

GOVERNMENT OF ASSAM

**ACCOUNTS AT A GLANCE
2009- 2010**

**PRINCIPAL ACCOUNTANT GENERAL
(ACCOUNTS AND ENTITLEMENT)
ASSAM**

Preface

This is the 12th issue of our annual publication '**Accounts at a Glance**'.

The Annual Accounts of the State Government are prepared and examined under the directions of Comptroller and Auditor General of India (C&AG) in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 for being laid before the Legislature of the State. The Annual Accounts consists of (a) Finance Accounts (Vol. 1 & 2) and (b) Appropriation Accounts. Finance Accounts are summary statements of accounts under the Consolidated Fund, Contingency Fund and the Public Account. The Appropriation Accounts record the Grant-wise expenditures against provisions approved by State Legislature and offer explanations for variations between the actual expenditure and the funds provided. The Principal Accountant General (Accounts and Entitlement) prepares the State Finance Accounts and the Appropriation Accounts.

'**Accounts at a Glance**' provides a broad overview of Governmental activities, as reflected in the Finance Accounts and the Appropriation Accounts. The information is presented through brief explanations, statements and graphs.

We look forward to suggestions that would help us in improving the publication.

GUWAHATI
Dated: 08-04-2011

(Mohinder Singh)
PRINCIPAL ACCOUNTANT GENERAL (A&E)
ASSAM

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CHAPTER -I

OVERVIEW

The monthly accounts of the State Government are compiled and consolidated from the accounts submitted by the District Treasuries, Public Works and Forest Divisions, etc. to the Principal Accountant General (Accounts and Entitlement). Besides, the Finance Accounts (Vol.1&2) and the Appropriation Accounts are prepared annually by the Principal Accountant General under the directions of the Comptroller and Auditor General of India in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.

The accounts of Government are kept in the following three parts :

Part I	Consolidated Fund
Part II	Contingency Fund
Part III	Public Account

Part-I: There are two main divisions under the Consolidated Fund:

The Revenue division (Revenue Account) deals with the proceeds of taxation and other receipts classed as revenue and the expenditure met therefrom, the net result of which represents the revenue surplus or deficit for the year.

In the Capital division, the section 'Receipt Heads (Capital Account)' deals with receipts of capital nature, which cannot be applied as a set off to capital expenditure. The section 'Expenditure Heads (Capital Account)' deals with expenditure met usually from borrowed funds with the object of increasing concrete assets of a material and permanent character. It also includes receipts of a capital nature intended to be applied as a set off to capital expenditure. The section 'Public Debt, Loans and Advances, etc.' comprises loans raised and their repayments by Government such as 'Internal Debt' and 'Loans and Advances' made (and their recoveries) by Government.

Part-II: In the Contingency Fund, the transaction connected with Contingency Fund established under Article 267 of the Constitution of India are recorded.

Part-III: In the Public Account, the transactions relating to 'Debt' (other than those included in Part- I), 'Deposits', 'Advances', 'Remittances' and 'Suspense' are recorded.

Annual Accounts of the Government of Assam for the year 2009-2010 have been presented to the State Legislature on 01-02-2011. Audit Report of the Comptroller and Auditor General of India for the year 2009-2010 will be presented to the State Legislature separately.

FINANCE ACCOUNTS

Finance Accounts (Vol.1&2) presents the accounts of receipts and outgoings of the Government for the year together with the financial results disclosed by the revenue and capital accounts, the accounts of the public debts and the liabilities and assets as worked out from the balances recorded in the accounts.

During 2009-2010, the total receipts amounted to ₹ 23960.78 crore comprising Revenue Receipt of ₹ 19884.49 crore (Tax Revenue : ₹ 10326.25 crore ; Non-Tax Revenue : ₹ 2752.94 crore and Grants-in-aid & Contributions : ₹ 6805.30 crore) and Capital Receipts of ₹ 4076.29 crore (Recovery of Loans and Advances ₹ 32.87 crore ; Borrowings and Other Liabilities ₹ 4043.42 crore).

Disbursements during the year were ₹ 23960.78 crore comprising ₹ 21232.20 crore (88.61%) on revenue account and ₹ 2728.58 crore (11.39%) on capital account.

APPROPRIATION ACCOUNTS

Appropriation Accounts bring out the expenditure of the State Government against amounts voted and charged by the State Legislature and supplement the Finance Accounts. These comprise accounts of 3 charged Appropriations and 78 voted Grants.

Appropriation Acts 2009-2010 had projected a gross expenditure of ₹ 37613.29 crore including the Supplementary Grants totaling ₹ 2617.19 crore voted by State Legislature during the year. An amount of ₹ 5166.20 crore was projected as recoveries in reduction of expenditure.

Appropriation Accounts for the year 2009-2010 show disbursements aggregating ₹ 24968.76 crore against the aggregate budget provision of ₹ 37613.29 crore, resulting in savings of ₹ 12644.53 crore against Grants and Appropriation. Of this, ₹ 2803.79 crore (22.17%) was under the Grants controlled by Finance Department.

Recoveries in reduction of expenditure amounted to ₹ 0.42 crore reflecting a decrease of ₹ 5165.78 crore vis-à-vis budget estimates.

