



**GOVERNMENT OF ARUNACHAL PRADESH**

# **ACCOUNTS AT A GLANCE**

**2000 - 2001**

**ACCOUNTANT GENERAL  
(ACCOUNTS AND ENTITLEMENTS)  
MEGHALAYA, ARUNACHAL PRADESH & MIZORAM  
SHILLONG 793 001**

## PREFACE

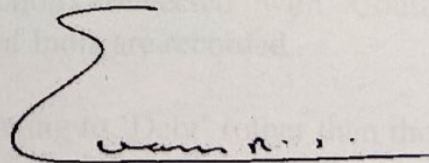
This is the second issue of our annual publication '**Accounts at a Glance**'.

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 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 Accountant General (Accounts and Entitlements) 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.

Dated : Shillong,  
The 8<sup>th</sup> January, 2002



( E.R.SOLOMON )  
ACCOUNTANT GENERAL (A&E)

# 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 Accountant General (Accounts and Entitlements). Besides, the Finance Accounts and the Appropriation Accounts are prepared annually by the 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    |

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.

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 Arunachal Pradesh for the year 2000-2001 is being presented to the State Legislature. The Audit Report of the Comptroller and Auditor General of India for the year 2000-2001 is being presented to the Legislature separately.

### *Receipts and Disbursements*

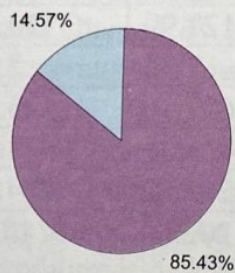
Total receipts during the year were Rs. 1125.32 crore, against which total disbursements were Rs. 1246.61 crore.

The following table summarises the Accounts for 2000-2001 :

(Rupees in crore)

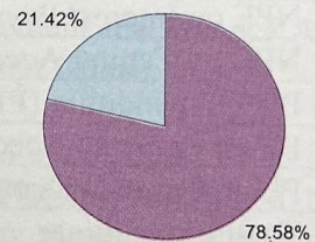
| <b>Total Receipts</b> | <b>1125.32</b>     | <b>Total Disbursements</b> | <b>1246.61</b>     |
|-----------------------|--------------------|----------------------------|--------------------|
| Revenue Receipts      | 961.41<br>(85.43%) | Revenue Disbursements      | 979.62<br>(78.58%) |
| Capital Receipts      | 163.91<br>(14.57%) | Capital Disbursements      | 266.99<br>(21.42%) |

**Total Receipts**



■ Revenue Receipts □ Capital Receipts

**Total Disbursements**



■ Revenue Disbursement □ Capital Disbursement

## **RECEIPTS**

### *Revenue Receipts*

The gross Tax and Non-Tax Revenue were Rs11.91 crore and Rs. 63.65 crore respectively. The major contributor to revenue were Economic Services.

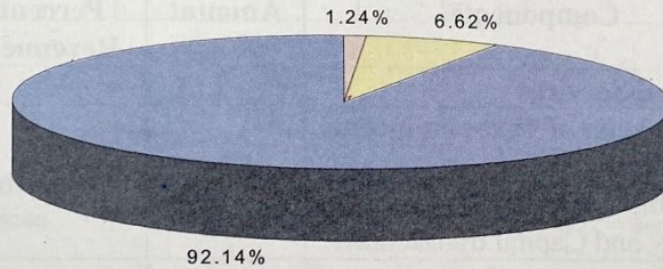
Net tax receipts during the year were lower than the budget estimates by Rs. 41.54 crore, mainly on account of less collections under Taxes on Income and Expenditure. The decrease was partly off set by more collections under Taxes on Commodities and Services.

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**  
(Rupees in crore)

| Components                                 | Actuals       | Percentage to total Revenue Receipts |
|--|---------------|--------------------------------------|
| <b>A. Tax Revenue</b>                      | <b>11.91</b>  | <b>1.24</b>                          |
| Taxes on Income and Expenditure            | (-)8.72       | (-)0.91                              |
| Taxes on Property and Capital Transactions | 1.70          | 0.18                                 |
| Taxes on Commodities and Services          | 18.93         | 1.97                                 |
| <b>B. Non-tax Revenue</b>                  | <b>63.65</b>  | <b>6.62</b>                          |
| Fiscal Services                            | ...           | ...                                  |
| Interest Receipts, Dividends and Profits   | 8.99          | 0.94                                 |
| General Services                           | 6.99          | 0.73                                 |
| Social Services                            | 1.20          | 0.12                                 |
| Economic Services                          | 46.47         | 4.83                                 |
| <b>C. Grants-in-aid and Contributions</b>  | <b>885.85</b> | <b>92.14</b>                         |
| <b>TOTAL-REVENUE RECEIPTS</b>              | <b>961.41</b> | <b>100.00</b>                        |

**Total Revenue Receipts**



■ Tax Revenue   
 ■ Non-Tax Revenue   
 ■ Grants-in-aid & Contributions

**Capital Receipts**

Compared to the Revised estimates, there was an overall decrease of Rs. 31.39 crore in Capital Receipts. This decrease was mainly because of less borrowings by the Govt. of Rs.31.39 crore.

