



# **GOVERNMENT OF NAGALAND**



## **Accounts At A Glance 2009-2010**

**ACCOUNTANT GENERAL  
(ACCOUNTS AND ENTITLEMENTS)**

## Preface

*This is our annual publication 'Accounts At A Glance'.*

*The Annual Accounts of the State Government are prepared and examined under the directions 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 consists 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 State Legislature and offer explanations for variations between the actual expenditure and the funds provided. The Sr. Deputy 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.*

PLACE: KOHIMA  
DATE :June 16, 2011

  
RAJESH SINGH  
ACCOUNTANT GENERAL

# CHAPTER 1

## 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 Sr. Deputy Accountant General (Accounts and Entitlements). Besides, the Finance Accounts and the Appropriation Accounts are prepared annually by the Sr. Deputy Accountant General under the directions of the Comptroller and Auditor General of India in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.

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

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

**Part I:** There are two main divisions under Consolidated Fund:

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

**Part II:** Contingency Fund records transactions connected with the Contingency Fund, established under Article 267 of the Constitution of India.

**Part III:** Public Account records transactions relating to 'Debt' (other than those included in Part I), 'Deposits', 'Advances', Remittances and 'Suspense'.

The Annual Accounts of the Government of Nagaland for the year 2009-10 and the Audit Report of the Comptroller and Auditor General of India for the year 2009-10 have been presented in the State Legislature on 29th March'2011

## *Finance Accounts*

- \* The Finance Accounts present the accounts of receipts and outgoings of the Government for the year, together with the financial results disclosed by the revenue and capital accounts, the accounts of the public debts, and the liabilities and assets as worked out from the balances recorded in the accounts.
- \* During 2009-10, total receipts under the Consolidated Fund amounted to ₹4980.44 crore, comprising ₹3719.76 crore revenue receipts (₹614.54 crore Tax revenue, ₹126.35 crore Non-Tax revenue) ₹2978.87 crore (Grants-in-aid and Contributions), ₹1260.68 crore Capital Receipts, (₹4.20 crore Recovery of Loans & Advances and ₹1256.48 crore Borrowings).
- \* Total disbursements under Consolidated Fund during the year were ₹4971.35 crore. ₹3252.44 crore (65.42%) on revenue account, ₹989.53 crore (19.90%) on capital account, ₹725.83 crore (14.60%) on Public Debt and ₹3.55 crore (0.07%) on Loans and Advances.
- \* The actuals of net borrowings and other liabilities during the year ₹521.56 crore as shown in Sl.No. 7 of Highlights comprises ₹530.65 crore being net of E-Public Debt, (-) ₹195.17 crore being net of Part.III- Public Accounts and ₹186.08 crore being net of opening and closing Cash balances.
- \* No transactions appeared under Part.II – Contingency Fund.

## *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 6\* charged Appropriations and 76\* voted Grants.
- \* Appropriation Act, No. (2)& (1) 2009 & 2010 respectively had projected a gross provision of ₹6026.49 crore, including Supplementary Grants totaling ₹703.66 crore, during the year. An amount of ₹46.37 crore was estimated as recoveries in reduction of expenditure.
- \* Appropriation Accounts 2009-10, show disbursements aggregating ₹5003.26 crore against the aggregate budget provision of ₹6026.49 crore, resulting in saving of ₹1023.23 crore against Grants and Appropriations. There are excess of ₹62.13 crore in 25 Grants and Appropriation. The major excess ₹14.81 crore (23.84 %) was under PWD Housing Department, ₹7.99 crore (12.86%) under Water Supply Scheme and 4.76 crore (7.66%) under Information and Technology and Technical Education..
- \* Recoveries in reduction of expenditure amounted to ₹46.37 crore (BE) reflecting a decrease of ₹14.46 crore (actuals) vis-à-vis budget estimates.
- \* Out of total 80 Demands, 2 Demands (<sup>D</sup>/NO. 1 & 4) consist of both charged Appropriation and voted Grants, {4(c)+ 76(v)+2(v) & (c)}

## CHAPTER 2

### HIGHLIGHTS OF ACCOUNTS

(Rupees in crore)

