



GOVERNMENT OF ARUNACHAL PRADESH

ACCOUNTS AT A GLANCE

2001-2002

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

PREFACE

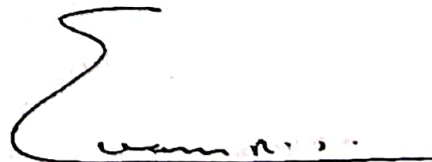
This is the third issue of our annual publication '**Accounts at a Glance**'.

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 2nd May 2003



(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 2001-2002 were presented to the State Legislature on 3rd March 2003. The Audit Report of the Comptroller and Auditor General of India for the year 2001-2002 is being presented to the Legislature separately.

Finance Accounts

Finance Accounts present the accounts of receipts and outgoing 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 2001-2002 total receipts amounted to Rs. 1227.15 crore comprising Revenue receipts of Rs. 1085.30 crore (Rs. 121.82 crore Tax revenue, Rs. 70.91 crore Non-Tax revenue and Rs. 892.57 crore Grants-in-aid and Contributions), and Capital receipts of Rs. 141.85 crore.

Disbursements during the year were Rs. 1335.95 crore of which Rs. 1029.55 crore (77.06%) was on Revenue Account and Rs. 306.40 crore (22.93%) 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 5 charged Appropriations and 60 voted Grants.

Appropriation Acts, 2001-2002 had projected for a gross expenditure of Rs. 1360.70 crore, including the Supplementary Grants totalling Rs. 1654.59 crore, voted by State Legislature during the year. An amount of Rs. 3.30 crore was projected as recoveries in reduction of expenditure.

Appropriation Accounts 2001-2002 show disbursements aggregating Rs. 1388.14 crore against the aggregate budget provision of Rs. 1654.59 crore, resulting in savings of Rs.266.45 crore against Grants and Appropriations. Of this, Rs. 26.93 crore (13.26%) was under the Grants controlled by the Education Department.

Recoveries in reduction of expenditure amounted to Rs. 6.11 crore reflecting a increase of Rs. 2.81 crore vis-à-vis budget estimates.

CHAPTER-II

HIGHLIGHTS OF ACCOUNTS

(Rupees in crore)

Sl. No		B.E 2001-2002	Actuals	Percentage of Actuals to B.E
1.	Tax Revenue	157.96	121.82	77.12
2.	Non-Tax Revenue	128.52	70.91	55.17
3.	Grants-in-aid & Contributions	856.58	892.57	104.20
4.	Revenue Receipts (1+2+3)	1143.06	1085.30	94.95
5.	Recovery of Loans & Advances	1.54	1.86	120.78
6.	Other Receipts	Nil	Nil	Nil
7.	Borrowings & Other liabilities*	146.59	139.99	95.50
8.	Capital Receipts (5+6+7)	148.13	141.85	95.76
9.	Total Receipts (4+8)	1291.19	1227.15	95.04
10.	Non-Plan Expenditure (NPE)	642.03	576.93	89.86
11.	NPE on Revenue Account	634.78	575.07	90.59
12.	NPE on Interest Payments out of 11	121.29	108.99	89.86
13.	NPE on Capital Account	7.25	1.86	25.66
14.	Plan Expenditure (PE)	940.55	759.02	80.70
15.	PE on Revenue Account	531.09	454.48	85.57
16.	PE on Capital Account	409.46	304.54	74.38
17.	Total Expenditure (10+14)	1582.58	1335.95	84.42
18.	Revenue Expenditure (11+15)	1165.87	1029.55	88.31
19.	Capital Expenditure (13+16)	416.71	306.40	73.53
20.	Revenue Surplus(+)/Deficit(-) (4-18)	(-) 22.81	55.75	(-) 244.41
21.	Fiscal Deficit(-)/Surplus(+) (4+5+6-17)	(-) 437.98	(-) 248.79	56.80

* Excluding Ways and Means Advances from G.O.I.