**DISBURSEMENTS**

**Revenue Disbursements**

Revenue Disbursement (net) was more than the budget estimates by Rs. 47.18 crore (Rs. 94.10 crore more under non-Plan, Rs. 46.92 crore less under Plan).

**Capital Disbursements**

Capital Disbursements were less than the budget estimates by Rs. 3.17 crore due to less disbursement under Non-Plan, (Rs. 4.75 crore) and more under Plan (Rs.1.58 crore).

**Plan Disbursements**

During the year 2000-2001, Plan Disbursements were Rs. 526.91 crore under State Plan and Rs. 108.93 crore under Centrally Sponsored Plan.

**Non-Plan Disbursements**

Non-plan Disbursements during 2000-2001 were Rs.610.77 crore, consisting of Rs.608.18 crore under Revenue and Rs. 2.59 crore under Capital.

Sectoral distribution of expenditure and its percentage to total revenue expenditure is given below:

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

(Rupees in crore)

| Components  | Amount        | Percentage to Total Revenue Expenditure |
|---|---------------|---|
| <b>A. Fiscal Services</b>                                     | <b>2.61</b>   | <b>0.27</b>                             |
| (i) Collection of Taxes on Income and Expenditure             | ...           | ...                                     |
| (ii) Collection of Taxes on Property and Capital transactions | 0.94          | 0.10                                    |
| (iii) Collection of Taxes on Commodities and Services         | 1.45          | 0.15                                    |
| (iv) Other Fiscal Services                                    | 0.22          | 0.02                                    |
| <b>B. Organs of State</b>                                     | <b>12.95</b>  | <b>1.32</b>                             |
| <b>C. Interest Payments and Servicing of debt</b>             | <b>123.26</b> | <b>12.58</b>                            |
| <b>D. Administrative Services</b>                             | <b>14.51</b>  | <b>14.85</b>                            |
| <b>E. Pensions and Miscellaneous General Services</b>         | <b>47.72</b>  | <b>4.87</b>                             |
| <b>F. Social Services</b>                                     | <b>298.59</b> | <b>30.48</b>                            |
| <b>G. Economic Services</b>                                   | <b>348.98</b> | <b>35.63</b>                            |
| <b>H. Grants-in-aid and Contributions</b>                     | ...           | ...                                     |
| <b>TOTAL EXPENDITURE (REVENUE ACCOUNT)</b>                    | <b>979.62</b> | <b>100</b>                              |

## TREND OF EXPENDITURE

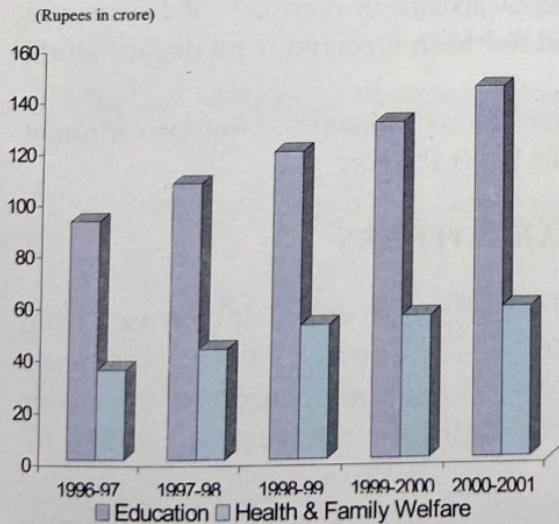
Trend of expenditure in some important sectors between the period 1996-97 to 2000-2001 (5 years) is brought out below :