Sl. No		B.E 2009-2010	Actuals <sup>#</sup>	Percentage of Actuals to B.E.	Percentage of Actuals to GSDP (a)
1	Tax Revenue	697.25	614.54	88.14	7.25
2.	Non-Tax Revenue	165.05	126.35	76.55	1.49
3.	Grants-in-aid & Contributions	3047.59	2978.87	97.75	35.15
4.	Revenue Receipts (1+2+3)	3909.89	3719.76	95.14	43.90
5.	Recovery of Loans & Advances	4.63	4.20	90.71	0.05
6.	Other Receipts	.....	.....	.....	.....
7.	Borrowings & Other liabilities (b)	590.93	521.56	88.26	6.15
8.	Capital Receipts (5+6+7)	595.56	525.76	88.28	6.20
9.	Total Receipts (4+8)	4505.45	4245.52	94.23	50.10
10.	Non-Plan Expenditure (NPE)	2377.48	2676.98	112.60	31.59
11.	NPE on Revenue Account	2377.06	2663.89	112.07	31.44
12.	NPE on Interest Payments out of 11	379.09	362.51	95.63	4.28
13.	NPE on Capital Account	0.42	13.09	3116.67	0.15
14.	Plan Expenditure (PE)	2127.97	1568.54	73.71	18.51
15.	PE on Revenue Account	793.03	588.55	74.22	6.95
16.	PE on Capital Account	1334.94	979.99	73.41	11.56
17.	Total Expenditure (10+14)	4505.45	4245.52	94.23	50.10
18.	Expenditure on Revenue Account (11+15)	3170.09	3252.44	102.60	38.38
19.	Expenditure on Capital Account (13+16) (c)	1335.36	993.03	74.37	11.72
20.	Revenue Deficit (18-4)	(+) 739.80	(+) 467.32	.....	.....
21.	Fiscal Deficit (4+5+6-17)	(-) 590.93	(-) 521.56	.....	.....

- (a) Gross State Domestic Product ₹ 8474.12 as per civil Audit Report of the State for the year 2009-10.
- (b) Net Public Debt + net of Contingency Fund + net of Public Account + net of opening and closing cash balance.
- (c) Expenditure on Capital Account consists of Capital Expenditure (₹989.53 crores) and Loans and Advances disbursed (₹3.55 crores).

### Receipts and Disbursements

Total receipts during the year were ₹4245.52 crore, against which total disbursements were ₹4245.52 crore.

<sup>#</sup> Figures are net after recoveries.  
Loans and Advances consist of ₹3.36 crores (Plan)

The following table summarises the Accounts for 2009-2010.

		(Rupees in crore)			
<b>Total Receipts</b>	4245.52		<b>Total Disbursements</b>	4245.52	
Revenue Receipts	3719.76	87.62%	Revenue Disbursements	3252.44	76.61%
Capital Receipts	525.76	12.38%	Capital Disbursements	993.08	23.39%

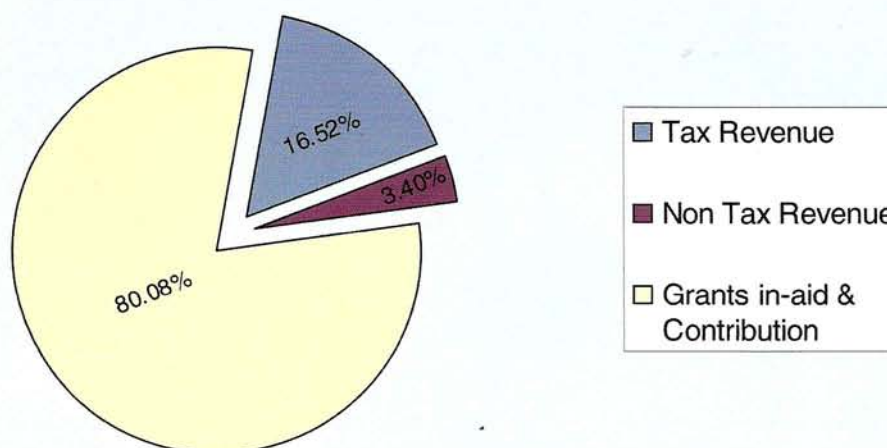
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## RECEIPTS

### Revenue Receipts

The pie chart below shows the share of Tax Revenue, Non-Tax Revenue and Grants-in-aid and contributions to total revenue receipt.

### Revenue Receipts



Gross Tax Revenue of ₹614.54 crore and Non Tax Revenue of ₹126.35 crore formed 7.25 percent and 1.49 percent respectively of GSDP, Major Contributors to revenue were ₹2978.87 crore under Grants-in-aid from Central Government (35.15 per cent of GSDP).

Net Tax Revenue during the year was less than the budget estimates by ₹82.71 crore, mainly on account of less collection of Taxes on:

- (a) Taxes on Income and Expenditure and
- (b) Taxes on Commodities and Services

Share of various tax revenue, non-tax revenue, grants-in-aid and contributions to total revenue receipts during the year 2009-10 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>614.54</b>	<b>16.52</b>
Taxes on Income and Expenditure *	300.71	8.08
Taxes on Property and Capital Transactions	2.22	0.06
Taxes on Commodities and Services	311.61	8.38
<b>B. Non-tax Revenue</b>	<b>126.35</b>	<b>3.40</b>
Fiscal Services	.....	.....
Interest Receipts, Dividends and Profits	10.02	0.27
General Services	9.76	0.26
Social Services	5.14	0.14
Economic Services	101.43	2.73
<b>C. Grants-in-aid and Contributions</b>	<b>2978.87</b>	<b>80.08</b>
<b>TOTAL-REVENUE RECEIPTS</b>	<b>3719.76</b>	<b>100.00</b>

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### Capital Receipts

Compared to the budget estimates (₹1328.48 crore), there was an overall decrease of ₹ 802.72 crore in Capital Receipts. This was mainly under the MH- 6004, Loans and Advances from the Central Government (RE ₹0.95 and actuals ₹0.00 crore) MH-6003, Internal debt of the State Government (RE ₹1327.02 and actual ₹1256.48 crore)

## DISBURSEMENTS

### Revenue Disbursements

Revenue Disbursement (net) was short budget estimates by ₹82.35 crore (₹286.83 crore under Non-Plan; and ₹(-)204.48 crore under Plan). It was 0.97 percent of GSDP.

