



GOVERNMENT OF KARNATAKA

ACCOUNTS AT A GLANCE

2008-2009

PRINCIPAL ACCOUNTANT GENERAL
(ACCOUNTS & ENTITLEMENT)

KARNATAKA, BANGALORE

Preface

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 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.

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 Entitlement) prepares the State Finance Accounts and 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.



(L. Angam Chand Singh)
Accountant General (A&E)
Karnataka

Place: Bangalore
Date:

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 Principal Accountant General (Accounts and Entitlement). Besides, the Finance Accounts and the Appropriation Accounts are prepared annually by the Principal Accountant General (Accounts and Entitlement) 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 there from, 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 that 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 that are 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 transactions connected with Contingency Fund established under Article 267(2) 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 Karnataka for the year 2008-09 have recently been presented to the State Legislature. Audit Reports of the Comptroller and Auditor General of India for the year 2008-09 are presented separately.

Finance Accounts

Finance Accounts present the accounts of receipts and net outgoings (after adjusting recoveries as reduction of expenditure) 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.

The transactions of the Government of Karnataka for the year 2008-09 started with an opening cash balance of Rs.89.91 crore.

The total receipts* during the year 2008-09 amounted to Rs.18,73,21.62 crore comprising Rs.5,21,20.62 crore under Consolidated Fund and Rs.13,52,01.00 crore under Public Account. There were no receipts under Contingency Fund. The receipts under Consolidated Fund was Rs.4,32,90.67 crore on Revenue Account ('Tax revenue' Rs.3,47,99.43 crore, 'Non-Tax Revenue' Rs.31,58.99 crore and 'Grants-in-aid and Contributions' Rs.53,32.25 crore) and Rs.88,29.95 crore on Capital Account ('Miscellaneous Capital Receipts' Rs.1,81.14 crore, 'Public Debt' Rs.85,92.16 crore and recovery of 'Loans and Advances' Rs.56.65 crore).

The total disbursements* during the year 2008-09 amounted to Rs.18,77,69.98 crore comprising Rs.5,40,38.82 crore under Consolidated Fund, Rs.2.10 crore under Contingency Fund and Rs.13,37,29.06 crore under Public Account. The expenditure under Consolidated Fund was Rs.4,16,59.29 crore on Revenue Account ('General Services' Rs.1,22,75.57 crore, 'Social Services' Rs.1,58,72.99 crore, 'Economic Services' Rs.1,11,36.64 crore and 'Grants-in-aid and Contributions' Rs.23,74.09 crore) and Rs.1,23,79.53 crore on Capital Account ('Capital Outlay' Rs.98,70.28 crore, 'Public Debt' Rs.17,77.90 crore and 'Loans and Advances' Rs.7,31.35 crore).

The transactions of the Government of Karnataka ended with a closing cash balance of Rs.(-) 3,58.45 crore as on 31st March 2009.

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. The Appropriation Accounts for the year 2008-09 comprises accounts of one charged Appropriation and twenty eight voted Grants.

Appropriation Acts 2008 and 2009 had projected a gross expenditure of Rs.6,85,35.29 crore, including the Supplementary Grants totalling Rs.62,41.63 crore, voted by State Legislature during the year. An amount of Rs.45,04.03 crore was projected as recoveries in reduction of expenditure.

* Graphic representation of receipts and disbursements with components of revenue receipts and revenue expenditure are shown at pages 6 and 8 respectively.

Appropriation Accounts 2008-09 show disbursements of Rs.5,49,40.31 crore against the aggregate budget provision of Rs.6,85,35.29 crore, resulting in saving of Rs.1,35,94.98 crore. Grant-wise details of savings are given below.

(Rupees in crore)

Grant No. and Name		Revenue		Capital	
		Voted	Charged	Voted	Charged
01	Agriculture and Horticulture	8,29.63	0.18	30.27	...
02	Animal Husbandry and Fisheries	1,59.30	0.20	52.51	...
03	Finance	8,54.49	0.22	8.67	...
04	Department of Personnel and Administrative Reforms	51.77	9.86	5.00	...
05	Home and Transport	1,71.85	...	62.25	...
06	Infrastructure Development	0.78	...	1,26.63	...
07	Rural Development and Panchayat Raj	3,63.28	...	3,83.66	...
08	Forest, Ecology and Environment	62.14	(-) 1.28	0.08	...
09	Co-operation	1,87.55	...	2.46	...
10	Social Welfare	2,10.56	...	68.43	...
11	Women and Child Development	87.29	...	16.03	...
12	Information, Tourism and Youth Services	36.31	...	41.51	...
13	Food and Civil Supplies	9.40	0.03	2.47	...
14	Revenue	(-) 64.57	0.67	48.37	...
15	Information Technology	1.33	...	17.79	...
16	Housing	44.24	...	1,40.24	...
17	Education	3,75.32	...	1,01.36	...
18	Commerce and Industries	5,63.79	...	68.11	...
19	Urban Development	16,08.50	...	5,28.90	...
20	Public Works	3,14.02	...	10,58.90	...
21	Water Resources	57.02	...	15,09.75	...
22	Health and Family Welfare Services	1,86.69	...	1,20.02	...
23	Labour	73.73	...	2.03	...
24	Energy	4,85.75	...	59.37	...
25	Kannada and Culture	49.00	...	3.91	...
26	Planning, Statistics, Science and Technology	2,35.23	...	...	...
27	Law	23.16	...	...	...
28	Parliamentary Affairs and Legislation	22.89	...	0.57	...
29	Debt Servicing	...	7,46.06	...	13,79.28

Note: Figures with minus sign indicate excess.

Recoveries in reduction of expenditure amounted to Rs.9,01.49 crore, reflecting a decrease of Rs.36,02.54 crore vis-à-vis budget estimates.