### STATEMENT OF EXPENDITURE IN SELECTED SECTORS COMPARED TO BUDGET ESTIMATE AND REVISED ESTIMATE

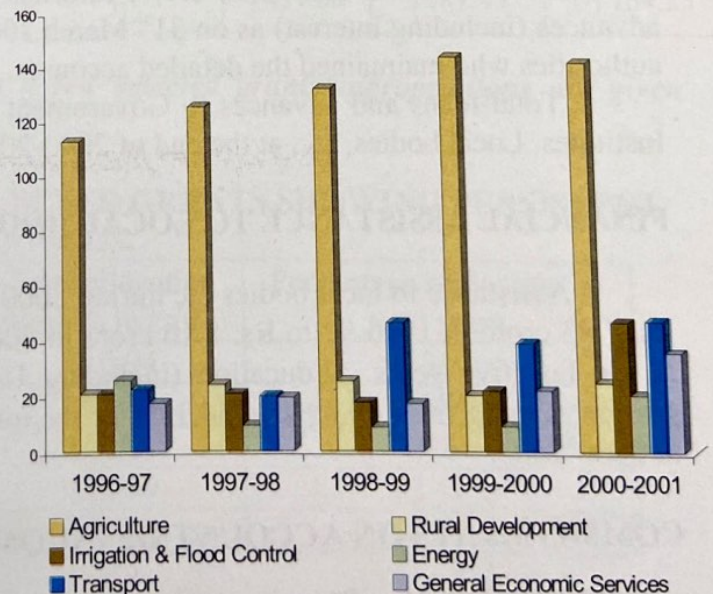
(Rupees in Crore)

| Sector                          | 1996-97     |         |         | 1997-98     |         |         | 1998-99     |         |         | 1999-2000   |         |         | 2000-2001   |         |         |
|---------------------------------|-------------|---------|---------|-------------|---------|---------|-------------|---------|---------|-------------|---------|---------|-------------|---------|---------|
|                                 | Expenditure | % to BE | % to RE | Expenditure | % to BE | % to RE | Expenditure | % to BE | % to RE | Expenditure | % to BE | % to RE | Expenditure | % to BE | % to RE |
| <b>A. Social Services</b>       |             |         |         |             |         |         |             |         |         |             |         |         |             |         |         |
| i) Education                    | 91.41       | 93.60   | 102.18  | 105.73      | 96.87   | 97.64   | 117.87      | 97.65   | 173.01  | 129.17      | 97.91   | 69.31   | 142.87      | 99.10   | 99.15   |
| ii) Health & Family Welfare     | 34.31       | 97.19   | 97.17   | 41.81       | 103.98  | 103.98  | 50.87       | 105.58  | 105.60  | 53.96       | 94.62   | 96.48   | 57.08       | 95.63   | 98.50   |
| <b>B. Economic Services</b>     |             |         |         |             |         |         |             |         |         |             |         |         |             |         |         |
| i) Agriculture                  | 111.87      | 89.61   | 111.50  | 124.99      | 94.99   | 96.09   | 131.82      | 86.08   | 80.52   | 143.89      | 91.36   | 72.38   | 141.76      | 91.80   | 95.30   |
| ii) Rural Development           | 20.07       | 82.08   | 87.76   | 23.51       | 84.70   | 84.69   | 24.81       | 89.79   | 87.57   | 19.98       | 57.07   | 82.60   | 24.46       | 76.61   | 77.23   |
| iii) Irrigation & Flood Control | 20.30       | 88.10   | 96.07   | 20.31       | 66.07   | 72.07   | 17.17       | 60.54   | 99.94   | 21.40       | 85.09   | 85.09   | 46.33       | 69.05   | 69.05   |
| iv) Energy                      | 24.97       | 108.99  | 109.04  | 8.86        | 107.65  | 105.35  | 8.33        | 96.41   | 100.85  | 8.83        | 99.32   | 99.89   | 20.16       | 100.10  | 100.10  |
| v) Transport                    | 21.78       | 87.43   | 97.71   | 19.52       | 93.44   | 99.74   | 45.80       | 81.03   | 99.63   | 38.73       | 80.02   | 99.59   | 46.84       | 104.46  | 85.57   |
| vi) General Economic Services   | 16.81       | 91.60   | 96.00   | 18.89       | 87.57   | 92.92   | 16.94       | 80.66   | 115.45  | 21.60       | 89.78   | 93.22   | 35.43       | 89.40   | 98.42   |

Expenditure in selected sectors under Social Services



Expenditure in selected sectors under Economic Services (Rupees in crore)



## **DEBTS AND LIABILITIES**

Outstanding Public Debt & Other Liabilities at the end of 2000-2001 was Rs. 945.66 crore, comprising internal debt of Rs. 219.41 crore, loans and advances from Central Government of Rs. 442.96 crore and other liabilities accounted under Public Account of Rs. 283.29 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 Rs. 67.06 crore in respect of such liabilities of the State Government during 2000-2001.

Interest payments on debt and other liabilities totalling Rs. 120.68 crore constituted 12.32 percent of the total revenue expenditure of Rs. 979.62 crore. Interest payments on public debts were Rs. 120.68 crore (Internal debt Rs. 22.31 crore, loans and advances from Central Governments Rs. 46.59 crore and Rs. 51.78 crore on other liabilities). Expenditure on account of interest payments increased by Rs. 40.88 crore during 2000-2001 as compared to 1999-2000.