CHAPTER – II

HIGHLIGHTS OF ACCOUNTS

(In crore of ₹)

Sl. No.	Particulars	B.E 2009-2010	Actuals	Percentage of Actuals to B.E	Percentage of Actuals to GSDP#
1.	Tax Revenue	9555.12	10326.25	108.07	11.73
2.	Non-Tax Revenue	2044.35	2752.94	134.66	3.12
3.	Grants-in-aid & Contributions	11444.17	6805.30	59.47	7.73
4.	Revenue Receipts (1+2+3)	23043.64	19884.49	86.29	22.58
5.	Recovery of Loans & Advances	48.72	32.87	67.47	0.03
6.	Other Receipts	0.00	0.00	0.00	0.00
7.	Borrowings and Other Liabilities	5728.00	4043.42	70.59	4.59
8.	Capital Receipts (5+6+7)	5776.72	4076.29	70.56	4.63
9.	Total Receipts(4+8)	28820.36	23960.78	83.14	27.22
10.	Non-Plan Expenditure(NPE)	18577.34	17145.90	92.29	19.47
11.	NPE on Revenue Account	18491.59	17063.29	92.28	19.38
12.	NPE on Interest Payments out of 11	2108.38	1832.58	86.92	2.08
13.	NPE on Capital Account	85.75	82.61	96.33	0.09
14.	Plan Expenditure (PE)	10243.02	6814.88	66.53	7.74
15.	PE on Revenue Account	5659.05	4168.91	73.67	4.73
16.	PE on Capital Account	4583.97	2645.97	57.72	3.00
17.	Total Expenditure (10+14)	28820.36	23960.78	83.14	27.22
18.	Expenditure on Revenue Account(11+15)	24150.64	21232.20	87.92	24.12
19.	Expenditure on Capital Account (13+16)*	4669.72	2728.58	58.43	3.10
20.	Revenue Deficit (18-4)	1107.00	1347.71	121.74	1.53
21.	Fiscal Deficit { 17- (4+5+6) }	5728.00	4043.42	70.59	4.59

* Expenditure on Capital Account consists of Capital Expenditure (₹ 2629.35 crore) and Loans and Advances disbursed (₹ 99.23 crore).

GSDP ₹ 88,023 Crore (Adv).

RECEIPTS AND DISBURSEMENTS

Total receipts during the year were ₹ 23960.78 crore, against which total disbursements were ₹ 23960.78 crore.

The following table summarises the Accounts for 2009-2010

(In crore of ₹)			
Total Receipts	23960.78	Total Disbursements	23960.78
Revenue Receipts	19884.49 (82.99 %)	Revenue Disbursements	21232.20 (88.61 %)
Capital Receipts	4076.29 (17.01 %)	Capital Disbursements	2728.58 (11.39 %)

RECEIPTS

REVENUE RECEIPTS

Gross Tax Revenue of ₹ 10326.25 crore and Non-Tax Revenue of ₹ 2752.94 crore formed 11.73 percent and 3.12 percent respectively of the Gross State Domestic Product. Major contributors to Revenue were Taxes on Agricultural Income, Taxes on Sales, Trades etc, Taxes on Goods and Passengers, State Excise, Other Administrative Services, Petroleum, Interest Receipts, etc., share of net proceeds of all shareable Union Taxes and Duties and Grants-in-aid and contributions from Union Government.

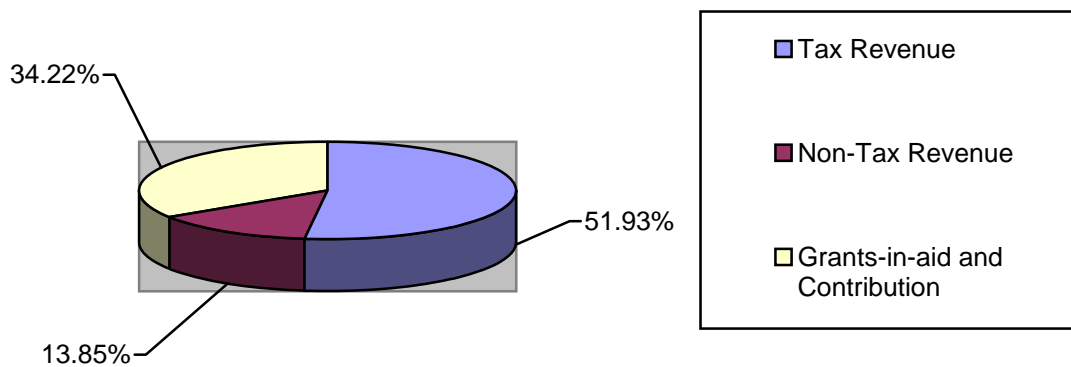
Share of various Tax, Non-Tax Revenue and grants-in-aid and Contributions to total Revenue Receipts is given below :

REVENUE RECEIPTS AND GRANTS-IN-AID AND CONTRIBUTIONS

(In crore of ₹)		
Components	Actuals	Percentage to total Revenue Receipts
A. Tax Revenue *	10326.25	51.93
Taxes on Income and Expenditure	3650.05	18.36
Taxes on Property and Capital Transactions	230.34	1.16
Taxes on Commodities and Services	6445.86	32.41
B. Non-tax Revenue	2752.94	13.85
Fiscal Services	...	...
Interest Receipts, Dividends and Profits	508.55	2.56
General Services	351.50	1.77
Social Services	24.95	0.13
Economic Services	1867.94	9.39
C. Grants-in-aid and Contributions	6805.30	34.22
TOTAL REVENUE RECEIPTS	19884.49	100.00

*Includes share of Income Tax etc. received from Union Government.

