



सत्यमेव जयते

GOVERNMENT OF TRIPURA



ACCOUNTS AT A GLANCE 2009-2010

**SENIOR DEPUTY ACCOUNTANT GENERAL
(ACCOUNTS AND ENTITLEMENT)
TRIPURA, AGARTALA**



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PREFACE

This is the twelfth issue of our annual publication '**Accounts At A Glance**'.

The Annual Accounts of the State Government are prepared and examined under the direction of the 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 consist of (a) Finance Accounts and (b) Appropriation Accounts. The 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 the State Legislature and offer explanations for variations between the actual expenditure and the funds provided. The office of the Senior Deputy Accountant General (Accounts and Entitlement) prepares the State Finance Accounts and the Appropriation Accounts.

The '**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 to help us in improving the publication.



(JOHN K. SELLATE)
ACCOUNTANT GENERAL (AUDIT)

PLACE : AGARTALA

DATE : 22.11.2010

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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. Besides, the Finance Accounts and the Appropriation Accounts are prepared annually 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

There are two main divisions under the Consolidated Fund :

The Revenue division (Revenue Account) deals with the proceeds of taxation and other receipts 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. The section 'Expenditure Heads (Capital Account)' deals with expenditure met usually from borrowed funds with the object of increasing assets of material and permanent character. It also includes receipts of capital nature intended to be applied as 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.

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

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 Tripura for the year 2009-2010 were presented to the State Legislature on.....



Finance Accounts

The Finance Accounts present the accounts of receipts and disbursements of the Government for the year, together with the financial results disclosed by the revenue and capital accounts, and the accounts of the public debts and of the liabilities and assets.

In 2009-10, the total receipts amounted to ₹5563.56 crore comprising ₹4401.35 crore revenue receipts, (₹1233.35* crore Tax revenue, ₹125.40 crore Non-Tax Revenue and ₹3042.60 crore Grants-in-Aid and Contributions) and ₹1162.21 crore capital receipts. Total disbursements during the year amounted to ₹5563.56 crore comprising ₹4213.79 crore (75.74%) on revenue account and ₹1349.77 crore (24.26%) on capital account including loans and advances disbursed.

Appropriation Accounts

The 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 2 Grants (Charged), 10 Grants (both Charged and Voted) and 44 Grants (Voted).

Appropriation Accounts 2009-10 show disbursements of ₹5974.86 crore against the aggregate budget provision of ₹7508.23 crore, resulting in savings of ₹1533.37 crore. The major savings occurred under the following :

- (i) ₹362.41 crore (23.63%) under Tribal Welfare Department
- (ii) ₹325.49 crore (21.23%) under Finance Department
- (iii) ₹232.84 crore (15.19%) under Welfare of SC Department
- (iv) ₹102.27 crore (6.67%) under Planning & Co-ordination Department
- (v) ₹71.51 crore (4.66%) under Education (School) Department
- (vi) ₹62.51 crore (4.08%) under Agriculture Department
- (vii) ₹38.11 crore (2.49%) under Education (Higher) Department
- (viii) ₹34.75 crore (2.27%) under Education (Social) Department
- (ix) ₹28.40 crore (1.85%) under Urban Development Department
- (x) ₹27.97 crore (1.82%) under Public Works (D.W.S) Department
- (xi) ₹27.24 crore (1.78%) under Home (Police) Department

Recoveries in reduction of expenditure amounted to ₹217.36 crore reflecting a decrease of ₹32.26 crore *vis-à-vis* budget estimates of ₹249.62 crore.

* Includes ₹706.34 crore as State's share of Union Taxes/Duties.

CHAPTER II

HIGHLIGHTS OF ACCOUNTS

(Rupees in crore)

Sl. No.		B.E. 2009-2010	Actual	Percentage of Actuals to B.E.	Percentage of Actuals to GSDP#
1	Tax Revenue	1263.59	1233.35	97.61	11.31
2	Non-Tax Revenue	149.18	125.40	84.06	1.15
3	Grants-in-aid & Contributions	3267.28	3042.60	93.12	27.90
4	Revenue Receipts (1+2+3)	4680.05	4401.35	94.04	40.36
5	Recovery of Loans & Advances	3.00	3.51	117	0.03
6	Other Receipts	0	0	0	0
7	Borrowings & Other Liabilities*	1686.99	1158.70	68.68	10.63
8	Capital Receipts (5+6+7)	1689.99	1162.21	68.77	10.66
9	Total Receipts (4+8)	6370.04	5563.56	87.34	51.02
10	Non-Plan Expenditure (NPE)(11 + 13)	3644.27	3486.65	95.67	31.97
11	NPE on Revenue Account	3545.72	3417.16	96.37	31.34
12	NPE on Interest Payments out of 11	464.53	408.51	87.94	3.75
13	NPE on Capital Account	98.55	69.49	70.51	0.64
14	Plan Expenditure (PE)	2725.77	2076.91	76.20	19.04
15	PE on Revenue Account	932.26	796.63	85.45	7.31
16	PE on Capital Account	1793.51	1280.28	71.38	11.74
17	Total Expenditure (10+14)	6370.04	5563.56	87.34	51.02
18	Revenue Expenditure (11+15)	4477.98	4213.79	94.10	38.64
19	Capital Expenditure (13+16)	**1892.06	***1349.77	71.34	12.38
20	Revenue Surplus (4-18)	202.07	187.56	92.82	1.72
21	Fiscal Surplus /Deficit (4+5+6-17)	(-) 1686.99	(-) 1158.70	68.68	10.63