Internal debt of Rs. 73.00 crore raised during 2000-2001 was mainly used for discharge of debt obligations Rs. 16.08 crore and the rest amount of Rs. 56.92 crore used for the development of the State.

## **INVESTMENTS AND RETURNS**

Total investments as share capital in Government Companies stood at Rs. 12.71 crore at the end of 2000-2001. No dividend received on the investment during the year.

## **LOANS AND ADVANCES BY THE STATE GOVERNMENT**

Total loans and advances disbursed by the State Government at the end of 31<sup>st</sup> March, 2001 was Rs. 16.31 crore. Information about arrears in recovery of Loans and advances (including interest) as on 31<sup>st</sup> March, 2001 had not been received from departmental authorities who maintained the detailed accounts.

Total loans and advances to Government Corporations/Companies, Non-Government Institutes, Local bodies, etc. at the end of 2000-2001 was Rs. 6.10 crore.

## **FINANCIAL ASSISTANCE TO LOCAL BODIES AND OTHERS**

Assistance to local bodies etc during 2000-2001 was Rs. 8.16 crore. It increased from Rs. 7.43 crore in 1996-97 to Rs. 8.16 crore in 2000-2001 which was 542.39 percent increase in the last five years. Education (including University) institutions consumed the major portion ranging from 90.89% to 54.17% of the total grant during the five years from 1996-97 to 2000-2001.

## **COMMITMENTS ON ACCOUNT OF INCOMPLETE CAPITAL WORKS**

During the year 2000-2001, a total expenditure of Rs. 93.20 crore was incurred by the State on various projects taken up by Engineering Departments.



## APPROPRIATION ACCOUNTS

The Appropriation Accounts of the Government of Arunachal Pradesh for the year 2000-2001 present the accounts of sums expended in the year ended 31st March 2001, 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 2000-2001, there was actual expenditure of Rs. 1287.43 crore, comprising Revenue Expenditure of Rs. 980.03 crore, Capital expenditure of Rs. 270.74 crore, Repayment of Debt of Rs. 34.26 crore and Loans and advances by the State Government of Rs. 2.40 crore. There was savings/excesses under Revenue/Capital/Public Debt/Loans and Advances with reference to total grants allocated by the State Legislature.

| (Rupees in Crores) |                           |                |                     |                  |         |                    |                      |
|--------------------|---------------------------|----------------|---------------------|------------------|---------|--------------------|----------------------|
| Sl. No.            | Nature of expenditure     | Original grant | Supplementary grant | Re-appropriation | Total   | Actual expenditure | Savings(-) Excess(+) |
| 1                  | <b>Revenue</b>            |                |                     |                  |         |                    |                      |
|                    | Voted                     | 751.62         | 122.27              | ...              | 873.89  | 854.60             | (-) 19.29            |
|                    | Charged                   | 2.21           | 33.66               | ...              | 35.87   | 125.43             | (+) 89.56            |
| 2                  | <b>Capital</b>            |                |                     |                  |         |                    |                      |
|                    | Voted                     | 266.79         | 88.42               | ...              | 355.21  | 270.74             | (-) 84.47            |
|                    | Charged                   | ...            | ...                 | ...              | ...     | ...                | ...                  |
| 3                  | <b>Public Debt</b>        |                |                     |                  |         |                    |                      |
|                    | Charged                   | 158.45         | 24.90               | ...              | 183.35  | 34.26              | (-) 149.09           |
| 4                  | <b>Loans and Advances</b> |                |                     |                  |         |                    |                      |
|                    | Voted                     | 3.36           | ...                 | ...              | 3.36    | 2.40               | (-) 0.96             |
|                    | <b>Total</b>              | 1182.43        | 269.25              | ...              | 1451.68 | 1287.43            | (-) 164.25           |

*Details of persistent savings/excesses on a few selected grants/appropriations are given below:*

### TREND OF EXPENDITURE ON SELECTED GRANTS SHOWING PERSISTENT SAVINGS.

| Year      | Grant No. Major Head | Total allocation (Rupees in crore) | Percentage of Savings to total grant |
|-----------|----------------------|------------------------------------|--------------------------------------|
| 1996-97   | 14 -Education        | 110.94                             | 5.35%                                |
| 1997-98   | 14 -Education        | 123.80                             | 9.47%                                |
| 1998-99   | 14 -Education        | 124.27                             | 7.18%                                |
| 1999-2000 | 14-Education         | 144.69                             | 12.41%                               |
| 2000-2001 | 14-Education         | 171.72                             | 14.61%                               |

## DELAY IN 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 Heads of the Departments reconcile the departmental accounts figures with those booked in accounts compiled by the Accountant General. The reconciliation of accounts figures is to be done monthly but in the year 1998-99, 1999-2000 and 2000-2001, the persistent and chronic Departments/Controlling Officers who defaulted in reconciliation are :-

1. Director of Research, Chief Librarian, Director of Sports & Youth Services.
2. Director of Accounts and Treasuries.

## SUBMISSION OF ACCOUNTS BY TREASURIES

During the year 2000-2001 the average extent of delay on the part of the Treasuries in submission of the monthly Accounts to this Office ranged from 4 days to 123 days.

