



सत्यमेव जयते

FOREWORD

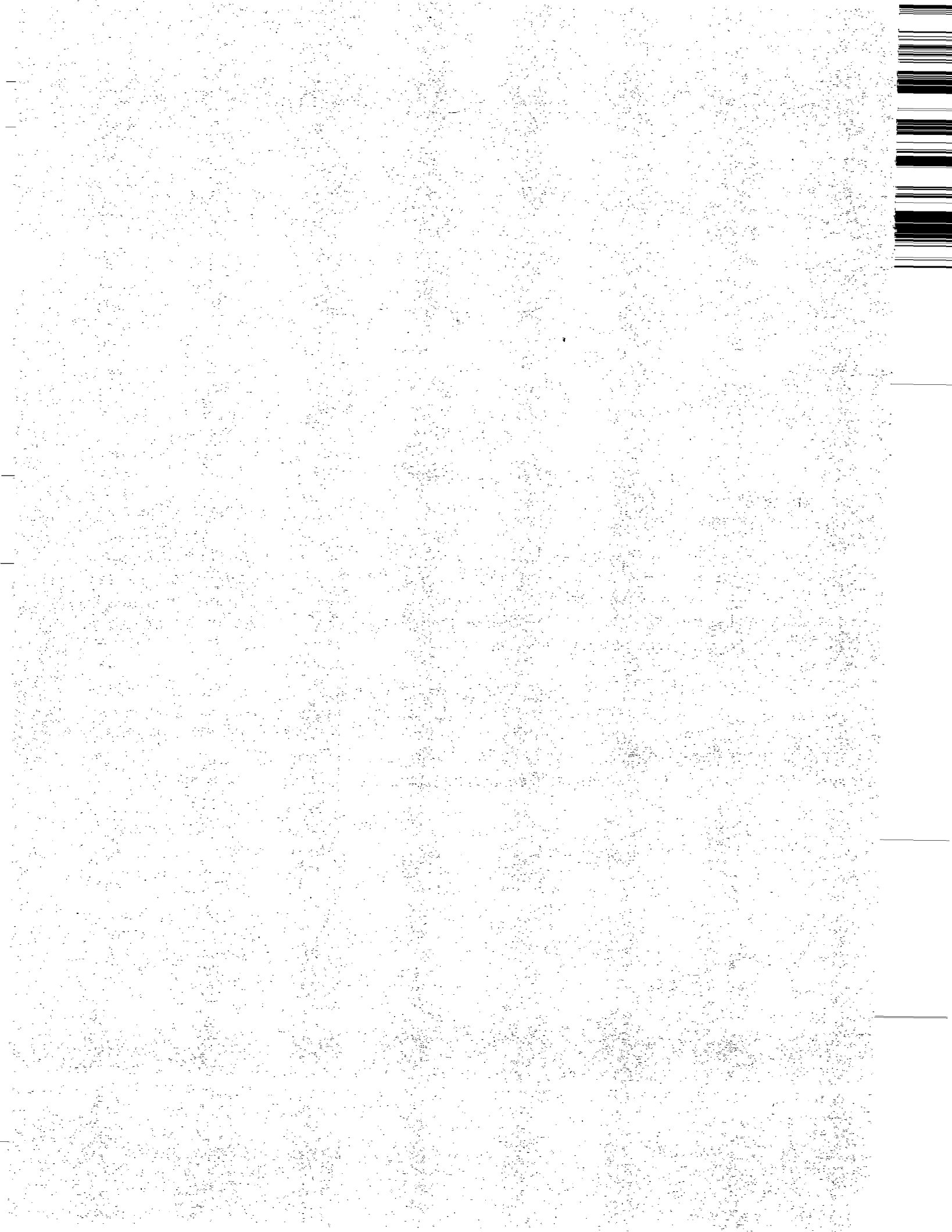
With the coming into force of the Comptroller and Auditor General of India (Duties, Powers and Conditions of Service) Act, 1971 it was no longer the statutory responsibility of the Comptroller and Auditor General of India to prepare the Combined Finance and Revenue Accounts. However, we have continued the practice under my directions as it emphasizes the federal character of Financial Administration in this country. I am sure that the data contained in this document would be of use to Union and State Governments and to researchers and students of public finance.

The Combined Finance and Revenue Accounts is a unique document that incorporates in one place comparable information relating to the accounts of the Union and all the States for a year, together with their balances and outstanding liabilities and other information relating to financial health of Union and States. This compilation is based mainly on the figures contained in the respective Finance Accounts of the Governments concerned.

I hope this compilation would aid in improving the transparency and completeness of Government accounts in India.

(Vinod Rai)
Comptroller & Auditor General of India

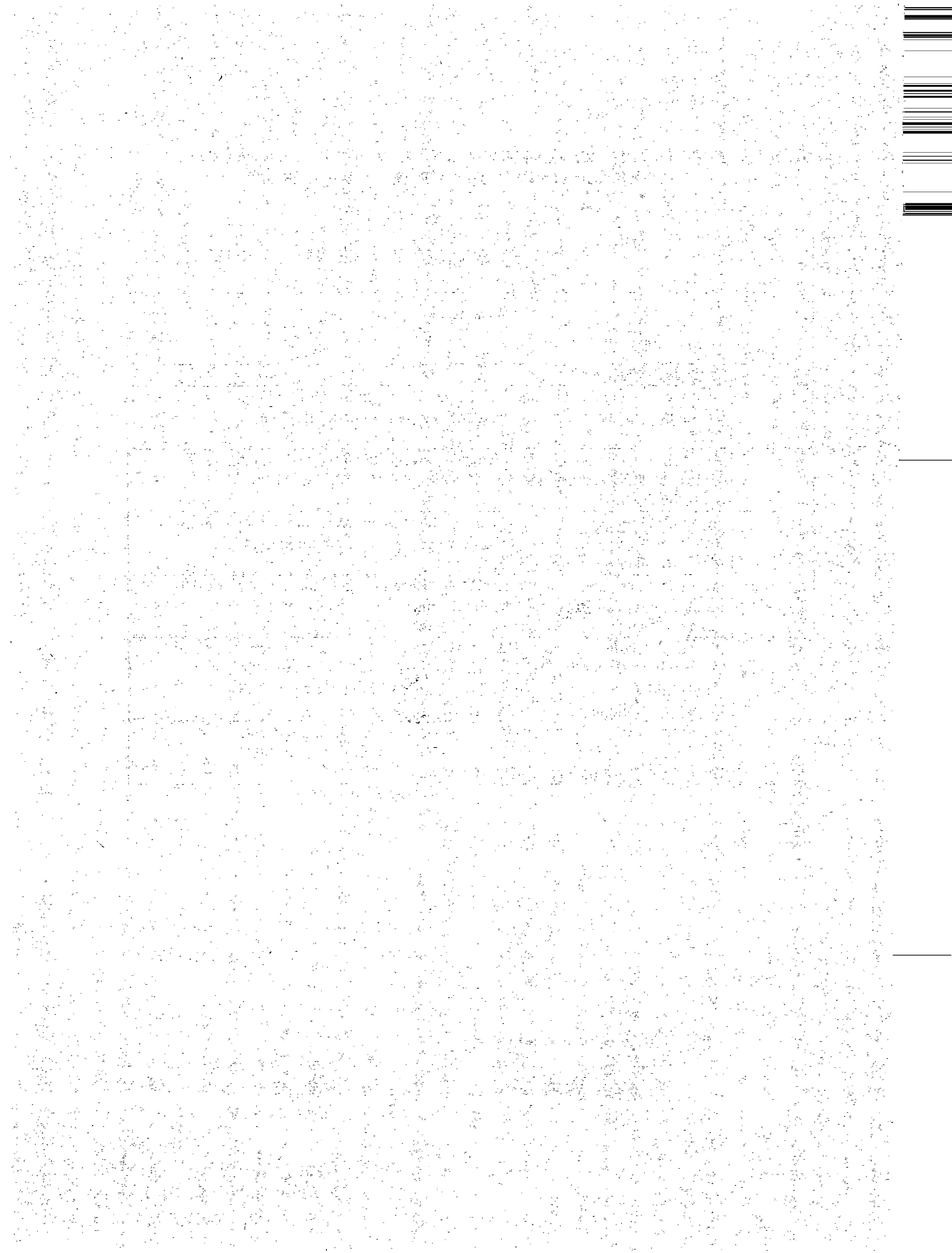
Place : New Delhi



**COMBINED FINANCE AND REVENUE ACCOUNTS OF THE UNION AND STATE
GOVERNMENTS IN INDIA FOR THE YEAR 2006-07**

TABLE OF CONTENTS

Account No.	Particulars	Pages
Volume - I		
	Introductory	ii to vii
	Overview Material	1-32
1.	Summary of Receipts and Disbursements of the Union, Union Territory and State Governments for the year ended 31st March, 2007.	34-41
2.	Account showing by Major Heads the Revenue Receipts of the Union, Union Territory and State Governments for the year ended 31st March, 2007.	42-57
3.	Account showing by Major Heads the Expenditure met from Revenue of the Union, Union Territory and State Governments for the year ended 31st March, 2007.	58-85
4.	Account showing by Major Heads the Receipts and Expenditure (Capital Account) of the Union, Union Territory and State Governments for the year ended 31st March, 2007.	86-101
5.	Account showing by Major Heads the Receipts and Disbursements on account of Public Debt, Loans and Advances (Consolidated Fund) and Contingency Fund of the Union, Union Territory and State Governments for the year ended 31st March, 2007.	102-133
6.	Account showing by Major Heads the Receipts and Disbursements on account of Public Account in respect of Union and State Governments for the year ended 31st March, 2007.	134-157



Combined Finance and Revenue Accounts of the Union and State Governments in India for the year 2006-07

Introductory

1.1 Combined Finance and Revenue (CFR) Accounts were being prepared in the past under the provisions of para 12 of Audit and Accounts Order 1936 as adapted by the Government of India (Provisional Constitution) Order 1947 read with Article 149 of the Constitution of India. With the coming into force of the Comptroller and Auditor General's (DPC) Act, 1971, the Government of India (Audit and Accounts) order 1936 ceases to be in force except as anything done or any action taken thereunder. It is, therefore, no longer the statutory responsibility of the Comptroller and Auditor General of India to prepare the Combined Finance and Revenue Accounts. The compilation, however, continues to be prepared under the directions of the Comptroller and Auditor General of India as it is considered as useful compilation and presents the accounts of all the Governments in India on a common and comparable basis. The compilation is prepared mainly on the basis of the figures contained in the respective Finance Accounts of the Governments concerned.

1.2 Pursuant to the decisions taken on the recommendations of a Committee constituted in December 1997 to examine various Accounts in this compilation from the point of view of their utility and format this compilation has been prepared in 3 Volumes: the first volume containing major-head wise summary of receipts and disbursements of various Governments from the Consolidated Fund, the Contingency Fund and the Public Account, the second volume containing Subsidiary Accounts relating to Economic Services and the third volume containing Subsidiary Accounts relating to the General, the Social Services etc. The Subsidiary Accounts give details generally by minor heads of the figures shown in the General Accounts in Volume. I. Scheme wise details are available in the concerned Finance Accounts of the respective Governments. Detailed Accounts relating to Public Account have not been given, the major head-wise details being available in General Accounts, Volume-I. An Overview on Government accounts has also been added in Volume-I which is further supplemented by a study wherein receipt, expenditure, debt and deficits have been expressed as a percentage of GDP/GSDP.

2. Main Division of Accounts :-

The accounts of Government are kept in three parts :-

Part-I Consolidated Fund

The revenue received by the Government, all loans raised nationally and from other countries, multilateral agencies and others by the Government by issue of treasury bills, ways and means advances, market borrowings, special securities, etc. recovery of loans, from the consolidated Fund.

Part-II Contingency Fund

The contingency Fund is in the nature of an imprest into which sums as determined by law shall be paid from time to time. Advances are made out of the fund for meeting unforeseen expenditure pending authorization of such expenditure by the legislature.

Part-III Public Account.

All other moneys received by or on behalf of the Government forms the Public Account. Items included in such funds are small savings/provident Fund, Deposits of local bodies, Reserve Funds, Suspense, Remittances and cash Balance. These items are not subjected to the vote of the legislature.

2.1 In Part-I, there are two main divisions, viz.-

- (1) **Revenue** - consisting of sections for 'Receipt Heads (Revenue Account)', and 'Expenditure Heads (Revenue Account);
- (2) **Capital, Public Debt, Loans, etc.** - consisting of sections for 'Receipt Heads (Capital Account)' 'Expenditure Heads (Capital Account)' and 'Public Debt, Loans and Advances, etc;

The Revenue division 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 Capital division, the section 'Receipts Heads (Capital Account)' deals with receipts of capital nature which can not 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 either of increasing concrete assets of material and permanent character or of reducing recurring liabilities. It also includes receipts of capital nature intended to be applied as a set off against expenditure.

The section 'Public Debt, Loans and Advance, etc.', comprises loans raised and their repayments by Government such as 'Internal Debt' and 'Loans and Advances', made (and their recoveries) by Government. This section also includes certain special types of heads of transactions relating to 'Appropriation to the Contingency Fund' and 'Inter-State Settlement'.

2.2 In Part II of the Accounts are recorded the accounts of transactions connected with Contingency Fund established under Article 267 of the Constitution of India.

2.3 In Part III of the accounts, the transactions relating to 'Debt' (other than those included in Part I) 'Deposit', 'Advances', 'Remittances' and 'Suspense' are recorded. The transactions under 'Debt', 'Deposit', and 'Advances' in this part are those in respect of which Government incurs a liability to repay the money received or has a claim to recover the amounts paid, together with the repayments of the former ('Debt' and 'Deposit') and the recoveries of the latter ('Advances'). The transactions relating to 'Remittances' and 'Suspense' in this part embrace all heads which are merely adjusting heads under which appear such transactions as remittances of cash between treasuries and currency chests, account between different accounting circles, etc. The initial debits or credits to these heads will be cleared eventually by corresponding receipts or payments either within the same circle of account or in another account circle.

3. Sectors and heads of Accounts :-

Within each of the section in Part I mentioned above, the transactions are grouped into sectors such as 'Tax Revenue', 'Non-Tax Revenue' and Grant-in-aid and Contributions, for the receipt heads (Revenue Account) and 'General Services', 'Social Services', 'Economic Services' and 'Grant-in-aid and contributions' for expenditure heads. Specific functions or services such as Education, Medical, Family Welfare, Housing, etc. in respect of Social Services are grouped in the sectors for expenditure heads. In part III also the transactions are grouped into sectors, such as 'Small Savings', 'Provident Funds' and 'Reserve Funds' etc. The sectors are sub-divided into major heads of account. In some cases, the sectors are in addition, sub-divided into sub-sectors before their division into major heads of account.

3.2 The major heads are divided into minor heads, each of which has number of subordinate heads, generally known as sub heads. The sub-heads are further divided into detailed heads. Under each of these heads, the expenditure is shown distributed between charged and voted. Sometimes major heads are also divided into sub-major heads before their further division into minor heads. The Sectors and Sub Sectors, the Major Heads, Sub Major Heads, Minor Heads, Sub Heads and Object Heads constitute a six tier arrangement of the classification structure of Government Accounts. The major, minor and sub-heads prescribed for the classification of expenditure in the general accounts are not necessarily identical with the Grants, sub heads and other units of allotments, which are adopted by the Ministry of Finance/Finance Department for Demands for Grants presented to the Parliament/Legislatures, but in general a certain degree of correlation is maintained between the Demand for Grants and the Finance Accounts.

The major heads of accounts, falling within the sectors for expenditure heads, generally correspond to functions of Government, while the minor heads, subordinate to them, identify the programmes undertaken to achieve the objectives of the function represented by the major head. The sub-head represents scheme, the detailed head, the sub-scheme and object head, the object level of classification.

3.3 Coding Pattern Major Heads

A four digit code has been allotted to the major heads, the first digit indicating whether the major head is a Receipt head or Revenue Expenditure head or Capital Expenditure head or Loan head.

The first digit of Code for Revenue Receipt heads is either 0 or 1. Adding 2 to the first digit Code of the Revenue Receipt head will give the number allotted to corresponding Revenue Expenditure head; adding another 2, the Capital Expenditure head; and adding another 2, the Loan head of Account. For example, for a Crop Husbandry head, code 0401 represents the Receipt head; 2401, the Revenue expenditure head, 4401, the Capital Outlay head and 6401, the Loan head.

Such a pattern is, however, not relevant for those departments which are not operating Capital or Loan head of accounts e.g. Department of Supply. In a few cases, however, where Receipts and Expenditure are not heavy, certain major heads have been combined under a single number, the major heads themselves forming sub-major heads under that number.

Sub-Major Heads

A two digit code has been allotted, the code starting from '01' under each major head. Where no sub-major head exists, it is allotted a code '00'. Nomenclature 'General' has been allotted Code '80' so that even after further sub-major heads are introduced, the Code for 'General' will continue to remain the last one.

Minor Heads

Minor Heads have been allotted a three digit code, the codes starting from '001' under each sub-major/ major head (where there is no sub-major head) Codes from '001' and few codes '750' to '900' have been reserved for certain standard minor heads. The coding pattern for minor heads has been designed in such a way that in respect of certain minor heads having a common nomenclature under various major/sub-major heads, as far as possible, the same three digit code is adopted.

Under this scheme of codification, receipt major heads (revenue account) assigned the block numbers from '0020' to '1606' expenditure major heads (revenue account) from '2011 to '3606' expenditure major heads (capital account) from '4046' to '5475', major heads under Public Debt from '6001' to '6004' and those under 'Loans and Advances'; 'Inter-State Settlement' and 'Transfer to Contingency Fund' from '6075' to '7999'. The Code number "4000" has been assigned for Capital Receipt Major Head. The only major head 'Contingency Fund' in part II, 'Contingency Fund' has been assigned the code number '8000'. The major heads in the Public Accounts are assigned the code numbers from '8001' to '8999'.

4.1 The transactions included in the compilation represent mainly the actual receipts and disbursements during the financial year 1st April 2006 to 31st March 2007 as distinguished from amounts due to or from Government during the same period. The cash basis system is however, not entirely suitable for recording the transactions and presenting the true state of affairs of Government commercial undertakings run on commercial principles. The detailed accounts of this class of undertakings are therefore, maintained outside the regular accounts in proper commercial form and are not included in this compilation.

4.2 The figures of actuals shown in these accounts are net after taking into account the recoveries although the Demands presented to the Parliament/Legislature and the Appropriation Accounts are for

gross expenditure and exclude the receipt and recoveries which are otherwise permissible to set off in reduction of expenditure.

5 In this compilation a specified pattern has been adopted according to which an account No. by itself say No 25 relates to receipts under that head. If suffixed by 'A' (No.25A) it relates to expenditure under that head, if suffixed by 'B' relates to capital outlay and lastly if by 'C' to the loans.

6. Cash Balance

There are separate Cash Balances of the Union and each of the State Governments which are either held in a Government Treasury or kept with the Reserve Bank of India.

As it is a difficult and complicated process to split up the balances of the 'Consolidated Fund', 'Contingency Fund' and 'Public Account', one single balance is shown in these accounts for all the three parts.

In this compilation, the figures in the Account Statement of summary transactions, overview, suspense balances and Capital and Other Expenditure have been exhibited in crores of rupees and in the Other Subsidiary statements in thousands of rupees.

7. The Subsidiary Accounts relating to Railway, P&T and Defence have not been included. The major head wise information relating to these accounts is available in the General Accounts, volume I.

OVERVIEW OF COMBINED FINANCE AND REVENUE ACCOUNTS (UNION AND THE STATES)

1.0 Introduction

1.1 Accounting as a system is defined as "a set of assemblage of things connected, associated or interdependent, so as to form a complex unity; a whole composed of parts in orderly arrangement according to some scheme or plan¹". Government accounting over the years has developed from a simple housekeeping to a policy instrument sub-serving the needs of economic management. Accounting is charged with identification, selection and analysis, measurement, estimation, processing and communication of information on receipts, expenditures, assets, liabilities, costs and benefits and all other aspects that legitimately form part of the fiscal management of a state². Accounting systems essentially follow the parameters of budget and provide the required information at various stages of budget formulation and implementation. As such, the coverage, the basis and the classification of budgets and accounts are closely linked.

1.2 The accounts of the Union and the States in India are the financial statements providing basic level of information as indicated above to facilitate an assessment of the overall operations of these entities. The presentation of accounts is usually driven by user needs, but users and their purposes in seeking financial information may differ from time, from place to place and according to context. Even when these needs are known or explicitly indicated, it may at times be difficult to arrange information customized according to these needs, as these may vary from too much of selected details to a desired aggregation. Audit agencies in Canada and USA conducted a survey in 1986 to identify the user needs³. This survey divided users into six broad categories- legislators and citizens; media and special interest groups; Government planners and managers; economists; corporate users; and lenders and securities dealers. Notwithstanding the diverse nature of the users, there appeared a considerable commonality of interests and convergence on what was needed to be provided by the finance accounts. Users desired an annual report; recognition of physical assets; actuarial liabilities on pensions and ongoing programmes; tax expenditure; budgetary outcomes- comparison of actual to estimates; measures of deficit; performance indicators and disaggregated information preferably according to programme and region along with timeliness of their presentations.

1.3 While there has been no such survey and explicit statement of user needs in India, the expectations⁴ of the stakeholders from the financial statements of the Government may be the following:

- Assess the sources and types of revenues:
- Assess the allocation of and use of resources:

1 Shorter Oxford English Dictionary

2 Accounting is also defined as the process of identifying, measuring, recording and communicating economic transactions.

3 United States, General Accounting Office and Canada, Office of the Auditor General (1986)

4 Adapted from the presentation made by ICRA

- Assess the extent to which revenues were sufficient to cover costs:
- Assess the Government's long term ability to meet financial obligations:
- Assess the Government's overall financial condition:
- Evaluate Government spending options and priorities:
- Assess whether resources were used in accordance with legally mandated budgets and other legislative and related authorities; and
- Assess the Government's stewardship over the custody and maintenance of resources

1.4 Much of the information that the users need comes from the basic budgetary accounts maintained at different layers of Government and associated economic and statistical data collected and compiled at central or at convenient locations or at organization at national or at earmarked geographic levels. However, the first step in delineating the analytical framework of financial reporting is to determine the basic level of information to be collected and then aggregated so as to assess the overall performance of governance at different layers which would also meet the user's information needs and expectations. There is always a trade off between giving details (as that may make the compiled accounts bulky and unmanageable) and possible simplification (as reducing the number of account codes could result in potential loss of detail in accounting information) and that prevents full customization. Broad architecture⁵ of Government's financial information could be summarized as under:

Architecture of Governments Financial Information Flow							
Citizens							
Legislatures							
Donors		International Agencies		Domestic Investors	Media	Special Interest Groups	
Executive Departments			Planning, Allocating and Raising of Resources			Audit	
Receipts	Disbursements	Surplus/ Deficit	Fresh Liabilities	Assets	Debt Stock	Performance Indicators	Economic and Social Well being
Flow				Stock		Use of resources	Surrogate Performance Measure

1.5 The Union and State Government accounts presented as "financial statements" also summarizes the financial transactions of these entities using a defined coding⁶ pattern. The major heads of accounts, falling within the sectors for expenditure heads generally correspond to functions of Government, while the

⁵ A Prem Chand: Effective Government Accounting, Page 143

⁶ Transactions of the Government at both the layers of the Union and States are aggregated adopting a uniform coding pattern, which follows: major heads-sub major heads-minor heads. Major heads are in four digits, where first digit indicates whether it is Receipt head or Revenue Expenditure head or Capital Expenditure head or a Loan head. There are also a separate heads for transactions in Public Account. A two digit sub major head and three digit minor head is added to the major heads for required disaggregating of transactions. Though transactions further have a separate Object Code, Statements in the Finance Accounts do not get to that level of disaggregation.

minor heads, subordinate to them, identify the programmes undertaken to achieve the objective of the function represented by the major head. The sub-head represents scheme, the detailed head, the sub-scheme and object head, the object level of classification.