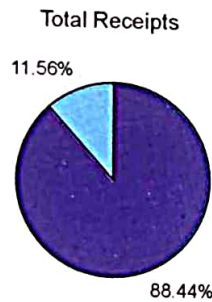
The percentage of each of the items appearing at Sl. No. 1 to 21 in the table above with reference to GDP could not be worked out as the State Government has not finalised the GDP for the year 2001-2002.

Receipts and Disbursements

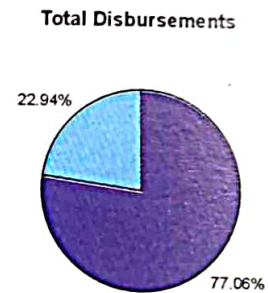
Total receipts during the year were Rs. 1227.15 crore, against which total disbursements were Rs. 1335.95 crore.

The following table summarises the Accounts for 2001-2002 :

(Rupees in crore)			
Total Receipts	1227.15	Total Disbursements	1335.95
Revenue Receipts	1085.30 (88.44%)	Revenue Disbursements	1029.55 (77.06%)
Capital Receipts	141.85 (11.56%)	Capital Disbursements	306.40 (22.94%)



■ Revenue Receipts ■ Capital Receipts



■ Revenue Disbursement ■ Capital Disbursement

RECEIPTS

Revenue Receipts

The gross Tax and Non-Tax Revenue were Rs.121.82 crore and Rs. 70.91 crore respectively. The major contributor to revenue were Taxes on Commodities and Services.

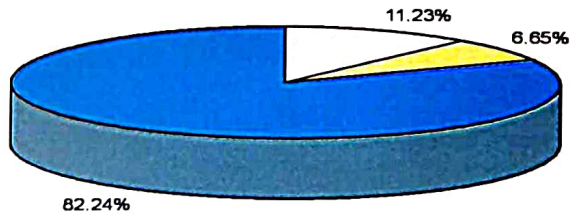
Net tax receipts during the year were lower than the budget estimates by Rs. 36.14 crore, mainly on account of less collections under Taxes on Property and Capital Transactions. The decrease was partly off set by more collections under Economic Services.

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
A. Tax Revenue	121.82	11.23
Taxes on Income and Expenditure	41.10	3.79
Taxes on Property and Capital Transactions	1.32	0.12
Taxes on Commodities and Services	79.40	7.32
B. Non-tax Revenue	70.91	6.53
Fiscal Services	...	...
Interest Receipts, Dividends and Profits	6.36	0.58
General Services	7.45	0.69
Social Services	1.75	0.16
Economic Services	55.35	5.10
C. Grants-in-aid and Contributions	892.57	82.24
TOTAL-REVENUE RECEIPTS	1085.30	100.00

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. 0.24 crore in Capital Receipts. This decrease was mainly because of less borrowings by the Govt. of Rs.0.24 crore.

DISBURSEMENTS

Revenue Disbursements

Revenue Disbursement (net) was less than the budget estimates by Rs. 136.32 crore (Rs. 59.71 crore less under non-Plan, Rs. 76.61 crore less under Plan).

Capital Disbursements

Capital Disbursements were less than the budget estimates by Rs. 110.31 crore due to less disbursement under Non-Plan, (Rs. 5.39 crore) and less under Plan (Rs.104.92 crore).

Plan Disbursements

During the year 2001-2002, Plan Disbursements were Rs. 610.15 crore under State Plan and Rs. 148.87 crore under Centrally Sponsored Plan.