Based on information furnished by the State Government. Since the previous Reports used projected G.S.D.P some of the aggregates, ratios and conclusions in this Accounts at a Glance may not agree with those in the previous Accounts at a Glance.

* Borrowings and Other Liabilities include net of the Public Debt excluding temporary loans (net under Minor Head 107-Loans from SBI & other Banks below Major Head 6003) plus net of Contingency Fund plus net of Public Account plus net of opening and closing Cash Balance.

** Consists of Capital Expenditure (₹1867.63 crore) and Loans and Advances (₹24.43 crore).

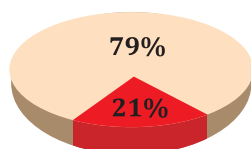
*** Consists of Capital Expenditure (₹1332.22 crore) and Loans and Advances disbursed (₹17.55 crore).

Receipts and Disbursements

Total receipts during the year were ₹5563.56 crore, against which total disbursement were ₹5563.56 crore. The following table summarises the Accounts for 2009-10:

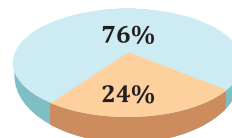
(Rupees in crore)			
Total Receipts	5563.56	Total Disbursements	5563.56
Revenue Receipts	4401.35	Revenue Disbursements	4213.79
Capital Receipts	1162.21	Capital Disbursements	1349.77

TOTAL RECEIPTS



■ Revenue Receipts ■ Capital Receipts

TOTAL DISBURSEMENTS



■ Revenue Disbursements ■ Capital Disbursements

RECEIPTS

Revenue Receipts

Gross Tax Revenue of ₹1233.35 crore and Non-Tax Revenue of ₹125.40 crore formed 11.31 per cent and 1.15 per cent respectively of the GSDP. Major contributor to the revenue (₹3042.60 crore) was Grants-in-Aid from Central Government.

Non-tax receipts during the year were lower than the budget estimates by ₹23.78 crore.

Shares of various tax, non-tax revenue and grants-in-aid and contributions to total revenue receipts are given below:

Revenue Receipts and Grants in Aid and Contributions

(Rupees in crore)

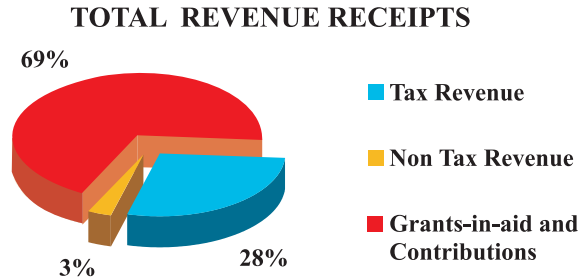
Components	Actuals	Percentage to total Revenue Receipts
A. Tax Revenue	1233.35	28.02
Taxes on Income and Expenditure*	481.86	10.95
Taxes on Property and Capital Transactions @	24.35	0.55
Taxes on Commodities and Services #	727.14	16.52
B. Non-tax Revenue	125.40	2.85
Fiscal Services	...	...
Interest Receipts, Dividends and Profits	27.88	0.63
General Services	62.35	1.42
Social Services	9.47	0.22
Economic Services	25.70	0.58
C. Grants-in-aid and Contributions	3042.60	69.13
TOTAL-REVENUE RECEIPTS	4401.35	100.00

* Includes net share of Taxes on Income and Expenditure received from Union Govt. ₹452.68 crore.

@ Includes State's share of Taxes on wealth received from Union Govt. ₹0.66 crore.

Includes State's share of Union Taxes received from Union Govt. ₹253.00 crore.

The Pie Chart below shows the share of Tax Revenue, Non-Tax Revenue and Grants-in-Aid and Contributions to total Revenue Receipts:



Capital Receipts

Compared to the budget estimate of ₹1689.99 crore, the actual receipts were ₹1162.21 crore resulting in an overall decrease of ₹527.78 crore. This was mainly under Borrowings and Other Liabilities.

DISBURSEMENTS

Revenue Disbursements

Revenue Disbursement fell short of the budget estimates by ₹264.19 crore (₹135.63 crore under plan and ₹128.56 crore under non-plan).