1.6 The Combined Finance and Revenue Accounts (CFRA) released in three volumes may also appear to be quite voluminous for most of the stakeholders or information seekers. An "overview" of CFRA has accordingly been conceived providing basic details. The overview of the accounts look at the information needs of various stakeholders and attempts to provide a birds eye view of operations of the Government in terms of some defined parameters. It has four sections dealing with: Assets and Liabilities or the cumulative assessment of the operations of the Government: Summary of operation of the current year and operating surplus and deficits; Revenue receipts of the Government and the Allocative priorities of its expenditure. These broadly conform to the user needs.

2.0 Balance Sheet of the Core Government⁷

2.1 Though there is no concept of a Balance Sheet as in the case of a commercial enterprise for the Government, it is none-the-less possible to construct one from the information available in the accounts in the form of its assets and liabilities or in terms of a statement of balances of resources. Liabilities of the Government include its internal debt, external debt, small savings and provident fund⁸, reserve funds⁹ and other deposits. The assets¹⁰ of the Government include its capital expenditure on creation of economic and social infrastructure and its loans and advances.

Table 1 Assets and Liabilities and the Statement of Balances (position as on 31st March 2007

(Rs. in crore)

ASSETS	Union	States	Combined	LIABILITIES	Union	States	Combined
Capital Expenditure	(Cumulative Figures)			(Cumulative Figures)			
General Services	276278	21822	298100	Internal Debt	1544975	727341	2272316
Social Services	11709	108186	119895	External Debt	102716	0	102716
Economic Services	315295	495314	810609	Loans from CG	0	178806	178806
Total	603282	625322	1228604	Small Savings	307546	174440	481986
Loans and Advances				Reserve Fund	34452	78761	113213
General Services	5386	13212	18598	Others ¹¹	88774	107109	195883
Social Services	12546	29833	42379	Total Liabilities	2078463	1266457	3344920
Economic Services	55210	126337	181547	(Available Funds)			
State Governments ¹²	147656	0	147656				
Total	220798	169382	390180	Other Receipts	0	3080	3080
Cash Balances	94882	7606	102488	Cumulative ¹³ Resource Gap (Revenue Deficit)	-1140428	-405970	-1546398
Investments	19073	61257	80330				
Total Assets	938035	863567	1801602	Resource Use	938035	863567	1801602

2.2 Overall resources of the Core Government (Union and States) at the end of March 2007 were Rs. 33449 billion. As against this, the total assets valued at the

7 Core Government indicates Government Departments and Departmental Undertakings both of the Union and the States (but excluding Public Sector Undertakings/Autonomous Bodies that maintain independent accounts).

8 Public Account includes small savings, provident fund and deposits and are maintained by Government, more in its capacity as a banker.

9 Reserve Funds are created by charging the amount in revenue account of Consolidated Fund. These are purpose specific and despite being aberrations in cash based accounting visualizes earmarked resource flows. Further, these would largely be self-liquidating. This concept was, however, introduced to earmark resources on an annual basis to take care of lumpy expenditure or to allocate these to specific purposes.

10 Though the capital expenditure, which includes expenditure on machinery, buildings and others, is of different vintages, their aggregation is straight and without any discounting. While this may not depict the actual productive value or replacement value of these items, it is the best possible figures of assets that are available. Further, since the expenditure is incurred from the revenue and capital receipts, there is a direct relationship between the liabilities and assets defined in this fashion. No such aggregation problem is, however, envisaged in loans and advances.

11 Other sources include interest and non-interest bearing deposits, net credit balances of suspense, remittances and advances.

12 The entries of loans and advances to the States on assets and loans from Union Government on liabilities side should generally be same. However loans from NSSF in lieu of which special security issued by State Govt. amounting to Rs 25,568/-crores are classified as loans and advance from central Govt. by NCT of Delhi in their Finance Account and remaining difference amount pertain to adjustment of earlier year of various States.

13 It is the residual.

historic rates were Rs. 18016 billion. The Central Statistical Organization¹⁴ in their National Accounts Statistics had estimated the Net Capital Stock of the administrative departments and the departmental undertakings, which generally corresponds to the Core Government during 2006-07 at Rs. 21394 billion¹⁵. Total assets as defined above (cumulative capital expenditure and outstanding advances) worked out to 84 percent of the NAS net capital stock (this would get reduced to around 77 percent with the adjustment of outstanding advances of the Union Government to the States). Ratio of the combined assets to the liabilities of the Union and States was 53.86 percent (45.13 percent for the Union Government and 68.19 percent for the States). The assets of the Union Government, however, also included the loans and advances made by it to the States. This was in the nature of a contra entry as these assets of the Union Government were the liability of the States. Removal of this entry, however, would not lead to any reduction in the shortfall in assets relative to liabilities, as these would set off each other, but it may result in a marginal decline in the overall ratio of assets to liabilities¹⁶. A lower ratio of assets to liabilities is indicative of the extent of erosion of resources of these entities and inadequacy of their assets back up. As on 31 March 2007, 46.23 percent of the liabilities had ceased to have assets back up. This assessment is, however, valid independent of the way the assets and liabilities are measured and aggregated.

2.3 There have been significant Inter-State variations in the parameters relating to stock of assets and liabilities. Apart from the variations in the absolute values of assets and liabilities, which may arise because of the differences in the size of the entities, variations have been observed in various scale neutral parameters as well. Per capita assets¹⁷, ratio of assets to liabilities and ratio of assets to the current revenue receipts of the States have been taken as the three scale neutral parameters for Inter-State comparisons and along with total assets are indicated in Annex I. The following broad conclusions emerge from this comparison:

a. Only nine States (all belonging to the category of special category States¹⁸ - Arunachal Pradesh, Assam, Jammu & Kashmir, Manipur, Meghalaya, Sikkim, Mizoram, Nagaland, Tripura) and two Union Territories with Legislature (Puducherry and NCT Delhi) had assets exceeding their liabilities. The ratio of assets to liabilities was less than 60 percent for Kerala, Punjab, Uttar Pradesh, West

14 National Accounts Statistics released by Central Statistical Organisation also publishes Net Capital Stock of the Public Sector. The Net Capital Stock of Administrative Departments and Departmental Undertakings would broadly correspond to the Core Government. NAS follows the perpetual inventory method and adopts depreciation based on defined life of various assets.

15 Available from National Accounts Statistics

16 These liabilities exclude Governments' pension obligations, unreckoned liabilities and contingent liabilities. Pension expenditure is showed based on what is incurred annually. But these could be considered as annuity payments. Preliminary estimates conducted in 2001 using World Bank PROST actuarial model suggested that the present value of Central and States pension liabilities could amount to 25 percent of GDP. In many States, some of the liabilities or payment obligations may not be reckoned fully. Outstanding payments of Dearness allowances arrears, payments to suppliers, etc., are a few of such obligations. These liabilities are not included in the fiscal liabilities. Guarantees given by the Union and States, which are in the nature of contingent liabilities, are also excluded.

17 Population figures used for generating the per capita assets series are of mid-year 2006-07.

18 Special Category States have special dispensation with regard to their block plan assistance. Against a ratio of 30:70 between grants and loans for other States, these States have a ratio of 90:10. This increases the amount of grants-in-aid to these States relative to others.

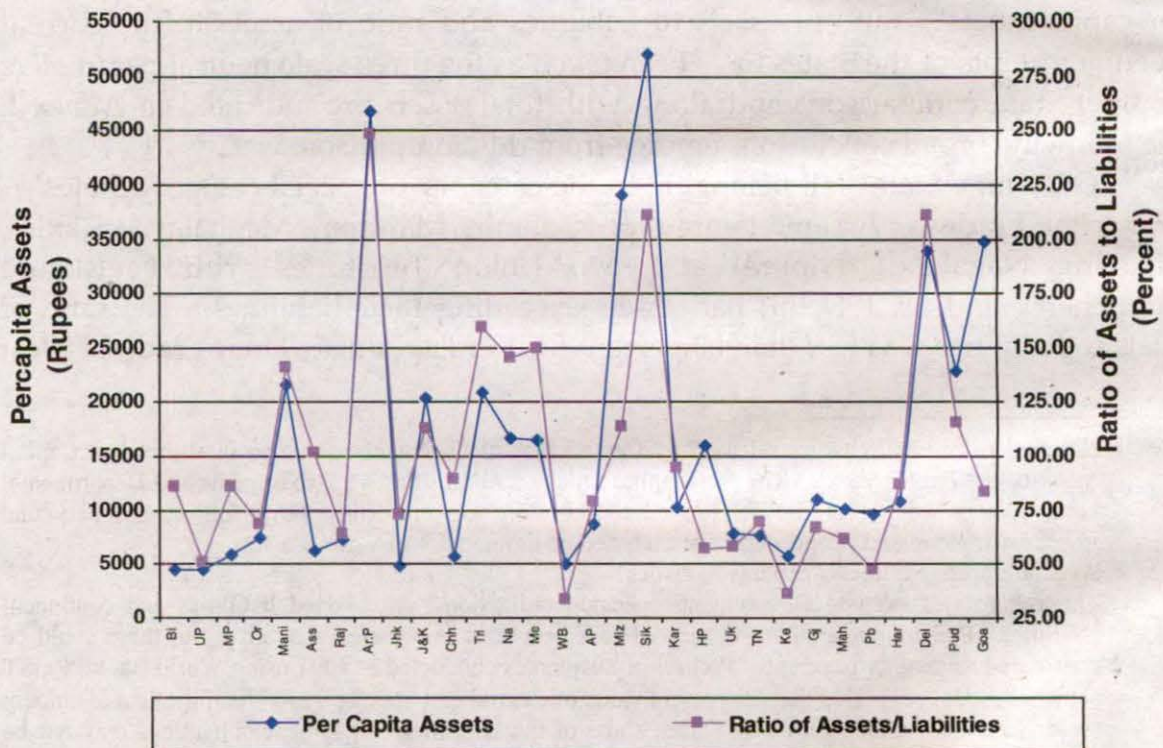
Bengal, Himachal Pradesh and Uttarakhand. The States, which had a ratio of their assets to liabilities within the range of 75-100 percent, were Andhra Pradesh, Chhattisgarh, Bihar, Haryana, Goa, Madhya Pradesh and Karnataka.

b. The per capita overall assets varied from Rs. 4308 for Bihar to Rs. 51917 for Sikkim. The other States which had per capita assets exceeding Rs.10000 included Gujarat, Haryana, Karnataka, Maharashtra, Delhi, Goa, Puducherry, Arunachal Pradesh, Himachal Pradesh, Jammu and Kashmir, Manipur, Meghalaya, Nagaland, Mizoram and Tripura. The index of per capita assets varied from a low of 55.95 for Bihar to 674.25 for Sikkim.

c. The ratio of the assets (stock as on 31 March 2007) to revenue receipts (current year 2006-07) across the states was, however, more range bound, i.e. it was less than 1.0 for Uttarakhand and exceeded 4.0 for Delhi while for other States, this varied from 1.0 to 3.0.

d. The level of assets did not seem to be one-to-one related to the level of per capita income of the States. Depicting per capita income of the States on horizontal scale in an ascending order and the ratio of assets to liabilities and per capita assets for the States on two vertical axis in Graph-I below indicates a weak correlation between base level of prosperity (proxied by per capita income) and assets formation by the States.

Graph -I
Per Capita Assets and Assets to Liabilities Ratio of States



3. Summary of Annual Accounts

3.1 While the balance sheet or summary of balances is the accumulated position as on 31st March 2007 and represents the stock of both assets and liabilities, it does not indicate the current performance of the Government. Parameters like the States' ability to raise resources- both taxes and user charges from its various services, expenditure and cost of delivery of service, allocative priorities of its disbursement, revenue and fiscal deficit (or fiscal imbalances) and net annual increase in its liabilities, etc. can not be gauged from the summary. Annual financial statements are the appropriate instruments for this purpose.

3.2 The overall revenue receipts¹⁹ of the Core Government during 2006-07, as evident from Table 2, were Rs.10730 billion. These Governments also raised Rs.289 billion by way of recovery of past loans and miscellaneous capital receipts²⁰ (largely on account of disinvestments). The total non-debt receipts amounted to Rs.11020 billion and these were distributed between the Union and the States in the ratio of 49:51. The total expenditure of the Government comprising revenue expenditure, capital expenditure and loans and advances amounted to Rs.13554 billion and its distribution between Union and States was in the ratio of 54:46. The revenue expenditure for Union Government exceeded their revenue receipts and the revenue expenditure for State Government was less than the revenue receipts and total expenditure was higher than their total non-debt receipts. These imbalances manifested themselves in existence of revenue and fiscal deficit for the Union Government and revenue surplus and fiscal deficit for the State Governments. The Consolidated Fund was in deficit for both these tiers of the Governments. In the new dispensation the transfer from the National Small Saving Fund was against the issue of dated securities by the Union and the States. Further, on account of acceptance of the Tenth Finance Commission recommendation regarding disintermediation of Central Government in borrowings by State Governments to finance their State Plans, the States were to raise the loan component of central plan assistance directly from the market without budgetary intermediation of the Central Government.

This mechanism has been put in the place from the year 2005-06 reducing the liabilities of the Union to the extent of the loan component of central plan assistance, which in turn provided the cushion for reducing fiscal deficit of the Union Government.

19 Revenue Receipts are gross and unadjusted for the transfers from the higher tier of the Government, except for the transfer of the taxes collected by the Union Government as mandated by Finance Commission. Expenditure has also been taken on gross basis.

20 Miscellaneous capital receipts or recovery of outstanding loans essentially involves a reduction in assets, financial or physical.

**Table 2: Summary of the Receipts, Disbursements, Deficit and Debt
in 2006-07**

(Rs. in crore)

Receipts			Derived Parameters		Disbursements		
	Union	States	Union	States		Union	States
Consolidated Fund							
Revenue Receipts ²¹	525393	547645	Revenue Deficit		Revenue Expenditure	658240	513758
Misc. Capital Receipts	534	1903	132847	-33887	Capital Expenditure	59293	98044
Recovery of Loans	18691	7819	Fiscal Deficit		Loans and Advances	10019	16058
Total Non-Debt Receipts	544618	557367	182934	70493	Total Expenditure	727552	627860
Public Debt	1644628	108979			Public Debt	1480938	54060
Transfer to Contingency	0	0	Deficit in CFS		Transfer to Contingency	0	-740
Inter-State Settlement	0	3			Inter-State Settlement	0	3
Total Consolidated Fund	2189246	666349	19244	14834	Total Consolidated Fund	2208490	681183
Appropriation Receipts	0	2133	Contingency Fund		Expenditure		2136
Public Account							
Small savings, Provident Fund and Others	309269	42921			Small Savings, Provident Fund and Others	277102	28379
Reserves and Sinking Fund	58483	24562			Reserves and Sinking Fund	46774	16831
Deposits	52041	175646			Deposits	41817	161918
Civil Advances	29116	3161			Civil Advances	29155	3476
Suspense Account	5238	1452298	Public Account Surplus		Suspense Account	8784	1469803
Remittances	872	129346	48639	17845	Remittances	2748	129682
Total Public Account	455019	1827934	Changes in Cash Balances		Total Public Account	406380	1810089
Opening Cash Balances	65487	4598	29395	3008	Closing Cash Balances	94882	7606 ²²
Public Account Surplus	(Demand Side)		48639	17845	Deficit in (CFS+Contingency)+ Increase in Cash Balance		
Incremental Liabilities ²³	(Supply Side)		217789	90920	Surplus of (Debt+Small Savings+RF+Deposits)		
Incremental Liabilities	(Demand Side)		217789	90920	FD+Increase in Cash+Net Disbursement of (Advances+Suspense+Remittances)		

3.3 For both the Union and the States, the revenue expenditure accounted for around 86 percent of total expenditure (90.5 percent for the Union Government and 81.8 percent for the States). Capital expenditure and loans and advances accounted for the balance. Revenue expenditure for the Union Government also included grants in aid to States, which formed part of their revenue receipts. Similarly, a significant part of loans and advances of the Union Government were disbursed to

- 21 Consolidated Fund Receipts also included excise duty receipts that were transferred to States. However, the revenue receipts and revenue expenditure indicated above is net of such transfers
- 22 Includes Rs.10826 crore representing excess of receipts over expenditure of NCT Delhi adopted here for balancing effect.
- 23 Normally fiscal deficit and incremental liabilities should be same. These have, however, differed because of the impact of suspense, remittances and advances. Increase in disbursements in these heads, would increase the need for additional resources, the same may not get fully reflected in demand, which fiscal deficit would suggest.

the States. Actual expenditure from these capital receipts of the States occurred at their level. With these two adjustments, total combined expenditure of the Union and the States was Rs.12560 billions, or around 30.30 percent of GDP²⁴.

3.4 The adjustment in revenue receipts (as the grants in aid of the States were part of the revenue expenditure of the Union) and revenue expenditure, however, would leave the combined revenue deficit of the Union and revenue surplus of States unaffected. There would be an increase in revenue surplus of the States and an equal decline in revenue deficit in case of the Union Government. Combined revenue deficit in 2006-07 was Rs.990 billion (Rs.383 billion for the Union and Rs.607 billion for the States) and it was 2.39 percent of GDP (0.92 percent for the Union and 1.47 percent for the States)²⁵. Combined fiscal deficit would, however get reduced to the extent of loans and advances disbursed by the Union to States. Adjusted combined fiscal deficit was 5.99 percent of the GDP. Unadjusted Combined Revenue deficit was 39.05 percent of fiscal deficit. It was 72.6 percent of Union and 48.07 percent surplus in respect of States. This was the extent of use of incremental liabilities for the purposes of current expenditure by these entities and shortfall in their assets back up for fresh liabilities.

3.5 Inter-State variations in fiscal imbalances were significant. Annex 2 provides the State-wise details of revenue and fiscal balances of the States, and their ratio to their respective GSDP, incremental liabilities and its ratio to their revenue receipts and the ratio of revenue deficit to fiscal deficit. Broad conclusions that emerge from the comparative analysis are summarized below:

a. All the States except Kerala, West Bengal and Puducherry had a revenue surplus. The ratio of revenue deficit to GSDP varied from a high of 3.06 percent for West Bengal to a low of 0.68 percent for Puducherry. The ratio for Kerala lying within this range was at 1.94 percent. The corresponding ratios of revenue deficit to revenue receipts were 32.26, 14.50 and 2.28 percent for West Bengal, Kerala and Puducherry, respectively.

b. The ratio of revenue balance to revenue receipts was positive for all the States except for Kerala, West Bengal and Puducherry. The trends in ratio of revenue balance to revenue receipt for states except for Kerala West Bengal, Puducherry, varied from a high of 36.40 percent for NCT Delhi to a low of 1.30 percent for Maharashtra.

c. There were six States (Chhattisgarh, Haryana, Orissa, Arunachal Pradesh, Assam and Tripura), which had a fiscal surplus. The States which are experiencing the fiscal deficits, the ratio of fiscal deficit to GSDP varied from a high of 8.62 percent for Manipur to a low of 0.39 percent for NCT Delhi. The ratio of fiscal deficit to GSDP exceeded 3 percent (target to be achieved by all States by 2008-09).

²⁴ The GDP figures (Rs. 4145810 crore) used are as released by CSO and are at market prices. However, for Inter-State comparison, figures used are of Gross State Domestic Product (GSDP) of each state as released by their respective Directorates of Economic and Statistics. The State wise GSDP figures are at factor cost and aggregated state figures are significantly lower (around 23 percent) than National GDP (market price). Even the aggregate of state wise GSDP at factor cost is only 84 percent of GDP at factor cost released by CSO.

²⁵ The ratio of revenue deficit (unadjusted) to GDP for the Union would be 3.20 percent and for States (-) 0.82 percent.

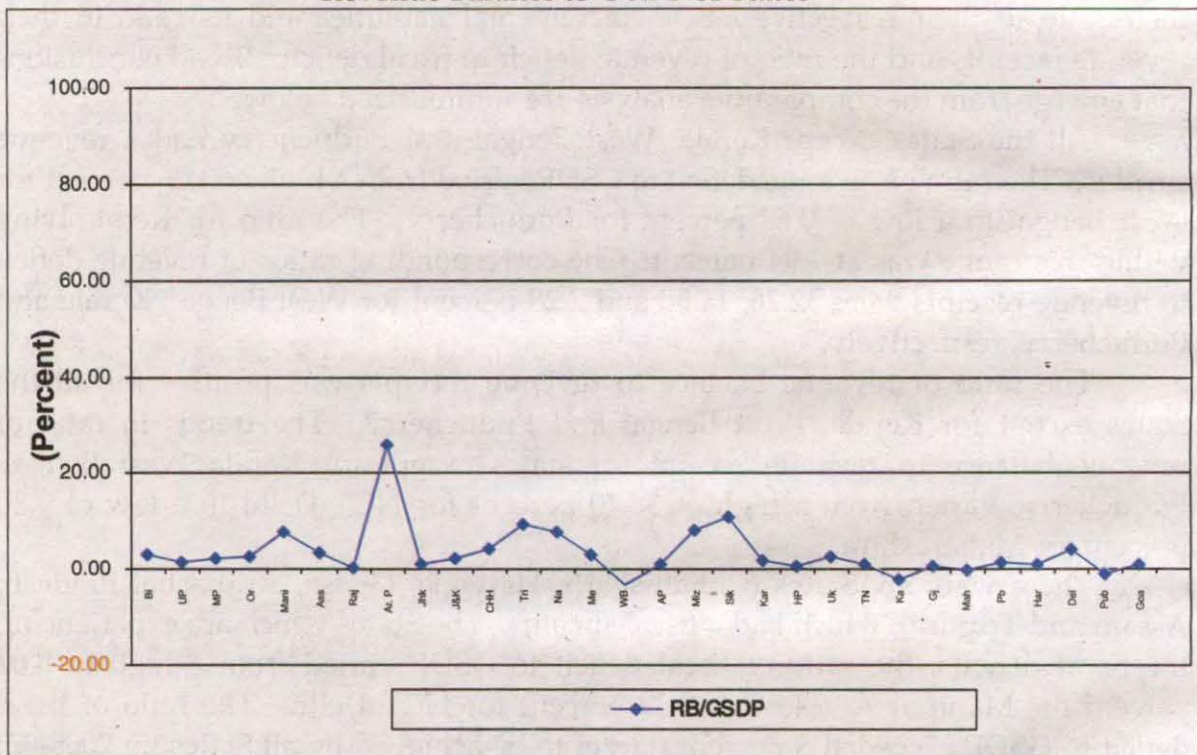
in respect of Bihar, Goa, Himachal Pradesh, Mizoram, Sikkim, Uttar Pradesh, West Bengal, Manipur, Puducherry and Jammu and Kashmir.

d. The ratio of revenue deficit to fiscal deficit is an indicator of the proportion of incremental borrowing used for the purpose of current consumption. Since only three States West Bengal, Kerala, and Union Territory of Puducherry experienced revenue deficit, the ratio of revenue deficit to fiscal deficit varied from 72.90 in West Bengal to 10.78 in Puducherry indicating the extent to which incremental borrowing were used to finance the current expenditure.

e. Revenue balance relative to GSDP was observed to be generally unrelated to the level of per capita income as is indicated by the Graph II wherein these parameters are depicted for States arranged in ascending order depicting base level of prosperity (proxied by per capita income) on the horizontal scale.