PIE-CHART SHOWING THE REVENUE RECEIPTS AND GRANTS-IN-AID AND CONTRIBUTIONS



CAPITAL RECEIPTS

Compared to the Budget estimates of ₹ 5776.72 crore, the actual receipts were ₹ 4076.29 crore resulting in an overall decrease of ₹ 1700.43 crore in Capital Receipts. This decrease was mainly under Borrowings and Other Liabilities.

DISBURSEMENTS

REVENUE DISBURSEMENTS

Revenue Disbursement (net) was 24.12 percent of GSDP. It was less than Budget Estimates by ₹ 2918.44 crore. Non-Plan Expenditure was less than Budget Estimates by ₹ 1428.30 crore and Plan Expenditure was by ₹ 1490.14 crore.

CAPITAL DISBURSEMENTS

Capital Disbursements were 3.10 percent of GSDP. It was less than Budget Estimates by ₹ 1941.14 crore. Non-Plan Expenditure was less than Budget Estimates by ₹ 3.14 crore and Plan Expenditure was by ₹ 1938.00 crore.

PLAN DISBURSEMENTS

During the year 2009-2010, Plan Disbursements were ₹ 5336.42 crore under State Plan, ₹ 1053.80 crore under Centrally Sponsored Plan Schemes and ₹ 424.66 crore under Central Sector Schemes.

NON -PLAN DISBURSEMENTS

Non-plan Disbursements during 2009-2010 were ₹ 17145.90 crore, consisting of ₹ 17063.29 crore under Revenue and ₹ 82.61 crore under Capital.

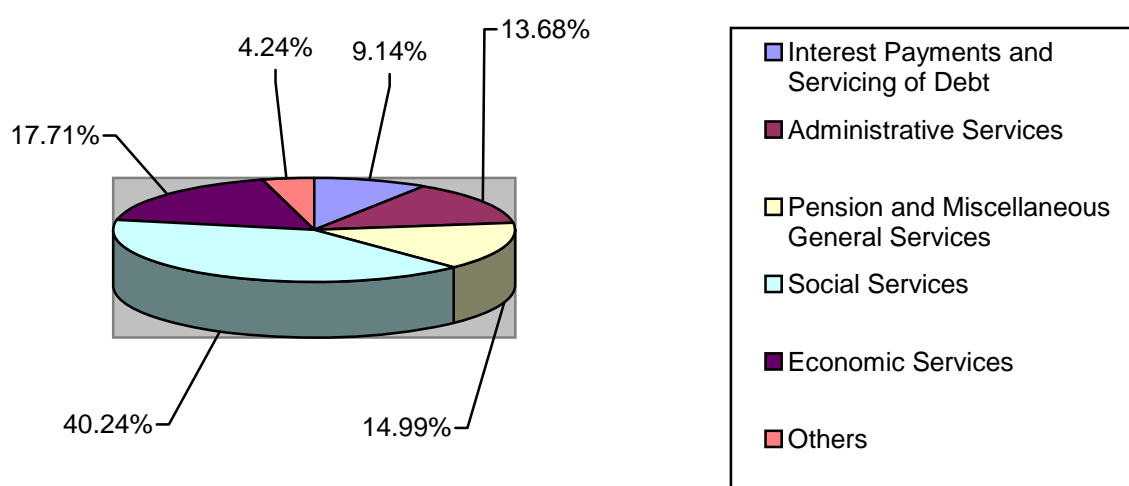
Sectoral distribution of expenditure and its percentage to total Revenue Expenditure is given in next page :-

**SECTORAL DISTRIBUTION OF EXPENDITURE AND ITS PERCENTAGE
TO TOTAL REVENUE EXPENDITURE**

(In crore of ₹)

Components	Amount	Percentage to Total Revenue Expenditure
A. Fiscal Services	197.64	0.93
i) Collection of Taxes on Income and Expenditure	0.00	0.00
ii) Collection of Taxes on Property and Capital transactions	124.73	0.59
iii) Collection of Taxes on Commodities and Services	71.98	0.34
iv) Other Fiscal Services	0.93	...
B. Organs of State	153.45	0.72
C. Interest Payments and Servicing of Debt	1940.58	9.14
D. Administrative Services	2905.51	13.68
E. Pensions and Miscellaneous General Services	3182.40	14.99
F. Social Services	8543.21	40.24
G. Economic Services	3759.52	17.71
H. Grants-in-aid and Contributions	549.89	2.59
TOTAL EXPENDITURE (REVENUE ACCOUNT)	21232.20	100.00

**PIE-CHART SHOWING DISTRIBUTION OF REVENUE EXPENDITURE
UNDER MAJOR SEGMENTS**



TREND OF EXPENDITURE

Trend of expenditure in some important sectors between 2005-2006 and 2009-2010 (5 years) is brought out below:-

