Taxes on Vehicles	776(5)	965(5)	1,018 (4)	1,146(05)	1,125 (4)
Stamps and Registration fees	2,682(17)	2,997(16)	4,514 (20)	3,977(16)	4,138 (14)
Land Revenue	102(1)	109(1)	188 (1)	393(2)	549 (2)
Taxes on Goods and Passengers	82	105	109	110	266(1)
Other Taxes	477(3)	308(2)	339 (2)	362(1)	379 (1)
(ii) Non Tax Revenue	2,720(7)	2,930(6)	6,533 (11)	5,816(08)	6,767 (8)
(iii) State's share of Union taxes and duties	15,055(40)	18,203(40)	23,218 (38)	29,288(43)	30,906 (40)
(iv) Grants in aid from Government of India	4,149(11)	5,358(12)	7,851 (13)	8,609(13)	11,499 (15)
2. Miscellaneous Capital Receipts	--	--	--	--	--
3. Recoveries of Loans and Advances	278	585	356	449	778
4. Total Revenue and Non debt Capital Receipts (1+2+3)	37,895	45,934	60,956	69,121	78,609
5. Public Debt Receipts	17,463	14,257	11,711	9,079	16,760
Internal Debt (excluding Ways and Means Advances and Overdrafts)	14,597(84)	13,931(98)	11,332 (97)	8,710(96)	16,339 (97)
Net transactions under Ways and Means Advances and Overdrafts	25(0)	---	----	----	--
Loans and Advances from Government of India	2,841(16)	326(2)	379 (3)	369(04)	421 (3)
6. Total Receipts in the Consolidated Fund (4+5)	55,358	60,191	72,667	78,200	95,369
7. Contingency Fund Receipts	76	299	645	604	171
8. Public Account Receipts	45,213	52,529	63,075	77,870	1,04,252
9. Total Receipts of the State (6+7+8)	1,00,647	1,13,019	1,36,387	1,56,674	1,99,792
Part B. Expenditure/Disbursement					
10. Revenue Expenditure	44,610(88)	46,617(83)	55,699 (79)	65,223(79)	75,969 (77)
Plan	5,098(11)	6,445(14)	9,699 (17)	11,744(18)	17,291 (23)
Non Plan	39,512(89)	40,172(86)	46,000 (83)	53,479(82)	58,678 (77)
General Services (including interest payments)	22,761(51)	20,919(45)	24,300 (44)	26,551(41)	29,769 (39)
Social Services	13,090(29)	15,610(33)	19,248 (35)	23,086(35)	28,546 (37)
Economic Services	6,976(16)	7,756(17)	9,409 (17)	12,037(18)	14,150 (19)
Grants-in-aid and contributions	1,783(4)	2,332(5)	2,742(5)	3,549(6)	3,504 (5)
11. Capital Expenditure	5,653(11)	8,711(16)	13,984 (20)	16,950 (20)	22,346 (22)
Plan	4,618(82)	8,172(94)	13,312 (95)	13,720(81)	18,088 (81)
Non Plan	1,035(18)	539(6)	672 (5)	3,230(19)	4,258 (19)
General Services	255(4)	313(4)	654 (5)	575(3)	841 (4)
Social Services	496(9)	1,159(13)	2,180 (15)	2,113(13)	2,946 (13)
Economic Services	4,902(87)	7,239(83)	11,150 (80)	14,262(84)	18,559 (83)
12. Disbursement of Loans and Advances	629(1)	684(1)	888 (1)	742(1)	807 (1)
13. Total (10+11+12)	50,892	56,012	70,571	82,915	99,122

