



GOVERNMENT OF TRIPURA

ACCOUNTS AT A GLANCE
2006-2007

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



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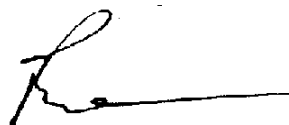
PREFACE

This is the ninth issue of our annual publication “**Accounts At A Glance**”.

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

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

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



(P.K TIWARI)
ACCOUNTANT GENERAL(AUDIT)

PLACE : AGARTALA.
DATE : 06.12.2007

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CHAPTER I

OVERVIEW

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

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

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

There are two main divisions under the Consolidated Fund :

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

In the Capital division, the section 'Receipt Heads (Capital Account)' deals with receipts of capital nature. The section 'Expenditure Heads (Capital Account)' deals with expenditure met usually from borrowed funds with the object of increasing assets of material and permanent character. It also includes receipts of capital nature intended to be applied as set-off to capital expenditure. The section 'Public Debt, Loans and Advances, etc.' comprises loans raised and their repayments by Government such as 'Internal Debt' and 'Loans and Advances' made (and their recoveries) by Government.

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

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

Finance Accounts

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

In 2006-07, the total receipts amounted to Rs. 3468.07 crore comprising Rs. 3333.36 crore revenue receipts (Rs. 857.33* crore Tax revenue, Rs. 94.97 crore Non-Tax Revenue and Rs.2381.06 crore Grants- in- Aid and Contributions) and Rs. 134.71 crore capital receipts. Total disbursements during the year amounted to Rs. 3205.69 crore comprising Rs. 2482.56 crore (77.44%) on revenue account and Rs. 723.13 crore (22.56%) on capital account including loans and advances disbursed.

Appropriation Accounts

The Appropriation Accounts bring out the expenditure of the State Government against amounts voted and charged by the State Legislature and supplement the Finance Accounts. These comprise accounts of 2 Grants (charged), 13 Grants (both charged and voted) and 41 Grants (voted).

Appropriation Accounts 2006-07 show disbursements of Rs. 3444.47 crore against the aggregate budget provision of Rs. 4605.15 crore, resulting in savings of Rs. 1160.68 crore. The major savings occurred under the following :

- (i) 170.98 crore (14.73%) under Tribal Welfare Department
- (ii) 140.19 crore (12.08%) under Education (School) Department
- (iii) 105.79 crore (9.10%) under Welfare of SC Department
- (iv) 47.52 crore (4.09%) under Planning & Co-ordination Department
- (v) 43.09 crore (3.71%) under Public Works (R&B) Department
- (vi) 33.79 crore (2.91%) under Health Department
- (vii) 33.48 crore (2.88%) under Home (Police) Department
- (viii) 32.08 crore (2.76%) under Urban Development Department
- (ix) 22.50 crore (1.94%) under Power Department.

Recoveries in reduction of expenditure amounted to Rs.143.01 crore reflecting a decrease of Rs.41.99 crore vis-à-vis budget estimates of Rs.185.00 crore.

* Includes Rs.515.78 crore as State's share of Union Taxes/Duties.

CHAPTER II

HIGHLIGHTS OF ACCOUNTS

(Rupees in crore)

Sl. No.		B.E. 2006-2007	Actual	Percentage of Actuals to B.E.	Percentage of Actuals to GSDP#
1.	Tax Revenue	833.23	857.33\$	102.89	9.64
2.	Non-Tax Revenue	71.07	94.97	133.63	1.07
3.	Grants-in-aid & Contributions	2277.37	2381.06	104.55	26.77
4.	Revenue Receipts (1+2+3)	3181.67	3333.36	104.77	37.48
5.	Recovery of Loans & Advances	2.50	3.52	140.80	0.04
6.	Other Receipts	NIL	NIL	NIL	NIL
7.	Borrowings & Other Liabilities*	470.95	131.19	27.86	1.47
8.	Capital Receipts (5+6+7)	473.45	134.71	28.45	1.51
9.	Total Receipts (4+8)	3655.12	3468.07	94.88	38.99
10.	Non-Plan Expenditure (NPE)(11 + 13)	2190.52	2053.68	93.75	23.09
11.	NPE on Revenue Account	2107.79	1992.52	94.53	22.40
12.	NPE on Interest Payments out of 11	399.79	388.17	97.09	4.36
13.	NPE on Capital Account	82.73	61.16	73.93	0.69
14.	Plan Expenditure (PE)	1464.60	1152.01	78.66	12.95
15.	PE on Revenue Account	526.09	490.04	93.15	5.51
16.	PE on Capital Account	938.51	661.97	70.53	7.44
17.	Total Expenditure (10+14)	3655.12	3205.69	87.70	36.04
18.	Revenue Expenditure (11+15)	2633.88	2482.56	94.25	27.91
19.	Capital Expenditure (13+16)	1021.24**	723.13***	70.81	8.13
20.	Revenue Surplus (4-18)	547.79	850.80	155.31	9.57
21.	Fiscal Surplus (4+5+6-17)	470.95	131.19	27.86	1.47