CHAPTER II

HIGHLIGHTS OF ACCOUNTS

Sl. No.	Particulars	B.E. * 2008-09	Actuals	Percentage of Actuals to B.E. *	Percentage of Actuals to SGDP ^
		(Rupees in crore)			
01.	Tax Revenue	3,98,58.23	3,47,99.43	87.31	12.98
02.	Non-Tax Revenue	19,31.65	31,58.99	163.54	1.18
03.	Grants-in-aid and Contributions	54,50.43	53,32.25	97.83	1.99
04.	Revenue Receipts (1+2+3)	4,72,40.31	4,32,90.67	91.64	16.14
05.	Recovery of Loans and Advances	69.97	56.65	80.96	0.02
06.	Other Receipts - Miscellaneous Capital Receipts	30,00.00	1,81.14	6.04	0.07
07.	Borrowings and Other Liabilities	70,29.73 (#)	87,32.46 (\$)	124.22	3.26
08.	Capital Receipts (5+6+7)	1,00,99.70	89,70.25	88.82	3.35
09.	Total Receipts (4+8)	5,73,40.01	5,22,60.92	91.14	19.49
10.	Non-Plan Expenditure (NPE) (11+13)	3,33,51.09	3,23,71.76	97.06	12.07
11.	NPE on Revenue Account	3,21,46.98	3,11,28.98	96.83	11.61
12.	NPE on Interest Payments out of 11	52,78.10	45,32.03	85.86	1.69
13.	NPE on Capital Account	12,04.11	12,42.78	103.21	0.46
14.	Plan Expenditure (PE) (15+16)	2,39,88.92	1,98,89.16	82.91	7.42
15.	PE on Revenue Account	1,35,65.88	1,05,30.31	77.62	3.93
16.	PE on Capital Account	1,04,23.04	93,58.85	89.79	3.49
17.	Total Expenditure {(10+14) = (18+19)}	5,73,40.01	5,22,60.92	91.14	19.49
18.	Revenue Expenditure (11+15)	4,57,12.86	4,16,59.29	91.13	15.54
19.	Capital Expenditure (13+16)	1,16,27.15 (a)	1,06,01.63 (b)	91.18	3.95
20.	Revenue Surplus (4-18)	15,27.45	16,31.38	106.80	0.61
21.	Fiscal Deficit {(17) - (4+5+6) = 7}	70,29.73	87,32.46	124.22	3.26

(*) Budget Estimates

(^) SGDP - State Gross Domestic Product for 2008-09: Rs.26,81,38 crore {Source: Directorate of Economics and Statistics, Bangalore}.

(#) Comprises net contribution from (i) 'E Public Debt' {Rs.58,46.31 crore}; (ii) 'Public Account' {Rs.11,43.95 crore} and (iii) 'Cash Balance' {Rs.39.47 crore}.

(\$) Comprises net contribution from (i) 'E Public Debt' {Rs.68,14.26 crore}; (ii) 'Contingency Fund' {Rs.(-) 2.10 crore}; (iii) 'Public Account' {Rs.14,71.94 crore} and (iv) 'Cash Balance' {Rs.4,48.36 crore}.

(a) Comprises provision on 'Capital Outlay' {Rs.1,06,40.06 crore} and 'F Loans and Advances' {Rs.9,87.09 crore}.

(b) Comprises expenditure incurred on 'Capital Outlay' {Rs.98,70.28 crore} and 'F Loans and Advances' {Rs.7,31.35 crore}.

RECEIPTS AND DISBURSEMENTS

The following table summarises the Accounts for 2008-09.

(Rupees in crore)

Total Receipts	5,22,60.92		Total Disbursements	5,22,60.92	
Revenue Receipts	4,32,90.67	(82.84)	Revenue Disbursements	4,16,59.29	(79.71)
Capital Receipts @	89,70.25	(17.16)	Capital Disbursements &	1,06,01.63	(20.29)

Note - Figures in parentheses indicate percentage to total receipts / total disbursements

@ Capital Receipts comprise of Miscellaneous Capital Receipts {Rs 1,81.14 crore}, net receipts under 'Public Debt' {Rs.68,14.26 crore}, receipts under 'Loans and Advances' {Rs. 56.65 crore}, net 'Contingency Fund' {Rs.(-) 2.10 crore}, net 'Public Account' {Rs.14,71.94 crore} and 'Cash Balance' {Rs.4,48.36 crore}.

& Capital Disbursements comprise expenditure on Capital Outlay {Rs. 98,70.28 crore} and loans and advances given by the State Government {'F Loans and Advances' Rs. 7,31.35 crore}.

RECEIPTS**Revenue Receipts**

Total Tax Revenue of Rs.3,47,99.43 crore and Non-Tax Revenue of Rs.31,58.99 crore formed 12.98 percent and 1.18 percent respectively of the SGDP.

Major contributors to revenue were:

Head of Account	Rupees in crore	
Taxes on Sales, Trade etc.	1,46,22.73	(5.45)
State Excise	57,49.57	(2.14)
Grants-in-aid and Contributions	53,32.25	(1.99)
Stamps and Registration Fees	29,26.72	(1.09)
Corporation Tax	23,45.84	(0.88)
Taxes on Vehicles	16,81.16	(0.63)
Taxes on Income Other than Corporation Tax	14,72.96	(0.55)
Customs	13,67.55	(0.51)
Union Excise Duties	11,92.65	(0.45)
Taxes on Goods and Passengers	10,85.02	(0.40)

(Amount of revenue as a percent of SGDP is indicated in parentheses. SGDP for 2008-09: Rs. 26,81,38 crore)

Net tax receipts during the year was less than the budget estimates by Rs.50,58.80 crore, on account of less collection of revenue under Taxes on Sales, Trade etc., (Rs.25,38.05 crore), Stamps and Registration Fees (Rs.12,69.12 crore), Taxes on Vehicles (Rs.4,17.80 crore), Corporation Tax (Rs.2,71.69 crore), Other Taxes and Duties on Commodities and Services (Rs.2,21.58 crore), Taxes on Goods and Passengers (Rs.1,74.97 crore), Taxes on Income other than Corporation Tax (Rs.1,70.70 crore), Customs (Rs.1,58.30 crore), Union Excise Duties (Rs.1,38.15 crore), Service Tax (Rs.89.57 crore), Taxes and Duties on Electricity (Rs.15.20 crore) and Taxes on Wealth (Rs.0.24 crore) partly offset by more receipts under Land Revenue (Rs.1,65.17 crore), State Excise (Rs.1,23.49 crore), Other Taxes on Income and Expenditure (Rs.1,10.32 crore) and Taxes on Agricultural Income (Rs.7.59 crore).