Capital Disbursements

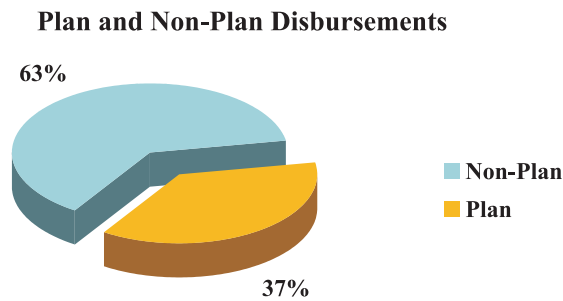
Capital Disbursements fell short of budget estimates by ₹542.29 crore (₹513.23 crore under plan and ₹29.06 crore under non-plan).

Plan Disbursements

During the year, Plan Disbursements amounted to ₹2076.91 crore (₹796.63 crore under Revenue and ₹1280.28 crore under Capital including loan disbursed).

Non-Plan Disbursements

Non-plan Disbursements during 2009-10 were ₹3486.65 crore (₹3417.16 crore under Revenue and ₹69.49 crore under Capital including loan disbursed).



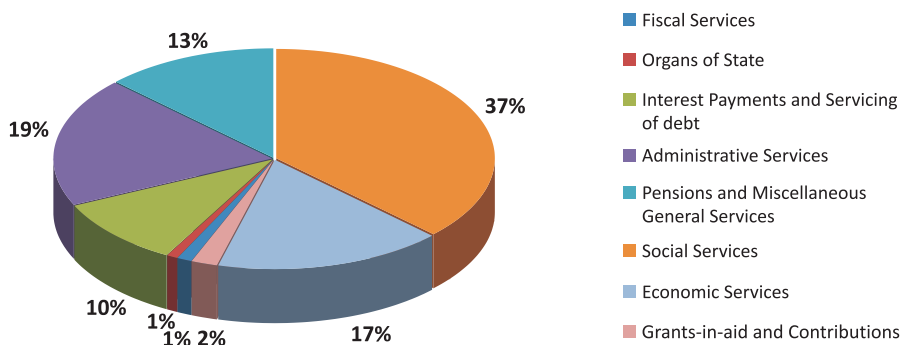
Distribution of expenditure among various sectors is given below:

SECTORAL DISTRIBUTION OF EXPENDITURE AND ITS PERCENTAGE TO TOTAL REVENUE EXPENDITURE

(Rupees in crore)

Components	Amount	Percentage to Total Revenue Expenditure
A. Fiscal Services	31.28	0.74
i) Collection of Taxes on Income and Expenditure	0.20	0.00
ii) Collection of Taxes on Property and Capital transactions	20.83	0.49
iii) Collection of Taxes on Commodities and Services	8.69	0.21
iv) Other Fiscal Services	1.56	0.04
B. Organs of State	52.87	1.25
C. Interest Payments and Servicing of debt	408.51	9.69
D. Administrative Services	802.97	19.06
E. Pensions and Miscellaneous General Services	559.89	13.29
F. Social Services	1560.74	37.04
G. Economic Services	701.91	16.66
H. Grants-in-aid and Contributions	95.62	2.27
TOTAL EXPENDITURE (REVENUE ACCOUNT)	4213.79	100

COMPOSITION OF REVENUE EXPENDITURE



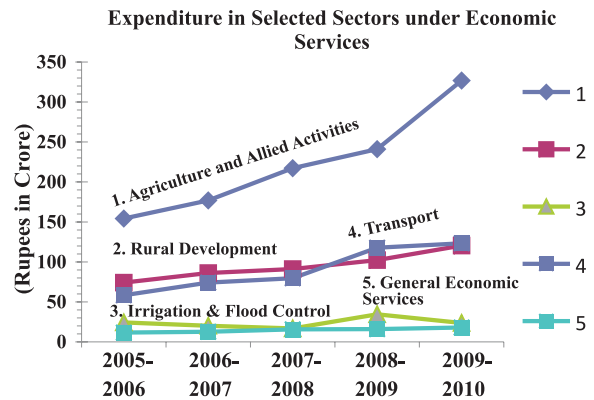
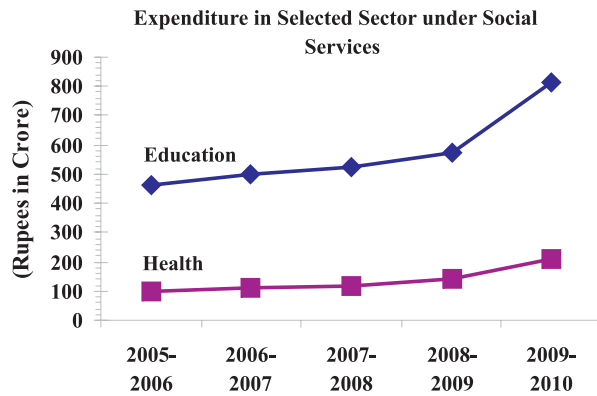
TREND OF EXPENDITURE

Trend of expenditure in some important sectors during 2005-06 to 2009-10 was as follows :

EXPENDITURE IN SELECTED SECTORS COMPARED TO BUDGET AND REVISED ESTIMATES

(Rupees in crore)