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

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

** Consists of Capital Expenditure (Rs.1018.20 crore) and Loans and Advances (Rs.3.04 crore).

*** Consists of Capital Expenditure (Rs.722.45 crore) and Loans and Advances disbursed (Rs.0.68 crore).

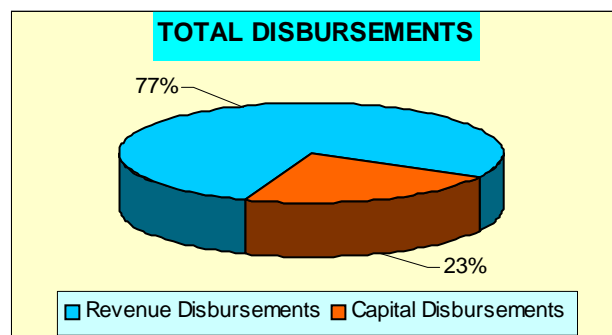
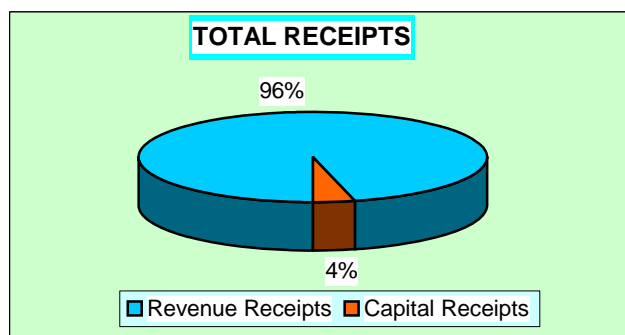
\$ Includes Rs.515.78 crore as State's share of Union Taxes/Duties.

Receipts and Disbursements

Total receipts during the year were Rs.3468.07 crore, against which total disbursement were Rs.3205.69 crore. The following table summarises the Accounts for 2006-07:

(Rupees in crore)

Total Receipts	3468.07	Total Disbursements	3205.69
Revenue Receipts	3333.36	Revenue Disbursements	2482.56
Capital Receipts	134.71	Capital Disbursements	723.13



RECEIPTS

Revenue Receipts

Gross Tax Revenue of Rs. 857.33 crore and Non-Tax Revenue of Rs. 94.97 crore formed 9.64 per cent and 1.07 per cent respectively of the GSDP. Major contributor to the revenue (Rs. 2381.06 crore) was Grants-in-Aid from Central Government.

Non-tax receipts during the year were higher than the budget estimates by Rs. 23.90 crore, mainly on account of Rs.22.25 crore received as debt waiver from the Govt. of India.

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

Revenue Receipts and Grants in Aid and Contributions

(Rupees in crore)

Components	Actuals	Percentage to total Revenue Receipts
A. Tax Revenue	857.33	25.72
Taxes on Income and Expenditure*	281.11	8.43
Taxes on Property and Capital Transactions @	19.85	0.60
Taxes on Commodities and Services \$	556.37	16.69
B. Non-tax Revenue	94.97	2.85
Fiscal Services**
Interest Receipts, Dividends and Profits	26.33	0.79
General Services	42.41	1.27
Social Services	5.58	0.17
Economic Services	20.65	0.62
C. Grants-in-aid and Contributions	2381.06	71.43
TOTAL-REVENUE RECEIPTS	3333.36	100

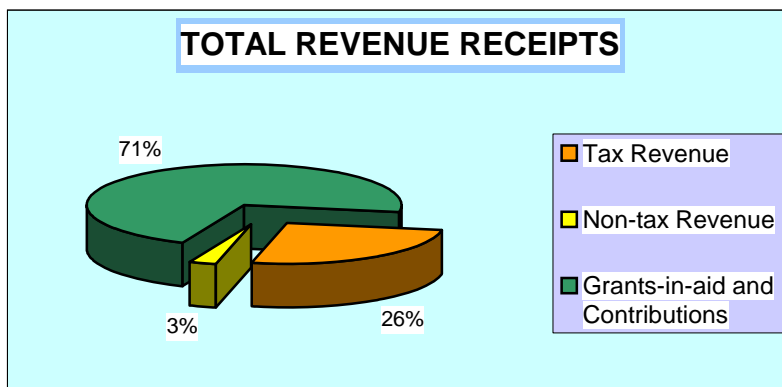
* Includes net share of Taxes on Income and Expenditure received from Union Govt. Rs. 258.74 crore.

** The figure is ignored due to rounding.

@ Includes State's share of Taxes on wealth received from Union Govt. Rs. 0.20 crore.

\$ Includes State's share of Union Taxes received from Union Govt. Rs. 256.84 crore.

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



Capital Receipts

Compared to the budget estimate of Rs.473.45 crore, the actual receipts were Rs. 134.71 crore resulting in an overall decrease of Rs.338.74 crore. This was mainly under Borrowings and Other Liabilities.

DISBURSEMENTS

Revenue Disbursements

Revenue Disbursement fell short of the budget estimates by Rs. 151.32 crore (Rs. 36.05 crore under plan and Rs. 115.27 crore under non-plan).

Capital Disbursements

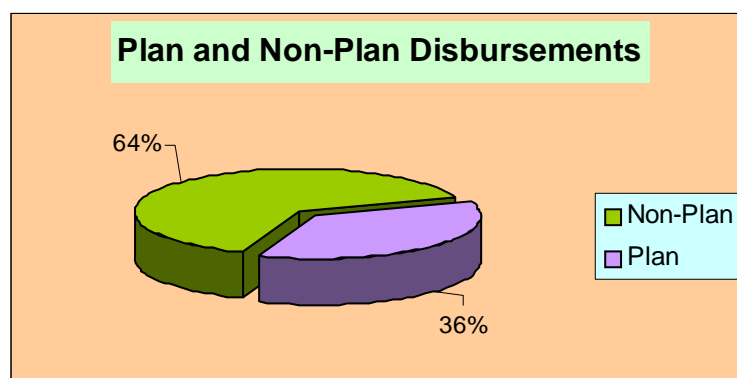
Capital Disbursements fell short of budget estimates by Rs. 298.11 crore (Rs. 276.54 crore under plan and Rs.21.57 crore under non-plan).

Plan Disbursements

During the year, Plan Disbursements amounted to Rs. 1152.01 crore (Rs 490.04 crore under Revenue and Rs. 661.97 crore under Capital).