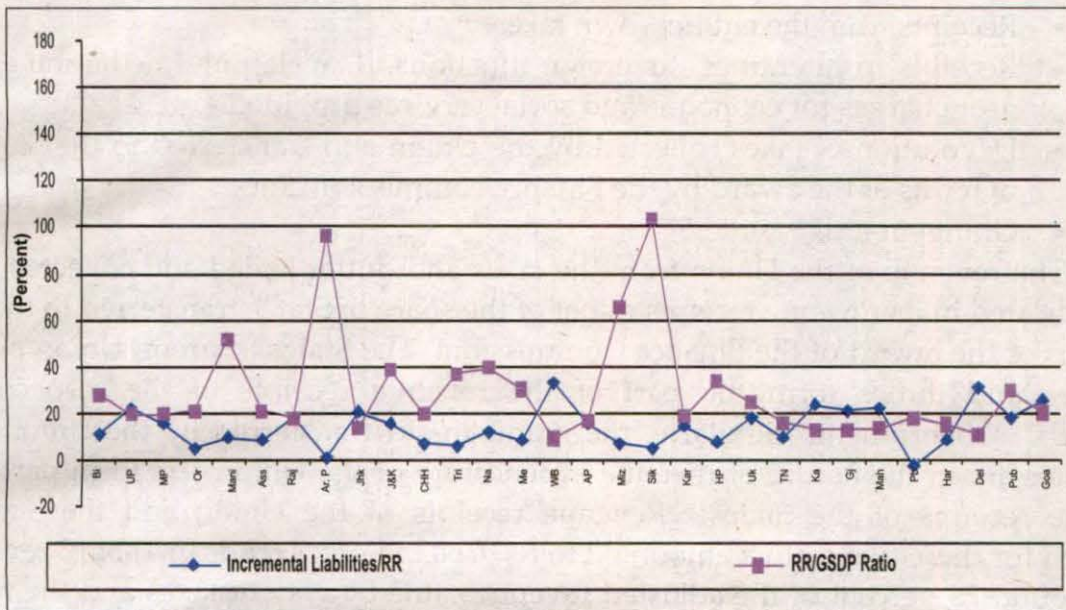
f. The ratio of incremental liabilities to revenue receipts averaged 16.60 percent and exceeded 20 percent mark for Goa, Gujarat, NCT Delhi, Jharkhand, Maharashtra, Kerala, Uttar Pradesh and West Bengal. The trends in this ratio along with the trends in the ratio of revenue receipts to GSDP are depicted in Graph III for States arranged in ascending order according to their per capita income.

Graph-II
Revenue Balance to GSDP of States

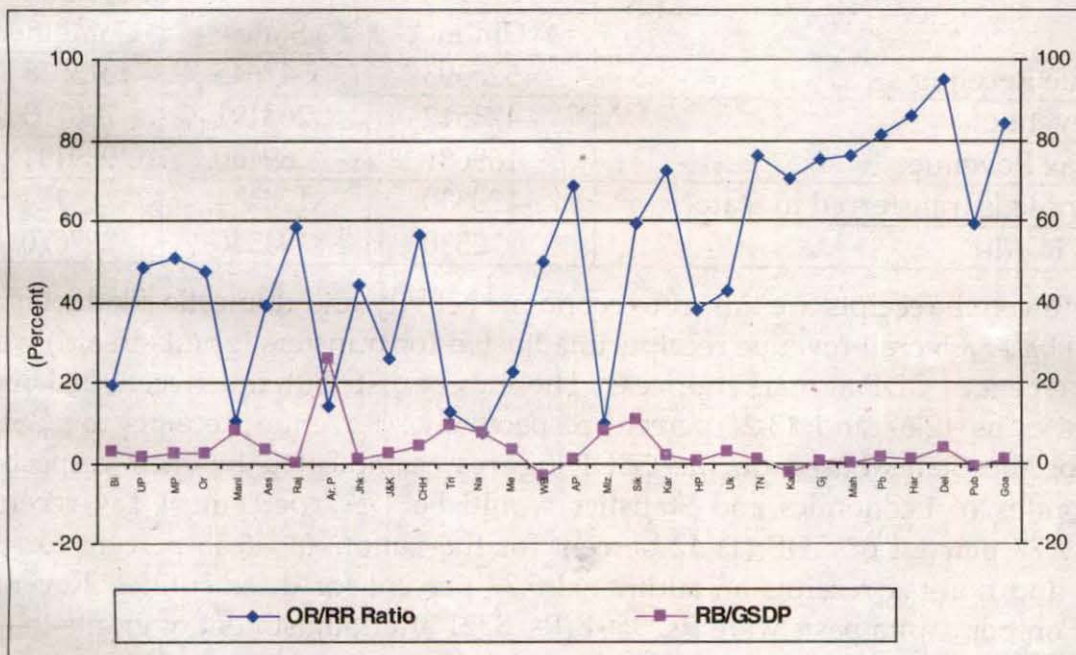


g. The ratio of revenue balance to GDP appear to be inversely related to the proportion of own resources in States revenue receipts. Special category States, which generally enjoyed a revenue surplus, were the ones, which had a significantly lower proportion of their revenue coming from their own taxes and non-tax receipts. This is depicted in Graph IV.

Graph-III
Incremental Liabilities to Revenue Receipts and Revenue Receipts to GSDP Ratio of States



Graph-IV
Own Revenue resources to Revenue Receipts and Revenue Balance to GSDP Ratio of States



4. Revenue Receipts

4.1 Revenue receipts of a Government are composed of the following four components:

- Receipts from the entities' own taxes.
- Receipts from entities' sovereign functions, financial intermediation and user charges for economic and social services provided.
- Devolution of taxes collected by the Union and transferred to the States in terms of the award by the Finance commission; and
- Grants-in-aid.

4.2 The revenue of the Union from the taxes and duties levied and collected by it is indicated in its revenue receipts as net of the share of States transferred to them in terms of the award of the Finance Commission. The States' share in Union pool of taxes and duties form the part of the revenue receipts of the respective State/U.T. Government. Similarly, the grants-in-aid transferred by the Union to the States are in the nature of revenue expenditure of the Union and form part of revenue receipts of the States. Revenue receipts of the Union and the States adjusted for these two factors amounted to Rs.9758 billion. Trends in Table 3 reveal that around 75 percent of the adjusted revenue came by way of taxes and the rest from non-tax receipts. This proportion, however, significantly varied for the Union and the States and also within the States.

Table 3: Revenue Receipts and its composition

	(Rs. in crore)		
	Union	States	Combined
Revenue Receipts	525393	547645	1073038
Tax Revenue	473512	263191	736703
Non-Tax Revenue	169681	69460	239141
Tax Proceeds transferred to State ²⁶	-120330	120454	124
Grants in Aid	2530	94540	97070

4.3 Revenue receipts are linked to economic activity and domestic product is its natural base. Overall revenue receipts unadjusted for transfers (grants-in-aid) were 25.88 percent of GDP at market prices²⁷. These were distributed between the Union and States as 12.67 and 13.21 percent respectively. (Revenue Receipts to GSDP ratio for the States based on the GSDP figures as indicated by their respective Directorates of Economics and Statistics would be 17.17 percent.²⁸) Tax receipts were 17.77 percent of GDP (11.42 percent for the Union and 6.35 percent for the States) and non-tax receipts an additional 5.77 percent for these entities. Revenue receipt on per capita basis were Rs. 9564 (Rs. 8721 after adjustment of grants-in-aid to the States.) (Table 4)

²⁶ The two amounts devolution of proceeds of taxes by the Union Government to States and States receipts of the same should be same. The difference between these two figures may be due to non-reconciliation.

²⁷ The adjusted revenue receipts of the Union and State would decline to Rs.9758 billion and would be 23.54 percent of GDP.

²⁸ In case of all fiscal parameters, the ratio calculated based on national level GDP (market prices) would be lower compared to the ratio based on GSDP of the States.

**Table 4 : Components of Revenue Receipts relative to GDP (Market Prices)
(Percentage).**

	Union	States	Combined
Revenue Receipts	12.67	13.21	25.88
Tax Revenue	11.42	6.35	17.77
Non-Tax Revenue	4.09	1.68	5.77
Tax Proceeds transferred to States	-2.90	2.90	0.00
Grants in Aid	0.06	2.28	2.34

4.4 Both the Union and State Governments had deployed a variety of taxes to access revenue. These taxes were broadly of three types - income and expenditure taxes or direct taxes; taxes on property transactions and taxes on consumption of goods and services. Most of the revenue of the Union Government was generated by income and corporate taxes and customs and excise duties. In the case of States, sales tax, excise duties (mostly on alcohol), stamp duty and registration fees and taxes on motor vehicles were the major resource generators. The proportion of revenue generated by the Union and the States from a particular tax indicate the existence of a nearly dichotomized structure.

4.5 Revenue receipt from taxes was 11.42 percent of GDP for the Union Government and bulk of that came from indirect taxes (5.87 percent of GDP or 51 percent of total tax receipts). In the case of States around 85 percent of tax revenue came from taxes on commodities with sales tax alone contributing to around 61 percent. Relative to GDP, receipts from State taxes were 6.35 percent. For the Union and States combined, nearly 63.34 per cent of the receipts from taxes came from commodity and service taxes while remaining 36.66 per cent from taxes on income and expenditures and property transactions. Taxes on property transactions contributed 5.76 percent of total tax receipts. Though, these were mostly levied by the States yet their contribution was 14 percent of the aggregate tax receipts of the States. The predominance of the commodity taxes was, therefore, across both the tiers of Government. There was hardly any overlap in receipts from taxes as the domains of the Union and the States were well defined. Even in case of excise duties, the commodities that attract taxes at the Union and the States level were different. Overall receipts from major taxes and their share relative to GDP are summarized in Table 5.

Table 5: Receipts from Major Taxes and their Shares Relative to GDP

	Receipts (Rupees in crore)			Percent of GDP		
	Union	States	Combined	Union	States	Combined
Total Tax Revenue	473512	263191	736703	11.42	6.35	17.77
Income and Expenditure Taxes	224796	2859	227655	5.42	0.07	5.49
Corporation Tax	144318	0	144318	3.48	0	3.48
Income Tax	75093	0	75093	1.81	0	1.81
Others	5385	2859	8244	0.13	0.07	0.20
Property Transactions Taxes	5500	36956	42456	0.13	0.89	1.02
Land Revenue	2	3304	3306	*	0.08	0.08
Stamp Duty and Registration	98	33431	33529	*	0.81	0.81
Others	5400	221	5621	0.13	*	0.13
Commodities and Service Taxes	243216	223376	466592	5.87	5.39	11.26
Customs Duties	86327	0	86327	2.08	0	2.08
Excise Duties	117613	0	117613	2.84	0	2.84
Service Tax	37598	0	37598	0.91	0	0.91
Sales Tax	1087	161351	162438	0.03	3.89	3.92
State Excise duty	169	30534	30703	*	0.74	0.74
Taxes on Motor Vehicles	38	13686	13724	*	0.33	0.33
Goods and Passengers Tax	4	6744	6748	*	0.16	0.16
Electricity Duty	12	8074	8086	*	0.20	0.20
Others	368	2987	3355	0.01	0.07	0.08

4.6 There were, however, significant Inter-State variations in revenue and tax receipts. Tables in Annex 3 and 4 indicate Inter-State position in respect of various parameters relating to revenue and tax receipts. These Inter-State variations could be due to different base, different rates or differences in compliances or a combination of these. Some of the broad conclusions that emerge from these tables are summarized below:

a. While the average ratio of tax receipts to GSDP²⁹ was 8.25 percent for all States, but it was less than two percent for Nagaland while it was as high as 12 per cent for Karnataka. It exceeded eight percent for Andhra Pradesh, Chhattisgarh, NCT Delhi, Goa, Haryana, Karnataka, Kerala, Madhya Pradesh, Maharashtra, Rajasthan, Tamil Nadu, Sikkim, Puducherry and Uttarakhand and varied from 3 to 7 per cent for Assam, Bihar, West Bengal, Jharkhand, Jammu and Kashmir, Meghalaya and Tripura. Apart from Nagaland, it was less than 3 per cent for Arunachal Pradesh, Manipur and Mizoram

b. Commodity taxes comprising of Sales Tax, Excise Duty, Goods and Passenger Taxes and Motor Vehicle Tax accounted for around 81 percent of the total tax receipts in respect of States. Sales Tax was the most prominent of the commodity taxes. While the average ratio of sales tax receipts to GSDP was 5.06

* Negligible

²⁹ The GSDP figures used in Inter-State comparisons are as released by the Directorates of Economics and Statistics. Since on aggregate basis, these figures are around 23 percent lower than the GDP at market prices used in summary table, ratio of the receipts and other parameters relative to GSDP in state wise tables differ and are on higher side. There are neither comparable GSDP figures nor are these at market prices. However, since Inter-State comparisons uniformly use the GSDP figures, the comparability is maintained.

percent for all States put together, for Manipur, Mizoram and Nagaland, it was less than 2 percent. The ratio was in the range of 3 to 4 percent for Bihar, West Bengal, Himachal Pradesh, Meghalaya, Jammu and Kashmir, Jharkhand and Sikkim and for the remaining states it exceeded 5 per cent, maximum being 7.2 per cent for Tamil Nadu

c. States were realizing 14 percent of the total tax receipts from Property Taxes including Land Revenue and Stamp Duty and Registration Fees. The overall ratio of the Property Taxes to GSDP was 1.16 per cent, varying from a low of 0.03 percent for Mizoram and Nagaland to 1.88 percent for Uttarakhand. The other States, which had the ratio in excess of 1 percent, were Andhra Pradesh, Haryana, Karnataka, Kerala, M.P., Maharashtra, Punjab, Rajasthan, Tamil Nadu and Uttar Pradesh.

d. In commodity taxes, motor vehicle tax was one of the buoyant sources of taxes. While the average ratio of motor vehicle tax to GSDP was 0.43 percent, it exceeded 0.50 percent for Andhra Pradesh, Goa, Karnataka, Kerala, Orissa, Rajasthan and Tamil Nadu.

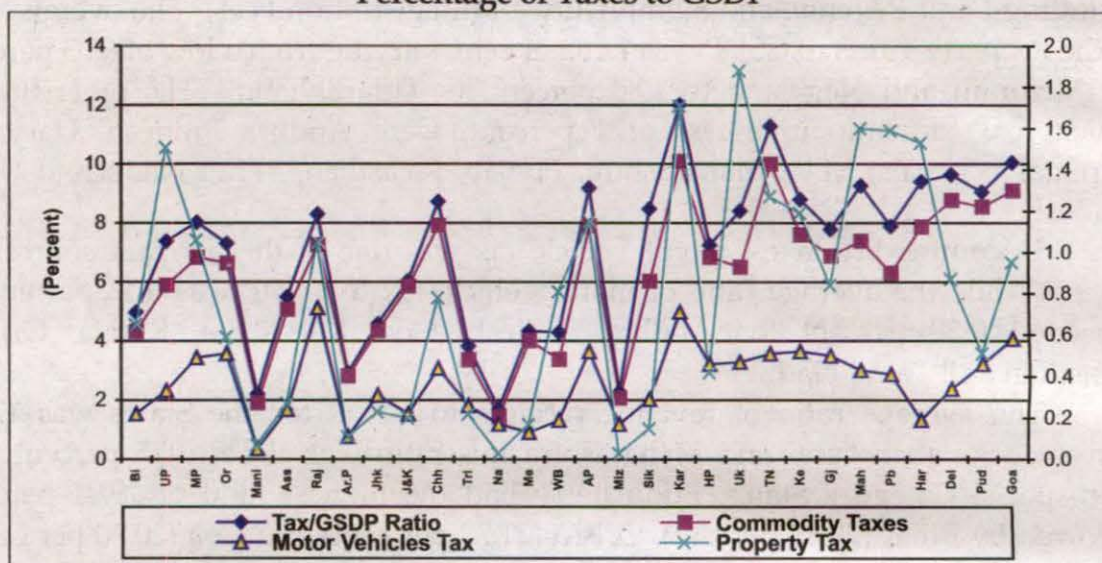
e. The average ratio of revenue receipts to GSDP for the States was 17.17 percent. For Jharkhand and Maharashtra this ratio was close to 15 percent. In Non-special Category States, Puducherry had the highest ratio of 29.91 percent followed by Bihar (28.40 percent), Orissa (21.72 per cent) and Goa (20.30 per cent). The States with the ratio lying between 15 to 20 per cent included Andhra Pradesh, Chhattisgarh, Haryana, Karnataka, M.P., Punjab, Rajasthan, Tamil Nadu and U.P. Other states in this category had this ratio within the range of 10 to 15 per cent except in West Bengal where it was 9.47 per cent. Special Category States usually had a much higher ratio of revenue receipts to GSDP varying from a low of 21.6 per cent for Assam to as high as 104 per cent for Sikkim. Further it was close to 100 per cent in case of Arunachal Pradesh and exceeded 50 per cent for Manipur and Mizoram. In case of Sikkim, due to larger accruals from lotteries, revenue receipts exceeded GSDP by four percentage points.

f. In case of revenue receipts, GSDP is a poor normalizing factor because lower revenue receipts together with lower GSDP may give a higher ratio of revenue receipts to GSDP. When population is used as normalizing factor, the State-wise picture undergoes a complete change. As against average of Rs. 4883 per capita revenue receipts, these were just Rs. 2520 for Bihar. The other States where per capita revenue receipts were also less than Rs. 4000 included Madhya Pradesh, Uttar Pradesh, West Bengal and Jharkhand. The index of per capita revenue receipts at 51.61 was lowest for Bihar and at 722.57 highest for Sikkim. Index was less than 100 for Assam, Jharkhand Madhya Pradesh, Orissa, Rajasthan, Uttar Pradesh and West Bengal.

g. Nearly 61 percent of the revenue receipts were generated by the States from their own resources, which comprised their own taxes and non-tax receipts. However, in the case of Special Category States, particularly, Arunachal Pradesh, Manipur, Mizoram, Nagaland and Tripura own resources contributed less than 15 percent to their revenue receipts. In case of Sikkim, own resources contributed nearly 60 percent to its revenue receipts, but that was because of large inflow of receipts from lotteries, which were reckoned on gross basis.

h. Inter-State position of various parameters of tax and revenue receipt with States arranged in ascending order of their per capita is indicated in Graph V indicating the correlations of these with base level of prosperity may not be strong.

Graph-V
Percentage of Taxes to GSDP



4.7 Non-tax receipts of the Union³⁰ and States could be considered as being composed of mainly two components: receipts from their sovereign functions like judiciary, police and income from their past investments which includes their receipts from financial intermediation and delivery of social and economic services³¹.

Table 6 Non-Tax Receipts of the Union and the States

	(Rs. in crore)		
	Union	States	Combined
Fiscal Services	78	1	79
Financial Intermediation ³²	55863	13736	69599
General Services	12806	22511	35317
Social Services	468	7011	7479
Economic Services	100466	26201	126667
Total NTR	169681	69460	239141

4.8 Combined non-tax receipts for the Union and States was Rs.2391 billion and constituted nearly one fourth of the gross revenue receipts (Table 6). As percent to GDP, non-tax receipts were 5.77 percent. The revenue from economic services

³⁰ Though non-tax revenue receipts of both the Union and States are reckoned on gross basis, in case of the Union, in economic services gross receipts from Railways and Telecommunication are also included which make these receipts substantially higher. In case of States, in few States Electricity distribution is departmental. These receipts are, therefore, not strictly comparable for these two tiers of Government.

³¹ Receipts from Lotteries included as receipts from general services.

³² Dividend on equity investment and interest receipts on loans and advances are the two components of non-tax receipts from fiscal intermediation. However, at both the tiers of Government, only a part of their incremental (also outstanding) borrowing was used for this intermediation and bulk of that was used for their own operations.

accounted for around 52.97 percent of non-tax receipts, while an additional 29.10 percent came from financial intermediation and equity investment. Social services contributed 3.13 percent to the combined non-tax receipts. Bulk of the non-tax receipts of the Union Government from financial intermediation came as dividends and profits from investments in Public Sector and other Undertakings. General services, which included police, judiciary, public service commission and other, contributed a mere 14.77 percent to the total non-tax receipts. As was the case with tax receipts, Inter-State variations in non-tax receipts were quite significant. Non-tax receipts were usually higher for States, which had significant revenue from mineral royalties like Orissa, Madhya Pradesh and Assam or forest receipts³³. In case of Arunachal Pradesh, Bihar, Manipur, Mizoram, Nagaland and Tripura non-tax receipts were less than 20 percent of their own resources.

5. Application of Resources-Revenue Expenditure

5.1 The Union and the States raise resources to perform their sovereign functions, maintain their existing network of delivery of social and economic services, extend the network of these services through capital expenditure and investments and discharge their debt servicing obligations. As indicated below over 86 percent of the combined expenditure of the Union and States was in the nature of current or revenue expenditure, primarily to maintain the existing level of social economic services network and for their sovereign functions.

5.2 Total gross revenue expenditure of the Union and States was Rs.11720 billion in 2006-07. The composition of revenue expenditure in terms of some of critical functions is indicated in Table 7.

Table 7: Composition of Revenue Expenditure

	(Rs. in crore)		
	Union	States	Combined
Organs of State	2207	4945	7152
Fiscal Services	3274	10410	13684
Financial Intermediation	154280	104491	258771
Administrative Services	18718	38983	57701
Miscellaneous General Services	16970	5785	22755
Pensions ³⁴	22104	46863	68967
Defence	54560	0	54560
Total General Services	272113	211477	483590
Social Services	45343	177764	223107
Economic Services	249164	110471	359635
Grants-in-aid	91620	14046	105666
Total	658240	513758	1171998

³³ Special category States, which had a sizable chunk of revenue coming by way of grants, also had a high proportion of non-tax receipts relative to their own sources. This was mainly because of their low own resource base including their own taxes and non-tax sources.

³⁴ Pension Expenditure does not include pension to Railways employees.