Sector	2005-2006	% to BE	% to RE	2006-2007	% to BE	% to RE	2007-2008	% to BE	% to RE	2008-2009	% to BE	% to RE	2009-2010	% to BE	% to RE
A. Social Services															
i) Education, Sports, Art and Culture	463.06	84.61	86.00	498.62	85.40	93.90	523.07	89.15	96.90	573.52	93.39	94.10	814.52	102.44	94.12
ii) Health & Family Welfare	98.35	88.06	91.50	112.36	94.05	92.65	117.96	85.39	80.59	139.21	88.97	86.54	206.82	103.16	93.48
B. Economic Services															
i) Agriculture and Allied Activities	154.23	102.23	94.26	176.95	94.26	90.58	217.15	95.80	96.85	241.08	93.66	84.74	326.83	92.19	88.44
ii) Rural Development	74.17	95.15	85.76	86.16	94.41	92.85	91.06	98.44	89.55	102.24	88.70	92.04	120.51	117.61	105.58
iii) Irrigation & Flood Control	24.29	94.40	95.93	20.08	74.93	72.89	16.78	54.50	71.31	34.49	133.26	113.12	23.66	61.20	61.31
iv) Transport	58.33	141.41	145.10	74.05	128.47	114.50	79.64	109.67	96.37	117.73	125.71	96.96	123.23	122.17	100.21
v) General Economic Services	11.67	101.04	88.54	12.69	78.14	90.71	15.60	87.83	93.64	15.95	89.66	88.07	17.91	89.68	91.42





DEBTS AND LIABILITIES

Outstanding Public Debt at the end of 2009-10 was ₹3415.41 crore, comprising internal debt of ₹2940.91 crore and loans and advances from Central Government ₹474.50 crore. The other liabilities under Public Account at the end of 2009-10 amounted to ₹2352.39 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 ₹411.42 crore in respect of such liabilities during 2009-10.

Interest payments on debt and other liabilities totalling ₹408.51 crore constituted 9.69 per cent of revenue expenditure. Interest payments on Public Debts were ₹276.88 crore (Other Internal debt ₹38.48 crore, loans and advances from Central Governments ₹40.89 crore and ₹197.51 crore on other liabilities). Expenditure on account of interest payments increased by ₹14.22 crore during 2009-10.

Against internal debt of ₹490.52 crore raised during the year 2009-10, ₹165.24 crore was utilised for discharge of debt obligations.

INVESTMENTS AND RETURNS

Total investments as share capital in non-financial Public Sector Undertakings (PSU) stood at ₹780.32 crore at the end of 2009-10. During 2009-10 investments in PSUs increased by ₹139.32 crore.

LOANS AND ADVANCES BY THE STATE GOVERNMENT

Total loans and advances made by the State Government at the end of 2009-10 amounted to ₹84.62 crore. During the year the principal amount of ₹3.51 crore was recovered. The information regarding arrears in interest at the end of 31st March 2010 was not received from the Government.

Financial assistance to local bodies and others

Assistance to local bodies and others during 2009-10 amounted to ₹223.37 crore as compared to ₹134.62 crore in 2005-06, showing 65.93 per cent increase. ZillaParisads, Urban Local Bodies, Agartala and Panchayati Raj Institutions consumed the major portion of the total grant during the five years from 2005-06 to 2009-10.

Commitments on account of incomplete Capital Works

As on 31st March 2010, there were 44 incomplete projects costing ₹5 crore and above involving estimated amount of ₹672.17 crore, against which expenditure of ₹397.88 crore was incurred.

APPROPRIATION ACCOUNTS

The Appropriation Accounts present the accounts of sums expended in the year ended 31st 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 2009-10, actual expenditure amounted to ₹5974.86 crore, comprising ₹4422.47 crore Revenue Expenditure, ₹1340.90 crore Capital Expenditure, ₹193.94 crore Repayment of Debt and ₹17.55 crore Loans and Advances by the State Government. There were savings under Revenue/Capital/Debt/Loans and Advances with reference to total grants allocated by the State Legislature.

(Rupees in crore)

Sl. No.	Nature of expenditure	Original Grant	Supplementary Grant	Re-appropriation	Total	Actual Expenditure	Savings(-) Excesses(+)
1	Revenue						
	Voted	4036.00	404.59	...	4440.59	4003.02	(-)437.57
	Charged	400.86	76.59	...	477.45	419.45	(-)58.00
2	Capital						
	Voted	1623.80	743.40	...	2367.20	1340.90	(-)1026.30
	Charged	...	...	...	...	...	...
3	Public Debt						
	Charged	189.99	8.57	...	198.56	193.94	(-)4.62
4	Loans and Advances						
	Voted	24.00	0.43	...	24.43	17.55	(-)6.88
TOTAL		6274.65	1233.58	...	7508.23	5974.86	(-)1533.37

SELECTED GRANTS SHOWING PERSISTENT SAVINGS

A few grants/appropriation in which there have been persistent savings over the last few years are listed below :

(Rupees in crore)