Non-Plan Disbursements

Non-plan Disbursements during 2006-07 were Rs.2053.68 crore (Rs. 1992.52 crore under Revenue and Rs. 61.16 crore under Capital including loan disbursed).

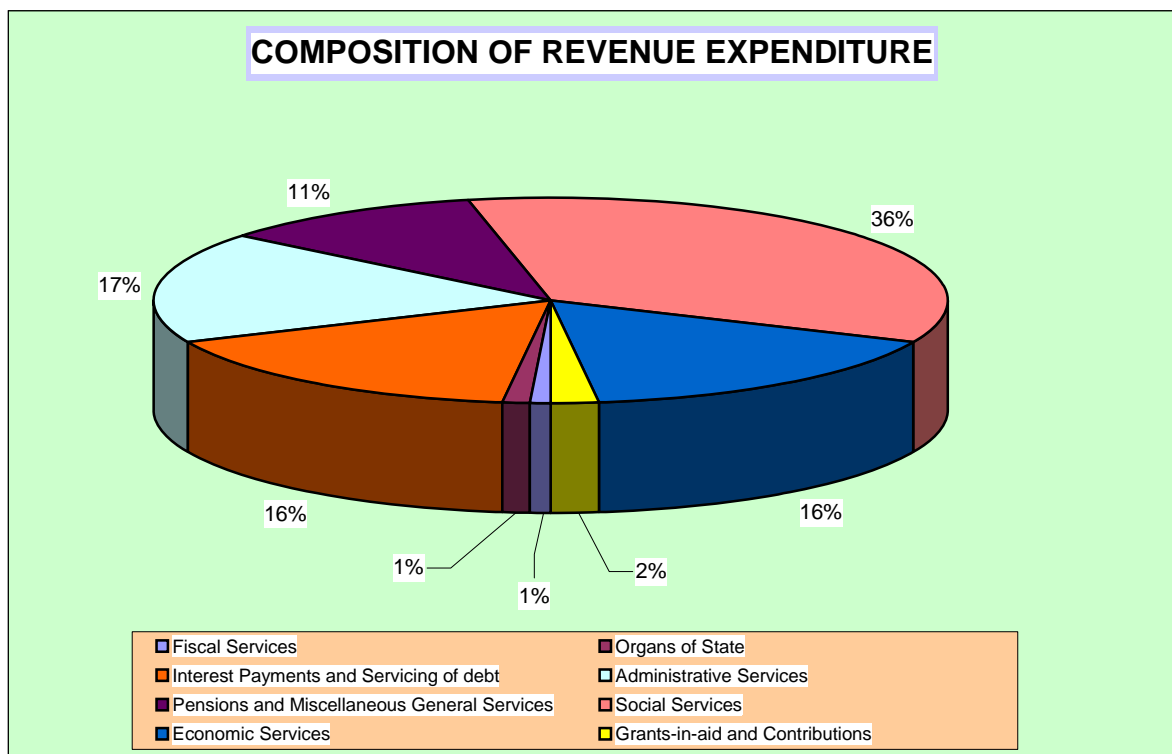


Distribution of expenditure among various sectors is given below :

SECTORAL DISTRIBUTION OF EXPENDITURE AND ITS PERCENTAGE TO TOTAL REVENUE EXPENDITURE

(Rupees in crore)

Components	Amount	Percentage to Total Revenue Expenditure
A. Fiscal Services	17.84	0.72
i) Collection of Taxes on Income and Expenditure	0.14	0.01
ii) Collection of Taxes on Property and Capital transactions	12.02	0.48
iii) Collection of Taxes on Commodities and Services	4.64	0.19
iv) Other Fiscal Services	1.04	0.04
B. Organs of State	27.84	1.12
C. Interest Payments and Servicing of debt	408.17	16.44
D. Administrative Services	434.00	17.48
E. Pensions and Miscellaneous General Services	267.35	10.77
F. Social Services	869.25	35.01
G. Economic Services	408.99	16.48
H. Grants-in-aid and Contributions	49.12	1.98
TOTAL EXPENDITURE (REVENUE ACCOUNT)	2482.56	100



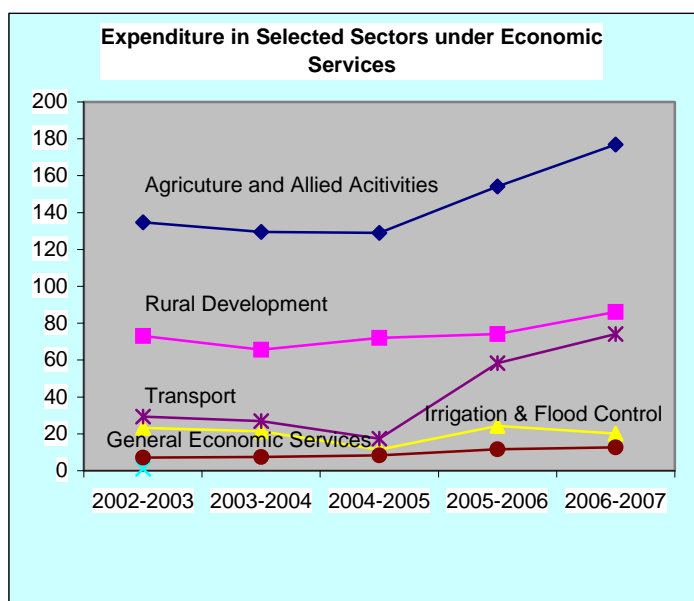
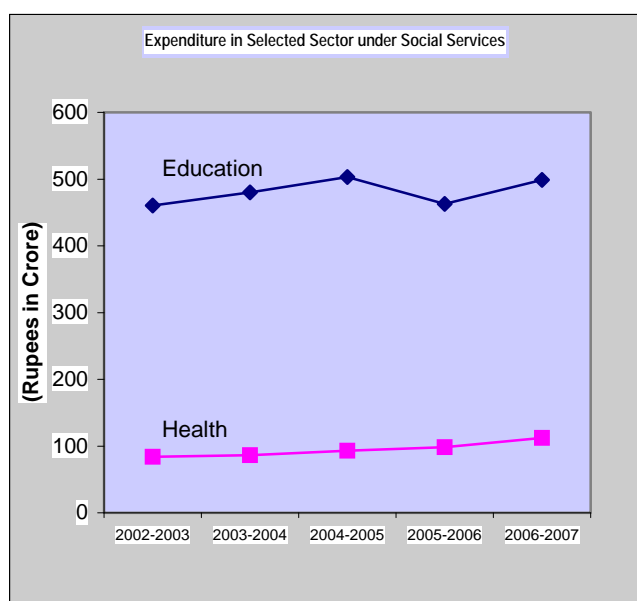
TREND OF EXPENDITURE