5.3 It may also be possible to decompose revenue expenditure as expenditure on account of past commitments (expenditure on financial intermediation largely the interest payments and pensions would fall into this category), developmental activities (economic and social services expenditure may be treated as largely developmental) and residual (defence, administration and organization of state would be the residual). Grants-in-aid by a higher tier Government to the next lower tier are actually a transfer payment where the actual head/function wise expenditure may fall into the domain of the recipient. Excluding the grants component, composition of the revenue expenditure of the Union and the States indicated that about 31 percent of it was on account of past obligation (contractual in nature), nearly 55 percent on economic and social services and around 14 percent on residual functions. Revenue receipts were able to meet about 92 percent of revenue expenditure for both the Union and the States and the balance was met from borrowings or other capital receipts.

5.4 In the case of expenditure on past obligations and residual functions, expenditure in the nature of capital or loans and advances tends to be insignificant. Bulk of capital expenditure and loans and advances are for extending the network of social and economic infrastructure. Combined expenditure of the Union and the States on social and economic services was Rs.7180 billion in 2006-07. It was around 17.3 percent of GDP and Rs.6400 on per capita basis. While the States contributed to around 81 percent of combined expenditure on social services, their contribution in expenditure on economic services was around 42 percent. Expenditure on social services for both the Union and States had a strong revenue expenditure bias, which constituted over 91 percent of total expenditure. In case of expenditure on economic services, revenue expenditure across the two tiers of Government differed significantly and in case of the States about one third of total expenditure was in the nature of capital expenditure.

Table 8: Developmental Expenditure

(Rs. in crore)

	Union	States	Combine
Social Services			
Revenue Expenditure	45343	177764	223107
Capital Expenditure	1151	17270	18421
Loans and Advances	542	3770	4312
Revenue Expenditure on Social Services as percent to Total Expenditure	96.40	89.42	90.75
Economic Services			
Revenue Expenditure	249164	110471	359635
Capital Expenditure	21727	77089	98816
Loans and Advances	4094	9648	13742
Revenue Expenditure on Economic Services as percent to Total Expenditure	90.61	56.02	76.16
Total Developmental Expenditure	322021	396012	718033
Revenue Expenditure as percent to Total Developmental Expenditure	91.46	72.78	81.16

5.5 Within the overall revenue expenditure, it may be important to look at the pension payments separately both in absolute numbers and also relative to revenue receipts of the Union and the States. Overall pension payments were 6.43 percent

of the revenue receipts of the Union and the States. (It was 4.21 percent of revenue receipt for the Union Government and 8.6 percent of the revenue receipts for the States.) There were, however, significant Inter-State variations in expenditure on pensions. Inter-State comparative picture of pension payments giving the absolute figures and as percentage to the revenue receipts is indicated in Annex 5. It is maximum in Kerala (18.1) followed by West Bengal (13.8) and Tamil Nadu (13.3).

5.6 There continued to be significant Inter-State variation in major parameters relating to expenditure. Some of these are indicated in Annex 6. Major conclusions of these variations are as under:

a. The ratio of revenue expenditure to total expenditure was largely range bound. Except for Delhi, Chhattisgarh and Manipur all the other States had their ratio of revenue expenditure to total expenditure in excess of 75 percent. In the case of Kerala, Orissa and West Bengal, revenue expenditure accounted for more than 90 percent of total expenditure.

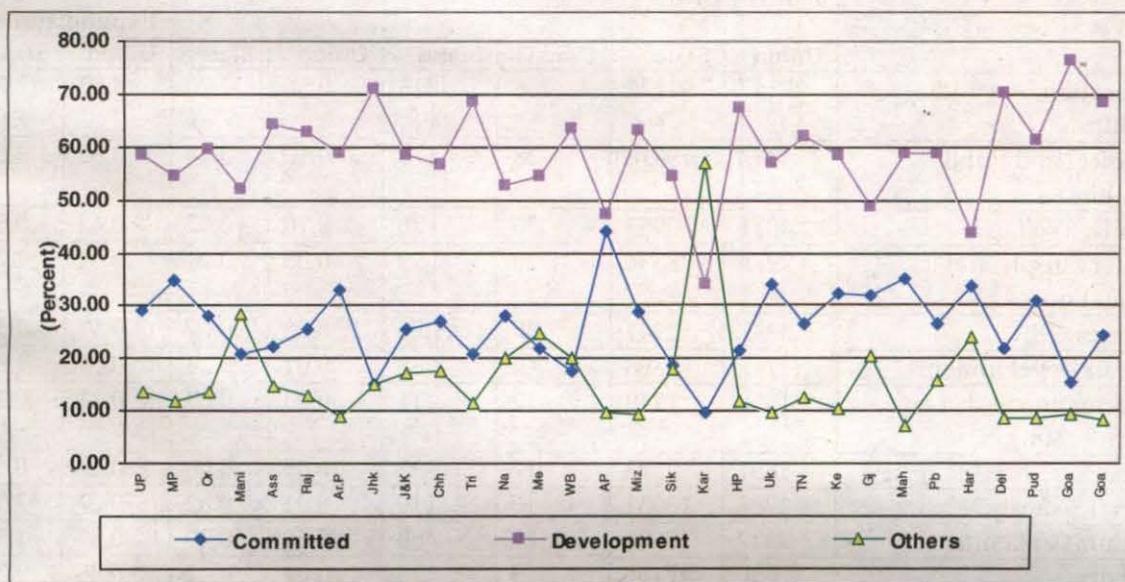
b. The committed component of revenue expenditure comprising of interest payments, and pension (which are in the nature of the payments for the past liabilities) was around 29 percent of revenue expenditure net of grants-in-aid. However, in the case of Puducherry, Arunachal Pradesh, Meghalaya, Mizoram and Sikkim it was less than 20 percent. It exceeded 30 percent in case of Delhi, Gujarat, Kerala, Punjab, Rajasthan, Uttar Pradesh, Tamil Nadu, West Bengal and Himachal Pradesh.

c. Development expenditure comprising the expenditure of social and economic services accounted for around 57.7 percent of the total expenditure and for Kerala, Punjab, West Bengal and Sikkim, it was less than 50 percent.

d. Inter-State position in case of some components of revenue expenditure with States arranged in an ascending order of their per capita income to indicate the spread in relation to the base level prosperity is presented in Graph VI.

Graph-VI

Committed Development and other Expenditure to Revenue Expenditure Ratio of States



5.7 It may be desirable to look at development expenditure on social and economic services at a further disaggregated level in terms of activities/functions. Education, Health and Family Welfare, Housing and Urban Development, Relief to mitigate the impact of Natural Calamities, Social Security, Information and Publicity and Labour and labour welfare have been the major constituents of expenditure on social services. As the responsibility of making the provision of social services vests largely with the States, the revenue expenditure incurred on social services by the States at Rs. 177764 crore constitutes 35 percent of their total revenue expenditure while this percentage for the Union Government was only 7 percent during 2006-07. Adding revenue expenditure incurred on economic services increases these percentages to 56 percent for States and to 45 percent in case of Union indicating the predominant role assumed by the Union in creating the economic infrastructure in the country. Further, 69 percent of revenue expenditure on social services has been incurred on education, including art and culture, medical and public health including family welfare and water supply and sanitation by all States together during the year 2006-07. Union Government has also spent around 3/4th of its total revenue on social sectors under these heads indicating that States are being assisted by the Union through various centrally sponsored schemes in these sectors. Education and Health sectors are being accorded priority both by the Union and the State Government, which is reflected by the fact that 62 percent of total revenue expenditure on social sectors has been incurred on these two sectors by all States taking together while Union Government has spent 51 percent of its revenue expenditure earmarked for social sectors towards education to assist the States to attain the goal of universalisation access to basic primary education covering all the unreached segments and social groups.

Table 9: Function Based Revenue Expenditure on Social Services-Basic Parameters

	Revenue Expenditure (Rs. in crore)		Per Capita Expenditure (Rupees)		Expenditure as percent of GDP		Expenditure as percent to Revenue Expenditure	
	Union	States	Union	States	Union	States	Union	States
Education, Art and Culture	23147	91172	206	813	0.56	2.20	3.52	17.75
Medical and Public Health	4313	19918	38	178	0.10	0.48	0.65	3.88
Family Welfare	4071	2953	36	26	0.10	0.07	0.62	0.57
Water Supply and Sanitation	2276	8834	20	79	0.05	0.21	0.34	1.72
Housing	3337	2941	30	26	0.08	0.07	0.51	0.57
Urban Development	247	9898	2	88	0.01	0.24	0.04	1.93
Information and Broadcasting	1368	1240	12	11	0.03	0.03	0.21	0.24
Labour	1851	2523	17	22	0.05	0.06	0.28	0.49
Social Security	1786	13331	16	119	0.04	0.32	0.27	2.59
Natural Calamities	2417	7800	22	69	0.06	0.19	0.37	1.52
Others	530	17154	5	153	0.01	0.42	0.08	3.34
Total Social Services	45343	177764	404	1584	1.09	4.29	6.89	34.60

5.8 In expenditure on economic services, the share of Union Government was predominant. In communication, transport, food storage and warehousing, industry, energy and scientific research and rural development, expenditure by the States was even less. On the other hand, in irrigation and flood control, agriculture and allied activities, the States had a relatively bigger role.

Table - 10: Function Based Revenue Expenditure on Economic Services- Basic Parameters

	Revenue Expenditure (Rs. in crore)		Per Capita Expenditure (Rupees)		Expenditure as Percent to GDP		Expenditure as Percent to Revenue Expenditure	
	Union	States	Union	States	Union	States	Union	States
Agriculture and Allied Services	23877	22822	213	203	0.58	0.55	3.63	4.44
Food Storage and Ware Housing	24406	1757	218	16	0.59	0.04	3.71	0.34
Rural Development	32639	18756	291	167	0.79	0.45	4.96	3.65
Special Area Programmes	1792	1292	16	12	0.04	0.03	0.27	0.25
Irrigation and Flood Control	416	13330	4	119	0.01	0.32	0.06	2.59
Energy	33701	25248	300	225	0.81	0.61	5.12	4.91
Industry	22631	4354	202	39	0.55	0.10	3.44	0.85
Transport	84967	14780	757	132	2.05	0.36	12.91	2.88
Communication	8483	32	76	0	0.20	0.00	1.29	0.01
Scientific Research	7578	287	67	2	0.18	0.01	1.15	0.06
Others	8674	7813	77	70	0.21	0.19	1.31	1.52
Total Economic Services	249164	110471	2221	985	6.01	2.66	37.85	21.50

5.9 Most of stakeholders and seekers of information had desired information on recovery of user charges by the state on its economic and social infrastructure network. Recovery of user charges³⁵ as per cent to total revenue expenditure including non-plan revenue expenditure (NPRE) incurred for some important social and economic services for the Union and the States are indicated in Table 11. As non-plan revenue expenditure component of revenue expenditure is largely incurred are maintenance as well as keep running these services, user charges as percent to NPRE is presumed to present better depiction of the information.

Table - 11: Recovery of User Charges from Select Social and Economic Services (Percent)

	Union		States		Combined	
	UC/RE	UC/NPRE*	UC/RE	UC/NPRE*	UC/RE	UC/NPRE*
Education Art and Culture	0.33	1.86	2.22	2.63	1.84	2.59
Medical and Public Health	2.94	8.74	4.07	5.04	3.87	5.34
Family Welfare	0.79	-13.74	2.15	16.33	1.36	62.01
Social Services	1.03	3.69	3.94	5.78	3.35	5.58
Economic Services	40.32	56.44	23.72	33.78	35.22	49.56

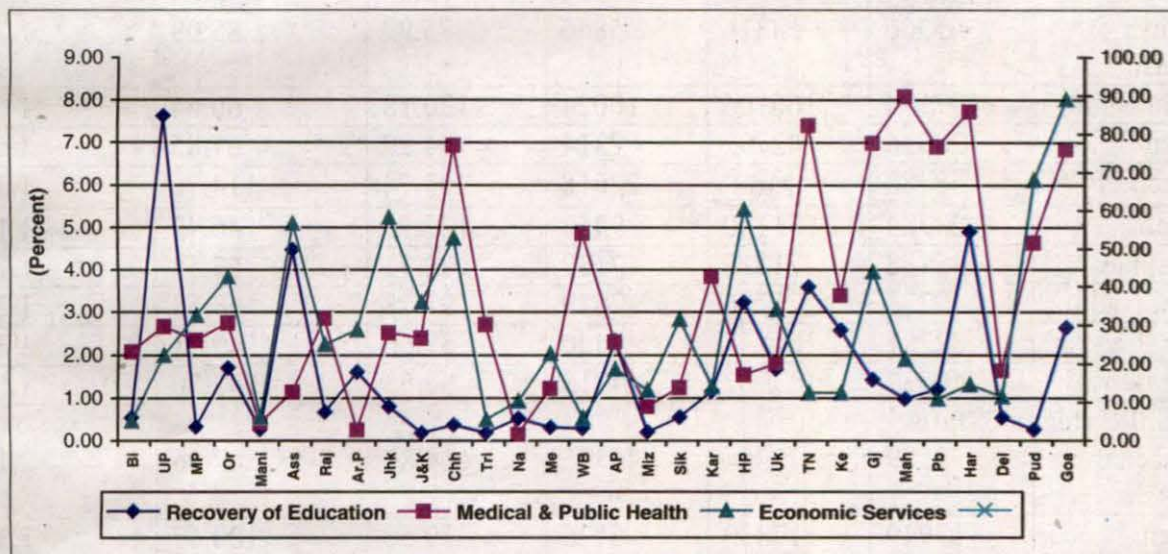
5.10 The recovery of overall user charges for social services as per cent to revenue expenditure was 1.03 percent for the Union Government and 3.94 percent for the States. The corresponding percentages with respect to non plan revenue expenditure were 3.69 for Union Government and 5.78 for States. For economic services, however recovery appeared to be better for the Union Government. Notwithstanding the overall poor recovery, significant Inter-State variations were also observed across these services, which are indicated in Annex 7. Broad conclusions are, however, summarized as under:

- a. Revenue receipts from the social services in the form of recovery of user charges etc., assessed as the ratio to revenue expenditure incurred on them continued to remain poor which was 3.94 percent. Only in case of States of Punjab, Goa, Haryana, Gujarat, Tamil Nadu, Uttar Pradesh and Assam, it exceeded 3 percent. In case of Haryana, it was nearly 60 percent, but that was because of large inflow of receipt from development charges from 1997, conversion charges of land from Agriculture to residential and Licence Fee. Further, because of this huge receipt of Haryana State, average receipt of all States together has exceeded 3 percent.
- b. In respect of education, the average recovery was 2.22 percent. The States, which had the recovery rates higher than the States average were, Haryana, Kerala, Goa, Tamil Nadu, Uttar Pradesh, Assam, Andhra Pradesh and Himachal Pradesh.

³⁵ Percentage recovery of user charges has been defined as the ratio of revenue receipt from a specified service to revenue expenditure expressed as percent. Both receipts and revenue expenditure are on gross basis as indicated in Finance Accounts.

- c. In case of medical and public health though the average recovery was 4.07 percent it exceeded 5 percent for Chhattisgarh, Goa, Gujarat, Haryana, Maharashtra, Punjab and Tamil Nadu.
- d. In case of economic services, the average recovery was 23.72 percent. Higher recoveries were observed in case of Chhattisgarh, Goa, Gujarat, Jharkhand, Madhya Pradesh, Orissa, Himachal Pradesh, Puducherry, Assam, Jammu and Kashmir, Sikkim and Uttarakhand. These States either had a significant amount of revenue from royalty from minerals or revenue from forest. Recovery rates of economic services were less than 10 percent for Bihar, West Bengal, Manipur, Nagaland and Tripura.
- e. A graphic presentation of user charges with the States arranged in the ascending order of per capita income presented in Graph VII highlights that Inter-State variations are not driven by the base income levels.

Graph-VII
Percentage recovery of user charges showing Inter-State variation



5.11 This broad overview of accounts provides the basic details for the key stakeholders. For a detailed analysis one can refer to Finance Accounts of the Union or any specific State, which are also in public domain.

**Total Assets, Liabilities and Per Capita Assets, Ratio of Assets to Liabilities and
Revenue Receipt**

	Total Assets (Rs. in crore)	Total Liabilities (Rs. in Crore)	Per Capita Assets (Rupees)	Per Capita Assets Index (percent)	Ratio of Assets/ Liabilities (Percent)	Ratio of assets to revenue receipt (Ratio)
Andhra Pradesh	69817	89368	8598	111.66	78.12	1.58
Bihar	39461	46410	4308	55.95	85.03	1.71
Chhattisgarh	12878	14447	5575	72.40	89.14	1.12
Delhi	53675	25568*	33758	438.42	209.93	4.40
Goa	4838	5862	34557	448.79	82.53	1.85
Gujarat	60899	91720	10875	141.23	66.40	1.96
Haryana	25235	29311	10648	138.29	86.09	1.41
Jharkhand	13809	19136	4665	60.58	72.16	1.38
Karnataka	56857	60247	10063	130.69	94.37	1.51
Kerala	18824	52515	5586	72.55	35.84	1.04
Madhya Pradesh	45366	53316	5846	75.92	85.09	1.77
Maharashtra	97134	160706	10024	130.18	60.44	1.56
Orissa	29036	42792	7314	94.99	67.85	1.61
Puducherry	2488	2168*	22618	293.74	114.76	1.32
Punjab	23724	51100	9452	122.75	46.43	1.15
Rajasthan	45188	71116	7139	92.71	63.54	1.77
Tamil Nadu	49233	71786	7529	97.78	68.58	1.20
Uttar Pradesh	82281	164845	4440	57.66	49.91	1.36
West Bengal	40637	123902	4815	62.53	32.80	1.57
Special Category States						
Arunachal Pradesh	5589	2254	46575	604.87	247.96	2.16
Assam	17949	17830	6126	79.56	100.67	1.31
Himachal Pradesh	10435	18451	15811	205.34	56.56	1.33
Jammu and Kashmir	23602	21029	20173	261.99	112.24	2.08
Manipur	5562	3958	21392	277.82	140.53	1.94
Meghalaya	4084	2739	16336	212.16	149.11	1.91
Mizoram	3894	3437	38940	505.71	113.30	1.98
Nagaland	4313	2980	16588	215.43	144.73	1.56
Sikkim	3115	1483	51917	674.25	210.05	1.47
Tripura	7094	4482	20865	270.97	158.28	2.13
Uttarakhand	6550	11499	7706	100.08	56.96	0.89
All States	863567	1266457	7700	100	68.19	1.58

Note: The total population as per CSO is 112.20 crores. The population figure of the States is 112.15 crore as intimated by the respective Directorates of Statistics on the basis of which per-capita assets of individual States has been worked out.

* Does not include Public Accounts, which is included in the Union Government Account.

Annex 2
Parameters of Fiscal Imbalances

	Revenue Balance: Deficit (-) Surplus (+) (Rs. in crore)	Fiscal Balance: Deficit (-) Surplus (+) (Rs. in crore)	Incremental Liabilities (Rs. in crore)	RB/GSDP (percent)	FB/GSDP (percent)	RB/Revenue Receipt (percent)	RD/FD (percent)	Incremental Liabilities/RR (percent)
Andhra Pradesh	2808	-5642	7072	1.08	-2.16	6.35	Surplus	15.98
Bihar	2498	-3021	2594	3.07	-3.72	10.82	Surplus	11.24
Chhattisgarh	2651	37	839	4.59	0.06	23.15	Surplus	7.33
Delhi	4439	-410	3868	4.21	-0.39	36.40	Surplus	31.72
Goa	141	-487	673	1.10	-3.79	5.40	Surplus	25.79
Gujarat	1770	-5648	6602	0.75	-2.38	5.71	Surplus	21.30
Haryana	1590	1178	1593	1.37	1.01	8.86	Surplus	8.87
Jharkhand	946	-910	2057	1.36	-1.30	9.45	Surplus	20.55
Karnataka	4152	-4689	5446	2.14	-2.42	11.05	Surplus	14.49
Kerala	-2638	-3822	4328	-1.94	-2.82	-14.50	69.02	23.80
Madhya Pradesh	3331	-2755	4130	2.55	-2.11	12.96	Surplus	16.07
Maharashtra	810	-11553	13850	0.19	-2.67	1.30	Surplus	22.27
Orissa	2261	823	997	2.72	0.99	12.54	Surplus	5.53
Puducherry	-43	-399	348	-0.68	-6.33	-2.28	10.78	18.47
Punjab	2023	-612	-330	1.77	-0.54	9.84	Surplus	-1.60
Rajasthan	638	-3970	4740	0.46	-2.84	2.49	Surplus	18.52
Tamil Nadu	2648	-3955	4010	1.08	-1.61	6.47	Surplus	9.80
Uttar Pradesh	4901	-9615	13288	1.57	-3.08	8.09	Surplus	21.93
West Bengal	-8333	-11430	8505	-3.06	-4.19	-32.26	72.90	32.93
Special Category States								
Arunachal Pradesh	695	106	35	26.07	3.98	26.81	Surplus	1.35
Assam	2210	711	1226	3.48	1.12	16.17	Surplus	8.97
Himachal Pradesh	191	-922	640	0.84	-4.03	2.44	Surplus	8.17
Jammu and Kashmir	737	-1761	1802	2.53	-6.05	6.49	Surplus	15.88
Manipur	448	-475	283	8.13	-8.62	15.65	Surplus	9.88
Meghalaya	235	-74	195	3.33	-1.05	10.97	Surplus	9.10
Mizoram	252	-191	143	8.44	-6.40	12.80	Surplus	7.26
Nagaland	551	-156	344	7.84	-2.22	19.87	Surplus	12.41
Sikkim	229	-97	116	11.23	-4.75	10.82	Surplus	5.48
Tripura	850	131	206	9.56	1.47	25.50	Surplus	6.18
Uttarakhand	896	-885	1320	3.00	-2.96	12.15	Surplus	17.90
All States	33887	-70493	90920	1.06	-2.21	6.19	Surplus	16.60

Parameters of Revenue Receipt

	Revenue Receipt (Rs. in crore)	RR/ GSDP Ratio (percent)	Per Capita RR (Rupees)	Per Capita RR Index (percent)	Own Resources/ RR Ratio (percent)
Andhra Pradesh	44246	16.97	5449	111.59	68.74
Bihar	23083	28.40	2520	51.61	19.69
Chhattisgarh	11453	19.82	4958	101.54	56.73
Delhi	12194	11.57	7669	157.06	95.29
Goa	2610	20.30	18643	381.79	84.67
Gujarat	31002	13.06	5536	113.37	75.52
Haryana	17952	15.44	7575	155.13	86.44
Jharkhand	10010	14.35	3382	69.26	44.35
Karnataka	37587	19.37	6653	136.25	72.90
Kerala	18187	13.40	5397	110.53	70.82
Madhya Pradesh	25694	19.67	3311	67.81	51.11
Maharashtra	62195	14.38	6418	131.44	76.56
Orissa	18033	21.72	4542	93.02	47.98
Puducherry	1884	29.91	17127	350.75	59.45
Punjab	20567	18.00	8194	167.81	81.49
Rajasthan	25592	18.29	4043	82.80	58.76
Tamil Nadu	40913	16.61	6256	128.12	76.24
Uttar Pradesh	60600	19.44	3270	66.97	48.73
West Bengal	25828	09.47	3060	62.67	50.11
Special Category States					
Arunachal Pradesh	2592	97.22	21600	442.35	14.47
Assam	13667	21.55	4665	95.54	39.09
Himachal Pradesh	7835	34.28	11871	243.11	38.21
Jammu and Kashmir	11351	38.99	9702	198.69	26.08
Manipur	2863	51.94	11012	225.52	10.58
Meghalaya	2142	30.37	8568	175.47	22.83
Mizoram	1969	65.96	19690	403.24	10.21
Nagaland	2773	39.43	10665	218.41	7.57
Sikkim	2117*	103.77	35283	722.57	59.42
Tripura	3333	37.47	9803	200.76	13.08
Uttarakhand	7373	24.67	8674	177.64	42.86
All States	547645	17.17	4883	100	60.74

* Includes receipt from lotteries.