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

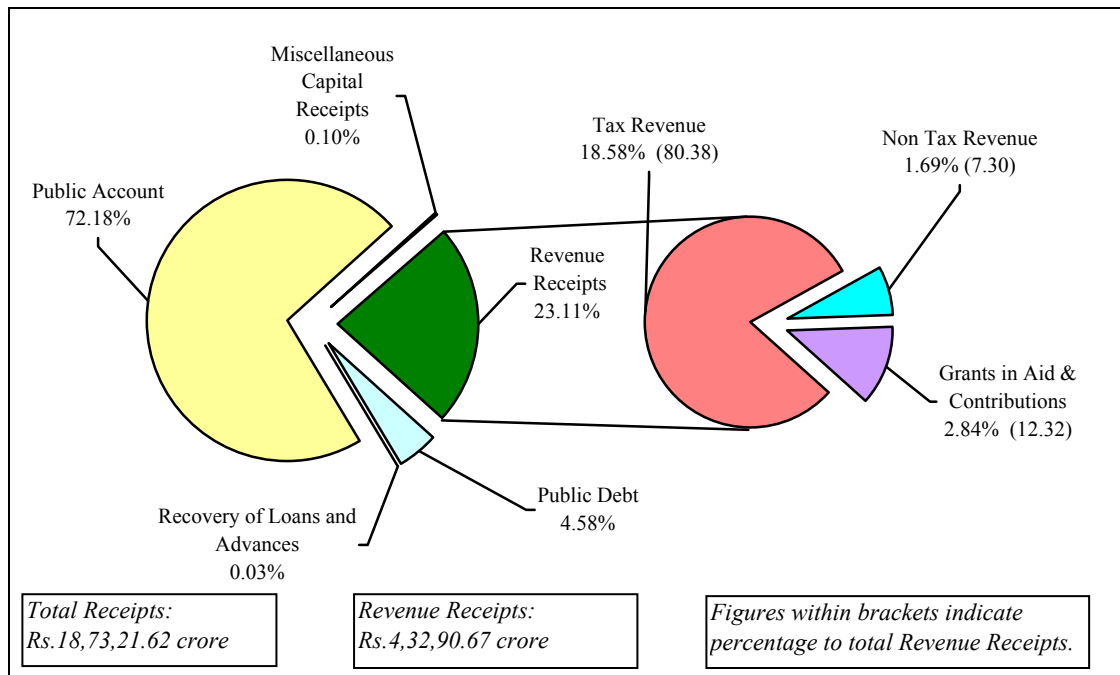
Components	Actuals (Rupees in crore)	Percentage to total Revenue Receipts
A. Tax Revenue*	3,47,99.43	80.38
Taxes on Income and Expenditure	43,66.76	10.08
Taxes on Property and Capital Transactions	31,84.62	7.36
Taxes on Commodities and Services	2,72,48.05	62.94
B. Non-Tax Revenue	31,58.99	7.30
Interest Receipts, Dividends and Profits	3,77.30	0.87
General Services	6,75.82	1.56
Social Services	1,85.71	0.43
Economic Services	19,20.16	4.44
C. Grants-in-aid and Contributions	53,32.25	12.32
TOTAL-REVENUE RECEIPTS	4,32,90.67	100.00

(* Includes Rs.71,53.77 crore being the State's share of allocable taxes received from Union Government).

Capital Receipts

Capital Receipts during the year was less than the budget estimates by Rs.11,29.45 crore, Rs.28,18.86 crore less under Miscellaneous Capital Receipts and Rs.13.32 crore less in respect of recovery of Loans and Advances and Rs.17,02.73 crore more under Borrowings and Other Liabilities.

RECEIPTS



DISBURSEMENTS**Revenue Disbursements**

Revenue Disbursement of Rs.4,16,59.29 crore (net) was 15.54 percent of SGDP. It was less than budget estimates by Rs.40,53.57 crore - less disbursement under Plan (Rs.30,35.57 crore) and under Non-Plan (Rs.10,18.00 crore).

Capital Disbursements

Capital Disbursements of Rs.1,06,01.63 crore were 3.95 percent of the SGDP. It was less than budget estimates by Rs.10,25.52 crore, Rs.10,64.19 crore less under Plan and Rs.38.67 crore more under Non-Plan.

Plan Disbursements

Plan disbursements during 2008-09 were Rs.1,98,89.16 crore consisting of Rs.1,05,30.31 crore under Revenue and Rs.93,58.85 crore under Capital. During the year 2008-09, Plan Disbursements were Rs.1,77,04.47 crore under State Plan and Rs.21,84.69 crore under Central Plan Schemes. State's share and Centre's share of Centrally Sponsored Plan Schemes are included under State Plan and Central Plan schemes respectively.

Non-Plan Disbursements

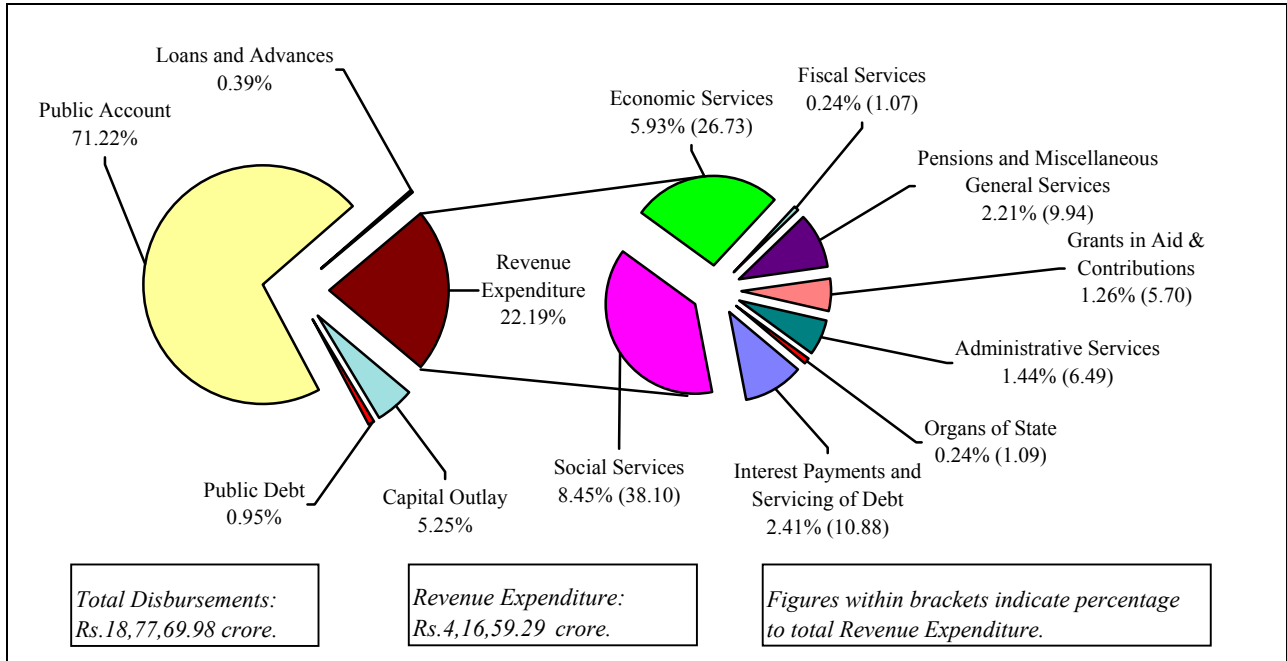
Non-plan disbursements during 2008-09 were Rs.3,23,71.76 crore, consisting of Rs.3,11,28.98 crore under Revenue and Rs.12,42.78 crore under Capital.