Year	Grant No.	Total Allocation	Savings (-)/ Excess(+)	Percentage of Savings to Total Allocation
2005-2006	5- Law Department	15.18	(-) 3.26	(-) 21.48
2006-2007		17.33	(-) 4.21	(-) 24.29
2007-2008		20.79	(-) 5.58	(-) 26.84
2008-2009		22.07	(-) 6.06	(-) 27.46
2009-2010		27.86	(-) 2.11	(-) 7.57
2005-2006	6 - Revenue Department	99.01	(-) 12.23	(-) 12.35
2006-2007		90.97	(-)10.81	(-) 11.88
2007-2008		87.02	(-) 24.50	(-) 28.15
2008-2009		104.79	(-) 19.30	(-) 18.42
2009-2010		129.07	(-)19.43	(-)15.05
2005-2006	13 - Public Works (R & B) Department	498.62	(-) 126.23	(-) 25.32
2006-2007		431.88	(-) 43.09	(-) 9.98
2007-2008		506.94	(-) 56.78	(-) 11.20
2008-2009		576.18	(-) 77.27	(-) 13.41
2009-2010		556.41	(-)22.44	(-)4.03

Table Continued

Year	Grant No.	Total Allocation (Rupees in crore)	Savings (-)/ Excess(+)	Percentage of Savings to Total Allocation
2005-2006	15- Public Works (W.R) Department	83.65	(-) 7.51	(-) 8.97
2006-2007		109.53	(-) 13.57	(-) 12.39
2007-2008		104.26	(-) 22.59	(-) 21.67
2008-2009		105.77	(-) 36.79	(-) 34.78
2009-2010		136.80	(-)24.73	(-)18.08
2005-2006	19 - Tribal Welfare Department	371.87	(-) 115.53	(-) 31.07
2006-2007		508.11	(-) 170.98	(-) 33.65
2007-2008		638.10	(-) 219.96	(-) 34.47
2008-2009		897.62	(-) 258.68	(-) 28.82
2009-2010		1149.76	(-)362.41	(-)31.52
2005-2006	20 - Welfare of Scheduled Castes Department	152.91	(-) 62.46	(-) 40.85
2006-2007		222.61	(-) 105.79	(-) 47.52
2007-2008		278.96	(-) 104.95	(-) 37.62
2008-2009		438.63	(-) 156.31	(-) 35.64
2009-2010		546.22	(-)232.84	(-)42.63
2005-2006	21 - Food and Civil Supplies Department	12.89	(-) 0.97	(-) 7.53
2006-2007		13.03	(-)0.68	(-) 5.22
2007-2008		15.19	(-) 0.88	(-) 5.79
2008-2009		17.32	(-) 2.31	(-) 13.34
2009-2010		23.10	(-)1.30	(-)5.63
2005-2006	34 - Planning and Co-ordination Department	58.23	(-) 43.26	(-) 74.29
2006-2007		63.33	(-) 47.52	(-) 75.04
2007-2008		134.83	(-) 118.46	(-) 87.86
2008-2009		81.31	(-) 74.16	(-) 91.21
2009-2010		107.59	(-)102.27	(-)95.06

SUBMISSION OF ACCOUNTS BY TREASURIES

The monthly accounts are required to be submitted by the Treasury Officers to the Office of the Senior Deputy Accountant General (A&E) by 10th of the following month. Significant delays occurred in submission of monthly accounts by the following treasuries :

Sl.No.	Name of Treasuries	Month of A/C	Due date	Delay in days
1.	Agartala Treasury No.I	4/2009 to 3/2010	10 th of the following month	01 to 13
2.	Agartala Treasury No.II	-do-	-do-	02 to 26
3.	Udaipur	-do-	-do-	02 to 24
4.	Kailashahar	-do-	-do-	01 to 02
5.	Dhalai	-do-	-do-	01 to 16

CHAPTER III

TRENDS IN GOVERNMENT REVENUE AND EXPENDITURE

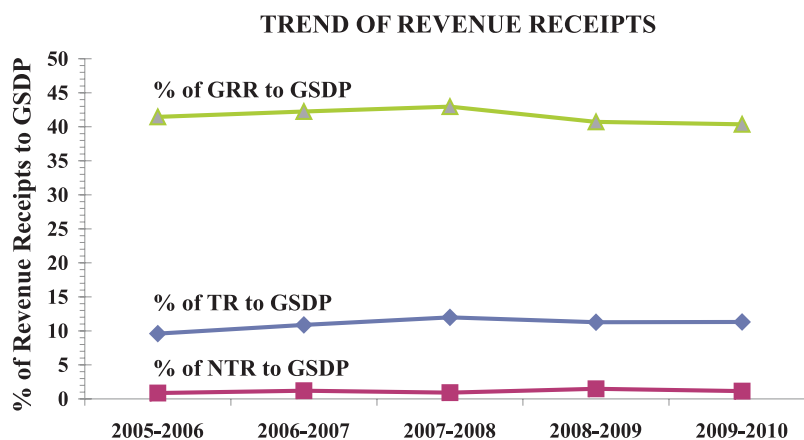
Trends in Government Revenue Receipts and Expenditure from 2005-06 to 2009-10 are given below:

Revenue Receipts

(Rupees in crore)

Year	Tax Revenue (TR)	Non-Tax Revenue (NTR)	Grants-in-aid and Contributions	Gross Revenue Receipts (GRR)	GSDP@	% of TR to GSDP	% of NTR to GSDP	% of GRR to GSDP
2005-2006	700.47	63.62	2260.03	3024.12	7296.61	9.60	0.87	41.45
2006-2007	857.33	94.97	2381.06	3333.36	7888.98	10.87	1.20	42.25
2007-2008	1021.32	79.22	2561.61	3662.15	8521.68	11.98	0.93	42.97
2008-2009	1129.02	149.04	2798.72	4076.78	10008.26	11.28	1.49	40.73
2009-2010	* 1233.35	125.40	3042.60	4401.35	10905.00	11.31	1.15	40.36

Tax Revenue Receipts, Non-Tax Revenue Receipts and Gross Revenue Receipts as a percentage of GSDP for the past five years is depicted graphically below:-



@ Based on information furnished by the State Government. Since the previous Reports used projected G.S.D.P some of the aggregates, ratios and conclusions in this Accounts at a Glance may not agree with those in the previous Accounts at a Glance.

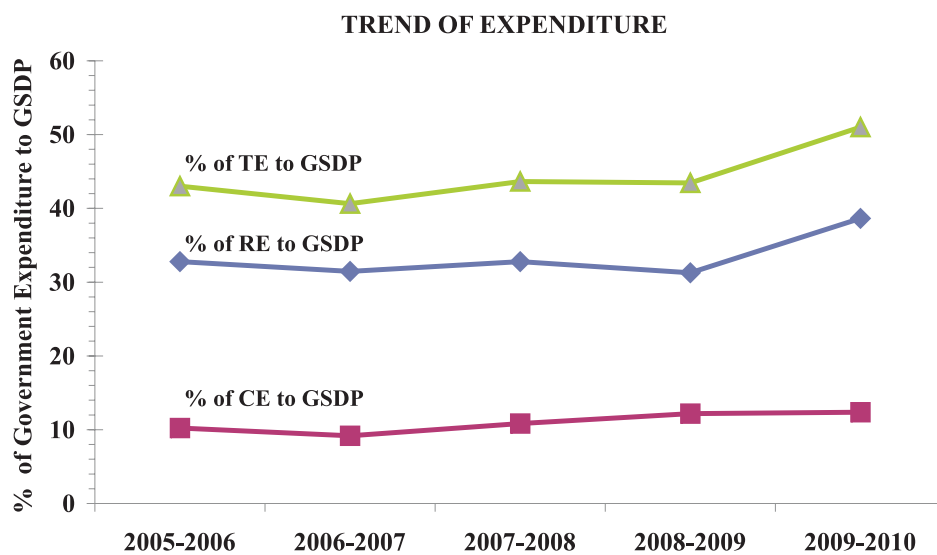
* Includes ₹706.34 crore as State's share of Union Taxes/Duties.

Revenue and Capital Expenditure

(Rupees in crore)

Year	Revenue Expenditure (RE) (Actuals)	Capital Expenditure (CE) (Actuals)	Total Expenditure (TE)	GSDP#	Percentage increase over the previous year (2005-06 to 2009-10)			% of RE to GSDP	% of CE to GSDP	% of TE to GSDP
					Revenue Expenditure (RE)	Total Expenditure (TE)	GSDP			
2005-2006	2391.79	746.29	3138.08	7296.61	9.58	11.23	9.90	32.78	10.23	43.01
2006-2007	2482.56	723.13	3205.69	7888.98	3.80	2.15	8.12	31.47	9.17	40.64
2007-2008	2793.64	923.98	3717.62	8521.68	12.53	15.97	8.02	32.78	10.84	43.63
2008-2009	3129.45	1220.47	4349.92	10008.26	12.02	17.00	17.44	31.27	12.19	43.46
2009-2010	4213.79	1349.77	5563.56	10905.00	34.65	27.90	8.96	38.64	12.38	51.02

Government Revenue Expenditure as a percentage of GSDP for the past five years is depicted graphically below :-