Non-Plan Disbursements

Non-plan Disbursements during 2001-2002 were Rs.576.93 crore, consisting of Rs.575.07 crore under Revenue and Rs. 1.86 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
A. Fiscal Services	2.61	0.25
(i) Collection of Taxes on Income and Expenditure	...	...
(ii) Collection of Taxes on Property and Capital transactions	1.06	0.10
(iii) Collection of Taxes on Commodities and Services	1.35	0.13
(iv) Other Fiscal Services	0.20	0.02
B. Organs of State	13.34	1.29
C. Interest Payments and Servicing of debt	111.57	10.84
D. Administrative Services	155.43	15.10
E. Pensions and Miscellaneous General Services	54.38	5.28
F. Social Services	342.50	33.27
G. Economic Services	349.72	33.97
H. Grants-in-aid and Contributions	...	...
TOTAL EXPENDITURE (REVENUE ACCOUNT)	1029.55	100

TREND OF EXPENDITURE

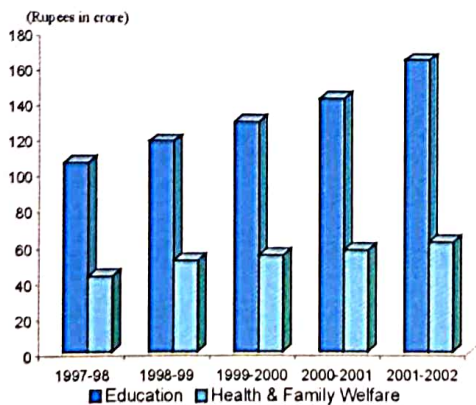
Trend of expenditure in some important sectors between the period 1997-98 to 2001-2002 (5 years) is brought out below :

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

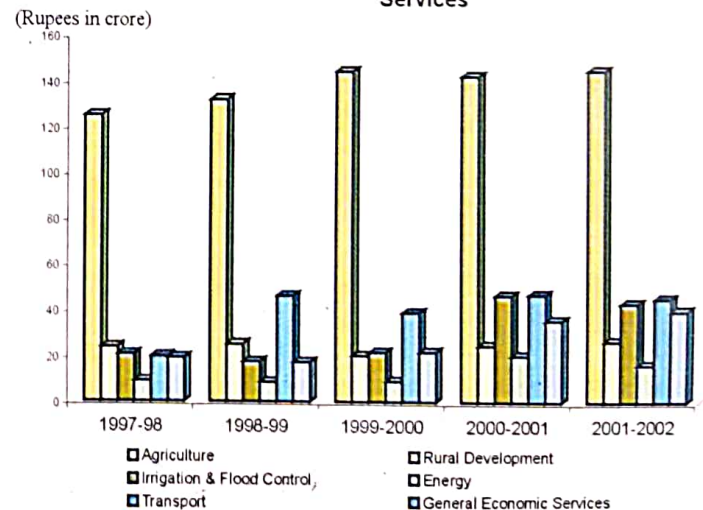
(Rupees in Crore)

Sector	1997-98			1998-99			1999-2000			2000-2001			2001-2002		
	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
A. Social Services															
i) Education	105.73	96.87	97.64	117.87	97.65	173.01	129.17	97.91	69.31	142.87	99.10	99.15	164.87	104.10	104.89
ii) Health & Family Welfare	41.81	103.98	103.98	50.87	105.58	105.60	53.96	94.62	96.48	57.08	95.63	98.50	61.77	95.22	97.02
B. Economic Services															
i) Agriculture	124.99	94.99	96.09	131.82	86.08	80.52	143.89	91.36	72.38	141.76	91.80	95.30	144.50	77.99	84.96
ii) Rural Development	23.51	84.70	84.69	24.81	89.79	87.57	19.98	57.07	82.60	24.46	76.61	77.23	26.57	67.76	69.48
iii) Irrigation & Flood Control	20.31	66.07	72.07	17.17	60.54	99.94	21.40	85.09	85.09	46.33	69.05	69.05	43.18	64.74	64.89
iv) Energy	8.86	107.65	105.35	8.33	96.41	100.85	8.83	99.32	99.89	20.16	100.10	100.10	16.37	105.27	99.63
v) Transport	19.52	93.44	99.74	45.80	81.03	99.63	38.73	80.02	99.59	46.84	104.46	85.57	45.43	61.34	84.49
vi) General Economic Services	18.89	87.57	92.92	16.94	80.66	115.45	21.60	89.78	93.22	35.43	89.40	98.42	39.99	46.56	97.32