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

DISTRIBUTION OF REVENUE EXPENDITURE AND ITS PERCENTAGE TO TOTAL REVENUE EXPENDITURE

Components		Amount (Rupees in crore)	Percentage to Total Revenue Expenditure
A.	Fiscal Services	4,44.39	1.07
	Collection of Taxes on Income and Expenditure	4.47	0.01
	Collection of Taxes on Property and Capital transactions	1,79.48	0.43
	Collection of Taxes on Commodities and Services	2,48.45	0.60
	Other Fiscal Services	11.99	0.03
B.	Organs of State	4,54.90	1.09
C.	Interest Payments and Servicing of debt	45,32.03	10.88
D.	Administrative Services	27,05.00	6.49
E.	Pensions and Miscellaneous General Services	41,39.25	9.94
F.	Social Services	1,58,72.99	38.10
G.	Economic Services	1,11,36.64	26.73
H.	Grants-in-aid and Contributions	23,74.09	5.70
TOTAL EXPENDITURE (REVENUE ACCOUNT)		4,16,59.29	100.00

DISBURSEMENTS



TREND OF REVENUE EXPENDITURE

Trend of revenue expenditure in some important sectors between 2004-05 and 2008-09 is brought out below:

STATEMENT OF EXPENDITURE IN SELECTED SECTORS

Sector	2004-05		2005-06		2006-07		2007-08		2008-09	
	Actual Expenditure	Percent to B.E./R.E.	Actual Expenditure	Percent to B.E./R.E.	Actual Expenditure	Percent to B.E./R.E.	Actual Expenditure	Percent to B.E./R.E.	Actual Expenditure	Percent to B.E./R.E.
<i>(Rupees in crore)</i>										
A. Social Services										
Education, Sports, Art and Culture	43,57.91	99.30 <i>96.81</i>	48,37.40	100.02 <i>98.69</i>	57,03.21	103.76 <i>96.52</i>	68,11.21	98.00 <i>100.99</i>	84,92.38	96.90 <i>99.37</i>
Health and Family Welfare	10,35.61	97.29 <i>97.16</i>	11,38.50	93.79 <i>97.91</i>	12,06.66	89.56 <i>84.77</i>	14,77.94	89.48 <i>91.91</i>	17,72.70	90.12 <i>91.84</i>
B. Economic Services										
Agriculture and Allied Activities	20,64.91	111.48 <i>96.96</i>	28,66.65	114.37 <i>112.25</i>	31,40.84	110.80 <i>110.01</i>	45,18.05	121.02 <i>96.80</i>	33,38.42	77.29 <i>93.80</i>
Rural Development	6,96.86	101.23 <i>95.16</i>	7,76.00	87.13 <i>87.22</i>	9,06.80	93.03 <i>92.43</i>	9,59.40	84.03 <i>90.01</i>	9,41.43	73.60 <i>98.59</i>
Irrigation and Flood Control	2,13.91	98.55 <i>99.20</i>	2,15.82	107.00 <i>106.07</i>	2,94.42	133.75 <i>105.69</i>	2,78.53	105.52 <i>89.00</i>	2,62.23	88.74 <i>89.96</i>
Energy	18,96.71 ^	118.30 ^ <i>119.05 ^</i>	18,36.93	102.79 <i>101.88</i>	24,02.01	98.08 <i>97.62</i>	23,07.76	105.96 <i>116.42</i>	19,52.07	80.07 <i>103.39</i>
Transport	6,17.60	136.91 <i>107.58</i>	7,56.10	125.33 <i>88.04</i>	15,63.98	144.57 <i>102.08</i>	13,25.53	91.16 <i>89.17</i>	14,61.72	99.72 <i>124.48</i>
General Economic Services	6,49.68	201.41 <i>201.24</i>	9,50.91	216.64 <i>201.07</i>	14,01.49	352.27 <i>327.53</i>	10,37.90	119.43 <i>118.56</i>	24,71.37	209.96 <i>217.78</i>

Note: Figures in italics indicate percentage to Revised Estimates.

B.E. Budget Estimates; R.E. Revised Estimates

(^) Differs from those shown in the 'Accounts at a Glance' for 2004-05 due to proforma corrections of book adjustments relating to Power subsidy for 2004-05.

DEBTS AND LIABILITIES

Outstanding Public Debt at the end of 2008-09 was Rs.4,96,87.67 crore, comprising internal debt of Rs.3,99,95.86 crore and loans and advances from Central Government of Rs.96,91.81 crore. Other liabilities* accounted under Public Account was Rs.2,18,62.51 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.11,76.24 crore in respect of such liabilities* of State Government during 2008-09 over 2007-08.

Interest payments on debt and other liabilities/obligations totalling Rs.45,32.03 crore constituted 10.88 percent of revenue expenditure of Rs.4,16,59.29 crore. Interest payments on public debt were Rs.37,95.92 crore (Internal debt Rs.30,38.23 crore and Loans and advances from Central Government Rs.7,57.69 crore) and Rs.7,36.11 crore on Other Liabilities*. Expenditure on account of interest payments increased by Rs.26.25 crore during 2008-09 over 2007-08.

Internal debt of Rs.79,95.99 crore was raised during the year 2008-09. During the year the discharge of internal debt was Rs.13,16.46 crore and interest paid on internal debt was Rs.30,38.23 crore.

INVESTMENTS AND RETURNS

Total investments in Statutory Corporations, Government Companies, Joint Stock Companies, Co-operative Banks and Societies etc., stood at Rs.2,66,72.11 crore at the end of 2008-09. Dividend/ interest received during the year was Rs.40.19 crore (i.e., 0.15 per cent on investment). During 2008-09, investments increased by Rs.43,92.76 crore. The dividend/ interest income increased by Rs.16.77 crore over 2007-08.

LOANS AND ADVANCES BY THE STATE GOVERNMENT

Total loans and advances made by the State Government at the end of 2008-09 were Rs.76,20.19 crore. Recovery[#] of principal amount aggregating Rs.6,28.80 crore and interest on loan amounting to Rs.9,50.58 crore was in arrears at the end of March 2009.

Total loans and advances to Government Corporations / Companies, Non-Government Institutes, Local Bodies etc., at the end of 2008-09 were Rs.68,75.74 crore^{\$}.

Financial assistance to local bodies and others

Assistance to Local Bodies etc., during 2008-09 was Rs.1,65,23.76 crore. It increased from Rs.78,96.94 crore in 2004-05 to Rs.1,65,23.76 crore in 2008-09, which denoted a 109.24 percent increase in the last five years. Zilla Panchayat institutions consumed the major portion (65.37 percent) of the total grant during the five years from 2004-05 to 2008-09.

(*) Includes Small savings, Provident Funds, Insurance and Pension Funds, Reserve Funds and Deposits.

(#) Does not include recoveries in arrears of loans detailed accounts of which are maintained by the Departmental Officers.

(\$) Total loans excluding loans and advances given to Co-operatives and Individuals.

APPROPRIATION ACCOUNTS

The Appropriation Accounts of the Government of Karnataka for the year 2008-09 present the accounts of sums expended in the year ended 31st March 2009, compared with the sums specified in the Schedules appended to the Appropriation Acts passed by the State Legislature/Parliament under Articles 204 and 205 of the Constitution of India.