Trend of expenditure in some important sectors during 2002-03 to 2006-07 was as follows :

EXPENDITURE IN SELECTED SECTORS COMPARED TO BUDGET AND REVISED ESTIMATES

(Rupees in crore)

Sector	2002-2003	% to BE	% to RE	2003-2004	% to BE	% to RE	2004-2005	% to BE	% to RE	2005-2006	% to BE	% to RE	2006-2007	% to BE	% to RE
A. Social Services															
i) Education, Sports, Art and Culture	460.65	103.46	97.86	480.09	94.13	95.62	503.01	96.50	99.20	463.06	84.61	86.00	498.62	85.40	93.90
ii) Health & Family Welfare	84.12	94.26	94.06	86.43	95.33	93.30	93.19	96.48	95.26	98.35	88.06	91.50	112.36	94.05	92.65
B. Economic Services															
i) Agriculture and Allied Activities	134.76	96.15	98.55	129.46	95.81	94.78	129.01	92.88	97.96	154.23	102.23	94.26	176.95	94.26	90.58
ii) Rural Development	73.16	105.18	99.63	65.54	87.51	99.54	72.09	96.24	96.49	74.17	95.15	85.76	86.16	94.41	92.85
iii) Irrigation & Flood Control	23.30	103.65	99.23	21.33	87.92	93.35	11.42	47.72	47.96	24.29	94.40	95.93	20.08	74.93	72.89
iv) Transport	29.36	252.23	174.76	26.91	234	193.60	17.36	183.70	181.40	58.33	141.41	145.10	74.05	128.47	114.50
v) General Economic Services	7.11	72.26	95.05	7.49	86.09	90.46	8.41	97.68	93.65	11.67	101.04	88.54	12.69	78.14	90.71



DEBTS AND LIABILITIES

Outstanding Public Debt at the end of 2006-07 was Rs. 3114.43 crore, comprising internal debt of Rs. 2563.97 crore and loans and advances from Central Government Rs. 550.46 crore. The other liabilities under Public Account at the end of 2006-07 amounted to Rs. 1511.65 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 76.33 crore in respect of such liabilities during 2006-07.

Interest payments on debt and other liabilities totalling Rs. 388.17 crore constituted 15.64 percent of revenue expenditure. Interest payments on Public Debts were Rs. 284.38 crore (Other Internal debt Rs. 34.66 crore, loans and advances from Central Governments Rs. 50.79 crore and Rs. 198.93 crore on other liabilities). Expenditure on account of interest payments increased by Rs. 17.55 crore during 2006-07.

Against internal debt of Rs. 219.13* crore raised during the year 2006-07, Rs. 68.05 crore was utilised for discharge of debt obligations.

INVESTMENTS AND RETURNS

Total investments as share capital in non-financial Public Sector Undertakings (PSU) stood at Rs. 396.25 crore at the end of 2006-07. Dividends received during the year were Rs 0.11 crore. During 2006-07 investments in PSUs increased by Rs. 30.15 crore.

LOANS AND ADVANCES BY THE STATE GOVERNMENT

Total loans and advances made by the State Government at the end of 2006-07 amounted to Rs. 58.70 crore. During the year the principal amount of Rs. 3.52 crore was recovered. The information regarding arrears in interest at the end of 31st March 2007 was not received from the Government.

Financial assistance to local bodies and others

Assistance to local bodies and others during 2006-07 amounted to Rs.171.25 crore including Rs.26.75 crore given to the Educational Institutions as compared to Rs.112.48 crore in 2002-03, showing 52.24 per cent increase. Zilla Parisadhs, Urban Local Bodies, Agartala and Panchayati Raj Institutions consumed the major portion of the total grant during the five years from 2002-03 to 2006-07.

Commitments on account of incomplete Capital Works

As on 31st March 2007, there were 185 incomplete projects costing Rs.25 lakh and above involving sanctioned amount of Rs. 388.38 crore, against which expenditure of Rs. 188.52 crore was incurred.

* Include Rs.149.80 crore being the Investment in Special State Government Securities and Rs.3.63 crore being the adjustment of 2005-06.

APPROPRIATION ACCOUNTS

The Appropriation Accounts present the accounts of sums expended in the year ended 31st March 2007, 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 2006-07, actual expenditure amounted to Rs. 3444.47 crore, comprising Rs. 2616.55 crore Revenue Expenditure, Rs.731.46 crore Capital Expenditure, Rs. 95.78 crore Repayment of Debt and Rs. 0.68 crore Loans and Advances by the State Government. There were savings under Revenue/Capital/Debt/Loans and Advances and excess under Public Debt with reference to total grants allocated by the State Legislature.