### Capital Disbursements

Capital Disbursements was in excess of budget estimates by ₹,342.28 crore due to more disbursement under Plan by ₹(-) 354.95 crore and under Non-Plan by ₹12.67 crore. It was (-)4.04 percent of GSDP.

### Plan Disbursements

During the year 2009-10 total Plan disbursement under Revenue and Capital heads including Loans and Advances were ₹1568.54 crore [₹1349.96 crore under State Plan, ₹173.59 crore under Centrally Sponsored Scheme and ₹44.99 crore under NEC Scheme]

\* Share of Income Tax received from Union Government.

(a) Please see footnote at page 3

## Non-Plan Disbursements

Non-plan Disbursements during 2009-10, were ₹2676.98 crore, consisting of ₹2663.89 crore under Revenue and ₹13.09 crore under Capital.

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

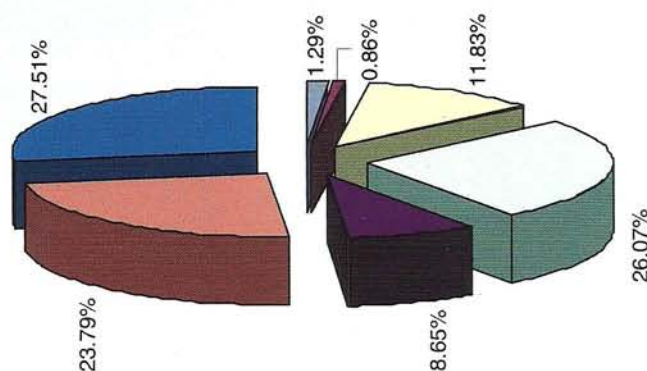
### SECTORAL DISTRIBUTION OF EXPENDITURE AND ITS PERCENTAGE TO TOTAL REVENUE EXPENDITURE

(Rupees in crore)

Components	Amount	Percentage to Total Revenue Expenditure
<b>A. General Services</b>	<b>1583.97</b>	<b>48.70</b>
<b>(a) Organs of State</b>	<b>41.84</b>	<b>1.29</b>
<b>(b) Fiscal Services</b>	<b>27.91</b>	<b>0.86</b>
(i) Collection of Taxes on Income and Expenditure	.....	.....
(ii) Collection of Taxes on Property and Capital transactions	10.03	0.31
(iii) Collection of Taxes on Commodities and Services	17.84	0.55
(iv) Other Fiscal Services	0.04	.....
<b>(c) Interest Payments and Servicing of debt</b>	<b>384.71</b>	<b>11.83</b>
<b>(d) Administrative Services</b>	<b>848.10</b>	<b>26.07</b>
<b>(e) Pensions and Miscellaneous General Services</b>	<b>281.41</b>	<b>8.65</b>
<b>B. Social Services</b>	<b>773.60</b>	<b>23.79</b>
<b>C. Economic Services</b>	<b>894.86</b>	<b>27.51</b>
<b>TOTAL EXPENDITURE (REVENUE ACCOUNT)</b>	<b>3252.44</b>	<b>100.00</b>

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### Distribution of Revenue Expenditure





## TREND OF EXPENDITURE

Trend of expenditure in some important sectors between 2005-2006 to 2009-10 (5 years) is brought out below:

### STATEMENT OF EXPENDITURE IN SELECTED SECTORS

(Rupees in Crore)