STATEMENT OF REVENUE EXPENDITURE IN SELECTED SECTORS

(In crore of ₹)

Sector	2005-06	% of BE RE	2006-07	% of BE RE	2007-08	% of BE RE	2008-09	% of BE RE	2009-10	% of BE RE
B. Social Services										
i) Education, Sports, Art and Culture	2515.60	$\frac{71}{67}$	2751.12	$\frac{73}{71}$	3047.05	$\frac{82}{80}$	3378.71	$\frac{85}{79}$	4526.56	$\frac{84}{83}$
ii) Health & Family Welfare	399.18	$\frac{64}{52}$	568.41	$\frac{59}{56}$	653.26	$\frac{55}{55}$	909.71	$\frac{65}{65}$	1496.42	$\frac{88}{79}$
C. Economic Services										
i) Agriculture and Allied Activities	547.79	$\frac{71}{69}$	613.58	$\frac{74}{73}$	672.32	$\frac{80}{77}$	896.96	$\frac{86}{85}$	1169.49	$\frac{81}{73}$
ii) Rural Development	376.83	$\frac{84}{68}$	561.36	$\frac{74}{63}$	785.76	$\frac{97}{93}$	673.20	$\frac{73}{73}$	813.49	$\frac{89}{80}$
iii) Irrigation & Flood Control	218.66	$\frac{93}{87}$	269.22	$\frac{86}{85}$	292.05	$\frac{83}{83}$	310.77	$\frac{81}{80}$	381.06	$\frac{70}{70}$
iv) Energy	322.59	$\frac{87}{87}$	290.94	$\frac{176}{95}$	30.82	$\frac{92}{92}$	0.08	$\frac{0}{0}$	11.81	$\frac{6}{6}$
v) Transport	346.62	$\frac{82}{78}$	386.65	$\frac{75}{74}$	503.72	$\frac{99}{86}$	448.08	$\frac{72}{69}$	566.45	$\frac{81}{79}$
vi) General Economic Services	366.83	$\frac{76}{75}$	405.37	$\frac{88}{87}$	332.55	$\frac{10}{10}$	246.62	$\frac{57}{56}$	340.51	$\frac{101}{75}$

B.E=Budget Estimates

R.E=Revised Estimates

DEBTS AND LIABILITIES

Outstanding Public Debt at the end of 2009-2010 was ₹ 19020.42 crore, comprising internal debt of ₹ 16674.04 crore and loans and advances of ₹ 2346.38 crore from Central Government. In addition Other Liabilities accounted under Public Account was ₹ 9444.30 crore.

The State also acts as a banker and trustee in respect of deposits like Small Savings Collections, Provident Funds and Deposits. There was an overall increase of ₹ 1576.70 crore in respect of such liabilities of State Government during 2009-2010.

Interest payments on debt and Other Liabilities totaling ₹ 1832.58 crore constituted 8.63 percent of Revenue Expenditure of ₹ 21232.20 crore. Interest payments on public debts were ₹ 1509.92 crore (Internal debt ₹ 1352.49 crore and Loans and Advances from Central Governments ₹ 157.43 crore) and ₹ 322.66 crore on Other Liabilities. Expenditure on Account of Interest Payment increased by ₹ 239.25 crore during 2009-2010 over the previous year.

Internal debt (Market Loan) of ₹ 1909.76 crore raised during 2009-2010 was mainly used for (i) discharge of debt obligations ₹ 1007.56 crore and (ii) part payments of interest ₹ 902.20 crore.

INVESTMENTS AND RETURNS

Total investments as share capital in non-financial Public Sector Undertakings (PSU) stood at ₹ 2145.42 crore at the end of 2009-2010. Dividends received during the year were ₹ 14.92 crore (i.e. 0.70%) on investment. During 2009-2010, investments in PSUs increased by ₹ 66.29 crore while corresponding decrease in dividend income had been ₹ 4.53 crore.

LOANS AND ADVANCES BY THE STATE GOVERNMENT

Total Loans and Advances made by the State Government at the end of 2009-2010 was ₹ 2944.12 crore. Total loans and advances to Government Corporations/Companies, Non-Government Institutes, Local bodies etc., at the end of 2009-2010 stood at ₹ 2365.88 crore. Recovery of principal amount aggregating to ₹ 23.08 crore and interest on loan amounting to ₹ 6.20 crore was in arrears at the end of 31st March 2010.

FINANCIAL ASSISTANCE TO LOCAL BODIES AND OTHERS

Assistance to local bodies etc. during 2009-2010 was ₹ 1143.05 crore. It increased from ₹ 961.34 crore in 2005-2006 to ₹ 1143.05 crore in 2009-2010 indicating 18.90 percent increase in the last five years. Educational institutions consumed the major portion of assistance ₹ 4502.87 crore (93.40%) of the total grant of ₹ 4821.01 crore during the five years from 2005-2006 to 2009-2010.

APPROPRIATION ACCOUNTS

The Appropriation Accounts of the Government of Assam for the year 2009-2010 present the accounts of sums expended in the year ended 31 March 2010 compared with the sums specified in the schedules appended to the Appropriation Acts passed under Article 204 and 205 of the Constitution of India.