The chronic and persistent delay in submission of Accounts to this office were noticed in respect of :-

1. Itanagar Treasury
2. Naharlagun Sub-Treasury
3. Along Treasury
4. Changlang Treasury

Due to non receipt of vouchers from the Treasuries an amount of Rs. 0.01 crore receipt kept under Treasury Suspense during the period from 1998-99 to 2000-2001. The details are as follows :-

| Name of Treasury        | Year    | Month of Account | Amount kept under Treasury Suspense(Rupees in crore) |         |
|-------------------------|---------|------------------|--|---------|
|                         |         |                  | Receipt  | Payment |
| Naharlagun Sub-Treasury | 1998-99 | 2/99             | 0.01   | --      |
|                         |         | TOTAL            | 0.01   | --      |

## CHAPTER-III

### TRENDS IN GOVERNMENT REVENUE AND EXPENDITURE

The trends in Government Revenue Receipts and Revenue Expenditure from 1996-97 to 2000-2001 (5 years period) is given below:-

#### Revenue Receipts

(Rupees in crore)

| Year      | Tax Revenue | Non-Tax Revenue | Grants-in-aid and Contributions | Gross Revenue Receipts | GDP*    | Percentage of Gross Revenue Receipts to GDP |
|-----------|-------------|-----------------|---------------------------------|------------------------|---------|---|
| 1         | 2           | 3               | 4                               | 5                      | 6       | 7   |
| 1996-97   | 31.56       | 66.08           | 711.40                          | 809.04                 | 1207.91 | 66.98                                       |
| 1997-98   | 45.71       | 57.27           | 732.48                          | 835.46                 | 1353.01 | 61.75                                       |
| 1998-99   | 35.94       | 64.54           | 823.09                          | 923.57                 | 1541.67 | 59.91                                       |
| 1999-2000 | 44.13       | 67.01           | 897.78                          | 1008.92                | (a)     | (a)   |
| 2000-2001 | 11.91       | 63.65           | 885.85                          | 961.41                 | (a)     | (a)   |

\*GDP - Gross Domestic Product

(a) Information not furnished by the State Government.

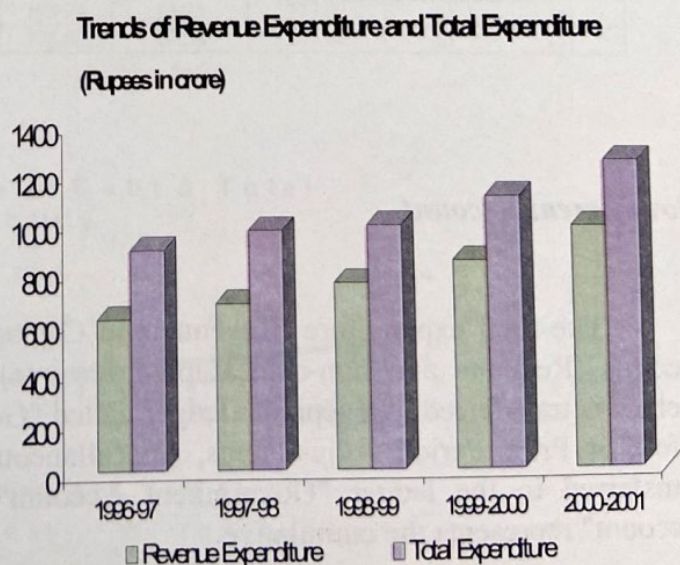
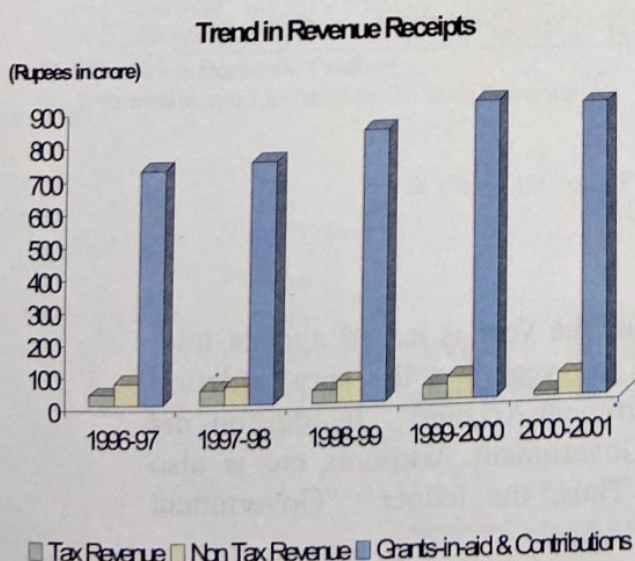
#### Revenue Expenditure