Sector	2005-06		2006-07		2007-08		2008-09		2009-10	
	Expdi ture	% to B.E./ R.E.	Expdi ture	% to B.E./ R.E.	Expdi ture	% to B.E./ R.E.	Expdi ture	% to B.E./ R.E.	Expdi ture	% to B.E./ R.E.
<b>A. General Services</b>	712.11	94.96/ 96.11	767.63	76.78/ 73.26	874.00	77.88/ 71.87	1058.68	83.70/ 75.47	1232.81	118.09/ 101.84
i) Interest Payment and Servicing of Debt	253.89	80.29/ 89.32	279.69	99.57/ 96.89	289.64	88.19/ 93.20	334.53	95.58/ 94.98	384.71	95.87/ 97.49
ii) Administrative Service	458.22	105.65/ 100.34	487.94	110.90/ 100.88	584.36	120.88/ 99.81	724.15	126.89/ 101.25	848.10	131.97/ 103.95
<b>B. Social Services</b>	415.49	91.18/ 79.24	451.35	84.25/ 75.94	501.98	82.13/ 76.23	530.46	81.48/ 73.73	618.68	115.88/ 101.55
i) Education	305.84	115.90/ 103.02	334.94	108.49/ 99.93	379.81	108.30/ 95.89	395.86	103.03/ 95.72	460.80	116.79/ 101.13
ii) Health & Family Welfare	109.65	136.42/ 107.24	116.41	114.19/ 108.52	122.17	99.30/ 108.89	134.60	99.34/ 108.82	157.88	113.33/ 102.79
<b>C. Economic Services</b>	506.34	112.75/ 84.28	538.79	82.37/ 77.64	643.85	89.31/ 79.18	702.88	92.23/ 73.77	763.59	92.63/ 85.92
i) Agriculture & Allied Activities.	163.06	128.39/ 89.91	182.52	94.71/ 92.44	205.46	107.55/ 94.71	207.53	105.70/ 91.41	266.19	104.80/ 98.03
ii) Rural Development	87.22	144.22/ 86.46	69.89	73.12/ 69.49	89.21	95.04/ 32.76	118.18	124.02/ 97.46	95.81	100.44/ 93.34
iii) Irrigation & Flood Control	25.07	128.55/ 98.81	33.29	80.61/ 73.91	62.95	107.83/ 99.84	68.18	109.90/ 84.29	70.24	60.40/ 60.28
iv) Energy	97.22	102.05/ 99.50	113.68	116.05/ 99.29	118.04	119.79/ 96.00	152.25	130.64/ 95.25	169.57	109.67/ 99.23
v) Transport	76.10	463.41/ 116.40	76.04	84.28/ 83.02	92.83	95.86/ 90.33	117.52	108.55/ 100.38	117.65	110.03/ 96.60
vi) General Economic Services	57.67	99.89/ 98.14	63.37	101.77/ 99.67	75.36	100.79/ 97.97	39.22	50.76/ 52.16	44.13	45.45/ 41.90

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## DEBTS AND LIABILITIES

Outstanding Public Debt at the end of 2009-10 was ₹4137.97 crore, comprising internal debt (₹3808.49 crore) and loans and advances from Central Government (₹329.48 crore) and other liabilities under Public Account (₹590.18 crore). (Other liabilities under Public Account comprise of Small Savings, PF, Reserve Funds, Deposit and Remittance).

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 ₹504.13 crore in respect of such liabilities of State Government during 2009-10.

Interest payments on debt and other liabilities totaling ₹362.51 crore constituted 11.15 percentage of revenue expenditure of ₹3252.44 crore. Interest payments on public debts were ₹319.52 crore (Internal debt ₹290.35 crore and loans and advances from Central Governments ₹29.17 crore) and ₹42.99 crore on other liabilities. Expenditure on account of interest payments increased by ₹48.52 crore during 2009-10.

Internal debt of ₹1256.48 crore raised during 2009-10 was mainly used for (i) discharge of debt obligations ₹688.48 crore and (ii) payments of interest ₹290.35 crore.

## INVESTMENTS AND RETURNS

*Total investments in share capital of non-financial Public Sector Undertakings (PSU) stood at ₹192.09 crore at the end of 2009-10. Dividends received during the year were NIL on investment, while investments in PSUs increased by ₹27.15 crore.*

## LOANS AND ADVANCES BY THE STATE GOVERNMENT

*Total loans and advances made by the State Government at the end of 2009-10, was ₹28.19 crore. Recovery of principal amount aggregating ₹23.99 crore is in arrears at the end of 31<sup>st</sup> March 2010.*

*Total loans and advances to Government Corporations/Companies, non-Government Institutes, Local bodies, etc. at the end of 2009-10, is ₹24.46 crore. Recovery of principal amounting to ₹20.82 crore is in arrears at the end of 31<sup>st</sup> March'2010.*

### ***Financial assistance to local bodies and others***

*Assistance to local bodies etc. during 2009-10 was ₹72.52 crore, and increase from ₹33.43 crore in 2005-06 to ₹39.09 crore in 2009-10, thereby constituting a 53.90 per cent increase in the last five years. Educational Institutions consumed 80.01 per cent from 2005-06 to 2009-10 and Development Agencies consumed the major portion 98.94 percent during 2009-10.*

## APPROPRIATION ACCOUNTS

*The Appropriation Accounts of the Government of Nagaland for the year 2009-10, present the accounts of sums expended in the year ended 31<sup>st</sup> 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, there was actual expenditure of ₹5003.26 crore, comprising Revenue Expenditure (₹3284.35 crore), Capital Expenditure (₹989.53 crore), Repayment of Debt (₹725.83 crore), and Loans and Advances by the State Government (₹3.55 crore). There were savings/excesses under Revenue/Capital/Public 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 # <sup>1</sup> expenditure	Savings(-) Excesses(+)
1	Revenue Voted Charged	2806.97 409.15	404.67 2.24	.....	3211.64 411.39	2889.59 394.76	(-) 322.05 (-) 16.63
2	Capital Voted Charged	1335.17 .....	296.75 .....	.....	1631.92 .....	992.89 .....	(-) 639.03 .....
3	Public Debt Charged	771.35	.....	.....	771.35	725.83	(-) 45.52
4	Loans & Advances Voted	0.19	.....	.....	0.19	0.19	.....
	<b>Total</b>	5322.83	703.66	.....	6026.49	5003.26	(-) 1023.23