The Appropriation Accounts show that in the year 2008-09, there was an expenditure of Rs.5,49,40.31 crore, comprising Rs.4,20,67.22 crore of Revenue Expenditure, Rs.1,03,63.85 crore of Capital Expenditure, Rs.17,77.90 crore of repayment of Debt and Rs.7,31.34 crore of Loans and Advances by the State Government. There was savings/excess 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	Total	Actual expenditure	Savings (-) Excess (+)		Reappropriation #
1	Revenue	Voted	4,09,40.66	34,95.81	4,44,36.47	3,74,36.02	(-) 70,00.45	(-) 7,48.45	
		Charged	53,66.16	21.59	53,87.75	46,31.20	(-) 7,56.55	(-) 1.29	
2	Capital	Voted	1,18,22.58	21,86.72	1,40,09.30	1,03,63.85	(-) 36,45.45	(-) 2,20.90	
3	Public Debt	Charged	31,57.17	...	31,57.17	17,77.90	(-) 13,79.27	(-) 3,28.92	
4	Loans and Advances	Voted	10,07.09	5,37.51	15,44.60	7,31.34	(-) 8,13.26	(-) 1,12.22	
		Total	Voted	5,37,70.33	62,20.04	5,99,90.37	4,85,31.21	(-) 1,14,59.16	(-) 10,81.57
		Charged	85,23.33	21.59	85,44.92	64,09.10	(-) 21,35.82	(-) 3,30.21	

Net of re-appropriations and surrenders.

Details of grants in which persistent savings were noticed are given below:

Year	Grant No. and Name	Total allocation (Rupees in crore)	Percentage of Savings to total grant
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REVENUE – VOTED

2004-05	01 Agriculture and Horticulture	8,96.15	12.19
2005-06		10,63.96	38.54
2006-07		12,59.30	30.88
2007-08		16,48.54	24.79
2008-09		21,45.90	38.66

2004-05	02 Animal Husbandry and Fisheries	1,88.32	4.43
2005-06		2,39.50	8.33
2006-07		3,58.28	22.73
2007-08		4,60.43	30.83
2008-09		6,39.24	24.92

2004-05	03 Finance	55,17.31	24.30
2005-06		56,20.61	26.55
2006-07		63,71.00	36.06
2007-08		42,07.57	5.43
2008-09		71,10.36	12.02

Year	Grant No. and Name	Total allocation (Rupees in crore)	Percentage of Savings to total grant
REVENUE – VOTED			
2004-05	04 Department of Personnel and Administrative Reforms	1,97.45	17.05
2005-06		1,57.85	14.74
2006-07		2,36.68	29.28
2007-08		2,89.65	21.38
2008-09		4,18.85	12.36
2004-05	05 Home and Transport	11,68.46	4.44
2005-06		12,72.42	1.72
2006-07		17,28.80	11.46
2007-08		18,26.36	5.35
2008-09		20,95.39	8.20
2004-05	07 Rural Development and Panchayat Raj	12,12.96	9.20
2005-06		11,12.59	14.17
2006-07		13,48.81	5.02
2007-08		16,85.39	22.83
2008-09		18,47.40	19.66
2004-05	08 Forest, Ecology and Environment	3,16.83	23.55
2005-06		3,10.62	15.33
2006-07		4,01.30	15.92
2007-08		4,52.45	14.98
2008-09		5,20.10	11.95
2004-05	09 Co-operation	2,96.21	18.16
2005-06		10,47.74	1.61
2006-07		9,72.33	2.38
2007-08		19,90.44	1.61
2008-09		5,49.99	34.10
2004-05	10 Social Welfare	6,01.85	11.12
2005-06		7,33.48	7.90
2006-07		9,90.97	6.59
2007-08		13,35.91	7.65
2008-09		15,29.49	13.77
2004-05	11 Women and Child Development	3,85.07	14.32
2005-06		4,14.46	5.32
2006-07		8,44.18	24.17
2007-08		8,94.63	15.94
2008-09		10,64.21	8.20
2004-05	12 Information, Tourism and Youth Services	1,05.44	2.06
2005-06		81.48	6.30
2006-07		1,40.37	15.48
2007-08		1,64.82	20.77
2008-09		2,13.07	17.04

Accounts at a Glance 2008-09 - Karnataka

Year	Grant No. and Name	Total allocation (Rupees in crore)	Percentage of Savings to total grant
REVENUE – VOTED			
2004-05	13 Food and Civil Supplies	6,31.73	1.07
2005-06		7,65.11	0.33
2006-07		7,85.53	0.50
2007-08		6,99.05	1.00
2008-09		7,82.75	1.20
2004-05	15 Information Technology	10.86	27.72
2005-06		30.87	1.77
2006-07		15.64	10.00
2007-08		15.34	3.91
2008-09		28.74	4.64
2004-05	16 Housing	1,06.17	3.83
2005-06		2,69.70	3.76
2006-07		2,75.69	2.96
2007-08		3,16.91	3.86
2008-09		6,24.12	7.09
2004-05	17 Education	46,49.80	5.48
2005-06		49,21.75	1.67
2006-07		58,34.11	3.35
2007-08		70,73.14	4.49
2008-09		87,96.24	4.27
2004-05	19 Urban Development	10,73.76	11.61
2005-06		16,03.69	16.13
2006-07		35,07.35	31.14
2007-08		41,92.00	28.51
2008-09		47,25.20	34.04
2004-05	20 Public Works	10,32.02	31.69
2005-06		12,56.46	21.87
2006-07		17,67.11	23.66
2007-08		15,55.42	22.13
2008-09		16,57.28	18.95
2004-05	21 Water Resources	2,41.49	3.96
2005-06		2,25.59	3.89
2006-07		3,08.39	3.70
2007-08		3,35.21	14.52
2008-09		3,24.75	17.56
2004-05	22 Health and Family Welfare Services	10,98.17	9.70
2005-06		12,95.36	15.52
2006-07		13,87.20	16.44
2007-08		16,63.58	14.65
2008-09		18,90.96	9.87

Year	Grant No. and Name	Total allocation (Rupees in crore)	Percentage of Savings to total grant
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REVENUE – VOTED

2004-05	23 Labour	1,21.89	7.98
2005-06		1,15.92	6.67
2006-07		1,55.68	10.03
2007-08		2,28.19	12.83
2008-09		3,20.91	22.98

2004-05	25 Kannada and Culture	34.05	24.09
2005-06		46.53	12.42
2006-07		1,18.42	14.01
2007-08		1,53.68	25.32
2008-09		1,80.45	27.15