The Appropriation Accounts show that in the year 2009-2010, there was actual expenditure of ₹ 24968.76 crore, comprising Revenue Expenditure of ₹ 21232.62 crore, Capital Expenditure of ₹ 2629.35 crore, Repayment of Debt of ₹ 1007.56 crore and Loans and Advances by the State Government amounting ₹ 99.23 crore. There were savings under Revenue/Capital Public Debt/Loans and Advances with reference to total grants allocated by the State Legislature.

(In crore of ₹)

Sl. No.	Nature of expenditure	Original grant	Supplementary grant	Re-appropriation	Total	Actual expenditure	Savings(-)/ Excesses(+)
1.	Revenue	27020.46	1561.22	58.18	28581.68	19261.43	(-) 9320.25
	Voted	2259.54	29.17	0.23	2288.71	1971.19	(-) 317.52
2.	Capital	4625.10	964.74	8.14	5589.84	2629.35	(-) 2960.49
	Voted	...	0.12	...	0.12	...	(-) 0.12
3.	Public Debt	1009.55	25.16	31.00	1034.71	1007.56	(-) 27.15
4.	Loans and Advances	...	...	...	...	...	...
	Voted	81.45	36.78	...	118.23	99.23	(-) 19.00
	Charged	...	...	...	...	...	...
	Total	34996.10	2617.19	97.55	37613.29	24968.76	(-) 12644.53

Details of persistent savings on a few selected grants/appropriations for last five years are given below:-

PERSISTENCE SAVINGS IN SELECTED GRANTS

(In crore of ₹)

Year	Grant No. Major Head	Total allocation	Percentage of Savings (-)/ Excess (+) to total grant
	25- Miscellaneous General Services (Revenue) 2070- Other Administrative Services 2075- Miscellaneous General Services 2235- Social Security and Welfare		
2005-2006	DO	6.64	(-) 95.48
2006-2007	DO	6.37	(-) 95.13
2007-2008	DO	6.37	(-) 94.98
2008-2009	DO	504.48	(-) 99.89
2009-2010	DO	3886.42	(-) 63.64
	29- Medical and Public Health(Revenue) 2210- Medical and Public Health. 2211- Family Welfare. 2215- Water Supply and Sanitation		
2005-2006	DO	774.43	(-) 47.81
2006-2007	DO	1029.05	(-) 44.23
2007-2008	DO	1257.16	(-) 50.85
2008-2009	DO	1455.83	(-) 40.04
2009-2010	DO	1797.14	(-) 21.06
	39-Social Security, Welfare and Nutrition (Revenue) 2235-Social Security and Welfare (S.W) 2236-Nutrition		
2005-2006	DO	473.85	(-) 31.57
2006-2007	DO	487.64	(-) 62.48
2007-2008	DO	794.86	(-) 68.07
2008-2009	DO	1015.40	(-) 63.22
2009-2010	DO	1553.13	(-) 57.41
	17-Administrative and Functional Building (Capital) 4058- C.O. on Stationery and Printing 4059- C.O. on Public Works 4202- C.O. on Medical and Public Health 4211- C.O. on Family Welfare 4225- C.O. on Welfare of SC/ST/OBC 4250- C.O. on Other Social Services		
2005-2006	DO	47.74	(-) 46.67
2006-2007	DO	58.48	(-) 54.46
2007-2008	DO	71.65	(-) 57.60
2008-2009	DO	67.60	(-) 52.14
2009-2010	DO	86.14	(-) 24.04
	63- Water Resources (Capital) 4711- C.O. on Flood Control		
2005-2006	DO	121.05	(-) 60.26
2006-2007	DO	150.47	(-) 18.23
2007-2008	DO	205.50	(-) 56.61
2008-2009	DO	488.09	(-) 62.68
2009-2010	DO	1105.55	(-) 74.92

RECONCILIATION OF ACCOUNTS

Accuracy and reliability of accounts depend, among other things, on timely reconciliation of the departmental figures with the accounts figures.

Before Annual Accounts are finalised, the Controlling Officers are required to reconcile the departmental accounts figures with those booked in accounts compiled by the Principal Accountant General. The reconciliation of accounts is to be done quarterly. During 2009-2010, out of 68 Controlling Officers, 10 Controlling Officers reconciled their accounts (expenditure figures) fully, 27 Controlling Officers reconciled partly while 31 Controlling Officers did not reconcile the accounts (expenditure figures) at all. In case of receipts, out of 68 controlling officer, 02 controlling officer reconciled the receipt figures, 66 Controlling Officers did not reconcile the accounts (receipts figures) at all. The following controlling officers did not attend to the reconciliation work at all :