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

#### TREND OF EXPENDITURE ON SELECTED GRANTS SHOWING PERSISTENT SAVINGS/EXCESS

(Rupees in crore)

Year	Grant No. Department	Total allocation	Excess(+)/Saving (-) to total grant	Percentage of Excess/Savings to total grant
2006-2007	31- School Education	272.88	(+) 2.94	1.08
2007-2008	- do -	322.51	(-) 16.09	4.99
2008-2009	-do-	336.45	(-) 5.64	1.68
2009-2010	- do -	395.94	(-) 33.04	8.34
2006-2007	35 - Medical, PH & FWF	109.97	(+) 7.93	7.21
2007-2008	- do -	129.67	(-) 4.81	3.71
2008-2009	-do-	136.29	(-) 0.54	0.40
2009-2010	- do -	154.94	(+) 3.39	2.19
2006-2007	55 - Power Projects	117.16	(-) 3.49	2.98
2007-2008	- do -	124.97	(-) 7.23	5.79
2008-2009	-do-	156.05	(-) 4.19	2.69
2009-2010	- do -	168.58	(-) 0.79	0.47
2006-2007	58 - Roads & Bridges	77.77	(+) 14.33	18.43
2007-2008	- do -	84.27	(-) 1.14	1.35
2008-2009	-do-	94.80	(+) 1.78	1.88
2009-2010	- do -	100.56	(+) 3.45	3.43
2006-2007	64 - Housing	22.05	(+) 1.21	5.49
2007-2008	-do-	23.63	(-) 0.01	0.00
2008-2009	-do-	31.62	(+)2.56	8.10
2009-2010	- do -	29.92	(+) 7.89	26.37

# Figures are gross

## 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 (A&E). During the year 2009-10, reconciliation has been completed in respect of 96% of total grants. Reconciliation of the accounts controlled by the following departmental authorities was not done.*

Sl. No	Grant No.	Department
1	57	Housing Loans

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## TREASURY INSPECTIONS

*Rendition of Treasury Accounts to Accountant General(A&E).*

*During the year 2009-10, 144 accounts were received from the District Treasuries. Out of this, 80accounts were not received on due dates. The delay in this regard ranged between one day to fifteen days.*

## CHAPTER 3

### TRENDS IN GOVERNMENT REVENUE AND EXPENDITURE

*Trends in Government Revenue Receipts and Revenue Expenditure from 2005-06 to 2009-10 (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 at factor cost	Percentage of Gross Revenue Receipts to GDP
2005-06	354.03	96.82	1816.35	2267.20	6374.56	35.57
2006-07	435.95	91.14	2245.42	2772.51	6957.97	39.85
2007-08	531.15	119.48	2345.39	2996.02	7168.52	41.79
2008-09	577.86	180.55	2642.48(a)	3400.89	7552.63	45.03
2009-10	614.54	126.35	2978.87	3719.76	8474.12	43.89