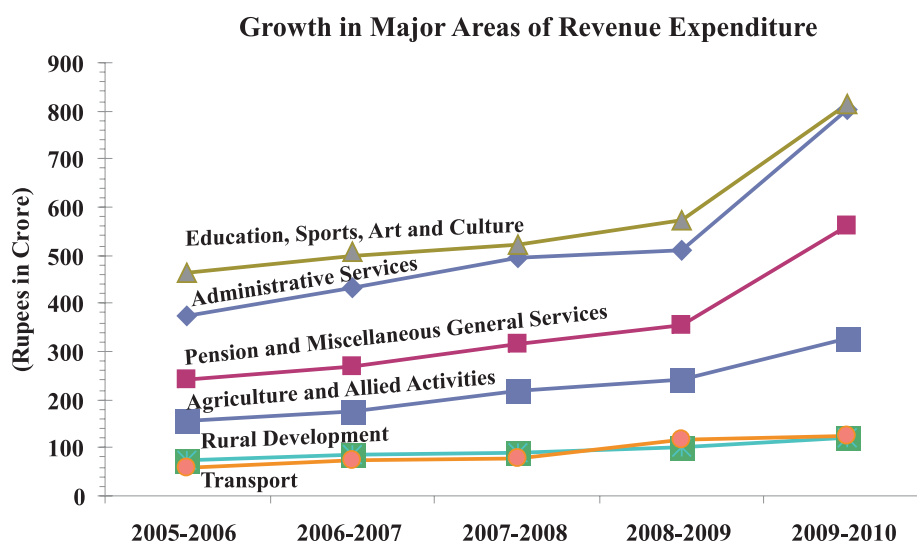


Based on information furnished by the State Government. Since the previous Reports used projected G.S.D.P., some of the aggregates, ratios and conclusions in this Accounts at a Glance may not agree with those in the previous Accounts at a Glance.

The trend in major areas of Revenue Expenditure is shown in the following table :

(Rupees in crore)

Areas of expenditure	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010	Percentage increase in 2009-2010 over last year
Administrative Services	374.93	434.00	494.14	510.03	802.97	57.44%
Pension and Miscellaneous General Services	241.63	267.36	315.30	356.43	559.89	57.08%
Education, Sports, Art and Culture	463.06	498.62	523.07	573.52	814.52	42.02%
Agriculture and Allied Activities	154.23	176.94	217.15	241.08	326.83	35.57%
Rural Development	74.17	86.16	91.06	102.24	120.51	17.87%
Transport	58.33	74.05	79.64	117.73	123.23	4.67%



Government Account

The total expenditure (Revenue and Capital) for the year is netted against total receipts (Revenue and non-debt Capital receipts) and the surplus/deficit is transferred to a separate ledger called "Government Account". In addition, the net effects of Prior Period Adjustments, Miscellaneous Government Accounts, etc. are also transferred to the ledger "Government Accounts", which represents the cumulative surplus/deficit of the operations of the Government.

The details of the ledger "Government Account" for the past five years are given below :

(Rupees in crore)

Year	Revenue Heads			Capital Heads			Other Heads (*)	Deficit(-)/surplus (+) for the year	Cumulative deficit at the end of the year
	Receipts	Disbursements	Deficit(-)/surplus(+)	Receipts	Disbursements	Deficit(-)/surplus(+)			
2005-06	3024.12	2391.79	(+) 632.33	113.96	746.29	(-) 632.33	....	Nil	(-) 3663.95
2006-07	3333.36	2482.56	(+) 850.80	134.71	723.13	(-) 588.42	...	(+)262.38	(-) 3401.57
2007-08	3662.15	2793.64	(+) 868.51	55.47	923.98	(-) 868.51	...	Nil	(-) 3401.57
2008-09	4076.78	3129.45	(+) 947.33	273.14	1220.47	(-) 947.33	...	Nil	(-) 3401.57
2009-10	4401.35	4213.79	(+)187.56	1162.21	**1349.77	(-)187.56	...	Nil	(-)3401.57

LIABILITIES

Liabilities of the State Government increased by ₹1361.17 crore from ₹4406.63 crore in 2005-06 to ₹5767.80 crore during 2009-10. The Public debt comprising internal debt of the State Government and loans and advances from the Central Government increased by ₹1399.38 crore, from ₹2016.03 crore in 2005-06 to ₹3415.41 crore at the end of the 2009-10. 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, as may be fixed by the State Legislature. Details of the Public Debt and total liabilities of the State Government are as follows :

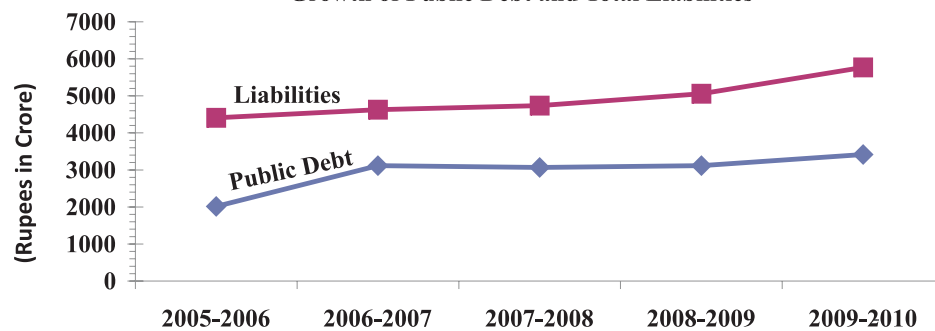
* Miscellaneous Government Accounts.