2004-05	26 Planning, Statistics, Science and Technology	1,16.58	17.97
2005-06		3,55.03	25.02
2006-07		5,22.45	13.31
2007-08		6,02.89	29.65
2008-09		5,13.49	45.81

2004-05	27 Law	1,69.10	14.62
2005-06		1,68.92	7.78
2006-07		1,92.68	8.37
2007-08		2,34.37	6.68
2008-09		2,68.84	8.61

2004-05	28 Parliamentary Affairs and Legislation	36.76	11.73
2005-06		51.53	22.50
2006-07		57.45	23.59
2007-08		60.98	30.20
2008-09		66.05	34.66

CAPITAL – VOTED

2004-05	01 Agriculture and Horticulture	1,00.30	99.90
2005-06		38.51	47.98
2006-07		8.95	54.34
2007-08		30.90	20.48
2008-09		37.65	80.41

2004-05	02 Animal Husbandry and Fisheries	8.89	11.00
2005-06		16.35	65.06
2006-07		31.52	33.93
2007-08		60.15	17.21
2008-09		81.84	64.17

Accounts at a Glance 2008-09 - Karnataka

Year	Grant No. and Name	Total allocation (Rupees in crore)	Percentage of Savings to total grant
CAPITAL – VOTED			
2004-05	03 Finance	15.82	57.32
2005-06		96.07	97.61
2006-07		27.09	93.05
2007-08		31.22	97.89
2008-09		2,35.47	3.68
2004-05	06 Infrastructure Development	1,37.70	29.40
2005-06		2,27.74	9.14
2006-07		3,86.54	32.43
2007-08		4,21.93	14.46
2008-09		4,95.89	25.54
2004-05	07 Rural Development and Panchayat Raj	3,10.83	27.84
2005-06		7,86.88	13.03
2006-07		11,31.88	34.30
2007-08		17,12.15	34.82
2008-09		18,85.53	20.35
2004-05	09 Co-operation	16.25	17.96
2005-06		18.14	11.97
2006-07		34.50	47.80
2007-08		31.77	40.82
2008-09		29.32	8.39
2004-05	10 Social Welfare	87.34	36.70
2005-06		1,29.10	48.59
2006-07		1,85.03	11.15
2007-08		2,22.61	9.60
2008-09		2,96.24	23.10
2004-05	11 Women and Child Development	6.86	20.55
2005-06		13.96	76.55
2006-07		11.10	76.70
2007-08		22.70	15.56
2008-09		64.00	25.04
2004-05	12 Information, Tourism and Youth Services	0.85	22.11
2005-06		20.40	24.01
2006-07		4.06	1.48
2007-08		1,06.72	46.05
2008-09		1,14.08	36.38
2004-05	16 Housing	1,54.00	8.78
2005-06		3,37.82	23.32
2006-07		3,15.35	25.44
2007-08		4,78.00	5.52
2008-09		3,81.18	36.79

Year	Grant No. and Name	Total allocation (Rupees in crore)	Percentage of Savings to total grant
CAPITAL – VOTED			
2004-05	18 Commerce and Industries	2,14.80	23.77
2005-06		1,66.45	31.14
2006-07		1,50.00	43.86
2007-08		2,88.06	16.87
2008-09		1,25.53	54.26
2004-05	19 Urban Development	3,77.94	26.47
2005-06		3,61.42	32.62
2006-07		4,51.89	16.10
2007-08		7,26.38	21.38
2008-09		11,26.78	46.94
2004-05	20 Public Works	11,55.91	9.48
2005-06		13,27.22	8.17
2006-07		22,73.94	10.23
2007-08		19,60.97	11.10
2008-09		33,85.64	31.28
2004-05	21 Water Resources	30,59.78	1.50
2005-06		36,45.34	8.01
2006-07		48,60.70	15.27
2007-08		46,11.87	25.34
2008-09		44,83.32	33.67
2004-05	22 Health and Family Welfare Services	43.61	80.40
2005-06		88.01	85.61
2006-07		2,29.83	36.19
2007-08		4,25.28	15.78
2008-09		4,57.93	26.21
2004-05	24 Energy	1,53.61	3.80
2005-06		85.90	20.68
2006-07		4,51.52	4.66
2007-08		4,88.49	10.24
2008-09		14,96.00	3.97

RECONCILIATION OF ACCOUNTS

Accuracy and reliability of accounts depend, among other things, on timely reconciliation of the departmental figures with the accounts figures.

Consequent on online computerisation of treasuries and rendering compiled accounts by the treasuries a revised procedure for reconciliation has been prescribed by the State Government. As per Government Orders in vogue, all Drawing and Disbursing Officers shall reconcile figures of expenditure with those booked in the treasuries. After rendering of accounts to the Accountant General (A&E), all rectification shall be referred to the District Controlling Officers/ Chief Controlling Officers (CCOs). The Chief Controlling Officers in turn have to reconcile their figures with those of the Accountant General. During 2008-09 out of 71 CCOs for Receipt Heads, 41 CCOs have reconciled fully, 12 CCOs reconciled partially and 18 CCOs have not reconciled at all. Out of 212 CCOs for Expenditure Heads, 167 CCOs have reconciled fully, 15 CCOs reconciled partially and 30 CCOs have not reconciled at all. Thus, reconciliation has been carried out by 83 *percent* of CCOs.

However, the quantum of expenditure reconciled was for a value of Rs.2,58,29.84 crore as against the total expenditure (Revenue and Capital Heads) of Rs.5,15,29.57 crore, which works out to 50 *percent*. The major amounts that were not reconciled fall under Major Heads '2202 General Education', '2071 Pensions and Other Retirement Benefits', '2801 Power', '2515 Other Rural Development Programmes', '4701 Capital Outlay on Major and Medium Irrigation', etc.. On the receipt side the amount reconciled was for a value of Rs.4,23,99.42 crore as against the total receipts (Revenue and Capital Heads) of Rs.4,34,71.81 crore which works out to 97 *percent*.

In respect of loans and advances, the reconciliation was not carried out by any of the CCOs concerned.

SUBMISSION OF ACCOUNTS BY TREASURIES

There are 32 District Treasuries in the State. During the year 2008-09, Treasury accounts received and accounted were 384. Delay noticed in rendering of monthly accounts by the treasuries, upto 15 days on 259 occasions, over 15 days and less than one month on 21 occasions and over one month on 6 occasions is detailed below. Delay in rendering of accounts by the treasuries leads to delay in submission of monthly accounts by the Accountant General to the State Government.