Parameters of Tax Receipts and Tax-GSDP Ratio

	Tax Revenue (Rs. in crore)	Tax/GSDP Ratio (percent)	Property Tax (percent to GSDP)	Commodity Taxes (percent to GSDP)	Sales Tax* (per cent to GSDP)	Motor Vehicle Tax (per cent to GSDP)
Andhra Pradesh	23926	9.18	1.15	7.90	5.93	0.52
Bihar	4033	4.96	0.65	4.31	2.56	0.22
Chhattisgarh	5046	8.73	0.78	7.92	4.92	0.44
Delhi	10156	9.64	0.87	8.77	6.99	0.34
Goa	1292	10.05	0.95	9.09	6.57	0.58
Gujarat	18465	7.78	0.84	6.88	5.40	0.50
Haryana	10927	9.40	1.53	7.87	5.90	0.19
Jharkhand	3188	4.57	0.23	4.34	3.67	0.31
Karnataka	23301	12.01	1.71	10.10	6.06	0.71
Kerala	11943	8.80	1.19	7.60	6.31	0.52
Madhya Pradesh	10473	8.02	1.06	6.83	4.03	0.49
Maharashtra	40099	9.27	1.60	7.39	5.58	0.43
Orissa	6065	7.31	0.59	6.63	4.54	0.51
Puducherry	570	9.05	0.51	8.54	5.79	0.46
Punjab	9017	7.89	1.59	6.30	4.23	0.41
Rajasthan	11609	8.30	1.05	7.25	4.80	0.73
Tamil Nadu	27771	11.28	1.27	10.00	7.20	0.51
Uttar Pradesh	22997	7.38	1.51	5.87	4.26	0.33
West Bengal	11694	4.29	0.81	3.38	2.60	0.19
Special Category States						
Arunachal Pradesh	78	2.93	0.11	2.81	2.29	0.11
Assam	3482	5.49	0.27	5.05	4.39	0.24
Himachal Pradesh	1657	7.25	0.42	6.84	4.00	0.46
Jammu and Kashmir	1761	6.05	0.20	5.85	3.98	0.22
Manipur	122	2.21	0.07	1.90	1.76	0.05
Meghalaya	305	4.33	0.17	4.01	3.06	0.13
Mizoram	68	2.28	0.03	2.08	1.81	0.17
Nagaland	119	1.69	0.03	1.44	1.21	0.17
Sikkim	173	8.48	0.15	6.03	3.68	0.29
Tripura	341	3.83	0.22	3.36	2.62	0.26
Uttarakhand	2513	8.41	1.88	6.51	4.55	0.47
All States	263191	8.25	1.16	7.00	5.06	0.43

* A component of Commodity Tax.

Expenditure on Pension Payments

	Expenditure on Pensions (Rs in crore)	Expenditure on Pensions as percent to Revenue Receipts
Andhra Pradesh	4150.5	9.4
Bihar	2497.1	10.8
Chhattisgarh	624.7	5.5
Delhi	0 @	0
Goa	147.5	5.7
Gujarat	2396.0	7.7
Haryana	1173.3	6.5
Jharkhand	679.0	6.8
Karnataka	2495.9	6.6
Kerala	3294.6	18.1
Madhya Pradesh	1751.7	6.8
Maharashtra	3542.5	5.7
Orissa	1484.6	8.2
Puducherry	104.2	5.5
Punjab	1905.4	9.3
Rajasthan	2116.2	8.3
Tamil Nadu	5429.6	13.3
Uttar Pradesh	4849.6	8.0
West Bengal	3552.7	13.8
Special Category States		
Arunachal Pradesh	78.8	3.0
Assam	1177.9	8.6
Himachal Pradesh	911.8	11.6
Jammu and Kashmir	1020.9	9.0
Manipur	238.9	8.3
Meghalaya	117.5	5.5
Mizoram	77.3	3.9
Nagaland	201.7	7.3
Sikkim	49.2	2.3
Tripura	267.4	8.0
Uttarakhand	527.0	7.1
All States	46863.4	8.6

@ Expenditure on pension pertaining to NCT Delhi is debited to Union Government Accounts, as the Government of India has not transferred the Pension Scheme to NCT Delhi.

Parameters of Expenditure

	Total Expenditure (Rs. in crore)	Revenue Expenditure/ TE (percent)	Committed Expenditure*	Development Expenditure **	Others
			(as percent to Revenue Expenditure net of grants-in-aid)		
Andhra Pradesh	52249	79.31	28.27	62.82	8.91
Bihar	26111	78.84	28.73	58.00	13.27
Chhattisgarh	11771	74.78	20.43	68.30	11.28
Delhi	12832	60.43	30.59	61.10	8.31
Goa	3103	79.57	24.07	68.16	7.77
Gujarat	37451	78.05	34.80	58.35	6.85
Haryana	18975	86.23	21.69	69.88	8.43
Jharkhand	10936	82.88	25.29	57.96	16.75
Karnataka	42335	78.98	21.17	67.23	11.60
Kerala	22077	94.33	31.41	48.59	20.00
Madhya Pradesh	28486	78.51	27.45	59.15	13.40
Maharashtra	73799	83.18	26.05	58.41	15.54
Orissa	17495	90.15	20.59	51.59	27.81
Puducherry	2291	84.11	15.18	75.92	8.89
Punjab	21574	85.96	33.25	43.24	23.51
Rajasthan	30076	82.97	32.74	58.52	8.74
Tamil Nadu	46471	82.34	31.79	58.13	10.08
Uttar Pradesh	70571	78.93	34.36	54.12	11.52
West Bengal	37496	91.11	43.61	47.02	9.39
Special Category States					
Arunachal Pradesh	2488	76.25	14.76	70.53	14.71
Assam	12991	88.19	25.07	62.41	12.51
Himachal Pradesh	8780	87.06	33.78	56.81	9.41
Jammu and Kashmir	13114	80.94	26.46	56.15	17.39
Manipur	3339	72.33	21.86	63.85	14.29
Meghalaya	2233	85.40	17.30	63.14	19.56
Mizoram	2184	78.62	18.23	64.07	17.71
Nagaland	2933	75.76	21.65	54.10	24.25
Sikkim	2215	85.24	09.32	33.90	56.78
Tripura	3206	77.45	27.78	52.53	19.69
Uttarakhand	8278	78.24	26.20	61.70	12.10
All States	627860	81.83	29.39	57.68	12.93

* Committed Expenditure includes expenditure on financial intermediation (Interest Payment, Servicing of Debt and Pension).

** Development Expenditure includes expenditure on Social Services and Economic Services.

Parameters of Recovery of User Charges

	Education	Medical and Public Health	Family Welfare	Social Services	Economic Services
	(Revenue Receipts as percent to Revenue Expenditure)				
Andhra Pradesh	2.31	2.29	1.24	1.62	18.29
Bihar	0.52	2.07	0.13	0.98	4.86
Chhattisgarh	0.34	6.91	0.21	1.42	52.42
Delhi	0.51	1.62	0	0.83	11.00
Goa	2.61	6.81	0	9.65	88.64
Gujarat	1.40	6.96	0.97	3.07	43.50
Haryana	4.87	7.70	0.82	*59.75	14.12
Jharkhand	0.77	2.50	0.64	1.54	57.91
Karnataka	1.14	3.82	0.08	1.35	13.68
Kerala	2.55	3.37	0.05	2.20	12.11
Madhya Pradesh	0.30	2.33	0.45	0.99	32.26
Maharashtra	0.95	8.06	3.70	2.33	20.78
Orissa	1.69	2.73	0.07	2.03	42.33
Puducherry	0.22	4.62	0	1.75	57.58
Punjab	1.17	6.88	0.16	4.76	10.43
Rajasthan	0.64	2.84	0.15	2.86	24.72
Tamil Nadu	3.56	7.38	18.21	4.00	12.09
Uttar Pradesh	7.61	2.65	0.16	5.00	22.00
West Bengal	0.26	4.84	0.07	1.00	5.51
Special Category States					
Arunachal Pradesh	1.59	0.23	0	1.38	28.41
Assam	4.46	1.12	0.03	3.02	56.40
Himachal Pradesh	3.20	1.52	0.19	2.77	59.90
Jammu and Kashmir	0.15	2.38	0.12	1.01	35.57
Manipur	0.24	0.39	0	0.51	5.78
Meghalaya	0.28	1.20	0.21	0.53	22.34
Mizoram	0.17	0.77	0	1.31	12.68
Nagaland	0.49	0.12	0	1.10	9.89
Sikkim	0.52	1.22	0	1.49	31.04
Tripura	0.15	2.69	0	0.64	5.05
Uttarakhand	1.65	1.78	0.08	1.48	33.58
All States	2.22	4.07	2.15	3.94	23.72

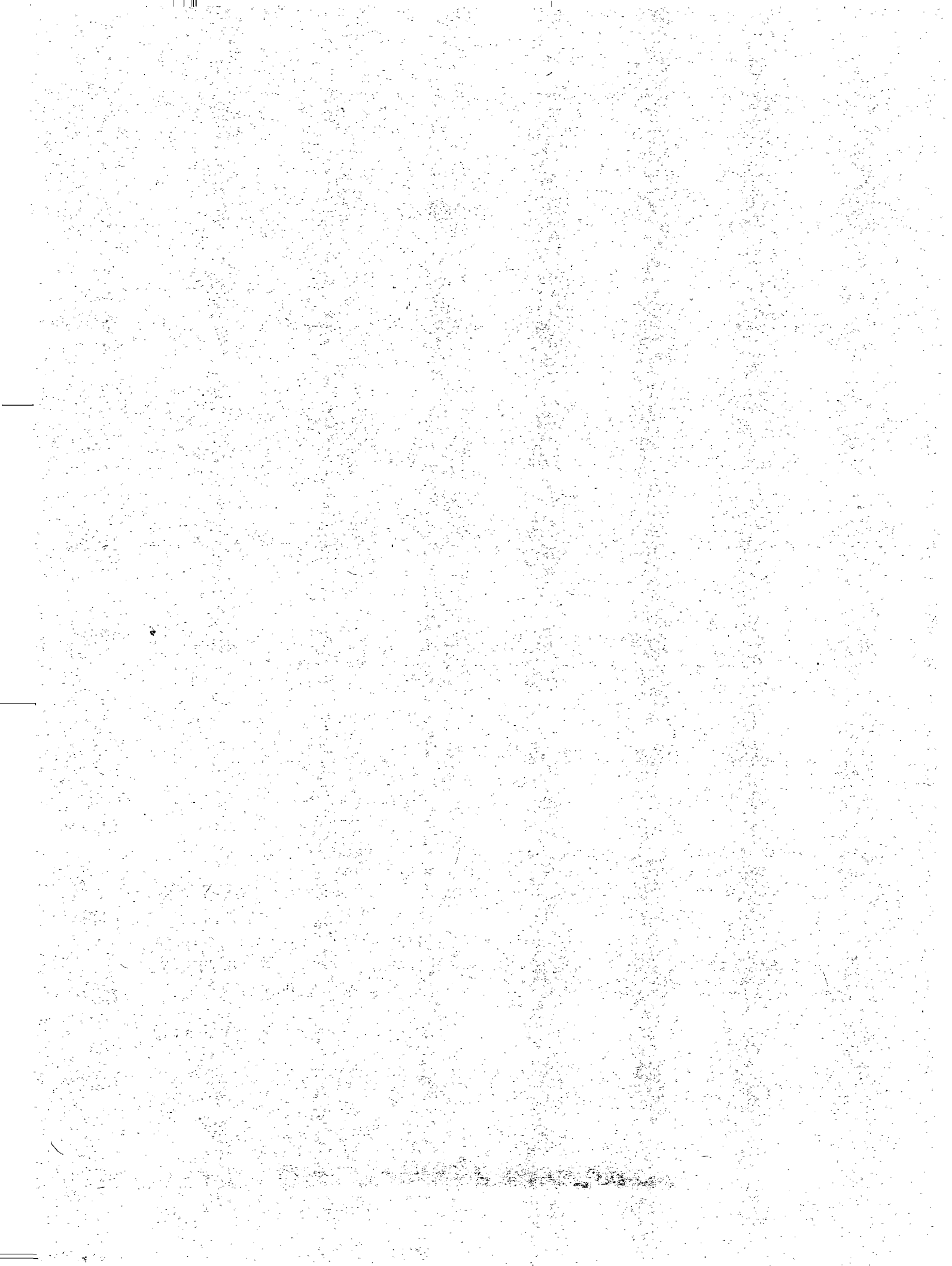
* Increase was mainly due to large inflow of recovery of Development Charges from 1997, Conversion Charges of land from agriculture to residential and Licence Fee.

Parameters of Recovery of User Charges

	Education	Medical and Public Health	Family Welfare	Social Services	Economic Services
(Revenue Receipts as percent to Non-Plan Revenue Expenditure)					
Andhra Pradesh	2.61	2.70	150.85	2.71	26.45
Bihar	0.65	2.11	0.84	1.40	7.05
Chhattisgarh	0.69	10.63		2.80	86.05
Delhi	0.63	4.01	0	1.49	19.30
Goa	3.78	9.38	0	15.99	107.25
Gujarat	1.55	10.11	1.23	4.54	65.53
Haryana	6.10	10.38		91.00	16.14
Jharkhand	1.03	3.17	2.79	2.28	119.29
Karnataka	1.49	5.02	1.54	2.19	20.70
Kerala	2.66	3.67		2.62	20.68
Madhya Pradesh	0.40	2.73	15.94	1.61	61.33
Maharashtra	1.01	9.29	41.64	3.00	26.70
Orissa	1.95	2.75	0.72	2.86	74.64
Puducherry	0.36	12.08	0	4.46	96.10
Punjab	1.22	6.90	0.64	5.05	12.85
Rajasthan	0.72	3.41	0.95	3.48	39.48
Tamil Nadu	3.82	8.69	176.16	6.85	14.83
Uttar Pradesh	10.01	3.38	0.64	8.10	28.76
West Bengal	0.31	5.42	4.98	1.39	8.42
Special Category States					
Arunachal Pradesh	3.79	0.29	0	4.35	59.03
Assam	4.87	1.19	0.28	3.63	85.40
Himachal Pradesh	3.84	3.17	3.42	4.28	81.34
Jammu and Kashmir	0.17	3.03	0	1.20	40.31
Manipur	0.30	0.42	0	0.76	7.46
Meghalaya	0.43	1.80	1.57	0.83	48.29
Mizoram	0.35	1.88	0	2.80	26.14
Nagaland	0.63	0.14	0	1.55	17.83
Sikkim	0.88	1.88	0	2.78	74.04
Tripura	0.17	3.85	0	0.98	7.55
Uttarakhand	2.15	2.45	0	2.33	66.58
All States	2.63	5.04	16.33	5.78	33.78

Appendix A

Budgets, Accounts and National Income Accounts			
Description	Budget Systems	Accounting System	National Accounts
Coverage of the System	The coverage of the budget is coterminous with that of the Government. In practice, however, several transactions may be outside the budget	Generally follow the purview of the budget. In some cases, extra-budgetary accounts may also be available on a consolidated basis	Coverage is complete and includes all transactions, whether organized as a part of the budget or outside of all layers of Government and its parastatals.
Current and capital distinctions	Revenue and Capital budget is prepared	Broadly follow the budget systems	Require both accumulation accounts and balance sheets. These accounts are drawn from the regular accounts of a Government
Scope of capital account	In general, those items that have prospective benefits, a life span of more than one year, are above a specified monetary ceiling and usually financed by debt are included in the capital budget	Follow the budgetary practice.	Cover assets that are owned (and therefore can be disposed of) by Governments and those that have prospective economic benefits
Acquisition of existing assets flows during the year	Recorded at the purchase value of the asset. If they are acquired over a period of years, each year's budget shows only a part of the total outlay	Broadly follow the budgetary practice	Recorded in the system and where progress payments are made, the concept of constructive delivery is invoked
Stocks	Stocks of assets are not recorded in the budget or its associated documents	Stocks of assets are shown as cumulative capital expenditure and outstanding loans	Information on the accumulated levels is systematically included in perpetual inventory method
Assets built during the year	Outlays incurred during the year are shown. Total outlay on an asset is generally not shown	Reflects the situation as in the budget	Fully recorded and imputations are made for work in progress
Financial assets Loans	Only the flows (and not the stocks) are shown in the budget	Accounts shown flows and outstanding balances	Compiled on a comprehensive basis for accumulation accounts and balance sheets
Capital assets	Only amounts spent during the year on the acquisition or life renewal of these assets are shown in the budget	Data mostly restricted to flows.	
Depreciation	Not indicated	Not indicated	Imputed value based life of the assets is taken in arriving net capital stock.
Inflation accounting	Not indicated	Not indicated	Appropriate deflators are used.



**No.1 - SUMMARY OF RECEIPTS and DISBURSEMENTS of the UNION, UNION TERRITORY and STATE GOVERNMENTS
for the year ended 31st March, 2007**

RECEIPTS	Union Government	U.T. Govt. Puducherry	STATE GOVERNMENTS						
			Andhra Pradesh	Arunachal Pradesh	Assam	Bihar	Chhattisgarh	NCT Delhi	Goa
(In Crores of rupees)									
PART I - CONSOLIDATED FUND									
(1) Revenue Receipts (For details see Account No.2)	525393.39	1883.56	(A) 44245.47	2592.18	13666.95	23083.18	11453.24	12193.61	2609.76
EXCESS OF REVENUE OVER EXPENDITURE ON REVENUE ACCOUNT	--	--	2807.07	694.95	2210.42	2498.14	2650.80	4438.13	141.45
(2) Capital Receipts	533.54	--	(C) 1889.32	--	--	--	--	--	--
(3) Public Debt	1644627.75	443.77	4550.22	316.41	1115.70	2357.86	936.97	4002.14	639.48
(4) Loans and Advances	18691.20	8.11	471.34	2.33	34.57	7.40	354.95	228.64	5.78
(5) Inter-State Settlement	--	--	--	--	--	--	1.97	--	--
(6) Transfer to Contingency Fund	--	--	--	--	--	--	--	--	--
Total Part I-CONSOLIDATED FUND [(1) to (6)]	2189245.88	2335.44	51156.35	2910.92	14817.22	25448.44	12747.13	16424.39	3255.02
Part II-CONTINGENCY FUND									
Contingency Fund	--	--	0.35	--	--	--	--	--	--
Part III-PUBLIC ACCOUNT									
Total Part III-PUBLIC ACCOUNT (For details see A/C No. 6)	455019.44	--	(B) 87521.10	8382.56	73432.05	89646.27	43653.82	--	10352.77
Total Receipts Part I, II and III	2644265.32	2335.44	138678.30	11293.48	88249.27	115094.71	56400.95	16424.39	13607.79
Opening Balance on 1st April, 2006	65487.69	243.86	-88.90	-11.77	-365.01	-1125.59	-485.18	7368.48	-35.39
GRAND TOTAL	2709753.01	2579.30	138589.40	11281.71	87884.26	113969.12	55915.77	23792.87	13572.40

(A) Total Revenue Receipts include Rs. 25157 crores collected towards user charges.

(B) Excludes Rs. 75768.02 crores under 8675 - Deposit with Reserve Bank

(C) Represents sale proceeds of Land and property, incorrectly classified under Capital Receipts instead of Revenue Receipts.

COMBINED FINANCE AND REVENUE ACCOUNTS OF THE UNION AND STATE GOVERNMENTS IN INDIA FOR THE YEAR 2006-07

No.1 - SUMMARY OF RECEIPTS and DISBURSEMENTS of the UNION, UNION TERRITORY and STATE GOVERNMENTS
for the year ended 31st March, 2007 - Contd.

DISBURSEMENTS	Union Government	U.T. Govt. Puducherry	STATE GOVERNMENTS						
			Andhra Pradesh	Arunachal Pradesh	Assam	Bihar	Chhattisgarh	NCT Delhi	Goa
(In Crores of rupees)									
PART I - CONSOLIDATED FUND -									
(1) Revenue Expenditure (For details see A/c No.3)	658240.25	1927.02	(A) 41438.40	1897.23	11456.53	20585.04	8802.44	7755.48	2468.31
EXCESS OF EXPENDITURE ON REVENUE ACCOUNT OVER ORDINARY REVENUE-(S)	132846.86	43.46	--	--	--	--	--	--	--
(2) Capital Expenditure (For detail see Account No.4)	59293.19	360.32	9904.00	585.60	1452.98	5211.13	2198.10	1782.94	626.34
(3) Public Debt	1480938.37	96.31	4252.71	298.48	494.72	1024.98	219.26	133.76	73.28
(4) Loans and Advances	10018.97	3.09	906.69	4.78	80.63	315.32	771.13	3294.24	8.14
(5) Inter-State Settlement	--	--	--	--	--	--	1.73	--	--
(6) Transfer to Contingency Fund	--	--	--	--	--	--	--	--	--
Total Part I-CONSOLIDATED FUND [(1) to (6)]	2208490.78	2386.74	56501.80	2786.09	13484.86	27136.47	11992.66	12966.42	3176.07
Part II-CONTINGENCY FUND -									
Contingency Fund	--	--	0.33	--	--	--	2.83	--	--
Part III-PUBLIC ACCOUNT -									
Total Part III-PUBLIC ACCOUNT (For details see A/c. No. 6)	406380.12	--	(B) 82368.10	8503.40	74956.05	87861.24	44531.91	--	10390.22
Total Disbursements Part I,II and III	2614870.90	2386.74	138870.23	11289.49	88440.91	114997.71	56527.40	12966.42	13566.29
Closing Balance on 31st March, 2007	94882.11	(C) 192.56	-280.83	-7.78	-556.65	-1028.59	-611.63	10826.45	6.11
GRAND TOTAL	2709753.01	2579.30	138589.40	11281.71	87884.26	113969.12	55915.77	23792.87	13572.40

(A) Total Revenue Expenditure includes Rs.91.08 crores towards expenditure met from User charges collected.

(B) Excludes Rs.75768.02 crores under "8675-Deposit with Reserve Bank."

(C) The balance of Union Territory Government is merged in the general Cash balance of the Govt. of India. The balance adopted here proforma to agree the total receipts with total disbursements represents the excess of receipts over disbursement in the Territory Section of Account. This includes an amount of Rs. 25.71 crores towards the unspent balance of funds received for implementing Centrally Sponsored Schemes for the year 2006-07.