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#### Revenue Expenditure

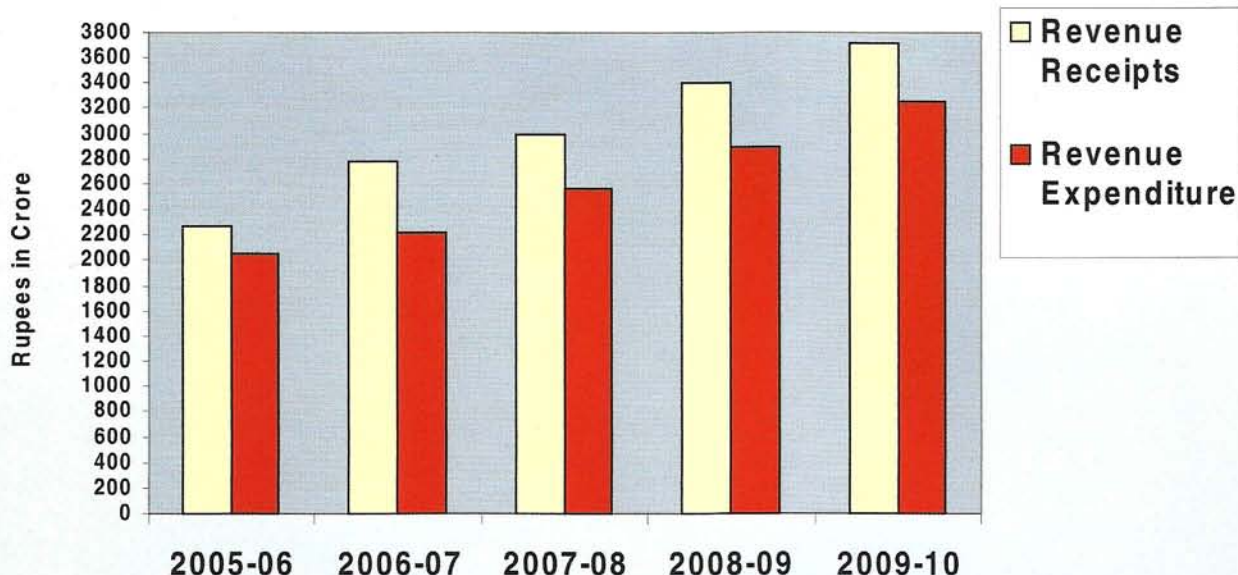
*(Rupees in crore)*

Year	Revenue Expenditure (Actuals)	Total Expenditure (Revenue + Capital + Loans & Advances)	GDP at factor cost	Percentage increase/decrease over last 5 years.			Percentage of Government Expenditure to GDP
				Revenue Expenditure	Total Expenditure	GDP	
2005-06	2060.53	2579.01	6374.56*	18.24	19.95	14.23	40.46
2006-07	2222.15	2932.87	6957.97*	7.27	5.51	2.32	42.15
2007-08	2572.27	3396.36	7168.52	13.61	13.65	2.94	47.38
2008-09	2889.54	3744.09	7552.63	10.98	9.29	5.09	49.57
2009-10	3252.44	4245.52	8474.12	11.16	11.81	10.87	50.10

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- Please see footnote at page no. 14
- (a) Please see footnote at page no.3

## Revenue Receipts and Revenue Expenditure



The overall increase in the Government's total expenditure during 2009-10 compared to 2005-06 (5 years) has been ₹1666.51 crore. Growth in major areas of Revenue Expenditure is shown in the following table:

Areas of expenditure	2005-06	2006-07	2007-08	2008-09	2009-10	Percentage increase/ decrease in 2007-2008 over last year
Interest Payments and Servicing of Debt	253.89	279.69	289.64	334.53	384.71	(+) 15.00
Pension and Miscellaneous General Services	180.26	203.18	261.29	230.62	281.41	(-) 22.02
Administrative Services	458.22	487.94	584.36	724.15	848.10	(+) 17.12
Education, Sports, Arts and Culture	305.84	334.94	379.81	395.86	460.80	(+) 16.40
Health & Family Welfare	109.65	116.41	122.17	134.60	157.88	(+) 17.30
Energy	97.21	113.68	118.04	152.25	169.57	(+) 11.38
Science & Technology	2.24	6.50	2.49	12.98	4.56	(+) 64.87

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### Deficit/Surplus

The Fiscal deficit increased from ₹(-) 340.63 crore in 2008-2009 to ₹(-) 521.56 crore in 2009-10.

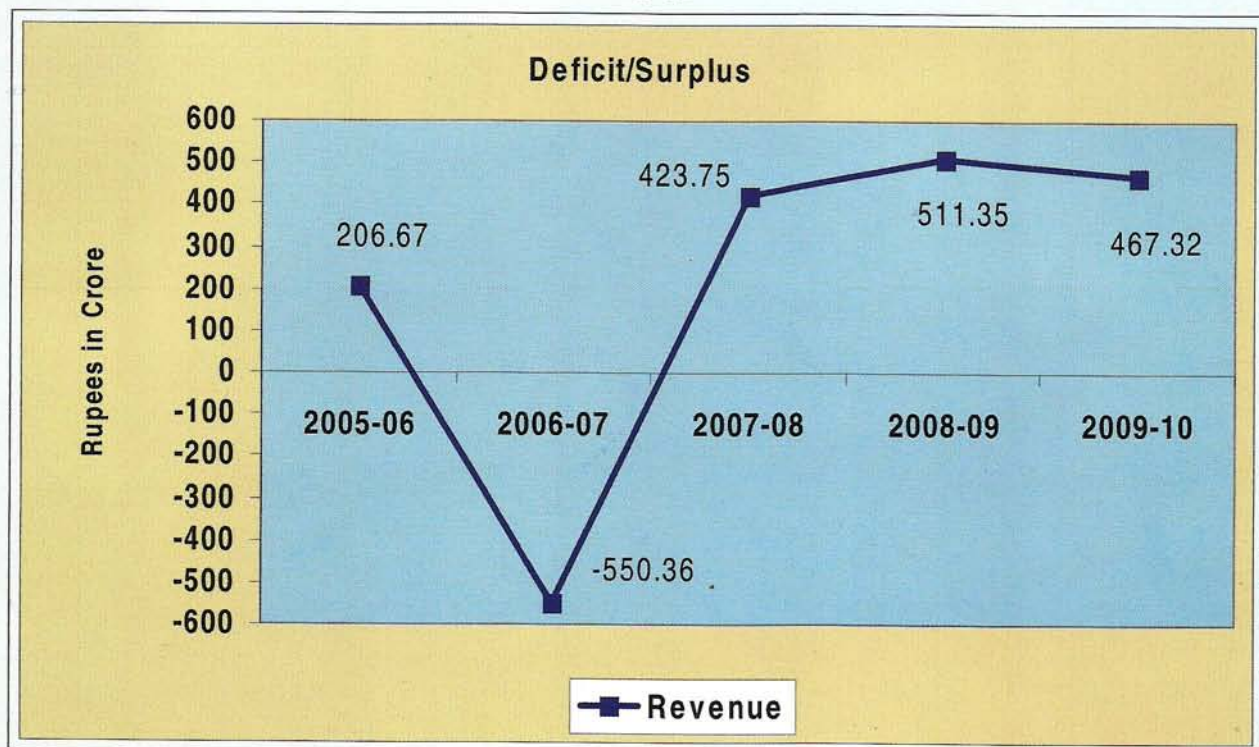
The total expenditure (Revenue and Capital) for the year is netted against total receipts (Revenue and non-debt Capital receipts) of the year and the surplus/deficit thereof is transferred to a separate ledger called "Government Account". In addition, net effect of Prior Period Adjustments, Miscellaneous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