Expenditure in selected sectors under Social Services



Expenditure in selected sectors under Economic Services



DEBTS AND LIABILITIES

Outstanding Public Debt & Other Liabilities at the end of 2001-2002 was Rs. 1094.49 crore, comprising internal debt of Rs. 280.17 crore, loans and advances from Central Government of Rs. 490.86 crore and other liabilities accounted under Public Account of Rs. 323.46 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. 40.03 crore in respect of such liabilities of the State Government during 2001-2002.

Interest payments on debt and other liabilities totalling Rs. 108.99 crore constituted 10.59 percent of the total revenue expenditure of Rs. 1029.55 crore. Interest payments on public debts were Rs. 108.99 crore (Internal debt Rs. 28.56 crore, loans and advances from Central Governments Rs. 53.92 crore and Rs. 26.51 crore on other liabilities). Expenditure on account of interest payments decreased by Rs. 11.69 crore during 2001-2002 as compared to 2000-2001.

Internal debt of Rs. 85.85 crore raised during 2001-2002 was mainly used for discharge of debt obligations Rs. 25.09 crore and the rest amount of Rs. 60.76 crore used for the development of the State.

INVESTMENTS AND RETURNS

Total investments as share capital in Co-operative Societies & Government Companies stood at Rs. 15.24 crore at the end of 2001-2002. Dividend received on investment during the year were Rs.0.34 lakhs only.

LOANS AND ADVANCES BY THE STATE GOVERNMENT

Total loans and advances disbursed by the State Government at the end of 31st March, 2002 was Rs. 19.35 crore. Information about arrears in recovery of Loans and advances (including interest) as on 31st March, 2002 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 2001-2002 was Rs. 6.10 crore.

FINANCIAL ASSISTANCE TO LOCAL BODIES AND OTHERS

Assistance to local bodies etc during 2001-2002 was Rs. 12.52 crore. It increased from Rs. 8.21 crore in 1997-98 to Rs. 12.52 crore in 2001-2002 which was 52.50 percent increase in the last five years. Education (including University) institutions consumed the major portion ranging from 55.91% to 66.13% of the total grant during the five years from 1997-98 to 2001-2002.

COMMITMENTS ON ACCOUNT OF INCOMPLETE CAPITAL WORKS

During the year 2001-2002, a total expenditure of Rs. 97.14 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 2001-2002 present the accounts of sums expended in the year ended 31st March 2002, 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 2001-2002, there was actual expenditure of Rs. 1388.14 crore, comprising Revenue Expenditure of Rs. 1030.16 crore, Capital expenditure of Rs. 307.02 crore, Repayment of Debt of Rs. 46.06 crore and Loans and advances by the State Government of Rs. 4.90 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	Revenue Voted Charged	854.52 125.94	184.82 0.59	... ...	1039.34 126.53	916.37 113.79	(-) 122.97 (-) 12.74
2	Capital Voted Charged	316.01 ...	95.63 ...	... ...	411.64 ...	307.02 ...	(-) 104.62 ...
3	Public Debt Charged	60.40	11.61	...	72.01	46.06	(-) 25.95
4	Loans and Advances Voted	3.83	1.24	...	5.07	4.90	(-) 0.17
	Total	1360.70	293.89	...	1654.59	1388.14	(-) 266.45

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
1997-1998	14 -Education	123.80	9.47%
1998-1999	14 -Education	124.27	7.18%
1999-2000	14-Education	144.69	12.41%
2000-2001	14-Education	171.72	14.61%
2001-2002	14-Education	203.04	13.26%

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 1999-2000, 2000-2001 and 2001-2002, 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.
3. Secretary Legislative Assembly.