Accounts for the month of	Total number of accounts received from the treasuries	Number of monthly accounts received late	Delay upto 15 days	Delay over 15 days and less than 1 month	Delay over 1 month
April 2008	32	29	23	3	3
May 2008	32	25	21	3	1
June 2008	32	24	20	3	1
July 2008	32	26	23	3	...
August 2008	32	22	22	...	...
September 2008	32	24	22	1	1
October 2008	32	27	25	2	...
November 2008	32	23	21	2	...
December 2008	32	23	22	1	...
January 2009	32	22	21	1	...
February 2009	32	23	21	2	...
March 2009	32	18	18	...	...
Total	384	286	259	21	6

Treasury wise details of delay in the receipt of accounts are detailed below:

Name of the treasury	Number of monthly accounts		Delay upto 15 days	Delay over 15 days and less than 1 month	Delay over 1 month
	Total	Received late			
Chickaballapur	12	12	8	1	3
Ramanagara	12	12	10	1	1
Coorg	12	12	11	...	1
Pension Payment Treasury	12	11	10	...	1
Bangalore Urban	12	12	4	8	...
Bangalore Rural	12	12	9	3	...
State Huzur Treasury	12	7	5	2	...
Chickmagalur, South Kanara, Udupi and Bagalkot	12	12	11	1	...
Mysore and Gadag	12	10	9	1	...
Shimoga, Mandya, Hassan, Raichur, Gulbarga, Dharwar and Belgaum	12	12	12	...	...
North Kanara	12	11	11	...	...
Tumkur and Chamarajanagar	12	10	10	...	...
Bijapur	12	7	7	...	...
Chitradurga	12	5	5	...	...
Hubli	12	4	4	...	...
Kolar and Davangere	12	3	3	...	...
Haveri	12	2	2	...	...
Bidar	12	1	1	...	...
Bellary and Koppal	12	...	...	...	...

CHAPTER III

TRENDS IN GOVERNMENT REVENUE AND EXPENDITURE

Trends in Government Revenue Receipts and Revenue Expenditure from 2004-05 to 2008-09 are given below:

Revenue Receipts

(Rupees in crore)

Year	Tax Revenue	Non-Tax Revenue	Grants-in-aid and Contributions	Total Revenue Receipts	SGDP *	Percentage of Total Revenue Receipts to SGDP
2004-05	1,99,50.76 ^	44,72.34 ^	21,46.56	2,65,69.66 ^	15,62,54	17.00
2005-06	2,28,44.97	38,74.71	36,32.37	3,03,52.05	18,62,09	16.30
2006-07	2,86,75.36	40,98.41	48,13.17	3,75,86.94	20,09,22	18.71
2007-08	3,27,65.99	33,57.66	50,27.49	4,11,51.14	23,38,02	17.60
2008-09	3,47,99.43	31,58.99	53,32.25	4,32,90.67	26,81,38	16.14

Revenue Expenditure

(Rupees in crore)

Year	Revenue Expenditure (Actuals)	Total Expenditure #	SGDP *	Percentage increase over previous year			Percentage of Government's Total Expenditure to SGDP
				Revenue Expenditure	Total Expenditure	SGDP	
2004-05	2,49,31.85 ^	3,57,09.15 ^	15,62,54	17.13	3.06	19.29	22.85
2005-06	2,80,40.89	3,49,73.28	18,62,09	12.47	(-) 2.06	19.17	18.78
2006-07	3,34,35.43	4,40,84.60	20,09,22	19.24	26.05	7.90	21.94
2007-08	3,73,74.77	4,81,09.22	23,38,02	11.78	9.13	16.36	20.58
2008-09	4,16,59.29	5,40,38.82	26,81,38	11.46	12.33	14.69	20.15

The overall increase in Government's total expenditure during 2008-09, when compared to that of 2004-05 stood at Rs.1,83,29.67 crore.

(*) State Gross Domestic Product (SGDP) {Source: Directorate of Economics and Statistics, Bangalore}.

(#) Total expenditure accounted under Part I – Consolidated Fund (Government's Total Expenditure).

(^) Differs from those shown in the 'Accounts at a Glance' for 2004-05 due to proforma corrections of book adjustments relating to Power subsidy for 2004-05.

The following table indicates the Trend of Revenue Expenditure in major areas:

(Rupees in crore)

Areas of expenditure	2004-05	2005-06	2006-07	2007-08	2008-09	Percentage increase (+)/ decrease (-) in 2008-09 over previous year
Interest Payments and Servicing of Debt	37,94.05	37,64.82	42,36.40	45,05.78	45,32.03	(+) 0.58
Pensions and Miscellaneous General Services	38,94.66	38,94.76	36,10.56	32,71.98	41,39.25	(+) 26.51
Administrative Services	15,47.91	17,32.40	19,29.31	23,15.67	27,05.01	(+) 16.81
Agriculture and Allied Activities	20,64.91	28,66.65	31,40.84	45,18.05	33,38.42	(-) 26.11
Rural Development	6,96.86	7,76.00	9,06.80	9,59.40	9,41.43	(-) 1.87
Energy	18,96.71 ^	18,36.93	24,02.01	23,07.76	19,52.07	(-) 15.41
Science, Technology and Environment	8.86	15.78	16.33	27.47	22.00	(-) 19.91

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)

Year	Revenue Heads			Capital Heads			Other Heads ^(#) Deficit (-) Surplus (+)	Deficit for the year	Cumulative deficit (-) surplus (+) at the end of the year
	Receipts	Disbursements	Deficit (-) Surplus (+)	Receipts	Disbursements	Deficit (-) Surplus (+)			
2004-05	2,65,69.66 ^	2,49,31.85 ^	(+) 16,37.81 ^	...	46,73.68	(-) 46,73.68	(+) 74.18	29,61.69 ^	(-) 4,01,26.21 ^
2005-06	3,03,52.05	2,80,40.89	(+) 23,11.16	...	58,21.93	(-) 58,21.93	(+) 73.97	34,36.80	(-) 4,35,63.01
2006-07	3,75,86.94	3,34,35.43	(+) 41,51.51	...	85,42.57	(-) 85,42.57	(+) 47.08	43,43.98	(-) 4,79,06.99
2007-08	4,11,51.14	3,73,74.77	(+) 37,76.37	2,45.78	86,48.94	(-) 84,03.16	(+) 1,00.07	45,26.72	(-) 5,24,33.71
2008-09	4,32,90.67	4,16,59.29	(+) 16,31.38	1,81.14	98,70.28	(-) 96,89.14	(+) 66.39	79,91.37	(-) 6,04,25.09

(#) Miscellaneous Government Account.

(^) Differs from those shown in the 'Accounts at a Glance' for 2004-05 due to proforma corrections of book adjustments relating to Power subsidy for 2004-05.

LIABILITIES

Liabilities of the State Government increased by Rs.2,46,10.21 crore from Rs.4,69,39.97 crore in 2004-05 to Rs.7,15,50.18 crore during 2008-09. Public debt comprising of Internal Debt of the State Government and Loans and Advances from the Central Government has increased by Rs.1,44,91.43 crore from Rs.3,51,96.24 crore in 2004-05 to Rs.4,96,87.67 crore at the end of the current year. Article 293(1) 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 fixed by the State Legislature from time to time.