Sl. No.	Controlling Officer	Sl. No.	Controlling Officer
1	Secy., Governor's Secretariat Deptt.	17.	Secy., Food & Civil Supplies Deptt.
2.	Secy., Personnel (A) Deptt.	18	Secy., Chief Minister's Sectt. Deptt.
3.	Secy., Secretariat Administration (A) Deptt.	19	Secy., Minority Development Deptt.
4.	Secy., Finance Deptt.	20	Secy., Finance (Control) Deptt.
5.	Secy., Personnel Deptt.	21	Secy., Irrigation Deptt.
6.	Secy., Judicial Deptt.	22	Secy., Industries Deptt.
7.	Secy., Finance (Taxation) Deptt.	23	Secy., Planning & Development Deptt.
8	Secy., Tribal Areas & Welfare of Backward Classes (WPT&BC) Deptt.	24	Secy., Animal Husbandry Deptt.
9.	Secy., General Administration Deptt.	25	Secy., Fishery Development Deptt.
10.	Secy., Hill Area Deptt.	26	Secy., Water Resources Deptt.
11.	Secy., Home (A) Deptt.	27	Secy., Tourism Deptt.
12.	Secy., Home (B) Deptt.	28	Secy., Municipal Administration (Panchayati) Deptt.
13.	Secy., Administration Reforms (Training) Deptt.	29	Secy., Finance (Budget) Deptt.
14.	Secy., Pension & Public Grievance Deptt.	30	Secy., Finance (A&F) Deptt.
15.	Secy., Health & F.W. Deptt.	31	Secy., Information and Technology Deptt.
16.	Secy., Public Health Engineer Deptt.		

SUBMISSION OF ACCOUNTS BY TREASURIES

Late submission of monthly accounts has been a regular feature of the Treasuries in Assam. Out of the 708 (59 X 12) monthly accounts (both Cash Accounts and List of Payments) submitted to the Accountant General (A&E) during the year 2009-2010 only 238 monthly accounts were received on due date. The remaining 470 monthly accounts were received with a delay ranging from a minimum of 1 day to a maximum of 136 days.

CHAPTER – III

TRENDS IN GOVERNMENT REVENUE AND EXPENDITURE

Trends in Government Revenue Receipts and Revenue Expenditure from 2005-2006 to 2009-2010 (5 years period) are given below :

REVENUE RECEIPTS

(In crore of ₹)

Year	Tax Revenue	Non Tax Revenue	Grants-in-aid and Contributions	Gross Revenue Receipts	*GSDP	Percentage of Gross Revenue Receipts to GSDP
2005-2006	6288.99	1459.28	4297.12	12045.39	47113.33 Adv	25.57
2006-2007	7382.31	1859.27	4425.37	13666.95	63428.00 AA	21.55
2007-2008	8277.71	2134.59	4912.63	15324.92	72700.47 Adv	21.08
2008-2009	9340.11	2271.90	6465.03	18077.04	77506.00 Adv	23.32
2009-2010	10326.25	2752.94	6805.30	19884.49	88023.00 Adv	22.59

REVENUE EXPENDITURE

(In crore of ₹)

Year	Revenue Expenditure (Actuals)	Total Expenditure	*GSDP	Percentage increase over last year			Percent age of Total Expenditure to GSDP
				Revenue Expenditure	Total Expenditure	GSDP	
2005-2006	10536.31	11727.26	47113.33 Adv	3.00	(-) 12.38	8.23	24.89
2006-2007	11456.53	12990.14	63428.00 AA	8.73	10.77	34.63	20.48
2007-2008	12744.16	14575.16	72700.47 Adv	11.24	12.20	14.62	20.05
2008-2009	14243.33	16705.08	77506.00 Adv	11.76	14.61	6.61	21.55
2009-2010	21232.20	23960.78	88023.00 Adv	49.07	43.43	13.57	27.22

* GSDP - AA: Quick, Adv: Advance

The overall increase in the Government's total expenditure during 2009-2010 compared to 2005-2006 (5 Years) has been ₹ 12233.52 crore. Growth in major areas of Revenue Expenditure is shown in the following table :

(In crore of ₹)

Areas of expenditure	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010	Percentage increase in 2009-2010 over last year
Interest Payments and Servicing of Debt	1654.12	1691.67	1716.24	1701.33	1940.58	14.06
Pension and Miscellaneous General Services	1011.99	1178.39	1341.18	1438.30	3182.40	121.26
Administrative Services	1301.42	1211.12	1631.49	1886.06	2905.51	54.05
Agriculture and Allied Activities	547.79	613.58	672.32	896.96	1169.49	30.38
Science and Technology	1.72	2.01	5.68	18.94	18.30	(-) 3.38

GOVERNMENT ACCOUNT

Under the system of book-keeping followed in Government Accounts, the amounts booked under revenue, capital and other transactions of the Government, balances of which are not carried forward from year to year in the accounts, are closed to a single head called "Government Account". The balances under this head represent the cumulative result of all such transactions so that after adding thereto the balance under Public Debt, Loans and Advances, Small Savings, Provident Funds, Reserve Fund, Deposits and Advances, Suspense and Miscellaneous etc., (other than Miscellaneous Government Account), Remittance and Contingency Fund, the closing cash balance at the end of the year may be worked out and proved. The details of the ledger "Government Account" for the past five years are given below :-

(In crore of ₹)