SUBMISSION OF ACCOUNTS BY TREASURIES

During the year 2001-2002 the average extent of delay on the part of the Treasuries in submission of the monthly Accounts to this Office ranged from 1 day to 100 days.

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

- | | |
|----------------------------|-----------------------|
| 1. Itanagar Treasury | 5. Shillong (AP) |
| 2. Naharlagun Sub-Treasury | 6. Anini Sub-Treasury |
| 3. Along Treasury | 7. Yingkiang Treasury |
| 4. Changlang Treasury | 8. Bomdila Treasury |

Due to non receipt of vouchers from the Treasuries an amount of Rs. 0.06 crore in the receipt and Rs. 0.70 crore in payment side of Accounts were kept under Treasury Suspense during the period from 1999-2000 to 2001-2002. 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	2000-2001	3/01	0.01	--
- do -	2000-2001	2/02	0.03	0.69
Seppa	2000-2001	3/00	-	0.01
- do -	2000-2001	2/02	0.01	--
Anini	2000-2001	2/01	0.01	--
Total			0.06	0.70

CHAPTER-III

TRENDS IN GOVERNMENT REVENUE AND EXPENDITURE

The trends in Government Revenue Receipts and Revenue Expenditure from 1997-98 to 2001-2002 (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
1997-1998	45.71	57.27	732.48	835.46	996.19	83.87
1998-1999	35.94	64.54	823.09	923.57	1071.81	86.17
1999-2000	44.13	67.01	897.78	1008.92	1110.58	90.85
2000-2001	11.91	63.65	885.85	961.41	1105.79	86.94
2001-2002	121.82	70.91	892.57	1085.30	(a)	(a)

*GDP - Gross Domestic Product

(a) Information not furnished by the State Government.

Revenue Expenditure

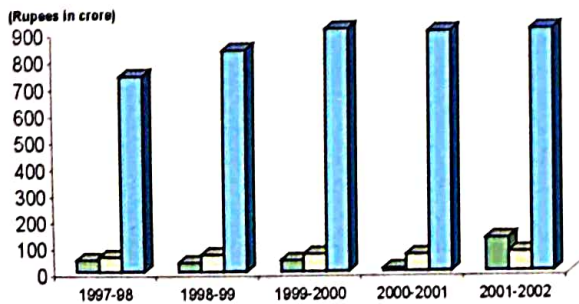
(Rupees in crore)

Year	Revenue Expenditure (Actuals)	Total Expenditure	*GDP	Percentage increase compared to 1997-98			Percentage of Govt. Expenditure to GDP
				Revenue Expenditure	Total Expenditure	GDP*	
1997-1998	664.62	959.25	996.19	...	...	...	96.29
1998-1999	746.81	980.70	1071.81	12.37	2.24	7.59	91.50
1999-2000	837.34	1099.06	1110.58	25.99	14.57	11.48	98.96
2000-2001	979.62	1246.61	1105.79	47.40	29.96	11.00	112.73
2001-2002	1029.55	1335.95	(a)	54.91	39.27	(a)	(a)

*GDP- Gross Domestic Product

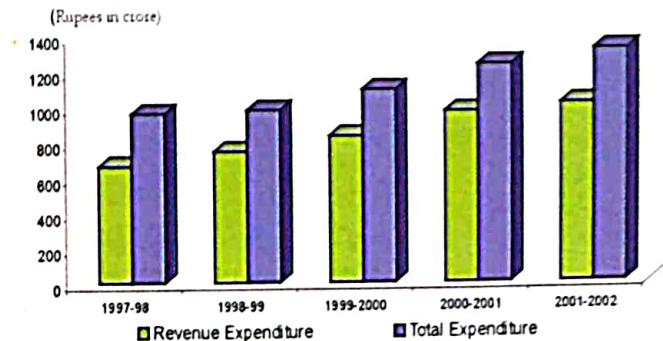
(a) Information not furnished by the State Government.