(Rupees in crore)							
Sl. No.	Nature of expenditure	Original Grant	Supplementary Grant	Re-appropriation	Total	Actual Expenditure	Savings(-) Excesses(+)
1.	Revenue Voted Charged	2554.61	145.28	...	2699.89	2222.21	(-) 477.68
		388.09	18.45	...	406.54	394.34	(-) 12.20
2.	Capital Voted Charged	1066.04	345.31	...	1411.35	731.46	(-) 679.89
	
3.	Public Debt Charged	79.16	3.67	...	82.83	95.78	(+) 12.95
4.	Loans and Advances Voted	4.52	0.02	...	4.54	0.68	(-) 3.86
Total		4092.42	512.73	...	4605.15	3444.47	(-) 1160.68

SELECTED GRANTS SHOWING PERSISTENT SAVINGS

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

(Rupees in crore)				
Year	Grant No.	Total Allocation	Savings (-)/ Excess(+)	Percentage of Savings to Total Allocation
2002-2003	6 Revenue Department	49.74	(-) 1.22	(-) 2.45
2003-2004		50.95	(-) 12.96	(-) 25.44
2004-2005		86.28	(-) 31.49	(-) 36.50
2005-2006		99.01	(-) 12.23	(-) 12.35
2006-2007		90.97	(-) 10.81	(-) 11.88
2002-2003	13-Public Works (R&B) Department	283.69	(-) 52.80	(-) 18.61
2003-2004		308.08	(-) 35.92	(-) 11.66
2004-2005		317.34	(-) 57.57	(-) 18.14
2005-2006		498.62	(-) 126.23	(-) 25.32
2006-2007		431.88	(-) 43.09	(-) 9.98
2002-2003	14-Power Department	275.44	(-) 86.17	(-) 31.28
2003-2004		295.55	(-) 86.76	(-) 29.36
2004-2005		298.87	(-) 7.43	(-) 2.49
2005-2006		370.31	(-) 39.48	(-) 10.66
2006-2007		104.20	(-) 22.50	(-) 21.59

Table continued

Year	Grant No.	Total Allocation (Rupees in crore)	Savings (-)/ Excess(+)	Percentage of Savings to Total Allocation
2002-2003	15-Public Works (W.R.) Department	67.29	(-) 7.62	(-) 11.32
2003-2004		76.65	(-) 13.68	(-) 17.85
2004-2005		71.75	(-) 24.24	(-) 33.78
2005-2006		83.65	(-) 07.51	(-) 8.97
2006-2007		109.53	(-) 13.57	(-) 12.39
2002-2003	19 Tribal Welfare Department	214.44	(-) 37.07	(-) 17.29
2003-2004		199.62	(-) 39.73	(-) 19.90
2004-2005		254.78	(-) 72.37	(-) 28.40
2005-2006		371.87	(-) 115.53	(-) 31.07
2006-2007		508.11	(-) 170.98	(-) 33.65
2002-2003	20 Welfare of Scheduled Castes Department	79.83	(-) 27.52	(-) 34.47
2003-2004		78.39	(-) 21.82	(-) 27.84
2004-2005		89.36	(-) 30.02	(-) 33.59
2005-2006		152.91	(-) 62.46	(-) 40.85
2006-2007		222.61	(-) 105.79	(-) 47.52
2002-2003	21 Food and Civil Supplies Department	65.83	(-) 22.36	(-) 33.97
2003-2004		62.43	(-) 31.30	(-) 50.14
2004-2005		63.42	(-) 43.20	(-) 68.12
2005-2006		12.89	(-) 0.97	(-) 7.53
2006-2007		13.03	(-) 0.68	(-) 5.22
2002-2003	34 Planning and Co-ordination Department	33.78	(-) 29.77	(-) 88.13
2003-2004		105.26	(-) 101.03	(-) 95.98
2004-2005		45.24	(-) 31.80	(-) 70.29
2005-2006		58.23	(-) 43.26	(-) 74.29
2006-2007		63.33	(-) 47.52	(-) 75.04

SUBMISSION OF ACCOUNTS BY TREASURIES

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

Sl.No.	Name of Treasuries	Month of A/C	Due date	Delay in days
1.	Agartala Treasury No.I	4/2006 to 3/2007	10 th of the following month	32 to 43
2.	Agartala Treasury No.II	-do-	-do-	29 to 44
3.	Udaipur	-do-	-do-	10 to 30
4.	Kailashahar	-do-	-do-	05 to 27
5.	Dhalai	-do-	-do-	01 to 41

CHAPTER III

TRENDS IN GOVERNMENT REVENUE AND EXPENDITURE

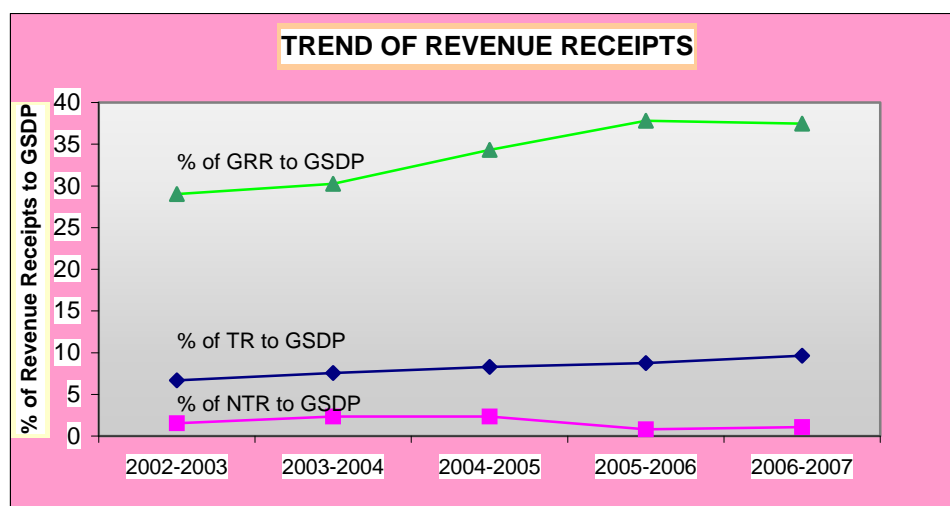
Trends in Government Revenue Receipts and Expenditure from 2002-03 to 2006-07 are given below:

Revenue Receipts

(Rupees in crore)

Year	Tax Revenue (TR)	Non-Tax Revenue (NTR)	Grants-in-aid and Contributions	Gross Revenue Receipts (GRR)	GSDP#	% of TR to GSDP	% of NTR to GSDP	% of GRR to GSDP
2002-2003	432.80	98.73	1348.54	1880.07	6481.58	6.68	1.52	29.01
2003-2004	542.00	167.78	1457.88	2167.66	7165.78	7.56	2.34	30.25
2004-2005	622.75	176.85	1777.30	2576.90	7511.81	8.29	2.35	34.30
2005-2006	700.47	63.62	2260.03	3024.12	7998.40	8.76	0.80	37.81
2006-2007	857.33*	94.97	2381.06	3333.36	8894.50	9.64	1.07	37.48

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



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

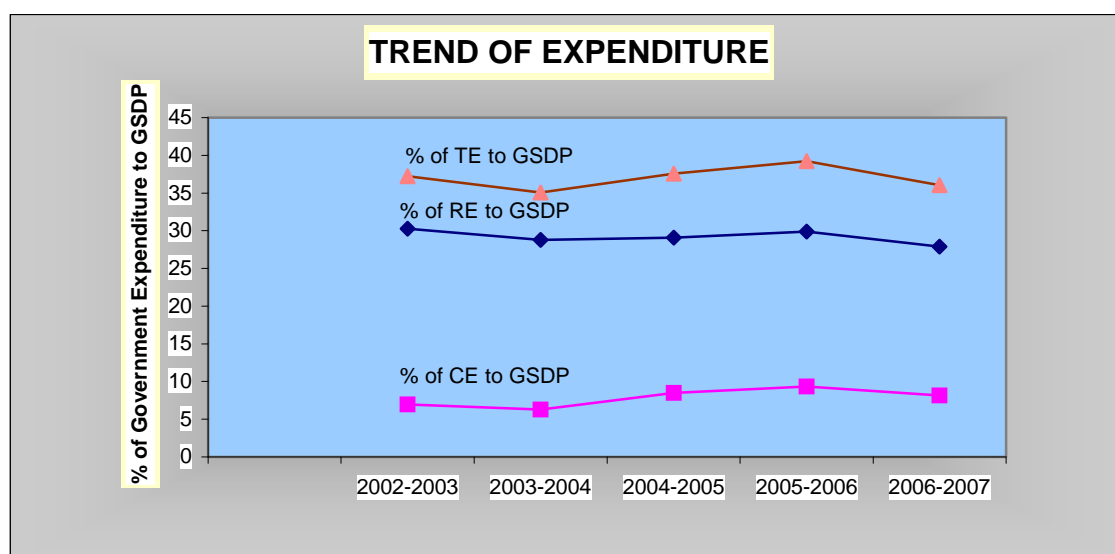
* Includes Rs.515.78 crore as State's share of Union Taxes/Duties.

Revenue and Capital Expenditure

(Rupees in crore)

Year	Revenue Expenditure (RE) (Actuals)	Capital Expenditure (CE) (Actuals)	Total Expenditure (TE)	GSDP#	Percentage increase over the previous year (2002-03 to 2006-07)			% of RE to GSDP	% of CE to GSDP	% of TE to GSDP
					Revenue Expenditure (RE)	Total Expenditure (TE)	GSDP			
2002-2003	1960.72	451.20	2411.92	6481.58	8.15	0.51	31.08	30.25	6.96	37.21
2003-2004	2062.93	449.81	2512.74	7165.78	5.21	4.18	10.56	28.79	6.28	35.07
2004-2005	2182.63	638.55	2821.18	7511.81	5.80	12.28	4.83	29.06	8.50	37.56
2005-2006	2391.79	746.29	3138.08	7998.40	9.58	11.23	6.48	29.90	9.33	39.23
2006-2007	2482.56	723.13	3205.69	8894.50	3.80	2.15	11.20	27.91	8.13	36.04