(Rupees in crore)

| Year      | Revenue Expenditure (Actuals) | Total Expenditure | *GDP    | Percentage increase compared to 1996-97 |                   |       | Percentage of Govt. Expenditure to GDP |
|-----------|-------------------------------|-------------------|---------|---|-------------------|-------|--|
|           |                               |                   |         | Revenue Expenditure                     | Total Expenditure | GDP*  |  |
| 1996-97   | 604.09                        | 882.19            | 1207.91 | ...                                     | ...               | ...   | 73.03                                  |
| 1997-98   | 664.62                        | 959.25            | 1353.01 | 10.02                                   | 8.74              | 12.01 | 70.90                                  |
| 1998-99   | 746.81                        | 980.70            | 1541.67 | 23.63                                   | 11.17             | 27.63 | 63.61                                  |
| 1999-2000 | 837.34                        | 1099.06           | (a)     | 38.61                                   | 24.58             | (a)   | (a)                                    |
| 2000-2001 | 979.62                        | 1246.61           | (a)     | 62.16                                   | 41.31             | (a)   | (a)                                    |

\*GDP- Gross Domestic Product

(a) Information not furnished by the State Government.

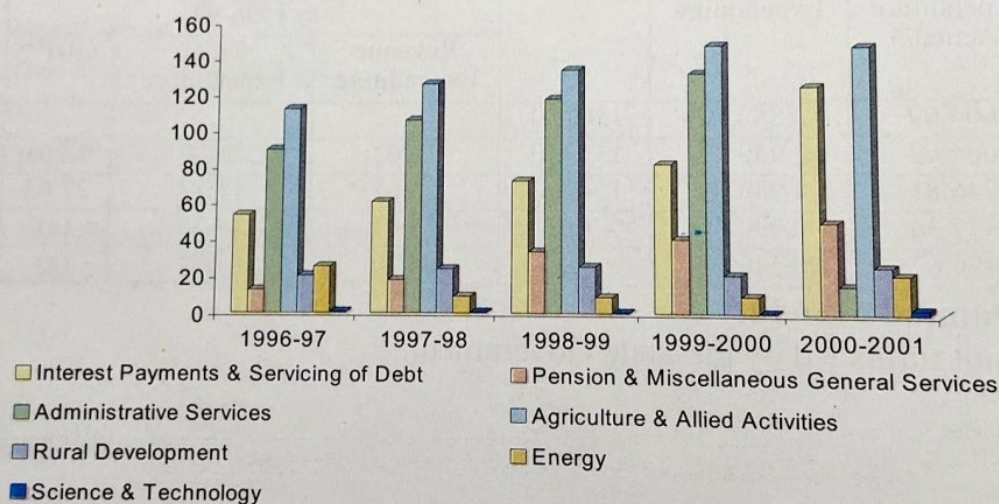


The overall increase in the Government's total expenditure during 2000-2001 when compared to 1996-97 was Rs. 364.42 crore. Growth in major areas of Revenue Expenditure is shown in the following table:

| Areas of expenditure                       | 1996-97 | 1997-98 | 1998-99 | 1999-2000 | 2000-2001 | (Rupees in crore)  |        |
|--|---------|---------|---------|-----------|-----------|--|--------|
|  |         |         |         |           |           | Percentage increase(+)/ decrease (-) in 2000-2001 over last year |        |
| Interest Payments and Servicing of Debt    | 53.26   | 60.26   | 71.26   | 79.80     | 120.68    | (+)  | 51.23  |
| Pension and Miscellaneous General Services | 12.20   | 17.73   | 32.76   | 39.12     | 47.72     | (+)  | 21.98  |
| Administrative Services                    | 89.24   | 104.85  | 116.05  | 128.56    | 14.51     | (-)  | 88.71  |
| Agriculture and Allied Activities          | 111.87  | 124.99  | 131.82  | 143.89    | 141.76    | (-)  | 1.48   |
| Rural Development                          | 20.07   | 23.51   | 24.81   | 19.98     | 24.46     | (+)  | 22.42  |
| Energy                                     | 24.97   | 8.86    | 8.33    | 8.83      | 20.16     | (+)  | 128.31 |
| Science & Technology                       | 0.22    | 0.28    | 0.25    | 0.30      | 2.31      | (+)  | 670.00 |