Trend in Revenue Receipts



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

Trends of Revenue Expenditure and Total Expenditure



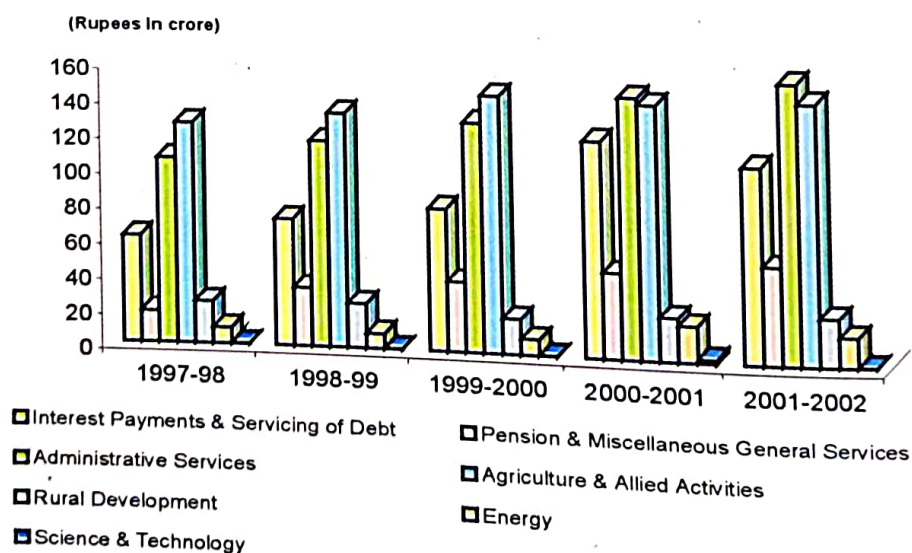
■ Revenue Expenditure ■ Total Expenditure

The overall increase in the Government's total expenditure during 2001-2002 when compared to 1997-98 was Rs. 376.70 crore. Growth in major areas of Revenue Expenditure is shown in the following table:

(Rupees in crore)

Areas of expenditure	1997-98	1998-99	1999-2000	2000-2001	2001-2002	Percentage increase(+)/ decrease (-) in 2001-2002 over last year
Interest Payments and Servicing of Debt	60.26	71.26	79.80	120.68	108.99	(-) 9.69
Pension and Miscellaneous General Services	17.73	32.76	39.12	47.72	54.38	(+) 13.96
Administrative Services	104.85	116.05	128.56	145.51	155.43	(+) 6.82
Agriculture and Allied Activities	124.99	131.82	143.89	141.76	144.50	(+) 1.93
Rural Development	23.51	24.81	19.98	24.46	26.57	(+) 8.63
Energy	8.86	8.33	8.83	20.16	16.37	(-) 18.80
Science & Technology	0.28	0.25	0.30	2.31	0.29	(-) 87.45

Growth in Major Areas of Revenue Expenditure



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	Disbur- sement	Surplus(+)/ Deficit(-)	Receipt	Disbur- sement	Deficit (-)			
1997-1998	835.45	664.62	(+)170.83	-	293.57	(-)293.57	-	(-) 122.74	(-) 496.43
1998-1999	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
2001-2002	1085.30	1029.55	(+)55.75	-	301.51	(-)301.51	-	(-) 245.76	(-) 1167.54

LIABILITIES

Liabilities of the State Government increased by Rs. 511.90 crore from Rs. 582.59 crore in 1997-98 to Rs. 1094.49 crore during 2001-2002. Public debt comprising internal debt of the State Government and loans and advances from the Central Government increased by Rs. 341.55 crore from Rs. 429.48 crore in 1997-98 to Rs. 771.03 crore at the end of 2001-2002. 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 :