** Expenditure on Capital Account consists of Capital Expenditure (₹1332.22 crore) and Loans and Advances disbursed (₹17.55 crore) for actual figure.

(Rupees in crore)

Year	Internal Debt	Loans and Advances from Central Govt.	Total Public Debt	Small Savings	Provident Funds & other Accounts	Other Obligations	Total Liabilities*	GSDP#	% of total liability to GSDP
2005-2006	1443.67	572.36	2016.03	969.22	1301.96	119.42	4406.63	7296.61	60.39
2006-2007	2563.97	550.46	3114.43	Nil	1372.27	139.38	4626.08	7888.98	58.64
2007-2008	2542.27	525.70	3067.97	...	1429.45	237.89	4735.31	8521.68	55.57
2008-2009	2615.64	499.90	3115.54	...	1496.89	444.08	5056.51	10008.26	50.52
2009-2010	2940.91	474.50	3415.41	...	1795.99	556.40	5767.80	10905.00	52.89

Growth of Public Debt and Total Liabilities



STATE PROVIDENT FUND

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

(Rupees in crore)

Year	Opening Balance	Receipts	Payments	Net Accretion for the year	Closing Balance	Interest charged on balance of P.F.
2005-2006	1231.26	371.94	301.23	70.71	1301.96	99.15
2006-2007	1301.96	376.39	318.19	58.20	1360.17	103.79
2007-2008	1360.17	396.19	336.98	59.21	1419.38	109.32
2008-2009	1419.38	425.13	354.99	70.14	1489.52	115.29
2009-2010	1489.52	604.59	314.16	290.43	1779.95	131.62

* Small savings, Provident Funds, Non-interest bearing obligations such as deposits of Local Funds, Civil Deposits, other Earmarked funds, etc.

Based on information furnished by the State Government. Since the previous Reports used projected G.S.D.P, some of the aggregates, ratios and conclusions in this Accounts at a Glance may not agree with those in the previous Accounts at a Glance.

GUARANTEES

The position of guarantees by the State Government for the loans and capital raised by Statutory Corporations, Government companies, Corporations, Co-operative Societies, etc. is given below:

(Rupees in crore)

At the end of the year	Amount Guaranteed (Principal only)	Amount outstanding	
		Principal	Interest
2005-2006	65.37	40.41	6.57
2006-2007	67.96	37.51	3.38
2007-2008	74.66	32.75	2.89
2008-2009	76.66	24.25	5.28
2009-2010	76.66	24.25	5.29

WAYS AND MEANS ADVANCES

The State Government is required to maintain with the Reserve Bank of India a minimum cash balance of ₹29.00 lakh on all days. In case of failure to do so, the Reserve Bank provides Ways and Means Advances (WMA) and Overdraft facility to help the State Government tide over the liquidity problem. The details of WMA and overdraft facility availed of by the State Government over the last 5 years are given below :

	2005-2006	2006-2007	2007-08	2008-09	2009-2010
i) Number of days on which minimum balance was maintained	365	365	365	365	365
a) Without taking any advance	365	365	365	365	365
b) By taking Ways and Means Advance (Ordinary & Special)	Nil	Nil	Nil	Nil	Nil
ii) Number of days on which overdraft was taken	Nil	Nil	Nil	Nil	Nil

GENERAL CASH BALANCES

The closing cash balance according to the Reserve Bank of India was ₹87.50 crore (Dr.) against the general cash balance of ₹88.15 crore (Cr.) reflected in State Government accounts. The difference of ₹0.65 crore (Cr.) was under reconciliation.

The details of sources and application of funds are as follows:

(Rupees in crore)

SOURCES			APPLICATION				
Sl. No.	Items	Amount	Sl. No.	Items	Amount		
1.	Opening Cash		1.	Revenue expenditure	Non-plan	Plan	Total
	Balance Deposit with Reserve Bank	(-)130.07			3417.16	796.63	4213.79
	Remittances in Transit -Local	<u>(-)1.13</u>					
		(-)131.20					
2.	State's share of Union Taxes	706.34	2.	Capital expenditure	Non-plan	Plan	Total
					68.44	1263.78	1332.22
3.	State's own revenue collection	652.41	3.	Loans and advances repaid	To Central Govt.	To Others	Total
					28.70	165.24	193.94
4.	Central grants/assistance other than loans	3042.60	4.	Loans and advances given			17.55
5.	Miscellaneous receipts	...	5.	Net effect of adjustment of suspense and remittance balances and increase/decrease of reserve funds			...
6.	Receipts from public debt., net of small savings, net of deposits and advances (Other than Central loans)	871.28	6.	Closing Cash Balance			
				Deposit with Reserve Bank			(-)88.15
				Remittances in Transit – Local			(-)1.13
							<u>(-)89.28</u>
7.	Receipts from Central loans	3.30					
8.	Recoveries from borrowers	3.51					
9.	Net Contribution from Contingency Fund	...					
10.	Net effect of adjustment of suspense and remittance balances and increase/decrease of reserve funds	519.98					
	TOTAL	5668.22					5668.22