**No.1 - SUMMARY OF RECEIPTS and DISBURSEMENTS of the UNION, UNION TERRITORY and STATE GOVERNMENTS
for the year ended 31st March, 2007 - Contd.**

RECEIPTS	(In Crores of rupees)							
	Gujarat	Haryana	Himachal Pradesh	Jammu & Kashmir	Jharkhand	Karnataka	Kerala	Madhya Pradesh
PART I - CONSOLIDATED FUND -								
(1) Revenue Receipts (For details see Account No.2)	31002.22	17952.44	7835.22	11351.17	10009.82	37586.94	18186.62	25694.28
EXCESS OF REVENUE OVER EXPENDITURE ON REVENUE ACCOUNT	1770.09	1590.29	191.12	737.12	945.88	-4151.51	--	3331.67
(2) Capital Receipts	2.89	--	--	--	--	--	1.94	9.19
(3) Public Debt	6948.30	2011.89	2121.75	2565.97	2095.74	3545.94	11782.41	4602.97
(4) Loans and Advances	797.59	2200.74	23.40	2.04	15.75	59.97	66.10	28.13
(5) Inter-State Settlement	--	--	--	--	--	--	--	1.11
(6) Transfer to Contingency Fund	--	--	--	--	--	--	--	--
Total Part I-CONSOLIDATED FUND [(1) to (6)]	38750.80	22165.07	9980.37	13919.18	12121.31	41192.85	30037.07	30335.68
Part II-CONTINGENCY FUND -								
Contingency Fund	76.11	--	--	0.39	--	--	(B) 2.15	(C) 68.14
Part III-PUBLIC ACCOUNT -								
Total Part III-PUBLIC ACCOUNT (For details see A/C No. 6)	116956.66	118005.81	19108.56	25494.14	22522.42	139171.47	46874.72	93135.63
Total Receipts Part I,II and III	155783.57	140170.88	29088.93	39413.71	34643.73	180364.32	76913.94	123539.45
Opening Balance on 1st April, 2006	220.19	-258.09	-145.91	37.38	-428.83	52.16	55.84	44.08
GRAND TOTAL	156003.76	139912.79	28943.02	39451.09	34214.90	180416.48	76969.78	123583.53

(A) Impact of misclassification would be Rs. 169.13 crores and the figures would work out to Rs. 13750.05 crores.

(B) Represents the amount spent out of advance from the Contingency Fund obtained during 2005-06 and recouped to the fund during the year.

(C) Represents expenditure met out of advances from the Contingency Fund during 2005-06 and recouped to the Fund during 2006-07.

**No.1 - SUMMARY OF RECEIPTS and DISBURSEMENTS of the UNION, UNION TERRITORY and STATE GOVERNMENTS
for the year ended 31st March, 2007 - Contd.**

DISBURSEMENTS	(In Crores of rupees)							
	STATE GOVERNMENTS							
	Gujarat	Haryana	Himachal Pradesh	Jammu & Kashmir	Jharkhand	Karnataka	Kerala	Madhya Pradesh
PART I - CONSOLIDATED FUND -								
(1) Revenue Expenditure (For details see A/c No.3)	29232.13	16362.15	7644.10	10614.05	9063.94	33435.43	20824.57	22362.61
EXCESS OF EXPENDITURE ON REVENUE ACCOUNT OVER ORDINARY REVENUE-(S)	--	--	--	--	--	--	2637.95	--
(2) Capital Expenditure (For detail see Account No.4)	7845.44	2427.60	1109.81	2456.30 (A)	1461.35 (D)	8542.57	902.58	5169.94
(3) Public Debt	1770.90	1113.77	1311.19	1425.92	836.09	1749.37	7529.61	1731.53
(4) Loans and Advances	373.65	184.72	25.75	43.89	410.81	357.23	349.39	953.07
(5) Inter-State Settlement	--	--	--	--	--	--	--	1.32
(6) Transfer to Contingency Fund	--	--	--	--	--	--	--	60.00
Total Part I-CONSOLIDATED FUND [(1) to (6)]	39222.12	20088.24	10090.85	14540.16	11772.19	44084.60	29606.15	30278.47
Part II-CONTINGENCY FUND -								
Contingency Fund	2.50	--	--	0.14	31.75 (C)	13.28	--	--
Part III-PUBLIC ACCOUNT -								
Total Part III-PUBLIC ACCOUNT (For details see A/c. No. 6)	116936.91	119823.74	18876.50	24849.72 (B)	22546.92	136086.72	47162.27	93636.83
Total Disbursements Part I,II and III	156161.53	139911.98	28967.35	39390.02	34350.86	180184.60	76768.42	123915.30
Closing Balance on 31st March, 2007	-157.77	0.81	-24.33	61.07	-135.96	231.88	201.36	-331.77
GRAND TOTAL	156003.76	139912.79	28943.02	39451.09	34214.90	180416.48	76969.78	123583.53

(A) Includes Rs. 36.92 crores as Grants-in-aid.

(B) Impact of the misclassification would be to the tune of Rs. 39.29 crores.

(C) Represents expenditure met out of the Advances from the Contingency Fund during 2006-07 but not recouped to the Fund till the close of the year.

(D) The expenditure under Capital Account in 2006-07 is overstated by Rs. 83.37 crores as these amounts relate to Grants-in-aid incorrectly classified under Capital Heads of Accounts.

**No.1 - SUMMARY OF RECEIPTS and DISBURSEMENTS of the UNION, UNION TERRITORY and STATE GOVERNMENTS
for the year ended 31st March, 2007 - Contd.**

RECEIPTS	STATE GOVERNMENTS						
	Maharashtra	Manipur	Meghalaya	Mizoram	Nagaland	Orissa	Punjab
(In Crores of rupees)							
PART I - CONSOLIDATED FUND -							
(1) Revenue Receipts (For details see Account No.2)	62195.38	2862.74	2142.19	1968.95	2772.51	18032.62	20567.14
EXCESS OF REVENUE OVER EXPENDITURE ON REVENUE ACCOUNT	810.10	448.09	234.70	251.66	550.36	2260.60	2023.36
(2) Capital Receipts	0.11	--	--	--	--	--	--
(3) Public Debt	14556.52	265.96	246.05	236.56	722.19	2045.89	4274.99
(4) Loans and Advances	50.70	0.90	17.11	24.01	4.33	285.82	395.45
(5) Inter-State Settlement	--	--	--	--	--	--	--
(6) Transfer to Contingency Fund	--	--	--	--	--	--	--
Total Part I-CONSOLIDATED FUND [(1) to (6)]	76802.71	3129.60	2405.35	2229.52	3499.03	20364.33	25237.58
Part II-CONTINGENCY FUND -							
Contingency Fund	1288.57	--	--	--	--	--	--
Part III-PUBLIC ACCOUNT -							
Total Part III-PUBLIC ACCOUNT (For details see A/C No. 6)	92777.55	8638.06	7149.39	4407.33	4409.18	64736.37	54727.77
Total Receipts Part I, II and III	170868.83	11967.66	9554.74	6636.85	7908.21	85100.70	79965.35
Opening Balance on 1st April, 2006	1.47	-139.78	-17.25	-64.51	-332.17	52.76	-127.82
GRAND TOTAL	170870.30	11827.88	9537.49	6572.34	7576.04	85153.46	79837.53

**No.1- SUMMARY OF RECEIPTS and DISBURSEMENTS of the UNION, UNION-TERRITORY and STATE GOVERNMENTS
for the year ended 31st March, 2007 - Contd.**

DISBURSEMENTS	STATE GOVERNMENTS						
	Maharashtra	Manipur	Meghalaya	Mizoram	Nagaland	Orissa	Punjab
(In Crores of rupees)							
PART I - CONSOLIDATED FUND -							
(1) Revenue Expenditure (For details see A/c No.3)	61385.28	2414.65	1907.49	1717.29	2222.15	15772.02	18543.78
EXCESS OF EXPENDITURE ON REVENUE ACCOUNT OVER ORDINARY REVENUE-(S)	--	--	--	--	--	--	--
(2) Capital Expenditure (For detail see Account No.4)	10092.18	866.97	320.37	466.44	710.47	1451.47	2586.18
(3) Public Debt	4706.76	285.14	86.28	110.95	441.53	1850.74	5170.55
(4) Loans and Advances	2321.62	56.85	5.96	0.25	0.24	271.77	444.16
(5) Inter-State Settlement	--	--	--	--	--	--	--
(6) Transfer to Contingency Fund	(A) -800.00	--	--	--	--	--	--
Total Part I-CONSOLIDATED FUND [(1) to (6)]	77705.84	3623.61	2320.10	2294.93	3374.39	19346.00	26744.67
Part II-CONTINGENCY FUND -							
Contingency Fund	1905.36	--	--	--	--	137.67	--
Part III-PUBLIC ACCOUNT -							
Total Part III-PUBLIC ACCOUNT (For details see A/c. No. 5)	91270.04	8590.88	7291.77	4304.04	4483.11	65835.63	53071.36
Total Disbursements Part I, II and III	170881.24	12214.49	9611.87	6598.97	7857.50	85319.30	79816.03
Closing Balance on 31st March, 2007	-10.94	-386.61	-74.38	-26.63	-281.46	-165.84	(B) 21.50
GRAND TOTAL	170870.30	11827.88	9537.49	6572.34	7576.04	85153.46	79837.53

(A) Minus expenditure is due to transfer of funds from the contingency fund owing to lapse of ordinances issued during previous year.

(B) There was a difference of Rs. 0.42 crores (Cr) between the figures reflected in accounts Rs. 21.50 crores (Dr) and that intimated by the Reserve Bank of India Rs.21.91 crores (Credit) regarding "Deposit with Reserve Bank" which is under reconciliation (June, 2007).

**No.1 - SUMMARY OF RECEIPTS and DISBURSEMENTS of the UNION, UNION TERRITORY and STATE GOVERNMENTS
for the year ended 31st March, 2007 - Contd.**

RECEIPTS	STATE GOVERNMENTS							(In Crores of rupees)
	Rajasthan	Sikkim	Tamil Nadu	Tripura	Uttar Pradesh	Uttarakhand	West Bengal	Total
PART I - CONSOLIDATED FUND -								
(1) Revenue Receipts (For details see Account No.2)	25592.18	2116.54	40913.23	3333.36	60599.52	(B) 7373.21	25828.31	1073037.93
EXCESS OF REVENUE OVER EXPENDITURE ON REVENUE ACCOUNT	638.38	228.98	2648.26	850.80	4900.62	896.39	--	44900.94
(2) Capital Receipts	--	--	--	--	--	--	--	2436.79
(3) Public Debt	4222.14	142.74	7147.16	224.96	11711.50	1904.36	11240.34	1753606.63
(4) Loans and Advances	513.90	0.78	1602.45	3.52	355.64	19.50	237.90	26510.05
(5) Inter-State Settlement	--	--	--	--	--	--	--	3.08
(6) Transfer to Contingency Fund	--	--	--	--	--	--	--	0.00
Total Part I-CONSOLIDATED FUND [(1) to (6)]	30328.22	2260.06	49662.84	3561.84	72666.66	9297.07	37306.55	2855594.48
Part II-CONTINGENCY FUND -								
Contingency Fund	--	0.10	16.37	--	(A) 644.79	34.20	1.75	2133.42
Part III-PUBLIC ACCOUNT -								
Total Part III-PUBLIC ACCOUNT (For details see A/C No. 6)	93049.74	2400.81	179783.08	16070.36	296558.31	17640.11	91127.72	2282953.20
Total Receipts Part I,II and III	123377.96	4660.97	229462.29	19632.20	369869.76	26971.38	128436.02	5140681.10
Opening Balance on 1st April, 2006	-262.40	170.93	63.01	-66.02	150.54	104.07	-12.00	70085.84
GRAND TOTAL	123115.56	4831.90	229525.30	19566.18	370020.30	27075.45	128424.02	5210766.94

(A) Represents recoupment during the year 2006-07 of expenditure met out of advances from the Contingency Fund upto 31.03.2006.

(B) Includes clearance of CAO Reserve Bank Suspense of Rs. 339.64 crores pertaining to the year 2005-06.

COMBINED FINANCE AND REVENUE ACCOUNTS OF THE UNION AND STATE GOVERNMENTS IN INDIA FOR THE YEAR 2006-07

No.1 - SUMMARY OF RECEIPTS and DISBURSEMENTS of the UNION, UNION TERRITORY and STATE GOVERNMENTS
for the year ended 31st March, 2007 - Concl'd.

DISBURSEMENTS	STATE GOVERNMENTS							(In Crores of rupees)
	Rajasthan	Sikkim	Tamil Nadu	Tripura	Uttar Pradesh	Uttarakhand	West Bengal	Total
PART I - CONSOLIDATED FUND -								
(1) Revenue Expenditure (For details see A/c No.3)	24953.80	1887.56	38264.97	2482.56	55698.90	6476.82	34161.27	1171998.22
EXCESS OF EXPENDITURE ON REVENUE ACCOUNT OVER ORDINARY REVENUE-(S)	--	--	--	--	--	--	8332.96	143861.23
(2) Capital Expenditure (For detail see Account No.4)	4809.37	326.42	5952.37	722.45	13984.12	1699.26	2018.22	157336.48
(3) Public Debt	1780.42	39.03	4690.26	95.78	5912.08	913.53	3914.35	1534997.65
(4) Loans and Advances	312.65	0.20	2254.33	0.68	887.56	102.38	1317.26	26077.41
(5) Inter-State Settlement	--	--	--	--	--	--	--	3.05
(6) Transfer to Contingency Fund	--	--	--	--	--	--	--	-740.00
Total Part I-CONSOLIDATED FUND [(1) to (6)]	31856.24	2253.21	51161.93	3301.47	76482.66	9191.99	41411.10	2889672.81
Part II-CONTINGENCY FUND -								
Contingency Fund	--	--	--	--	(A) 9.57	(A) 25.45	6.98	2135.86
Part III-PUBLIC ACCOUNT -								
Total Part III-PUBLIC ACCOUNT (For details see A/c. No. 6)	91249.60	2514.50	178272.04	16300.68	293514.87	17783.74	87076.50	2216469.41
Total Disbursements Part I,II and III.	123105.84	4767.71	229433.97	19602.15	370007.10	27001.18	128494.58	5108278.08
Closing Balance on 31st March, 2007	9.72	64.19	91.33	-35.97	13.20	74.27	-70.56	102488.86
GRAND TOTAL	123115.56	4831.90	229525.30	19566.18	370020.30	27075.45	128424.02	5210766.94

(A) Represents expenditure met out of advances from the Contingency Fund during the year 2006-07 which remained unrecovered to the fund till the close of the year.

NO.2-ACCOUNT SHOWING BY MAJOR HEADS THE REVENUE RECEIPTS OF THE UNION, UNION TERRITORY AND STATE GOVERNMENTS for the year ended 31st March, 2007

RECEIPT HEADS (Revenue Account)	Union Government	U.T.Govt. Puducherry	STATE GOVERNMENTS							Item No.
			Andhra Pradesh	Arunachal Pradesh	Assam	Bihar	Chhattisgarh	NCT Delhi	Goa	
(In Crores of rupees)										
A - TAX REVENUE-										
(a) Taxes on Income and Expenditure										
0020-Corporation Tax	106701.25	-	2767.11	108.34	1216.91	4148.41	998.33	-	97.43	1
0021-Taxes on Income Other than Corporation Tax	52296.66	-	1680.33	65.79	738.97	2519.13	606.25	-	59.16	2
0022-Taxes on Agricultural Income	-	-	-	-	2.52	-	-	-	-	3
0023-Hotel Receipts Tax	2.26	-	-	-	-	-	0.63	-	-	4
0024-Interest Tax	4.92	-	-	-	-	-	-	-	-	5
0026- Collect on under Fringe benefit Tax	5316.04	-	-	-	-	-	-	-	-	6
0028-Other Taxes on Income and Expenditure	68.19	-	311.75	(A) -0.02	108.16	-0.69	15.43	-	-0.02	7
TOTAL (a)	164389.32	0.00	4759.19	174.11	2066.56	6666.85	1620.64	0.00	156.57	8
(b) Taxes on Property and Capital Transactions -										
0029-Land Revenue	2.43	0.91	113.50	2.10	74.15	74.65	60.86	0.01	6.23	9
0030-Stamps and Registration Fees	98.45	31.01	2865.39	0.55	97.32	455.02	389.51	917.97	115.92	10
0031-Estate Duty	1.66	-	-	-	-	-	-	-	-	11
0032-Taxes on Wealth	193.05	-	3.48	0.14	1.53	5.22	1.26	-	0.12	12
0033-Gift Tax	4.35	-	-	-	-	-	-	-	-	13
0034-Securities Transaction Tax	4645.50	-	-	-	-	-	-	-	-	14
0035-Taxes on Immovable Property other than Agricultural Land	-	-	25.52	-	-	-	-	-	-	15
0036-Collection under Banking cash Transaction Tax	507.01	-	-	-	-	-	-	-	-	16
TOTAL (b)	5452.45	31.92	3007.89	2.79	173.00	534.89	451.63	917.98	122.27	17
(c) Taxes on Commodities and Services -										
0037-Customs	62819.11	-	1729.26	67.70	760.49	2592.48	623.91	-	60.89	18
0038-Union Excise Duties	92650.39	-	1836.23	71.89	807.53	2752.85	662.50	-	64.65	19
0039-State Excise	168.76	143.50	3436.63	10.98	174.88	381.93	706.82	1133.18	57.23	20
0040-Taxes on Sales, Trade etc.	1087.15	364.89	15467.08	61.64	2783.24	2081.48	2843.05	7365.80	844.82	21
0041-Taxes on Vehicles	38.49	29.01	1364.73	2.93	151.15	181.38	253.05	362.84	74.56	22
0042-Taxes on Goods and Passengers	4.07	-	41.25	-	70.15	783.01	301.81	-	138.02	23
0043-Taxes and Duties on Electricity	11.61	-	151.05	-	15.90	62.84	469.13	-	-	24
0044-Service Tax	26185.02	-	850.60	33.32	374.00	1275.15	306.89	-	29.90	25
0045-Other Taxes and Duties on Commodities and Services	375.90	0.23	148.29	0.02	5.42	11.93	5.07	376.00	54.74	26
Total (c)	183340.50	537.63	25025.12	248.48	5142.76	10123.05	6172.23	9237.82	1324.81	27
Total : A-TAX REVENUE carried over to pages 46-47	353182.27	569.55	32792.20	425.38	7382.32	17324.79	8244.50	10155.80	1603.65	28

(A) Minus figure is due to recovery of excess release of State's share of net proceeds on the recommendation of the Twelfth Finance Commission

NO.2-ACCOUNT SHOWING BY MAJOR HEADS THE REVENUE RECEIPTS OF THE UNION, UNION TERRITORY AND STATE GOVERNMENTS for the year ended 31st March, 2007 - Contd.

Item No.	STATE GOVERNMENTS								Total carried over
	Gujarat	Haryana	Himachal Pradesh	Jammu and Kashmir	Jharkhand	Karnataka	Kerala	Madhya Pradesh	
1	1370.04	404.38	196.36	487.89	1264.31	1677.34	1002.49	2524.48	124965.07
2	838.70	245.56	119.24	296.40	767.75	1018.57	608.77	1532.99	63394.27
3	-	-	-	-	-	1.37	9.62	-	13.51
4	-	-	-	-	-	-	-	4.92	7.81
5	-	-	-	-	-	-	-	-	4.92
6	-	-	-	-	-	-	-	-	5316.04
7	131.07	(A) -0.07	(B) -0.03	-	-0.21	392.30	-0.17	163.40	1189.09
8	2339.81	649.87	315.57	784.29	2031.85	3089.58	1620.71	4225.79	194890.71
9	498.71	13.00	1.91	2.58	36.34	108.76	47.01	132.21	1175.36
10	1425.03	1764.97	92.47	56.93	122.02	3205.80	1519.93	1251.10	14409.39
11	-	-	-	-	-	-	-	-	1.66
12	1.73	0.51	0.25	0.60	1.59	2.11	1.26	3.18	216.03
13	-	-	-	-	-	-	-	-	4.35
14	-	-	-	-	-	-	-	-	4645.50
15	76.93	-	-	0.06	-	-	52.13	-	154.64
16	-	-	-	-	-	-	-	-	507.01
17	2002.40	1778.48	94.63	60.17	159.95	3316.67	1620.33	1386.49	21113.94
18	865.39	252.71	122.71	304.90	790.11	1048.23	626.49	1577.63	74242.01
19	933.48	268.35	130.30	323.76	838.99	1113.07	665.25	1675.23	104794.47
20	41.94	1217.10	341.87	212.80	129.62	4495.48	953.07	1546.68	15152.47
21	12817.46	6853.24	914.45	1159.06	2556.90	11761.72	8563.31	5261.41	82786.70
22	1191.15	223.66	106.35	63.96	218.27	1374.50	707.74	634.30	6978.07
23	5.96	738.41	50.22	243.16	74.19	1147.20	-	744.60	4342.05
24	2087.77	98.28	30.43	22.69	45.15	388.56	31.78	714.55	4129.74
25	416.49	124.28	60.37	0.66	388.61	515.63	308.15	775.96	31645.03
26	188.73	19.02	118.64	-0.06	5.76	424.71	57.02	19.05	1810.47
27	18548.37	9795.05	1875.34	2330.93	5047.60	22269.10	11912.81	12949.41	325881.01
28	22890.58	12223.40	2285.54	3175.39	7239.40	28675.35	15153.85	18561.69	541885.66

(A) Minus receipt was due to adjustment of excess share of previous years.

(B) Figures are net after taking into account refunds.

(C) Does not include revenue realization of Rs. 37.01 crore misclassified under Major Head '0801-Power'. Impact of this misclassification if taken into account, the figures would work out to Rs. 59.70 crore; Rs. 2367.94 crore and Rs. 3212.40 crore against Major Head '0043', "Total (C)" and "Total Tax Revenue", respectively.

NO.2-ACCOUNT SHOWING BY MAJOR HEADS THE REVENUE RECEIPTS OF THE UNION, UNION TERRITORY AND STATE GOVERNMENTS for the year ended 31st March, 2007 - Contd.