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

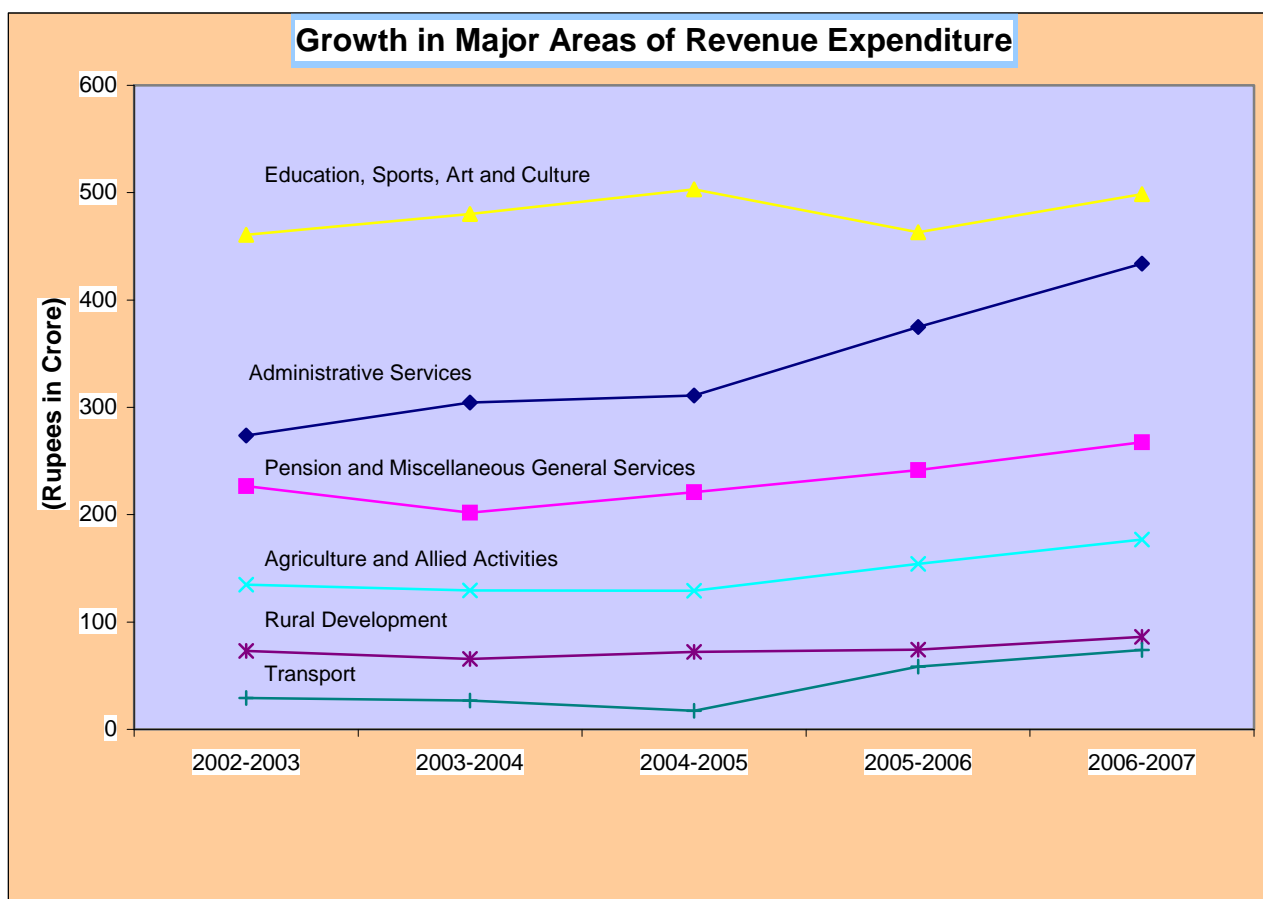


Based on information furnished by the State Government. Since the previous Reports used projected G.S.D.P some of the aggregates, ratios and conclusions in this Accounts at a Glance may not agree with those in the previous Accounts at a Glance.

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

(Rupees in crore)

Areas of expenditure	2002-2003	2003-2004	2004-2005	2005-2006	2006-2007	Percentage increase in 2006-2007 over last year
Administrative Services	273.66	304.36	311.05	374.93	434.00	15.75
Pension and Miscellaneous General Service	226.54	201.86	221.04	241.63	267.36	10.65
Education, Sports, Art and Culture	460.65	480.09	503.01	463.06	498.62	7.68
Agriculture and Allied Activities	134.76	129.46	129.01	154.23	176.94	14.72
Rural Development	73.16	65.54	72.09	74.17	86.16	16.17
Transport	29.36	26.91	17.36	58.33	74.05	26.95



Government Account

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

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

(Rupees in crore)

Year	Revenue Heads			Capital Heads			Other Heads \$	Deficit(-)/surplus (+) for the year	Cumulative deficit at the end of the year
	Receipts	Disbursements	Deficit(-)/surplus(+)	Receipts	Disbursements	Deficit(-)/surplus(+)	Deficit(-) surplus(+)		
2002-2003	1880.07	1960.72	(-) 80.65	...	451.20	(-) 451.20	...	(-) 531.85	(-) 3074.59
2003-2004	2167.66	2062.93	(+) 104.73	...	449.81	(-) 449.81	...	(-) 345.08	(-) 3419.67
2004-2005	2576.90	2182.63	(+) 394.27	...	638.55	(-) 638.55	...	(-) 244.28	(-) 3663.95
2005-2006	3024.12	2391.79	(+) 632.33	113.96	746.29	(-) 632.33	NIL	(-) 3663.95
2006-2007	3333.36	2482.56	(+) 850.80	134.71	723.13*	(-) 588.42	...	(+) 262.38	(-) 3401.57