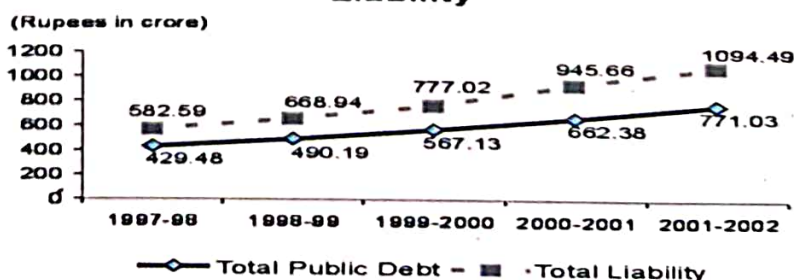
(Rupees in crore)

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) (4+5+6+7)	(9)	(10)
1997-98	123.93	305.55	429.48	15.82	119.85	17.44	582.59	996.19	58.48
1998-99	140.28	349.91	490.19	18.88	143.73	16.14	668.94	1071.81	62.41
1999-2000	162.49	404.64	567.13	22.20	173.94	13.75	777.02	1110.58	69.97
2000-2001	219.41	442.97	662.38	34.38	228.82	20.08	945.66	1105.79	85.52
2001-2002	280.17	490.86	771.03	49.36	253.87	20.23	1094.49	(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 1997-98 to 2001-2002 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
1997-1998	97.68	36.81	14.64	22.17	119.85	14.50
1998-1999	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
2001-2002	228.82	69.90	44.85	25.05	253.87	23.57

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 :

(Rupees in Crore)

At the end of the year	Amount Guaranteed (Principal only)	Amount outstanding	
		Principal	Interest
1997-1998	0.50	0.50	Nil
1998-1999	Nil	Nil	Nil
1999-2000	Nil	Nil	Nil
2000-2001	2.00	0.54	Nil
2001-2002	(a)	(a)	(a)

(a) Information not furnished by State Government.

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.

	1997-1998	1998-1999	1999-2000	2000-2001	2001-2002
i) Number of days on which minimum balance was maintained	365	365	366	365	365
a) Without obtaining any advance	364	354	360	364	360
b) By obtaining Ways and Means Advance	1	11	05	1	05
ii) Number of days on which overdraft was taken	0	0	01	0	0

GENERAL CASH BALANCES

The closing cash balance as on 31st March 2002 according to the Reserve Bank of India was Rs.81.82 crore (Debit) against the general cash balance of Rs 63.13 crore (Debit) reflected in State Government accounts. The difference of Rs. 18.69 crore was under reconciliation.

Investments held in the *Cash Balance Investment Account as on 31st March 2002 were Rs. 48.21 crore.

Other cash balances and investment comprising cash with departmental officers (Rs. 0.65 crore) Permanent advances with departmental officers (Rs.0.01 crore) and investment of earmarked funds (Rs.7.74 crore) as on 31st March 2002 were Rs. 8.40 crore.

The cash balance with Reserve Bank of India increased from Rs. (-) 72.54 crore at the beginning of the year 2001-2002 to Rs. (-) 120.15 crore at its end, the details of sources and application of funds being as follows :-

(Rupees in crore)

SOURCES			APPLICATION				
Sl. No.	Items	Amount	Sl. No.	Items	Amount		
1.	Opening cash balance	(-72.54)	1.	Revenue expenditure	Non-plan 575.07	Plan 454.48	Total 1029.55
2.	State's share of Union Taxes	90.93	2.	Capital expenditure	Non-plan (-) 1.13	Plan 302.63	Total 301.51
3.	State's own revenue collection	101.80	3.	Loans and advances repaid	To Central Govt. 20.97	To Others 25.09	Total 46.06
4.	Central grants/assistance other than loans	892.57	4.	Loans and advances given	4.90		
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)	120.85	6.	Closing cash balance	(-) 120.15		
7.	Receipts from Central loans	68.87					
8.	Recoveries from borrowers	1.86					
9.	Net contribution from Contingency Fund	-					
10.	Net effect of adjustment of suspense and remittances balances and increase of reserve funds	57.53					

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.