### Growth in Major Areas of Revenue Expenditure

(Rupees in crore)



### Government Account

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

| Years     | Revenue Heads |              |                        | Capital Heads |              |             | Other Heads | Deficit(-)/ Surplus(+) for the year | Cumulative deficit(-)/ Surplus(+) at the end of the year |
|-----------|---------------|--------------|------------------------|---------------|--------------|-------------|-------------|-------------------------------------|--|
|           | Receipt       | Disbursement | Surplus(+)/ Deficit(-) | Receipt       | Disbursement | Deficit (-) |             |                                     |  |
| 1996-97   | 809.03        | 604.09       | (+)204.94              | -             | 276.97       | (-)276.97   | -           | (-) 72.03                           | (-) 373.69   |
| 1997-98   | 835.45        | 664.62       | (+)170.83              | -             | 293.57       | (-)293.57   | -           | (-) 122.74                          | (-) 496.43   |
| 1998-99   | 923.57        | 746.81       | (+)176.76              | -             | 232.35       | (-)232.35   | -           | (-) 55.59                           | (-) 552.02   |
| 1999-2000 | 1008.92       | 837.34       | (+)171.58              | -             | 258.88       | (-)258.88   | -           | (-) 87.30                           | (-) 639.32   |
| 2000-2001 | 961.41        | 979.62       | (-)18.21               | -             | 264.25       | (-)264.25   | -           | (-) 282.46                          | (-) 921.78   |

## LIABILITIES

Liabilities of the State Government increased by Rs. 430.60 crore from Rs. 515.06 crore in 1996-97 to Rs. 945.66 crore during 2000-2001. Public debt comprising internal debt of the State Government and loans and advances from the Central Government increased by Rs. 285.97 crore from Rs. 376.41 crore in 1996-97 to Rs. 662.38 crore at the end of 2000-2001. 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 :

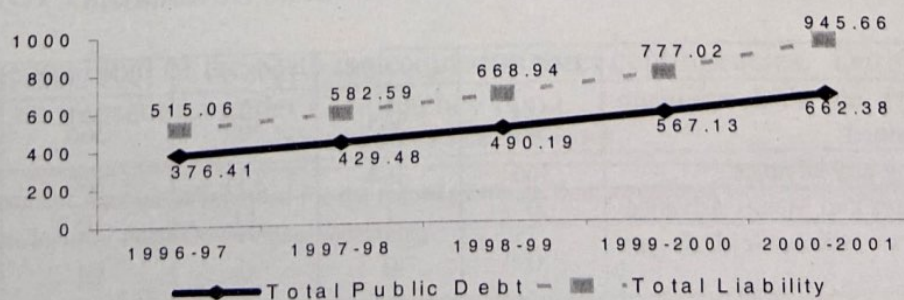
(Rupees in crore)

| Year      | Internal Debt | Loans & Advances from Central Govt | Total Public Debt | Small Savings | Provident Funds | Other Obligations | Total Liabilities | GDP*    | % of total liabilities to GDP |
|-----------|---------------|------------------------------------|-------------------|---------------|-----------------|-------------------|-------------------|---------|-------------------------------|
| (1)       | (2)           | (3)                                | (4)               | (5)           | (6)             | (7)               | (8)<br>(4+5+6+7)  | (9)     | (10)                          |
| 1996-97   | 110.18        | 266.23                             | 376.41            | 13.32         | 97.69           | 27.64             | 515.06            | 1207.91 | 42.64                         |
| 1997-98   | 123.93        | 305.55                             | 429.48            | 15.82         | 119.85          | 17.44             | 582.59            | 1353.01 | 43.06                         |
| 1998-99   | 140.28        | 349.91                             | 490.19            | 18.88         | 143.73          | 16.14             | 668.94            | 1541.67 | 43.39                         |
| 1999-2000 | 162.49        | 404.64                             | 567.13            | 22.20         | 173.94          | 13.75             | 777.02            | (a)     | (a)                           |
| 2000-2001 | 219.41        | 442.97                             | 662.38            | 34.38         | 228.82          | 20.08             | 945.66            | (a)     | (a)                           |

\*GDP - Gross Domestic Product

(a) Information not furnished by the State Government.