Year	Revenue Heads			Capital Heads			Other Heads	Deficit (-) / Surplus (+) for the Year	Cumulative Deficit (-) / Surplus (+) at the end of the year
	Receipts	Disbursements	Deficit(-)/ Surplus(+)	Receipts	Disbursements	Deficit (-) / Surplus (+)	Deficit (-) / Surplus (+)		
2005-2006	12045.39	10536.31	+ 1509.08	-	1085.32	- 1085.32	0.00	423.76	- 12539.83
2006-2007	13666.95	11456.53	+ 2210.42	-	1452.98	- 1452.98	0.00	757.44	- 11782.39
2007-2008	15324.92	12744.16	+ 2580.76	-	1688.11	- 1688.11	0.00	892.65	- 10889.74
2008-2009	18077.04	14243.33	+ 3833.71	-	2373.01	- 2373.01	0.00	1460.70	- 9429.04
2009-2010	19884.49	21232.20	- 1347.71	-	2629.35	- 2629.35	0.00	- 3977.06	- 13406.10

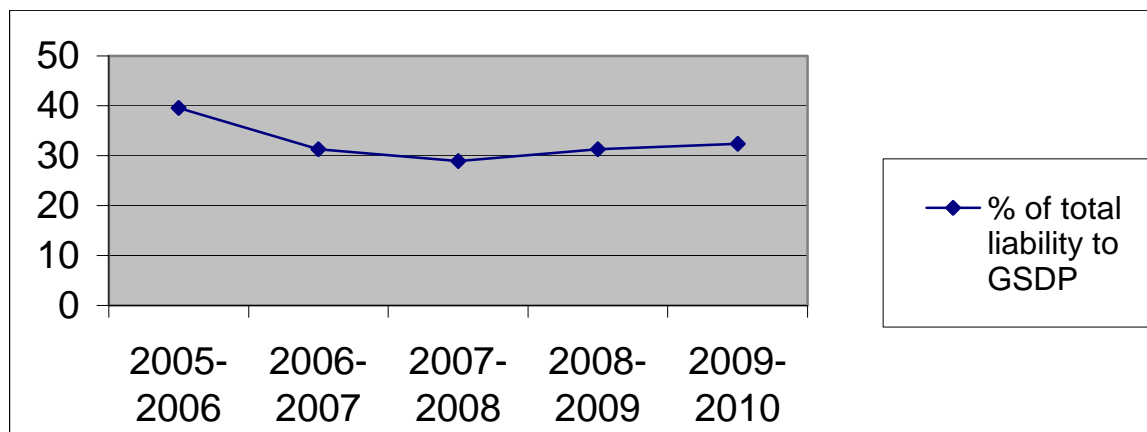
LIABILITIES

Liabilities of the State Government increased by ₹ 9837.13 crore from ₹ 18627.59 crore in 2005-2006 to ₹ 28464.72 crore during 2009-2010. Public Debt comprising of internal debt of the State Government and Loans and Advances from the Central Government increased by ₹ 4463.56 crore from ₹ 14556.86 crore in 2005-2006 to ₹ 19020.42 crore at the end of the year 2009-2010. Article 293 of the Constitution of India empowers the State Government to borrow on the security of the Consolidated Fund of the State within such limits, if any, as may be from time to time fixed by the State Legislature. Details of the Public Debt and total liabilities of the State Government are as under.

(In crore of ₹)

Year	Internal Debt	Loans & Advances from Central Government	Total Public Debt	Small Savings, Provident Funds, etc.	Other obligations	Total liabilities*	GSDP #	Percentage of total liability to GSDP
2005-2006	11681.84	2875.02	14556.86	3265.39	805.34	18627.59	47113.33 Adv	39.54
2006-2007	12402.53	2775.31	15177.84	3614.78	1060.61	19853.23	63428.00 AA	31.30
2007-2008	13032.55	2708.44	15740.99	3932.74	1363.55	21037.28	72700.47 Adv	28.94
2008-2009	15198.13	2639.57	17837.70	4322.97	2080.77	24241.44	77506.00 Adv	31.28
2009-2010	16674.04	2346.38	19020.42	4812.51	4631.79	28464.72	88023.00 Adv	32.34

LIABILITIES OF THE STATE GOVERNMENT.



* Public Debt, Small savings, Provident Funds, Non-interest bearing obligations such as deposits of Local Funds, Other earmarked funds.

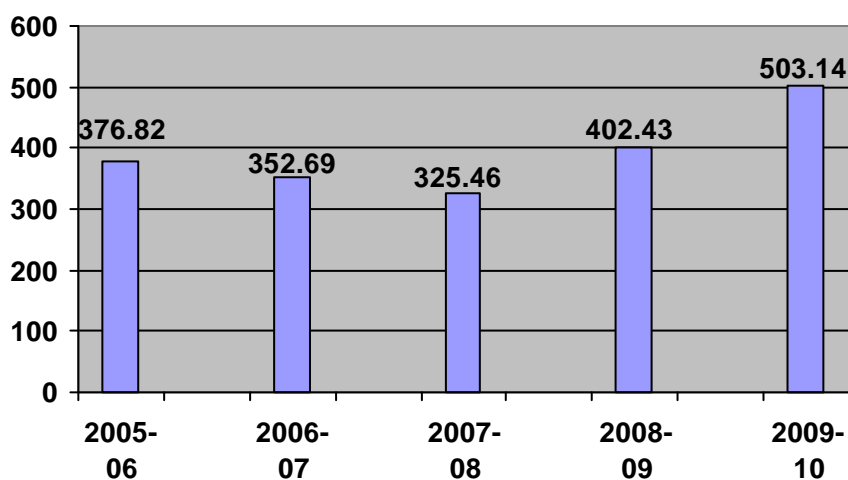
GSDP - AA : Quick, Adv : Advance

STATE PROVIDENT FUND

The details of transactions from the State Provident Fund are shown in the following table.