Year	Opening balance Commulative deficit(-)/ surplus(+)	Revenue Heads			Capital Heads			Closing Balance Commulative deficit(-)/ surplus(+)
		Receipts	Disburse- ments	Deficit(-)/ Surplus(+)	Receipts	Disburse- ments	Deficit(-)/ Surplus(+)	
2005-06	(-)2752.82	2267.20	2060.53	(+)206.67	5.40	518.48	(-)513.03	(-)3059.23
2006-07	(-)3059.23	2772.51	2222.15	(-)550.36	4.33	710.72	(-)706.39	(-)3215.26
2007-08	(-)3215.26	2996.02	2572.27	(+)423.75	3.06	824.09	(-)821.03	(-)3612.54
2008-09	(-)3612.54	3400.89	2889.54	(+)511.35	2.57	854.55	(-)851.98	(-)3953.17
2009-10	(-)3953.17	3719.76	3252.44	(+)467.32	4.20	993.08	(-)988.88	(-)4474.73

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## LIABILITIES

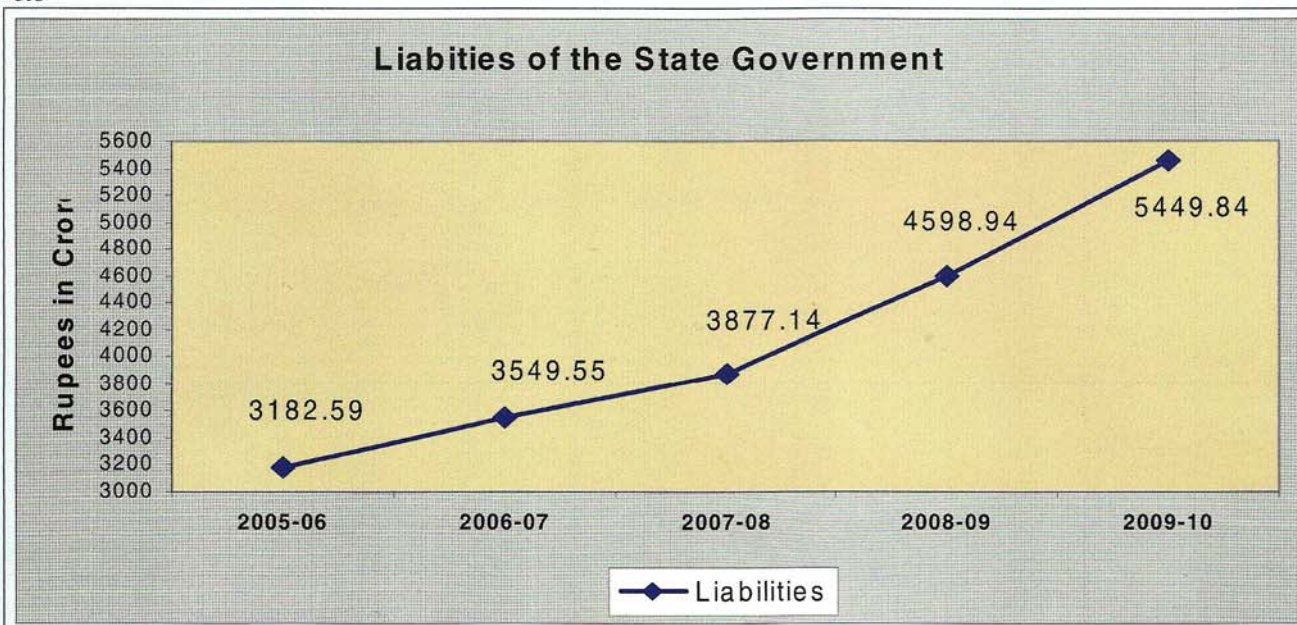
Liabilities of the State Government increased by ₹2267.25 crore from ₹3182.59 crore in 2005-06 to ₹5449.84 crore during 2009-10 Public Debt, comprising internal debt of the State Government and loans and advances from the Central Government, increased by ₹1585.70 crore, from ₹2552.27 crore in 2005-06 to ₹4137.97 crore at the end of the current year. 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 Government	Total Public Debt	Small Savings	Provident Funds	Other Obligations	Total Liabilities*	GDP **	% of total liability to GDP
2005-06	2131.47	420.80	2552.27	64.08	443.08	123.16	3182.59	6374.56	49.93
2006-07	2518.35	403.66	2922.01	(-)24.99	436.85	215.68	3549.55	6957.97	51.01
2007-08	2772.72	388.44	3161.16	(-)24.99	449.08	291.89	3877.14	7168.52	54.09
2008-09	3240.48	366.84	3607.32	(-)24.99	478.89	537.72	4598.94	7552.63	60.89
2009-10	3808.49	329.48	4137.97	(-)24.99	499.38	837.48	5449.84	8474.12	64.31