### Growth of Public Debt & Total Liability



## STATE PROVIDENT FUND

The details of transactions from the State Provident Fund during the period 1996-97 to 2000-2001 are shown in the following table :

| Year      | Opening Balance | Receipts | Payments | Net accretion for the year | (Rupees in crore) |                                    |
|-----------|-----------------|----------|----------|----------------------------|-------------------|------------------------------------|
|           |                 |          |          |                            | Closing Balance   | Interest charged on balance of P.F |
| 1996-97   | 78.21           | 32.11    | 12.64    | 19.47                      | 97.68             | 14.32                              |
| 1997-98   | 97.68           | 36.81    | 14.64    | 22.17                      | 119.85            | 14.50                              |
| 1998-99   | 119.85          | 46.34    | 22.46    | 23.88                      | 143.73            | 15.57                              |
| 1999-2000 | 143.73          | 57.37    | 27.16    | 30.21                      | 173.94            | 18.39                              |
| 2000-2001 | 173.94          | 89.15    | 34.27    | 54.88                      | 228.82            | 46.00                              |

## GUARANTEES

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

| At the end of the year | Amount Guaranteed (Principal only) | Amount outstanding |          |
|------------------------|------------------------------------|--------------------|----------|
|                        |                                    | Principal          | Interest |
| 1996-97                | 0.50                               | 0.50               | Nil      |
| 1997-98                | 0.50                               | 0.50               | Nil      |
| 1998-99                | Nil                                | Nil                | Nil      |
| 1999-2000              | Nil                                | Nil                | Nil      |
| 2000-2001              | 2.00                               | 0.54               | Nil      |

## 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 Rs.26 lakh with Reserve Bank of India. The larger the amount and greater the number of times such ways and means advances are taken or drawals made, the more it reflects on the adverse position of the cash balance of the State Government.

|   | 1996-97 | 1997-98 | 1998-99 | 1999-2000 | 2000-2001 |
|---|---------|---------|---------|-----------|-----------|
| i) Number of days on which minimum balance was maintained | 365     | 365     | 365     | 366       | 365       |
| a) Without obtaining any advance                          | 365     | 364     | 354     | 360       | 364       |
| b) By obtaining Ways and Means Advance                    | 0       | 1       | 11      | 05        | 1         |
| ii) Number of days on which overdraft was taken           | 0       | 0       | 0       | 01        | 0         |

## GENERAL CASH BALANCES

The closing cash balance as on 31st March 2001 according to the Reserve Bank of India was Rs.5.30 crore (Debit) against the general cash balance of Rs 15.52 crore (Debit) reflected in State Government accounts. The difference of Rs. 10.22 crore was under reconciliation.

Investments held in the \*Cash Balance Investment Account as on 31<sup>st</sup> March 2001 were Rs. Nil.

Other cash balances and investment comprising cash with departmental officers (Rs. 0.85 crore) Permanent advances with departmental officers (Rs.0.01 crore) and investment of earmarked funds (Rs.5.37 crore) as on 31st March 2001 were Rs. 6.23 crore.

The cash balance with Reserve Bank of India came down from Rs. (-) 80.59 crore at the beginning of the year 2000-2001 to Rs. (-) 72.54 crore at its end, the details of sources and application of funds being as follows :-

| SOURCES |   |          | APPLICATION |  |                           |                    |                 |
|---------|---|----------|-------------|--|---------------------------|--------------------|-----------------|
| Sl. No. | Items   | Amount   | Sl. No.     | Items  | Amount                    |                    |                 |
| 1.      | Opening cash balance  | (-80.59) | 1.          | Revenue expenditure  | Non-plan<br>608.18        | Plan<br>371.44     | Total<br>979.62 |
| 2.      | State's share of Union Taxes  | 115.67   | 2.          | Capital expenditure  | Non-plan<br>0.19          | Plan<br>264.06     | Total<br>264.25 |
| 3.      | State's own revenue collection  | 84.27    | 3.          | Loans and advances repaid  | To Central Govt.<br>18.18 | To Others<br>16.08 | Total<br>34.26  |
| 4.      | Central grants/assistance other than loans  | 761.46   | 4.          | Loans and advances given   | 2.74                      |                    |                 |
| 5.      | Miscellaneous receipts  | -        | 5.          | Net effect of adjustment of suspense and remittance balances and increase/decrease of revenue funds. | -                         |                    |                 |
| 6.      | Receipts from public debt, small savings, deposits and advances (Other than Central loans)  | 145.75   | 6.          | Closing cash balance   | (-) 72.54                 |                    |                 |
| 7.      | Receipts from Central loans   | 56.50    |             |  |                           |                    |                 |
| 8.      | Recoveries from borrowers   | 1.60     |             |  |                           |                    |                 |
| 9.      | Net contribution from Contingency Fund  | -        |             |  |                           |                    |                 |
| 10.     | Net effect of adjustment of suspense and remittances balances and increase of reserve funds | 123.65   |             |  |                           |                    |                 |

## CONTINGENCY FUND

Contingency Fund of the State is designed to meet contingencies. During the last five years there was no transaction under Contingency Fund.

\*\*\*\*\*

\*Cash Balance Investment Account is intended for the record of transactions connected with temporary investments of Cash Balance in short terms loans or other Government securities.