Details of the Public Debt and Total Liabilities of the State Government for the last five years are as under:

(Rupees in crore)

Year	Internal Debt	Loans and Advances from Central Government	Total Public Debt	Small Savings #	Provident Funds	Other Obligations *	Total Liabilities @	SGDP	Percent of total liability to SGDP
2004-05	2,61,65.18	90,31.06	3,51,96.24	31,91.24	32,78.44	52,74.05	4,69,39.97	15,62,54	30.04
2005-06	3,07,66.71	92,82.22	4,00,48.93	35,00.28	36,25.27	50,61.58	5,22,36.06	18,62,09	28.05
2006-07	3,26,45.86	91,99.64	4,18,45.50	38,10.15	39,74.78	80,51.75	5,76,82.18	20,09,22	28.71
2007-08	3,33,16.33	95,57.08	4,28,73.41	41,53.66	43,79.65	87,35.75	6,01,42.47	23,38,02	25.72
2008-09	3,99,95.86	96,91.81	4,96,87.67	46,90.82	50,18.73	1,21,52.96	7,15,50.18	26,81,38	26.68

(#) Includes Savings Deposits/ Certificates, Trusts and Endowments and Insurance and Pension Funds.

(*) Includes Reserve Funds and Deposits.

(@) Comprises Public Debt, Small Savings, Provident Funds and Other Obligations.

STATE PROVIDENT FUND

The details of transactions from the State Provident Fund for the last five years are shown in the following table:

(Rupees in crore)

Year	Opening Balance	Receipts (&)	Payments	Net accretion for the year	Closing Balance	Interest on balance of P.F
2004-05	29,74.34	8,10.36	5,06.26	3,04.10	32,78.44	2,39.29
2005-06	32,78.44	8,53.62	5,06.79	3,46.83	36,25.27	2,62.75
2006-07	36,25.27	9,16.41	5,66.90	3,49.51	39,74.78	2,91.16
2007-08	39,74.78	10,32.05	6,27.19	4,04.86	43,79.64	3,14.87
2008-09	43,79.64	12,14.28	5,75.19	6,39.09	50,18.73	3,56.48

(&) Includes Interest indicated in the last column of the table.

GUARANTEES

The position of Guarantees furnished by the State Government, for the re-payment of Loans and Capital and Interest thereon raised by the State owned Statutory Corporations and Companies, Local Bodies and Corporations, and other Co-operative Societies etc., are given below.

(Rupees in crore)

At the end of the year	Maximum Amount Guaranteed (Principal only)	Amount outstanding	
		Principal	Interest
2004-05	1,99,09.51	1,12,93.11	2,80.89
2005-06	2,01,07.33	88,75.89	1,08.04
2006-07	1,97,92.93	97,28.54	1,50.94
2007-08	2,31,08.87	1,03,90.27	3,96.13
2008-09	1,87,32.42	81,77.69	5,15.28

WAYS AND MEANS ADVANCES

In order to maintain and sustain the Cash Liquidity position, the State Government avails of the 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 the Account held with the Reserve Bank of India. The State Government is required to maintain the minimum cash balance of Rs.2.63 crore with Reserve Bank of India. The frequency of availment of such Ways and Means Advances and the amount involved reflects the adverse position of the cash balance of the State Government. Following table shows the number of days Ways and Means Advances and Overdraft was obtained during last 5 years.

Particulars		2004-05	2005-06	2006-07	2007-08	2008-09
i)	Number of days on which minimum balance was maintained					
	a. Without obtaining any advance	304	365	365	362	365
	b. By obtaining Ways and Means Advances	61	...	...	4	...
ii)	Number of days on which overdraft was taken	...	...	...	...	...

CONTINGENCY FUND

Contingency Fund of the State is set-up to meet expenditure on un-foreseen contingencies. The following details indicate the extent of use of this Fund during the last five years.

Particulars	2004-05	2005-06	2006-07	2007-08	2008-09
Number of withdrawals from Contingency Fund	20	20	22	20	33
Total withdrawals from Contingency Fund (Rupees in crore)	1,57.37	54.56	73.39	37.85	77.88
Withdrawals from the Contingency Fund as a percentage to Total Budget provision	0.43	0.13	0.14	0.07	0.11

GENERAL CASH BALANCES

The General Cash Balance as at the end of the year 2008-09 was Rs.71,60.86 crore (Dr.) comprising Deposits with Reserve Bank of India Rs.3,58.46 crore (Cr.), Remittances in Transit - Local Rs.0.01 crore (Dr.) and Investments held in Cash Balance Investment Account* Rs.75,19.31 crore (Dr.).

The closing cash balance communicated by Reserve Bank of India was Rs.3,40.83 crore (Cr.) as against Rs.3,58.46 crore (Cr.) shown in accounts under 'Deposits with Reserve Bank of India'. The difference of Rs.17.63 crore (Dr.) is under reconciliation.

Other cash balances and investments comprising Cash with Departmental Officers Rs.4.47 crore (Dr.), Permanent Advances with Departmental Officers Rs.1.61 crore (Dr.), and Investments of Earmarked Funds Rs.6,52.91 crore (Dr.) as on 31st March 2009 stood at Rs.6,58.99 crore (Dr.).

The Cash Balance decreased from Rs.89.91 crore at the beginning of the year 2008-09 to Rs (-) 3,58.45 crore at its end, the details of sources and application of funds is as follows:

SOURCES			APPLICATION		
Sl. No.	Items	Amount (Rs. in crore)	Sl. No.	Items	Amount (Rs. in crore)
1.	Opening Cash balance	(+) 89.91	1.	Revenue expenditure (i) Non plan 3,11,28.98 (ii) Plan 1,05,30.31	4,16,59.29
2.	State's share of Union Taxes	71,53.77	2.	Capital expenditure (i) Non plan 7,35.02 (ii) Plan 91,35.26	98,70.28
3.	State's own revenue collection	3,08,04.65	3.	Loans and advances repaid- To Central	17,77.89
4.	Central grants/assistance - other than loans	53,32.25	(i) Government 4,61.43 (ii) To others 13,16.46		
5.	Miscellaneous Capital Receipts	1,81.14	4.	Loans and advances given	7,31.35
6.	Receipts from public debt, small savings, deposits and advances (other than central loans)	1,07,26.69			
7.	Receipts from Central loans	5,96.16			
8.	Recoveries from Borrowers	56.65			
9.	Net contribution from Contingency Fund	(-) 2.10			
10.	Net effect of adjustment of suspense and remittance balances and increase / decrease of reserve funds	(-) 12,58.76	5.	Closing Cash balance	(-) 3,58.45

(*) This account is intended for the record of transactions relating to temporary investment of cash balance in short term investment in treasury bills or other Government securities.