RECEIPT HEADS (Revenue Account)	Total brought forward	STATE GOVERNMENTS						Item No.
		Maharashtra	Manipur	Meghalaya	Mizoram	Nagaland	Orissa	
(In Crores of rupees)								
A - TAX REVENUE								
(a) Taxes on Income and Expenditure								
0020-Corporation Tax	124965.07	1879.72	136.17	139.56	89.91	98.93	1941.42	1
0021-Taxes on Income Other than Corporation Tax	63394.27	1141.46	82.69	84.75	54.60	60.08	1178.93	2
0022-Taxes on Agricultural Income	13.51	-	-	-	-	-	-	3
0023-Hotel Receipts Tax	7.81	-	-	-	-	-	-	4
0024-Interest Tax	4.92	-	-	-	-	-	-	5
0026- Collect on under Fringe benefit Tax	5316.04	-	-	-	-	-	-	6
0028-Other Taxes on Income and Expenditure	1189.09	1246.41	13.28	9.50	4.99	16.32	73.28	7
TOTAL (a)	194890.71	4267.59	232.14	233.81	149.50	175.33	3193.63	8
(b) Taxes on Property and Capital Transactions -								
0029-Land Revenue	1175.36	484.17	1.01	5.58	0.73	0.51	226.38	9
0030-Stamps and Registration Fees	14409.39	6415.72	2.83	6.49	0.21	1.05	260.49	10
0031-Estate Duty	1.66	-	-	-	-	-	-	11
0032-Taxes on Wealth	216.03	2.37	0.17	0.18	0.11	0.12	2.44	12
0033-Gift Tax	4.35	-	-	-	-	-	-	13
	4645.50	-	-	-	-	-	-	14
0035-Taxes on Immovable Property other than Agricultural Land	154.64	-	-	-	-	-	-	15
0036- Collection under banking cash Transaction Tax	507.01	-	-	-	-	-	-	16
TOTAL (b)	21113.94	6902.26	4.01	12.25	1.05	1.68	489.31	17
(c) Taxes on Commodities and Services -								
0037-Customs	74242.01	1174.70	85.10	87.22	56.18	61.83	1213.25	18
0038-Union Excise Duties	104794.47	1247.37	90.37	92.61	59.66	65.65	1288.31	19
0039-State Excise	15152.47	3300.70	3.62	53.96	1.65	2.13	430.07	20
0040-Taxes on Sales, Trade etc.	82786.70	24130.72	96.64	215.82	53.72	85.02	3764.82	21
0041-Taxes on Vehicles	6978.07	1841.06	3.19	9.34	5.01	12.26	426.54	22
0042-Taxes on Goods and Passengers	4342.05	224.48	0.60	2.79	0.98	1.69	574.00	23
0043-Taxes and Duties on Electricity	4129.74	1577.19	0.19	0.03	-	-0.01	282.58	24
0044-Service Tax	31645.03	578.00	41.88	42.91	27.62	30.36	596.78	25
0045-Other Taxes and Duties on Commodities and Services	1810.47	877.93	0.15	1.19	0.30	-0.02	26.20	26
Total (c)	325881.01	34952.16	321.74	605.87	205.12	258.93	8602.55	27
Total : A-TAX REVENUE carried over to pages 48-49	541885.66	46122.00	557.89	751.93	355.67	435.94	12285.49	28

NO.2-ACCOUNT SHOWING BY MAJOR HEADS THE REVENUE RECEIPTS OF THE UNION, UNION TERRITORY AND STATE GOVERNMENTS for the year ended 31st March, 2007 - Contd.

Item No.	STATE GOVERNMENTS								Total
	Punjab	Rajasthan	Sikkim	Tamil Nadu	Tripura	Uttar Pradesh	Uttarakhand	West Bengal	
1	488.65	2109.94	86.54	1995.58	161.00	7246.55	353.23	2654.63	144346.90
2	296.73	1281.26	46.52	1211.82	97.77	4400.47	214.50	1612.03	75157.88
3	-	-	-	0.07	0.15	-	-	1.07	14.80
4	-	-	-	-	-	14.92	4.55	-	27.28
5	-	-	-	-	-	-	-	-	4.92
6	-	-	-	-	-	-	-	-	5316.04
7	-0.08	(A) -0.30	0.18	-0.33	22.19	-1.20	-0.06	264.41	2837.68
8	785.30	3390.90	133.24	3207.14	281.11	11660.74	572.22	4532.14	227705.50
9	15.27	116.71	0.78	120.68	3.03	187.52	15.42	952.69	3305.84
10	1803.94	1293.68	2.52	2997.46	16.61	4513.67	546.32	1258.58	33528.96
11	-	-	-	-	-	-	-	-	1.66
12	0.63	2.66	-	2.51	0.20	9.14	0.44	3.34	240.34
13	-	-	-	-	-	-	-	-	4.35
14	-	-	-	-	-	-	-	-	4645.50
15	-	52.87	-	14.45	0.01	-	-	0.12	222.09
16	-	-	-	-	-	-	-	-	507.01
17	1819.84	1465.92	3.30	3135.10	19.85	4710.33	562.18	2214.73	42455.75
18	305.37	1318.56	53.36	1247.11	100.61	4528.61	220.74	1658.97	86353.62
19	324.26	1400.14	56.66	1324.25	106.84	4808.75	234.40	1761.59	117655.33
20	1367.78	1591.09	33.31	3986.42	38.42	3551.25	372.91	817.36	30703.14
21	4829.02	6720.71	74.66	17727.16	233.45	13278.82	1361.42	7079.02	162437.70
22	468.05	1023.61	5.95	1260.88	22.51	1017.60	141.47	508.97	13724.51
23	-	247.60	-	1243.50	-	108.71	-	1.03	6747.43
24	527.58	515.88	-	266.40	0.01	193.92	66.19	526.35	8086.07
25	150.19	648.59	26.25	613.32	49.42	2227.44	108.65	816.01	37602.45
26	5.52	45.62	9.23	153.72	5.11	130.12	5.43	284.20	3355.17
27	7977.77	13511.80	259.42	27822.76	556.37	29845.22	2511.21	13453.50	466665.42
28	10582.91	18368.62	395.96	34165.00	857.33	46216.29	3645.61	20200.37	736826.67

(A) Minus figure is due to adjustment of Central Share by the Government of India.

NO.2-ACCOUNT SHOWING BY MAJOR HEADS THE REVENUE RECEIPTS OF THE UNION, UNION TERRITORY AND STATE GOVERNMENTS for the year ended 31st March, 2007 - Contd.

RECEIPT HEADS (Revenue Account)	Union Government	U.T.Govt. Puducherry	STATE GOVERNMENTS							Item No.
			Andhra Pradesh	Arunachal Pradesh	Assam	Bihar	Chhattisgarh	NCT Delhi	Goa	
Total : A-TAX REVENUE brought forward from pages 42-43	353182.27	569.55	32792.20	425.38	7382.32	17324.79	8244.50	10155.80	1603.65	1
B-NON-TAX REVENUE-										
(a) Fiscal Services -										
0046-Currency Coinage and Mint	0.03	-	-	-	-	-	-	-	-	2
0047-Other Fiscal Services	78.34	-	-	-	-	0.13	-	-	-	3
Total (a)	78.37	0.00	0.00	0.00	0.00	0.13	0.00	0.00	0.00	4
(b) Interest Receipts Dividends and Profits-										
0049-Interest Receipts	26553.12	6.20	(A) 2231.17	13.54	167.49	175.99	186.04	1284.98	15.20	5
0050-Dividends and Profits	29310.01	1.03	47.40	-	18.54	0.58	-	22.17	0.40	6
Total (b)	55863.13	7.23	2278.57	13.54	186.03	176.57	186.04	1307.15	15.60	7
(c) Other Non-Tax Revenue-										
(i) General Services -										
0051-Public Service Commission	13.03	-	0.72	0.10	0.20	1.51	0.23	2.24	0.02	8
0055-Police	1463.12	0.32	79.13	2.04	14.91	10.53	12.11	-	0.61	9
0056-Jails	0.12	-	3.18	-	0.07	2.75	1.40	1.82	0.02	10
0057-Supplies and Disposals	56.28	-	-	-	-	-	-	-	-	11
0058-Stationery and Printing	24.77	0.30	0.31	-	0.10	0.08	2.01	-	0.93	12
0059-Public Works	107.30	1.37	7.09	2.23	3.09	3.73	9.31	9.71	1.79	13
0070-Other Administrative Services	1841.80	12.23	64.73	3.42	9.61	20.28	13.10	48.26	62.68	14
0071-Contributions and Recoveries towards Pension and Other Retirement Benefits	821.62	0.80	15.94	0.33	4.76	1.89	1.55	-	0.98	15
0075-Miscellaneous General Services	5599.65	2.77	1865.90	66.75	-	20.87	8.62	0.20	0.05	16
0076-Defence Services - Army	1185.36	-	-	-	-	-	-	-	-	17
0077-Defence Services - Navy	121.62	-	-	-	-	-	-	-	-	18
0078-Defence Services - Air Force	416.51	-	-	-	-	-	-	-	-	19
0079-Defence Services - Ordnance Factory	1132.38	-	-	-	-	-	-	-	-	20
0080-Defence Services Research and Development	22.37	-	-	-	-	-	-	-	-	21
Total (c)(i)	12805.93	17.79	2037.00	74.87	32.74	61.64	48.33	62.23	67.08	22
TOTAL : B-NON-TAX REVENUE a+b+c(i)	68747.43	25.02	4315.57	88.41	218.77	238.34	234.37	1369.38	82.68	23
Total : A + B carried over to pages 50-51	421929.70	594.57	37107.77	513.79	7601.09	17563.13	8478.87	11525.18	1686.33	24

(A) Includes Interest of Rs. 1890.84 crores which is of notional in nature arising out of book adjustment from Irrigation Projects.

NO.2-ACCOUNT SHOWING BY MAJOR HEADS THE REVENUE RECEIPTS OF THE UNION, UNION TERRITORY AND STATE GOVERNMENTS for the year ended 31st March, 2007 - Contd.

(In Crores of rupees)

Item No.	STATE GOVERNMENTS								Total carried over
	Gujarat	Haryana	Himachal Pradesh	Jammu and Kashmir	Jharkhand	Karnataka	Kerala	Madhya Pradesh	
1	22890.58	12223.40	2285.54	3175.39	7239.40	28675.35	15153.85	18561.69	541885.66
2	-	-	-	-	-	-	-	-	0.03
3	0.08	-	-	-	-	-	-	0.01	78.56
4	0.08	0.00	0.00	0.00	0.00	0.00	0.00	0.01	78.59
5	283.07	648.63	87.18	12.80	38.09	376.19	44.63	132.73	32257.05
6	354.79	5.62	1.81	21.22	-	19.48	30.17	14.44	29847.66
7	637.86	654.25	88.99	34.02	38.09	395.67	74.80	147.17	62104.71
8	1.64	6.30	1.00	-	0.88	13.72	3.97	3.40	48.96
9	90.66	22.79	8.45	6.59	3.60	52.91	24.81	24.26	1616.84
10	4.93	0.86	0.18	0.08	1.31	0.65	1.48	2.05	20.90
11	-	0.38	0.03	-	-	-	-	-	56.69
12	12.67	1.98	3.76	3.90	-	6.94	4.77	14.01	76.53
13	30.64	6.89	16.50	16.16	1.65	31.32	2.56	16.40	267.74
14	36.57	61.95	11.13	12.65	21.92	101.34	53.85	59.55	2435.07
15	29.48	11.94	9.69	0.70	1.14	27.47	29.07	5.67	963.03
16	968.96	130.22	73.86	0.19	16.05	1892.46	271.45	736.58	11654.58
17	-	-	-	-	-	-	-	-	1185.36
18	-	-	-	-	-	-	-	-	121.62
19	-	-	-	-	-	-	-	-	416.51
20	-	-	-	-	-	-	-	-	1132.38
21	-	-	-	-	-	-	-	-	22.37
22	1175.55	243.31	124.60	40.27	46.55	2126.81	391.96	861.92	20218.58
23	1813.49	897.56	213.59	74.29	84.64	2522.48	466.76	1009.10	82401.88
24	24704.07	13120.96	2499.13	3249.68	7324.04	31197.83	15620.61	19570.79	624287.54

(A) Includes Rs228.56 crores as book adjustment of Interest.

NO.2-ACCOUNT SHOWING BY MAJOR HEADS THE REVENUE RECEIPTS OF THE UNION, UNION TERRITORY AND STATE GOVERNMENTS for the year ended 31st March, 2007 - Contd.

RECEIPT HEADS (Revenue Account)	Total brought forward	STATE GOVERNMENTS						Item No.
		Maharashtra	Manipur	Meghalaya	Mizoram	Nagaland	Orissa	
Total : A-TAX REVENUE brought forward from pages 44-45	541885.66	46122.00	557.89	751.93	355.67	435.94	12285.49	1
B-NON-TAX REVENUE-								
(a) Fiscal Services -								
0046-Currency Coinage and Mint	0.03	-	-	-	-	-	-	2
0047-Other Fiscal Services	78.56	0.28	-	-	-	-	0.01	3
Total (a)	78.59	0.28	0.00	0.00	0.00	0.00	0.01	4
(b) Interest Receipts Dividends and Profits-								
0049-Interest Receipts	32257.05	2503.92	35.05	13.36	8.76	5.22	398.42	5
0050-Dividends and Profits	29847.66	6.16	-	0.01	-	-	49.39	6
Total (b)	62104.71	2510.08	35.05	13.37	8.76	5.22	447.81	7
(c) Other Non-Tax Revenue-								
(i) General Services -								
0051-Public Service Commission	48.96	0.13	0.09	0.09	-	0.01	0.59	8
0055-Police	1816.84	101.84	0.57	3.53	0.35	2.15	23.39	9
0056-Jails	20.90	7.30	0.01	0.01	-	-	0.27	10
0057-Supplies and Disposals	56.69	0.02	-	-	0.41	-	-	11
0058-Stationery and Printing	76.53	25.37	0.12	0.11	0.47	0.08	1.58	12
0059-Public Works	267.74	154.09	7.83	5.11	2.02	0.31	24.96	13
0070-Other Administrative Services	2435.07	93.88	0.63	8.91	3.97	1.46	14.44	14
0071-Contributions and Recoveries towards Pension and Other Retirement Benefits	963.03	32.05	0.23	0.20	0.98	0.23	16.19	15
0075-Miscellaneous General Services	11654.58	1613.39	82.46	17.96	44.29	14.59	777.37	16
0076-Defence Services - Army	1185.36	-	-	-	-	-	-	17
0077-Defence Services - Navy	121.62	-	-	-	-	-	-	18
0078-Defence Services - Air Force	416.51	-	-	-	-	-	-	19
0079-Defence Services - Ordnance Factory	1132.38	-	-	-	-	-	-	20
0080-Defence Services Research and Development	22.37	-	-	-	-	-	-	21
Total (c)(i)	20218.58	2028.07	91.94	35.92	52.49	18.83	858.79	22
TOTAL : B-NON-TAX REVENUE a+b+c(i)	82401.88	4538.43	126.99	49.29	61.25	24.05	1306.61	23
Total : A + B carried over to pages 52-53	624287.54	50660.43	684.88	801.22	416.92	459.99	13592.10	24

NO.2-ACCOUNT SHOWING BY MAJOR HEADS THE REVENUE RECEIPTS OF THE UNION, UNION TERRITORY AND STATE GOVERNMENTS for the year ended 31st March, 2007 - Contd.

Item No.	STATE GOVERNMENTS								(In Crores of rupees)
	Punjab	Rajasthan	Sikkim	Tamil Nadu	Tripura	Uttar Pradesh	Uttarakhand	West Bengal	Total
1	10582.91	18369.62	395.96	34165.00	857.33	46216.29	3645.61	20200.37	736826.67
2	-	-	-	-	-	-	-	-	0.03
3	-	-	-	0.03	-	0.01	0.01	-	78.90
4	0.00	0.00	0.00	0.03	0.00	0.01	0.01	0.00	78.93
5	658.57	1072.72	5.34	(B) 1103.79	26.23	828.86	40.94	(A) 683.66	39641.89
6	1.97	9.62	0.76	30.21	0.11	8.97	0.16	2.34	29957.36
7	660.54	1082.34	6.10	1134.00	26.34	837.83	41.10	686.00	69599.25
8	0.81	3.99	0.08	5.71	0.26	10.65	0.27	3.37	75.01
9	36.68	42.61	13.90	50.77	6.88	209.60	5.24	71.33	2385.68
10	2.68	0.85	-	1.65	0.11	3.02	33.78	0.21	70.79
11	0.04	-	-	-	-	-	-	-	57.16
12	1.88	4.25	1.69	10.45	2.46	16.32	3.55	0.08	144.94
13	12.26	47.47	3.74	13.20	3.62	26.59	11.53	5.42	585.89
14	45.86	54.84	2.52	92.69	3.18	99.71	11.83	50.97	2919.96
15	8.46	10.93	0.09	(C) 11.79	0.46	15.03	24.02	30.00	1113.69
16	6386.49	528.28	963.58	639.11	25.43	2281.23	18.09	39.07	25085.92
17	-	-	-	-	-	-	-	-	1185.36
18	-	-	-	-	-	-	-	-	121.62
19	-	-	-	-	-	-	-	-	416.51
20	-	-	-	-	-	-	-	-	1132.38
21	-	-	-	-	-	-	-	-	22.37
22	6495.16	693.22	985.60	825.37	42.40	2662.15	108.31	200.45	35317.28
23	7155.70	1775.56	991.70	1959.40	68.74	3499.99	149.42	886.45	104995.46
24	17738.61	20144.18	1387.66	36124.40	926.07	49716.28	3795.03	21086.82	841822.13

(A) Includes Rs. 1.25 crores, Rs. 31.03 crores and Rs. 35.21 crores by book adjustment per contra debit to '2701- Medium Irrigation' '2711-Flood Control and Drainage' and '2700-Major Irrigation', respectively.

(B) Includes Rs. 356.02 crores representing pro-rata adjustment under irrigation heads of account.

(C) Includes Rs.1.79 crores representing pro-rata adjustments under irrigation heads of account.

NO.2-ACCOUNT SHOWING BY MAJOR HEADS THE REVENUE RECEIPTS OF THE UNION, UNION TERRITORY AND STATE GOVERNMENTS for the year ended 31st March, 2007 - Contd.

RECEIPT HEADS (Revenue Account)	Union Government	U.T.Govt. Puduchery	STATE GOVERNMENTS							Item No.
			Andhra Pradesh	Arunachal Pradesh	Assam	Bihar	Chhattisgarh	NCT Delhi	Goa	
			(In Crores of rupees)							
Brought forward from pages 46-47 A+B[a+b+c(i)]	421929.70	594.57	37107.77	513.79	7601.09	17563.13	8478.87	11525.18	1686.33	1
B - NON-TAX REVENUE-CONTD.										
(c) Other Non-Tax Revenue-Contd.										
(ii) Social Services -										
202-Education, Sports, Art and Culture	77.46	0.47	139.55	3.94	122.80	27.57	4.74	9.27	10.57	2
0210-Medical and Public Health	127.00	7.52	34.19	0.20	5.50	17.52	19.33	15.18	9.06	3
0211-Family Welfare	32.15	-	4.45	-	0.02	0.18	0.13	-	-	4
0215-Water Supply and Sanitation	1.98	2.50	4.93	2.09	0.46	2.54	5.32	-	58.08	5
0216-Housing	115.32	0.62	1.54	0.04	3.55	1.41	2.51	2.88	0.27	6
0217-Urban Development	0.48	0.03	2.56	2.36	0.01	0.64	4.44	-	-	7
0220-Information and Publicity	103.96	-	0.10	-	0.03	0.59	0.10	-	0.01	8
0221-Broadcasting	0.06	-	-	-	-	-	-	-	-	9
0230-Labour and Employment	8.29	0.85	20.52	0.01	2.40	1.74	3.44	4.37	1.97	10
0235-Social Security and Welfare	0.61	0.18	9.72	0.11	0.50	18.79	0.68	0.17	0.26	11
0250-Other Social Services	0.00	0.11	31.87	-	-	6.53	8.29	0.04	-	12
Total c(ii)	467.31	12.28	249.43	8.75	135.27	77.51	48.98	31.91	80.22	13
(iii) Economic Services -										
0401-Crop Husbandry	138.55	0.43	5.14	1.48	0.21	2.37	6.56	0.40	1.10	14
0402-Soil and Water Conservation	-	-	-	-	-	-	-	-	-	15
0403-Animal Husbandry	13.73	0.11	2.35	0.32	0.31	0.35	2.30	0.38	0.68	16
0404-Dairy Development	163.44	-	-	0.03	0.07	0.01	-	-	0.35	17
0405-Fisheries	5.84	0.11	2.93	0.06	0.92	6.09	2.39	0.02	1.00	18
0406-Forestry and Wild Life	11.13	0.02	87.11	9.03	42.98	6.35	205.79	0.04	1.99	19
0407-Plantations	0.00	-	-	-	-	-	-	-	-	20
0408-Food Storage and Warehousing	8.30	-	-	0.31	3.45	-	-0.03	-	-	21
0415-Agricultural Research and Education	-	-	-	-	-	-	-	-	-	22
0425-Cooperation	0.18	0.10	23.61	0.12	0.22	1.42	4.34	0.05	0.09	23
0435-Other Agricultural Programmes	12.28	0.01	0.04	0.10	0.31	-	1.02	0.01	0.05	24
0506-Land Reforms	-	-	2.67	0.01	-	0.06	-	-	-	25
0515-Other Rural Development Programmes	0.15	0.03	230.70	0.01	0.03	13.81	2.19	38.21	0.01	26
0551-Hill Areas	-	-	-	-	-	-	-	-	-	27
0552-North Eastern Areas	-	-	-	-	6.38	-	-	-	-	28
0575-Other Special Areas Programmes	-	-	-	0.04	-	-	-	-	-	29
0700-Major Irrigation	-	-	-	-	-	1.95	81.99	-	-	30
0701-Medium Irrigation	10.02	-	68.81	-	0.38	10.95	22.98	5.35	2.93	31
0702-Minor Irrigation	0.54	0.21	1.62	0.01	0.25	1.40	10.36	0.10	0.78	32
0801-Power	2802.12	508.95	22.11	119.05	-	-	-	7.03	682.45	33
0802-Petroleum	8318.70	-	-	-	1385.82	-	-	-	-	34
0803-Coal and Lignite	2.13	-	-	-	19.71	-	-	-	-	35
0810-Non Conventional Sources of Energy	2.46	-	-	-	-	-	-	-	-	36
0851-Village and Small Industries	26.64	0.09	1.88	0.85	6.61	1.19	0.76	1.61	3.48	37
0852-Industries	2444.44	-	1.01	-	0.23	0.02	1.60	-	0.06	38
0853-Non-Ferrous Mining and Metallurgical Industries	20.04	0.95	1321.25	47.68	0.42	127.65	813.42	0.05	34.30	39
0875-Other Industries	224.47	-	0.04	-	-	-	-	-	-	40
1001-Indian Railways - Miscellaneous Receipts	2715.18	-	-	-	-	-	-	-	-	41
1002-Indian Railways - Commercial Lines Revenue Receipts	62607.26	-	-	-	-	-	-	-	-	42
1003-Indian Railways - Strategic Lines Revenue Receipts	124.24	-	-	-	-	-	-	-	-	43
1051-Ports and Light Houses	130.20	0.33	40.93	-	-	-	-	-	16.85	44
1052-Shipping	72.15	-	-	-	-	-	-	-	-	45
Total c (iii)	79854.19	511.34	1812.20	179.10	1468.30	173.62	1155.67	53.25	746.12	46
carried over to pages 54-55										
Total : B-NON-TAX REVENUE [a+b+c(i)]+(ii)]	69214.74	37.30	4565.00	97.16	354.04	315.85	283.35	1401.29	162.90	47
carried over to pages 54-55										
carried over to pages 54-55 A+B[a+b+c(i)]+(ii)]	422397.01	606.85	37357.20	522.54	7736.36	17640.64	8527.85	11557.09	1766.55	48

NO.2-ACCOUNT SHOWING BY MAJOR HEADS THE REVENUE RECEIPTS OF THE UNION, UNION TERRITORY AND STATE GOVERNMENTS for the year ended 31st March, 2007 - Contd.