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\* Small savings, Provident Funds, Non-interest bearing obligations such as deposits of Local Funds, Other earmarked funds, etc



## 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	Incentive Bonus to PF Subscribers
2005-06	438.17	133.91	128.99	4.91	443.08	32.82	...
2006-07	443.08	93.07	99.30	(-) 6.23	436.85	38.08	...
2007-08	436.85	132.88	120.65	12.24	449.08	38.69	...
2008-09	449.08	142.10	112.29	29.81	478.89	39.65	...
2009-10	478.89	145.57	125.08	20.49	499.38	42.00	...

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\*SGDP figures has been collected from the Civil Audit Report of the for the year 2005-06, 2006-07, 2007-08, 2008-09 and 2009-10



## GUARANTEES

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

(Rupees. In crore)

At the end of the year	Amount Guaranteed (Principal only)	Amount outstanding	
		Principal	Interest
2005-06	(a)	7.24	(b)
2006-07	(a)	7.24	(b)
2007-08	(a)	7.24	(b)
2008-09	(a)	7.24	(b)
2009-10	20.00	10.91.	(b)

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-a- No information has been furnished by the Government.

-b- Interest amount is included in ₹10.91 crore. Data on bifurcation as Principal and Interest is not available.

## 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 ₹25.00 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 over the adverse position of the cash balance of the State Government.

	2005-06	2006-07	2007-08	2008-09	2009-10
i) Number of days on which minimum balance was maintained	365	365	365	365	365
a) Without obtaining any advance	349	353	330	352	357
b) By obtaining Ways and Means Advance	14	7	32	10	64
ii) Number of days on which overdraft was taken	2	5	3	3	8

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## GENERAL CASH BALANCES

The closing cash balance according to the Reserve Bank of India was ₹331.86 crore (debit) against the general cash balance of ₹599.34 crore (debit) reflected in State Govt. accounts. The difference of ₹267.48 crore was under reconciliation.

Investments held in the Cash Balance Investment Account\* as on 31<sup>st</sup> March 2010 were ₹311.05.

\* M.H. 8673. This head is intended for the record of transactions connected with temporary investments of Cash balance. e.g. in short term loans or other Govt. securities.

Other cash balances and investment on 31<sup>st</sup> March, 2010 was ₹ 390.84 crore, comprising cash with departmental officers ₹ 301.07 crore, permanent advances with departmental officers NIL and investment of earmarked funds ₹ 89.77 crore.

Cash balance with RBI increased from ₹(-)413.26 crore at the beginning of the year 2009-10 to ₹(-)599.34 crore at its end, the details of sources and applications of funds being as follows:-

(Rupees in crore)

SOURCE			APPLICATION				
Sl No.	Item	Amount	Sl. No.	Item	Amount		
					Non-Plan	Plan	Total
1	Opening Cash Balance	(-)413.26	1	Revenue Expenditure	2663.89	588.55	3252.44
2	State's Share of Union Taxes	434.03	2	Capital Expenditure	12.90	976.63	989.53
3	State's own revenue collections	306.86	3	Loans and Advances repaid	To Central Govt.	To Others	725.83
					37.35	688.48	
4	Central grants/assistance other than loans	2978.87	4	Loans and advances given			3.55
5	Miscellaneous receipts.	.....	5	Net effect of adjustment of suspense and remittance balances and increase/decrease of reserve funds			.....
6	Net Receipts from public debt, small savings, deposits and advances (other than Central loans)	1557.43	6	Closing cash balance			(-)599.34
7	Receipts from Central Loans.	.....					
8	Recoveries from borrowers	4.20					
9	Net contribution from Contingency fund	.....					
10	Net effect of adjustments of suspense and remittance balances and increase/decrease of reserve funds.	(-)496.12					
	<b>TOTAL</b>	<b>4372.01</b>		<b>TOTAL</b>			<b>4372.01</b>

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## CONTINGENCY FUND

Contingency Fund of the State is designed to meet contingencies. No withdrawals were made during last five years. The balance of ₹ 0.35 crore under Contingency Fund is being continued from 1978-79 onwards.