14. Repayments of Public Debt	9,157	5,252	5,912	5,369	6,776
Internal Debt (excluding Ways and Means Advances and Overdrafts)	2,903(32)	4,045(7)	3,738 (63)	4,179(78)	5,577(82)
Net transactions under Ways and Means Advances and Overdraft	----	25(0)	----	----	--
Loans and Advances from Government of India	6,254(68)	1,182(23)	2,174 (37)	1,190(22)	1,199 (18)
15. Appropriation to Contingency Fund	----	----	----	----	--
16. Total disbursement out of Consolidated Fund (13+14+15)	60,049	61,264	76,483	88,284	1,05,898
17. Contingency Fund disbursements	43	183	10	117	--
18. Public Account disbursements	40,262	43,172	52,901	68,560	1,00,027
19. Total disbursement by the State (16+17+18)	1,00,354	1,04,619	1,29,394	1,56,961	2,05,925
Part C. Deficits					
20. Revenue Deficit(-)/Revenue Surplus (+) (1-10)	(-) 6,993	(-) 1,268	(+) 4,901	(+)3,449	(+)1862
21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)	(-)12,997	(-)10,078	(-)9,615	(-)13,794	(-)20513
22. Primary Deficit (21+23)	(-) 1,124	(-) 980	(+) 862	(-)2,974	(-)9138
Part D. Other data					
23. Interest Payments (included in revenue expenditure)	11,873	9,098	10,477	10,820	11375
24. Financial Assistance to local bodies etc.	8,557	10,283	12,484	15,360	15,822
25. Ways and Means Advances/Overdraft availed (days)					
Ways and Means Advances availed (days)	324	48	-	-	-
Overdraft availed (days)	98	11	-	-	-
26. Interest on Ways and Means Advances/Overdraft	49	5	Nil	Nil	Nil
27 Gross State Domestic Product (GSDP)[@]	2,48,851	2,76,969	3,09,834¹	3,44,346²	4,00,711³
28 Outstanding Fiscal liabilities (year end)	1,31,401	1,48,868	1,62,156	1,74,248	1,87,411
29. Outstanding guarantees (year end) (including interest)	10,354	8,433	11,056	12,736	16,084
30. Maximum amount guaranteed (year end)	22,770	15,073	12,235	18,144	27,892
31. Number of incomplete projects	35	27	58	53	98
32. Capital blocked in incomplete projects	5,804	3,551	5,407	5,863	4,598
Part E: Fiscal Health Indicators					
I Resource Mobilization					
Own Tax revenue/GSDP	6.31	6.81	7.42	7.25	7.15
Own Non-Tax Revenue/GSDP	1.09	1.06	2.11	1.69	1.69
Central Transfers/GSDP	6.05	6.57	7.49	8.51	7.71
II Expenditure Management					
Total Expenditure/GSDP	20.45	20.22	22.78	24.08	24.74
Total Expenditure/Revenue Receipts	135.29	123.51	116.45	120.74	127.36
Revenue Expenditure/Total Expenditure	87.66	83.23	78.93	78.66	76.64
Expenditure on Social Services/Total Expenditure	27	30	30	30	32
Expenditure on Economic Services/Total Expenditure	23	27	29	32	33
Capital Expenditure/Total Expenditure	11	16	20	20	23
Capital Expenditure on Social and Economic Services/Total Expenditure.	11	15	19	20	22
III Management of Fiscal Imbalances					
Revenue deficit (surplus)/GSDP	2.81	0.46	--	--	--
Fiscal deficit/GSDP	5.22	3.64	3.10	4.01	5.12
Primary Deficit (surplus) /GSDP	0.45	0.35	--	0.86	2.28
Revenue Deficit/Fiscal Deficit	53.80	12.58	--	--	--
Primary Revenue Balance/GSDP	(-)7.58	(-) 3.74	(-) 1.80	(-) 2.14	(-) 2.37

¹Figure of GSDP for 2006-07 is provisional, ²Figure of GSDP for 2007-08 is quick, ³Figures of GSDP for 2008-09 is advance

Appendix 1.3

IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	53	54	52	51	47
Fiscal Liabilities/RR	349	328	268	254	241
Primary deficit vis-à-vis quantum spread	(-)2161	(+)8152	(+)8424	(+)4664	(+)8426
Debt Redemption (Principal +Interest)/ Total Debt Receipts	99	78	92	97	96
V Other Fiscal Health Indicators					
Return on Investment	--	0.15	0.85	1.05	1.26
Balance from Current Revenue (Rs in crore)	(-)3,413	4,482	12,314	12,536	13,960
Financial Assets/Liabilities	0.45	0.51	0.58	0.63	0.66

Figures in brackets represent percentages (rounded) to total of each sub-heading

@ GSDP figures communicated by the Government adopted.

Note: Data /ratios related to the GSDP as mentioned in the reports for 2004-05 to 2007-08 are at variance with those mentioned in this report due to retrospective revision of GSDP figures by the Government.

Appendix 1.4

Outlay-outcome relationship (Reference paragraph 1.5.3; page 22)

Sl. No.	Programme/ Scheme	Period	Financial outlays and expenditure (Rupees in crore)		Physical achievement/outcome of the programme			
			Outlay budgeted/ allocated	Actual expenditure	Performance indicator	Unit of measurement	Physical targets	Achievement/ Outcome
I- Government of India's Flagship programmes								
1	Accelerated Irrigation Benefits Programme ⁴	2004-09	2,021.06	2,000.06	Irrigation potential	Hectare	4.86 lakh	3.64 lakh
II- State Government's programmes								
2	Old Age Pension Scheme	2004-09	3,175.18	3,068.39	Pensioners	In number	120.86 lakh	116.43 lakh
3	Kissan Hit Yojna/Bhoomi Sena Yojna	2005-09	526.25	526.21	Treatment of land, etc.	Hectare	5.10 lakh	5.47 lakh

⁴Represents the position of six out of 10 projects

Appendix 1.5

Summarised financial statement of departmentally managed commercially/quasi-commercially undertakings (Reference paragraph 1.6.4; page 26)

(Rupees in lakh)