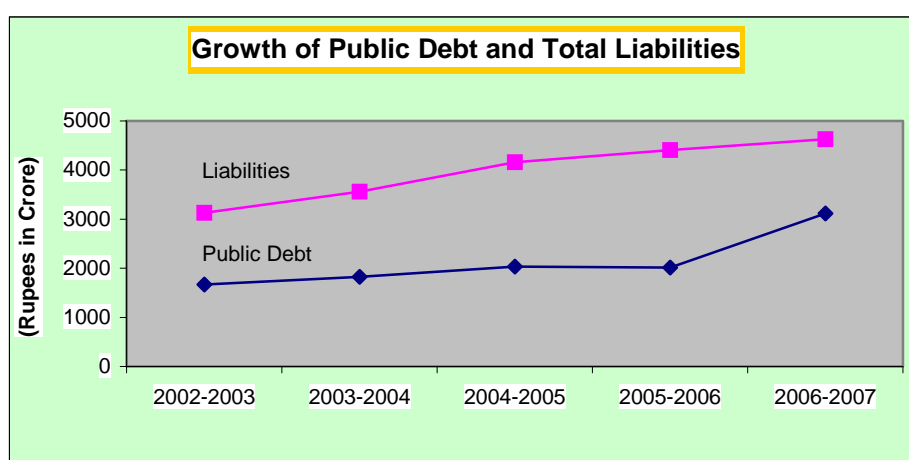
LIABILITIES

Liabilities of the State Government increased by Rs.1498.66 crore from Rs 3127.42 crore in 2002-03 to Rs. 4626.08 crore during 2006-07. The Public debt comprising internal debt of the State Government and loans and advances from the Central Government increased by Rs. 1442.64 crore, from Rs. 1671.79 crore in 2002-03 to Rs. 3114.43 crore at the end of the 2006-07. Article 293 of the Constitution of India empowers the State Government to borrow on the security of the Consolidated Fund of the State within such limits, as may be fixed by the State Legislature. Details of the Public Debt and total liabilities of the State Government are as follows :

* Expenditure on Capital Account consists of Capital Expenditure (Rs.722.45 crore) and Loans and Advances disbursed (Rs.0.68 crore) for actual figure.

(Rupees in crore)

Year	Internal Debt	Loans and Advances from Central Govt.	Total Public Debt	Small Savings	Provi- dent Funds & other Accounts	Other Oblig- ations	Total Liabi- lities*	GSDP#	% of total liability to GSDP
2002-2003	942.21	729.58	1671.79	446.99	959.44	49.20	3127.42	6481.58	48.25
2003-2004	1213.99	612.26	1826.25	577.95	1067.35	90.11	3561.66	7165.78	49.70
2004-2005	1441.90	592.49	2034.39	774.00	1231.26	122.18	4161.83	7511.81	55.40
2005-2006	1443.67	572.36	2016.03	969.22	1301.96	119.42	4406.63	7998.40	55.09
2006-2007	2563.97	550.46	3114.43	NIL	1372.27	139.38	4626.08	8894.50	52.01



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.
2002-2003	833.83	347.22	221.61	125.61	959.44	79.09
2003-2004	959.44	366.48	258.56	107.92	1067.36	79.88
2004-2005	1067.35	440.65	276.74	163.91	1231.26	87.00
2005-2006	1231.26	371.94	301.23	70.71	1301.96	99.15
2006-2007	1301.96	376.39	318.19	58.20	1360.17	103.79

\$ Miscellaneous Government Accounts,

* Small savings, Provident Funds, Non-interest bearing obligations such as deposits of Local Funds, other Earmarked funds (investment accounts), etc.

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

GUARANTEES

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

(Rupees in crore)

At the end of the year	Amount Guaranteed (Principal only)	Amount outstanding	
		Principal	Interest
2002-2003	66.30	24.11	0.89
2003-2004	64.83	41.40	1.95
2004-2005	66.10	40.18	4.71
2005-2006	65.37	40.41	6.57
2006-2007	67.96	37.51	3.38

WAYS AND MEANS ADVANCES

The State Government is required to maintain with the Reserve Bank of India a minimum cash balance of Rs.10.00 lakh on all days. In case of failure to do so, the Reserve Bank provides Ways and Means Advances (WMA) and Overdraft facility to help the State Government tide over the liquidity problem. The details of WMA and overdraft facility availed of by the State Government over the last 5 years are given below :

	2002-2003	2003-2004	2004-2005	2005-2006	2006-2007
i) Number of days on which minimum balance was maintained					
a) Without obtaining any advance	338	342	333	365	365
b) By obtaining Ways and Means Advance	27	24	32	NIL	NIL
ii) Number of days on which overdraft was taken	NIL	NIL	NIL	NIL	NIL

GENERAL CASH BALANCES

The closing cash balance according to the Reserve Bank of India was Rs 48.04 crore (Dr.) against the general cash balance of Rs 34.84 crore (Cr.) reflected in State Government accounts. The difference of Rs. 13.20* crore (Dr.) was under reconciliation.

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

(Rupees in crore)

SOURCES			APPLICATION				
Sl. No	Items	Amount	Sl. No.	Items	Amount		
1.	Opening Cash Balance	(-)64.89	1.	Revenue expenditure	Non-plan	Plan	Total
	Deposit with Reserve Bank				1992.52	490.04	2482.56
	Remittances in Transit – Local	<u>(-)1.13</u> (-)66.02					
2.	State`s share of Union Taxes	515.78	2.	Capital expenditure	Non-plan	Plan	Total
					60.48	661.97	722.45
3	State`s own revenue collection	436.52	3.	Loans and advances repaid	To Central Govt.	To Others	Total
					27.73	68.05	95.78
4.	Central grants/assistance other than loans	2381.06	4.	Loans and advances given			0.68
5.	Miscellaneous receipts	...	5.	Net effect of adjustment of suspense and remittance balances and increase/decrease of reserve funds			288.25
6.	Receipts from public debt., net of small savings, net of deposits and advances (Other than Central loans)	277.06	6.	Closing Cash Balance			
				Deposit with Reserve Bank			(-)34.84
				Remittances in Transit – Local			<u>(-)1.13</u>
7.	Receipts from Central loans	5.83					(-)35.97
8.	Recoveries from borrowers	3.52					
9.	Net Contribution from Contingency Fund	...					
10.	Net effect of adjustment of suspense and remittance balances and increase/ decrease of reserve funds	...					
	Total	3553.75					3553.75

* Out of the difference, an amount of Rs.5.50 crore (net Dr.) has been cleared up to July 2007 and the balance of Rs.7.70 crore is under re-conciliation.