(In crore of ₹)

Year	Opening Balance	Receipts	Payments	Net Accretion for the year	Closing Balance	Interest charged on balance of P F
2005-2006	Cr 2698.92	595.01	218.19	376.82	Cr 3075.74	287.72
2006-2007	Cr 3075.74	544.47	191.78	352.69	Cr 3428.44	224.93
2007-2008	Cr 3428.44	587.94	262.48	325.46	Cr 3753.90	255.80
2008-2009	Cr 3753.90	607.73	205.30	402.43	Cr 4156.33	277.47
2009-2010	Cr 4156.33	736.46	233.32	503.14	Cr 4659.47	320.80



Year- wise Net Accretion to GPF Credit

GUARANTEES

The position of guarantees given by the State Government for the payment of capital, loans and interest thereon raised by Statutory Corporations, Government Companies/ Corporations, Co-operative Societies, etc is given below:-

(In crore of ₹)

At the end of the year	Amount Guaranteed (Principal only)	Amount outstanding	
		Principal	Interest
2005-2006	1727.43	1220.56	52.39
2006-2007	1562.86	863.49	40.92
2007-2008	1188.72	897.63	53.68
2008-2009	1092.34	735.42	60.45
2009-2010	592.71	245.96	52.56

WAYS AND MEANS ADVANCES

The State Government, in order to maintain and sustain its liquidity position, takes Ways and Means Advances from the Reserve Bank of India and thereafter, draws upon overdraft whenever there is shortfall in the agreed minimum cash balance in its account with the Reserve Bank of India. The State Government is required to maintain the minimum cash balance of ₹ 1.08 crore with Reserve Bank of India. The larger the amount and greater the number of times such Ways and Means Advances are taken or draws made, the more it reflects over the adverse position of the cash balance of the State Government.

	2005- 2006	2006- 2007	2007- 2008	2008- 2009	2009- 2010
i) Number of days on which minimum balance was maintained					
a) Without obtaining any advance	303	365	365	365	365
b) By obtaining Ways and Means Advance	32	...	...	...	...
ii) Number of days on which overdraft was taken	30	...	...	...	...

GENERAL CASH BALANCES

The closing cash balance according to the Reserve Bank of India was ₹ 1344.98 crore (Debit) against the general cash balance of ₹ 1404.41 crore (Credit) reflected in State Government accounts. The difference of ₹ 59.43 crore (Credit) at the close of March 2010 accounts.

Investments held in the * Cash Balance Investment Account as on 31st March 2010 were ₹ 8177.89 crore.

Other cash balances and investment comprising cash with departmental officers (₹ 9.88 crore) permanent advances with departmental officers (₹ 0.44 crore) and investment of earmarked funds (₹ 1049.93 crore) as on 31st March 2010 were ₹ 1060.25 crore.

*Includes Short Term Investment in Government of India Treasury Bills and Long Term Investment in Securities of Government of India.

The Cash balance with R.B.I. decreased from (-) ₹ 830.79 crore at the beginning of the year 2009-2010 to (-) ₹ 1404.41 crore at its end, the details of sources and application of funds being as follows :-

(In crore of ₹)

SOURCES			APPLICATION				
Sl. No.	Items	Amount	Sl. No.	Items	Amount		
					Non-Plan	Plan	Total
1.	Opening cash balance	(-) 830.79	1.	Revenue Expenditure	17063.29	4168.91	21232.20
2.	State's Share of Union Taxes	5339.53	2.	Capital Expenditure	80.37	2548.98	2629.35
3.	State's own revenue collection	7739.66	3.	Loans and Advances repaid	787.45	220.11	1007.56
4.	Central grants/assistance other than loans	6805.30	4.	Loans and Advances given	2.24	96.99	99.23
5.	Miscellaneous Receipts		5.	Net effect of adjustment of Suspense, Remittance balances and increase/decrease of Reserve Funds			(-) 1229.40
6.	Receipts from Public Debt, (other than Central Loans) and net receipts from Small Savings, Deposits and Advances.	3321.03	6.	Closing cash balance			(-) 1404.41
7.	Receipts from Central Loans	(-) 73.07 *					
8.	Recoveries from borrowers	32.87					
9.	Net contribution from Contingency Fund						
10.	Net effect of adjustment of Suspense and Remittance balances and increase/decrease of Reserve Funds						
	Grand Total :-	22334.53					22334.53

* Actual receipts of ₹ 39.93 crore is reduced to (-) ₹ 73.07 crore due to rectification of inadvertent adjustment of ₹ 113.00 crore made prior to 2001-2002.

CONTINGENCY FUND

Contingency Fund of the State was designed to meet contingencies. The corpus of the fund is ₹ 50.00 crore. There was no withdrawal from the Contingency Fund during the period from 2005-2006 to 2009-2010.