Sl. No.	Name of the undertaking	Period of accounts	Mean Govt capital ⁵	Block assets at depreciated cost	Depreciation provided during the Year	Turnover	Net profit/ Loss (-)	Interest on capital	Total return (8+9)	Percentage Return on capital
1	2	3	4	5	6	7	8	9	10	11
A. Irrigation Department										
1	Irrigation Workshop Division, Meerut	2006-07	165.46	11.05	1.39	300.75	9.30	9.10	18.40	11.12
2	Irrigation Workshop Division, Jhansi	2007-08	(-) 521.07	71.92	5.01	443.97	19.36	Nil	19.36	-
3	Irrigation Workshop Division, Bareilly	2007-08	(-) 1336.20	128.21	6.73	550.72	17.29	Nil	17.29	-
4	Irrigation Workshop Division, Kanpur	2007-08	461.16	6.50	0.36	201.13	3.28	25.36	28.64	6.21
5	Irrigation Workshop Division, Allahabad	2006-07	366.95	108.02	1.90	274.14	14.20	20.18	34.38	9.37
6	Irrigation Workshop Division, Gorakhpur	2007-08	605.03	213.09	10.72	177.68	2.39	33.28	35.67	5.90
TOTAL			(-) 258.67	538.79	26.11	1948.39	65.82	87.92	153.74	
B-Animal Husbandry Department										
7	State Live Stock Cum Agriculture Farms	2006-07	855.73	158.51	2.07	291.75	(-) 177.85	56.21	Nil	
C-Food and Civil Supplies Department										
8	Scheme for Public Distribution System of Foodgrain	2005-06	66875.97	900.08	4.47	285001.23	(-) 6055.23	3678.18	Nil	
D-Health Department										
9	State Pharmacy of Ayurvedic and Unani Medicine	1987-88	72.11	15.37	0.43	38.44	(-) 8.46	3.83	Nil	
E-Samaj Kalyan Department										
10	Criminal tribes Settlement tailoring Factory (Kanpur)	1979-80	4.16	0.26	0.26	3.18	0.89	0.21	1.10	26.44

⁵Mean capital represents opening capital plus 50 per cent of net drawals after deduction of remittances and adjustments during the year

Appendix 1.6

Summarised financial position of the Government as on 31 March 2009

(Reference paragraph 1.7.1; page 29)

(Rupees in crore)

As on 31.03.08	Liabilities		As on 31.03.2009
86,577.29	Internal Debt		97,339.29
33,389.50	Market Loans bearing interest	43,686.02	
(-)174.30	Market Loans not bearing interest	(-)175.29	
(-)24.30	Loans from Life Insurance Corporation of India	(-)30.56	
53,417.08	Loans from other Institutions	53,889.81	
(-)30.69	Ways and Means Advances	(-)30.69	
--	Overdrafts from Reserve Bank of India	--	
21,142.49	Loans and Advances from Central Government		20,364.03
9.96	Pre 1984-85 Loans	9.96	
130.29	Non-Plan Loans	123.59	
20,715.97	Loans for State Plan Schemes	19,965.77	
1.06	Loans for Central Plan Schemes	0.96	
283.78	Loans for Centrally Sponsored Plan Schemes	262.32	
1.43	Ways and Means Advances	1.43	
346.26	Contingency Fund		517.18
22414.46	Small Savings, Provident Funds, etc.		25,358.90
18,641.39	Deposits		16,116.43
25,472.17	Reserve Funds		28,232.04
194.54	Remittance Balances		272.08
1,74,788.60	Total		1,88,199.95
	Assets		
89,155.64	Gross Capital Outlay on Fixed Assets		1,11,501.35
21,877.47	Investments in shares of Companies, Corporations, etc.	28,128.69	
67,278.17	Other Capital Outlay	83,372.66	
8,984.84	Loans and Advances		9,013.76
3,160.89	Loans for Power Projects	3,160.89	
5,903.66	Other Development Loans	5,812.05	
(-)79.71	Loans to Government servants and Miscellaneous loans	40.82	
45.19	Reserve Fund Investments		45.20
7.50	Advances		7.19
(-)3586.54	Suspense and Miscellaneous Balances		(-) 4,554.66
15200.16	Cash		9,067.14
(-)3.66	Cash in Treasuries and Local Remittances	13.90	
241.88	Deposits with Reserve Bank	81.06	
16.03	Departmental Cash Balance including	10.64	
0.35	Permanent Advances	0.35	
14,945.56	Cash Balance Investments	8,961.19	
64,981.81	Deficit on Government Account		63,119.97
(-)3449.26	(i) Less Revenue Surplus of the current year	(-)1861.84	
68,431.07	(ii) Miscellaneous Deficit	64,981.81	
	Accumulated deficit at the beginning of the year		
1,74,788.60	Total		1,88,199.95

Explanatory Notes for Appendices 1.1 and 1.6

The abridged accounts in the foregoing statements have to be read with comments and explanations in the Finance Accounts. Government accounts being mainly on cash basis, the deficit on Government account, as shown in *Appendix 1.6*, indicates the position on cash basis, as opposed to accrual basis in commercial accounting. Consequently, items payable or receivable or items like depreciation or variation in stock figures, etc., do not figure in the accounts. Suspense and Miscellaneous balances include cheques issued but not paid, payments made on behalf of the State and other pending settlements, etc. There was a difference of Rs 64.33 crore (Net credit) between the figures reflected in the Accounts and that intimated by the Reserve Bank of India under "Deposits with Reserve Bank"