Item No.	STATE GOVERNMENTS								Total carried over
	Gujarat	Haryana	Himachal Pradesh	Jammu and Kashmir	Jharkhand	Karnataka	Kerala	Madhya Pradesh	
1	24704.07	13120.96	2499.13	3249.68	7324.04	31197.83	15620.61	19570.79	624287.54
2	66.39	111.62	42.33	1.69	13.40	65.00	99.91	11.05	807.76
3	66.68	31.59	5.38	12.62	8.85	39.54	32.99	20.88	454.03
4	1.29	0.46	0.09	0.03	0.27	0.13	0.06	0.51	39.77
5	1.43	34.94	13.39	10.95	6.31	1.56	-	5.13	151.61
6	11.95	1.64	2.01	1.04	0.92	11.49	1.03	13.76	171.98
7	88.32	2562.34	2.64	-	-	1.44	1.24	1.81	2668.31
8	1.64	0.20	0.64	-	-	0.50	0.10	0.16	108.03
9	-	-	-	0.01	-	-	-	-	0.07
10	61.54	7.92	3.35	1.22	1.64	18.16	5.16	4.73	147.31
11	2.31	5.62	1.66	1.41	11.65	6.73	1.04	3.11	64.55
12	21.29	1.49	0.25	0.06	8.13	3.02	0.95	13.91	95.94
13	322.84	2757.82	71.74	29.03	51.17	147.57	142.48	75.05	4709.36
14	11.37	4.83	4.00	4.31	4.89	12.92	12.33	16.01	226.90
15	-	-	-	-	-	-	-	-	0.00
16	5.00	2.14	0.41	4.74	0.48	3.23	6.43	3.31	46.27
17	0.48	0.04	-	-	0.16	-	0.84	-	165.42
18	3.44	0.90	0.74	1.37	1.65	5.13	2.96	1.75	37.30
19	36.91	38.62	45.55	18.98	3.68	127.97	174.55	536.50	1347.20
20	-	-	0.01	-	-	-	-	-	0.01
21	13.75	-	0.19	0.05	-	5.39	-	0.22	31.63
22	-	-	-	-	-	-	-	-	0.00
23	16.18	10.62	7.28	0.15	2.79	30.13	35.76	18.54	151.58
24	0.13	1.13	0.06	0.03	-	0.07	0.04	10.02	25.30
25	-	-	-	0.01	-	46.44	-	-	49.19
26	18.21	5.34	4.64	0.08	8.15	290.18	0.16	5.40	617.30
27	-	-	-	-	-	-	-	-	0.00
28	-	-	-	-	-	-	-	-	6.38
29	11.08	-	0.06	3.50	-	-	-	-	14.68
30	164.64	86.68	0.08	-	30.09	-	-	11.22	376.65
31	165.98	0.52	0.13	1.01	21.00	21.48	4.88	18.60	355.02
32	7.32	0.30	0.48	2.38	0.69	6.64	1.88	8.93	43.89
33	0.06	4.58	910.08	1045.09	0.14	5.29	-	0.01	6106.96
34	0.02	-	-	-	-	-	0.01	0.01	9704.56
35	-	-	-	-	-	-	-	-	21.84
36	-	1.53	0.22	-	-	-	-	-	4.21
37	5.26	1.99	0.63	2.60	0.29	39.46	8.39	2.94	104.67
38	11.99	51.24	24.68	0.03	0.70	2.86	4.97	5.32	2549.15
39	2173.76	136.83	48.39	9.98	1022.12	366.29	28.32	923.91	7075.36
40	-	-	-	-	-	-	-	-	224.51
41	-	-	-	-	-	-	-	-	2715.18
42	-	-	-	-	-	-	-	-	62607.26
43	-	-	-	-	-	-	-	-	124.24
44	86.06	-	-	-	-	10.79	2.33	-	287.49
45	-	-	-	-	-	12.19	-	-	84.34
46	2731.64	347.29	1047.63	1094.31	1096.83	986.46	283.85	1562.69	95104.49
47	2136.33	3655.38	285.33	103.32	135.81	2670.05	609.24	1084.15	87111.24
48	25026.91	15878.78	2570.87	3278.71	7375.21	31345.40	15763.09	19645.84	628996.90

NO.2-ACCOUNT SHOWING BY MAJOR HEADS THE REVENUE RECEIPTS OF THE UNION, UNION TERRITORY AND STATE GOVERNMENTS for the year ended 31st March, 2007 - Contd.

RECEIPT HEADS (Revenue Account)	Total brought forward	STATE GOVERNMENTS						Item No.
		Maharashtra	Manipur	Meghalaya	Mizoram	Nagaland	Orissa	
Brought forward from pages 48-49 A+B[a+b+c(i)]	624287.54	50660.43	684.88	801.22	416.92	459.99	13592.10	1
B - NON-TAX REVENUE-CONTD.								
(c) Other Non-Tax Revenue-Concltd. (ii) Social Services -								
0202-Education, Sports Art and Culture	807.76	116.99	0.94	0.91	0.52	1.64	41.94	2
0210-Medical and Public Health	454.03	159.21	0.24	1.08	0.56	0.13	13.07	3
0211-Family Welfare	39.77	10.29	-	0.02	-	-	0.07	4
0215-Water Supply and Sanitation	151.61	12.82	1.39	0.49	5.33	2.26	32.10	5
0216-Housing	171.98	23.34	0.68	0.17	0.51	2.21	12.00	6
0217-Urban Development	2668.31	65.88	-	0.04	-	0.02	0.12	7
0220-Information and Publicity	108.03	2.02	0.06	0.04	0.06	-	0.45	8
0221-Broadcasting	0.07	-	-	-	-	-	-	9
0230-Labour and Employment	147.31	48.55	0.04	0.49	-	0.06	3.74	10
0235-Social Security and Welfare	64.55	64.02	-	0.01	0.80	0.16	0.15	11
0250-Other Social Services	95.94	44.69	0.04	-	-	-	2.55	12
Total (c)(ii)	4709.36	547.81	3.39	3.25	7.78	6.48	106.19	13
(iii) Economic Services -								
0401-Crop Husbandry	226.90	22.26	0.30	2.21	0.22	0.15	5.52	14
0402-Soil and Water Conservation	0.00	-	-	-	-	-	-	15
0403-Animal Husbandry	46.27	10.92	0.09	1.56	0.56	0.35	0.91	16
0404-Dairy Development	165.42	611.87	0.01	0.13	0.09	-	-	17
0405-Fisheries	37.30	4.51	0.06	0.02	0.05	0.02	2.05	18
0406-Forestry and Wild Life	1347.20	121.37	1.51	16.66	4.06	5.95	130.63	19
0407-Plantations	0.01	-	-	-	-	-	-	20
0408-Food Storage and Warehousing	31.63	6.26	0.17	-	0.03	0.03	-	21
0415-Agricultural Research and Education	0.00	-	-	-	-	-	-	22
0425-Cooperation	151.58	64.46	0.12	0.38	0.02	0.92	2.39	23
0435-Other Agricultural Programmes	25.30	2.60	0.01	0.82	0.58	0.05	0.66	24
0506-Land Reforms	49.19	25.65	-	-	0.86	-	0.02	25
0515-Other Rural Development Programmes	617.30	48.76	-	0.10	-	0.13	1.17	26
0551-Hill Areas	0.00	0.70	-	-	-	-	-	27
0552-North Eastern Areas	6.38	-	-	-	-	0.03	-	28
0575-Other Special Areas Programmes	14.68	-	-	0.01	-	-	-	29
0700-Major Irrigation	376.65	-	-	-	-	-	1.51	30
0701-Medium Irrigation	355.02	444.92	7.85	-	-	-	48.24	31
0702-Minor Irrigation	43.89	58.18	0.06	0.09	-	-	4.46	32
0801-Power	6106.96	133.83	40.24	-	51.79	41.63	1.23	33
0802-Petroleum	9704.56	0.05	-	-	-	-	-	34
0803-Coal and Light	21.84	-	-	-	-	-	-	35
0810-Non Conventional Sources of Energy	4.21	0.10	-	-	-	-	-	36
0851-Village and Small Industries	104.67	4.02	0.06	0.23	0.22	0.21	0.12	37
0852-Industries	2549.15	1.04	-	-	-	-	0.14	38
0853-Non-Ferrous Mining and Metallurgical Industries	7075.36	819.44	0.08	109.03	0.44	1.91	936.60	39
0875-Other Industries	224.51	-	-	-	-	-	-	40
1001-Indian Railways - Miscellaneous Receipts	2715.18	0.02	-	-	-	-	-	41
1002-Indian Railways - Commercial Lines Revenue Receipts	62607.26	-	-	-	-	-	-	42
1003-Indian Railways - Strategic Lines Revenue Receipts	124.24	-	-	-	-	-	-	43
1051-Ports and Light Houses	287.49	-	-	-	-	-	1.49	44
1052-Shipping	84.34	-	-	-	-	-	-	45
Total c (iii)	95104.49	2380.96	50.56	131.24	58.92	51.38	1137.14	46
carried over to pages 56-57								
Total : B-NON-TAX REVENUE [a+b+c(i)+(ii)]	87111.24	5086.24	130.38	52.54	69.03	30.53	1412.80	47
carried over to pages 56-57								
A+B[a+b+c(i)+(ii)]	628996.90	51208.24	688.27	804.47	424.70	466.47	13698.29	48

NO.2-ACCOUNT SHOWING BY MAJOR HEADS THE REVENUE RECEIPTS OF THE UNION, UNION TERRITORY AND STATE GOVERNMENTS for the year ended 31st March, 2007 - Contd.

(In Crores of rupees)

Item No.	STATE GOVERNMENTS								Total
	Punjab	Rajasthan	Sikkim	Tamil Nadu	Tripura	Uttar Pradesh	Uttarakhand	West Bengal	
1	17738.61	20144.18	1387.66	36124.40	926.07	49716.28	3795.03	21086.82	841822.13
2	27.06	31.71	1.09	215.83	0.73	814.96	23.33	16.22	2101.63
3	42.82	30.63	0.59	96.63	2.74	62.67	4.29	68.13	936.82
4	0.11	0.25	-	44.11	-	0.74	0.02	0.14	95.52
5	29.93	182.49	2.06	1.31	0.68	3.27	0.09	4.84	430.67
6	2.07	2.99	0.30	59.98	1.12	12.21	1.55	10.43	301.54
7	68.32	0.27	0.63	23.02	-	0.23	1.71	5.14	2833.69
8	0.04	0.05	0.13	5.93	0.14	5.72	0.01	0.71	123.39
9	-	-	-	-	-	-	-	-	0.07
10	6.85	3.70	0.21	38.98	0.10	13.37	1.43	4.29	269.12
11	10.73	0.87	0.22	31.08	0.04	15.78	2.06	5.52	195.99
12	7.26	2.39	0.06	3.54	0.03	33.66	1.84	-1.47	190.53
13	195.19	255.35	5.29	520.41	5.58	962.61	36.33	113.95	7478.97
14	9.80	2.38	0.50	74.45	1.56	33.96	2.73	4.93	387.87
15	-	-	-	-	-	-	-	-	0.00
16	8.33	1.36	0.39	7.32	1.54	11.24	1.07	3.29	95.20
17	0.12	-	-	1.33	-	0.21	0.03	22.26	801.47
18	1.21	8.10	0.01	18.20	0.65	4.47	0.03	2.57	79.25
19	14.62	45.24	9.50	82.31	6.24	212.37	188.09	40.87	2226.62
20	-	-	1.95	-	-	-	0.01	0.05	2.02
21	-	-	0.19	-	0.02	-	-	87.67	126.00
22	-	-	-	-	-	-	-	0.01	0.01
23	5.03	22.23	0.01	14.37	0.06	7.02	3.99	4.87	277.45
24	32.09	2.97	-	23.12	-	2.57	0.03	0.38	91.18
25	-	0.15	-	-	0.01	0.71	-	-	76.59
26	1.62	0.49	1.10	1.46	0.09	16.04	2.18	2.83	693.27
27	-	-	-	0.30	-	-	0.02	0.13	1.15
28	-	-	-	-	-	-	-	-	6.41
29	-	0.33	-	-	-	0.10	-	0.34	15.46
30	20.14	41.05	-	-	-	5.33	0.03	-	444.71
31	-	19.51	-	28.51	-	143.29	5.66	6.95	1059.95
32	0.13	15.37	0.19	1.57	0.25	33.02	1.20	18.91	177.32
33	0.35	4.94	58.16	0.01	0.06	1161.01	172.22	0.01	7772.44
34	-	8.68	-	0.01	-	-	-	0.01	9713.31
35	-	-	-	-	-	-	-	-	-21.84
36	-	-	0.01	-	-	2.68	0.19	-	7.19
37	-2.10	1.09	0.10	51.63	0.06	4.46	1.24	1.69	167.70
38	0.03	1.92	0.02	0.12	9.25	0.37	0.84	1.91	2564.79
39	12.72	1196.51	0.10	566.64	-	345.34	62.58	11.56	11138.31
40	-	-	-	-	-	0.07	-	-	224.58
41	-	-	-	-	-	-	-	-	2715.20
42	-	-	-	-	-	-	-	-	62607.26
43	-	-	-	-	-	-	-	-	124.24
44	-	-	-	-	-	-	-	0.09	289.07
45	-	-	-	-	-	-	-	-	84.34
46	104.09	1372.32	72.23	871.36	19.79	1984.26	442.14	211.33	103992.20
47	7350.89	2030.91	996.99	2479.81	74.32	4462.60	186.75	1000.40	112474.43
48	17933.80	20399.53	1392.96	36644.81	931.65	50678.89	3831.36	21200.77	849301.10

NO.2-ACCOUNT SHOWING BY MAJOR HEADS THE REVENUE RECEIPTS OF THE UNION, UNION TERRITORY AND STATE GOVERNMENTS for the year ended 31st March, 2007 - Contd.

RECEIPT HEADS (Revenue Account)	Union Government	U.T.Govt. Puducherry	STATE GOVERNMENTS							Item No.
			Andhra Pradesh	Arunachal Pradesh	Assam	Bihar	Chhattisgarh	NCT Delhi	Goa	
Brought forward from pages 50-51 A+B[a+b+c(I)]+c(II)]	422397.01	606.85	37357.20	522.54	7736.36	17640.64	8527.85	11557.09	1766.55	1
TOTAL : B-NON-TAX REVENUE [a+b+c(I)]+c(II)]	69214.74	37.30	4565.00	97.16	354.04	315.85	283.35	1401.29	162.90	2
Brought forward from pages 50-51										
Total c (III) Brought forward from pages 92-93	79854.19	511.34	1812.20	179.10	1468.30	173.62	1155.67	53.25	746.12	3
(III) Economic Services - Conclid.										
1053-Civil Aviation	30.05	-	-	-	-	0.13	3.44	-	-	4
1054-Roads and Bridges	99.74	0.47	20.69	-	32.04	16.75	6.03	-	6.58	5
1055-Road Transport	82.63	-	-	10.16	-	0.05	-	-	-	6
1056-Inland Water Transport	3.84	-	-	-	2.08	-	-	-	0.47	7
1075-Other Transport Services	0.21	-	-	-	-	-	-	-	-	8
1201-Postal Receipts	5322.44	-	-	-	-	-	-	-	-	9
1225-Telecommunication Receipts	-	-	-	-	-	-	-	-	-	10
1275-Other Communications Services	12464.77	-	-	9.16	-	-	-	-	-	11
1401-Atomic Energy Research	32.82	-	-	-	-	-	-	-	-	12
1425-Other Scientific Research	408.09	-	-	0.97	0.22	-	-	-	-	13
1452-Tourism	5.33	0.28	8.77	0.19	0.07	0.02	-	0.05	0.46	14
1453-Foreign Trade and Export Promotion	229.91	-	-	-	-	-	-	-	-	15
1456-Civil Supplies	0.02	0.04	58.85	0.25	0.37	0.05	-	1.38	0.15	16
1475-Other General Economic Services	1932.00	0.49	22.32	0.19	2.15	4.81	2.85	7.61	0.94	17
Total : c(III)	100466.04	512.62	1922.83	200.02	1505.23	195.43	1167.99	62.29	754.72	18
Total (c) Other Non-Tax Revenue c(I)+c(II)+c(III)	113739.28	542.69	4209.26	283.64	1673.24	334.58	1265.30	156.43	902.02	19
TOTAL : B-NON-TAX REVENUE (a)+(b)+(c)	169680.78	549.92	6487.83	297.18	1859.27	511.28	1451.34	1463.58	917.62	20
C- GRANTS-IN-AID AND CONTRIBUTIONS-										
1601-Grants-in-aid from Central Government	-	764.09	4965.44	1869.62	4425.36	5247.11	1757.40	574.23	88.49	21
1605-External Grant Assistance	2413.01	-	-	-	-	-	-	-	-	22
1606-Aid Material and Equipment	117.33	-	-	-	-	-	-	-	-	23
TOTAL : C - GRANTS-IN-AID AND CONTRIBUTIONS	2530.34	764.09	4965.44	1869.62	4425.36	5247.11	1757.40	574.23	88.49	24
TOTAL : REVENUE RECEIPTS (A)+(B)+(C)	525393.39	1883.56	44245.47	2592.18	13666.95	23083.18	11453.24	12193.61	2609.76	25

NO.2-ACCOUNT SHOWING BY MAJOR HEADS THE REVENUE RECEIPTS OF THE UNION, UNION TERRITORY AND STATE GOVERNMENTS for the year ended 31st March, 2007 - Contd.

Item No.	STATE GOVERNMENTS								Total carried over
	Gujarat	Haryana	Himachal Pradesh	Jammu and Kashmir	Jharkhand	Karnataka	Kerala	Madhya Pradesh	
1	25026.91	15878.78	2570.87	3278.71	7375.21	31345.40	15763.09	19645.84	628996.90
2	2136.33	3655.38	285.33	103.32	135.81	2670.05	609.24	1084.15	87111.24
3	2731.64	347.29	1047.63	1094.31	1096.83	986.46	283.85	1562.69	95104.49
4	-	0.07	-	-	2.46	-0.02	-	-	36.13
5	58.81	11.68	2.24	0.02	8.91	24.17	15.35	3.36	306.84
6	-	571.18	0.02	-	-	0.02	-	-	664.06
7	-	-	-	-	-	0.28	4.49	-	11.16
8	-	-	-	-	-	-	0.03	-	0.24
9	-	-	-	-	-	-	-	-	5322.44
10	-	-	-	-	-	-	-	-	0.00
11	-	-	-	-	-	-	-	-	12473.93
12	-	-	-	-	-	-	-	-	32.82
13	3.66	-	-	-	-	-	0.25	-	413.19
14	0.03	0.49	0.29	0.50	0.49	9.31	5.01	-	31.29
15	-	-	-	-	-	-	-	-	229.91
16	0.17	-	0.07	-	0.06	0.23	1.36	-	63.00
17	18.14	4.68	1.27	0.53	5.84	407.92	18.00	8.24	2437.98
18	2812.45	935.39	1051.52	1095.36	1114.59	1428.37	328.34	1574.29	117127.48
19	4310.84	3936.52	1247.86	1164.66	1212.31	3702.75	862.78	2511.26	142055.42
20	4948.78	4590.77	1336.85	1198.68	1250.40	4098.42	937.58	2658.44	204238.72
21	3162.86	1138.27	4212.83	6977.10	1520.02	4813.17	2095.19	4474.15	48085.33
22	-	-	-	-	-	-	-	-	2413.01
23	-	-	-	-	-	-	-	-	117.33
24	3162.86	1138.27	4212.83	6977.10	1520.02	4813.17	2095.19	4474.15	50615.67
25	31002.22	17952.44	7835.22	11351.17	10009.82	37586.94	18186.62	25694.28	796740.05

NO.2-ACCOUNT SHOWING BY MAJOR HEADS THE REVENUE RECEIPTS OF THE UNION, UNION TERRITORY AND STATE GOVERNMENTS for the year ended 31st March, 2007 - Contd.

RECEIPT HEADS (Revenue Account)	Total brought forward	STATE GOVERNMENTS						Item No.
		Maharashtra	Manipur	Meghalaya	Mizoram	Nagaland	Orissa	
Brought forward from pages 52-53 A+B[a+b+c(I)]+c(II)	628996.90	51208.24	688.27	804.47	424.70	466.47	13698.29	1
TOTAL : B-NON-TAX REVENUE [a+b+c(I)]+c(II)] brought forward from pages 52-53	87111.24	5086.24	130.38	52.54	69.03	30.53	1412.80	2
Total c (iii) brought forward from pages 94-95	95104.49	2380.96	50.56	131.24	58.92	51.38	1137.14	3
(II) Economic Services - Contd.								
1053-Civil Aviation	36.13	-	-	-	2.48	-	4.55	4
1054-Roads and Bridges	306.84	9.33	-	0.02	0.25	0.84	26.98	5
1055-Road Transport	664.06	0.02	-	-	1.74	8.03	-	6
1056-Inland Water Transport	11.16	-	-	-	-	-	0.20	7
1075-Other Transport Services	0.24	-	-	-	-	-	-	8
1201-Postal Receipts	5322.44	-	-	-	-	-	-	9
1225-Telecommunication Receipts	0.00	-	-	-	-	-	-	10
1275-Other Communications Services	12473.93	-	-	-	-	-	-	11
1401-Atomic Energy Research	32.82	-	-	-	-	-	-	12
1425-Other Scientific Research	413.19	-	0.01	-	0.02	-	-	13
1452-Tourism	31.29	1.87	0.04	-	0.82	0.30	0.14	14
1453-Foreign Trade and Export Promotion	229.91	-	-	-	-	-	-	15
1456-Civil Supplies	63.00	-	-	0.35	-	-	1.94	16
1475-Other General Economic Services	2437.98	39.83	0.06	0.21	0.12	0.07	4.36	17
Total : c(iii)	117127.48	2432.01	50.67	131.82	64.35	60.62	1175.31	18
Total (c) Other Non-Tax Revenue c(i)+c(ii)+c(iii)	142055.42	5007.89	146.00	170.99	124.62	85.93	2140.29	19
TOTAL : B-NON-TAX REVENUE (a)+(b)+(c)	204238.72	7518.25	181.05	184.36	133.38	91.15	2588.11	20
C- GRANTS-IN-AID AND CONTRIBUTIONS-								
1601-Grants-in-aid from Central Government	48085.33	8555.13	2123.80	1205.90	1479.90	2245.42	3159.02	21
1605-External Grant Assistance	2413.01	-	-	-	-	-	-	22
1606-Aid Material and Equipment	117.33	-	-	-	-	-	-	23
TOTAL : C - GRANTS-IN-AID AND CONTRIBUTIONS	50615.67	8555.13	2123.80	1205.90	1479.90	2245.42	3159.02	24
TOTAL : REVENUE RECEIPTS (A)+(B)+(C)	796740.05	62195.38	2862.74	2142.19	1968.95	2772.51	18032.62	25

NO.2-ACCOUNT SHOWING BY MAJOR HEADS THE REVENUE RECEIPTS OF THE UNION, UNION TERRITORY AND STATE GOVERNMENTS for the year ended 31st March, 2007 - Concl'd.

Item No.	STATE GOVERNMENTS								(In Crores of rupees)
	Punjab	Rajasthan	Sikkim	Tamil Nadu	Tripura	Uttar Pradesh	Uttarakhand	West Bengal	Total
1	17933.80	20399.53	1392.95	36644.81	931.65	50678.89	3831.36	21200.77	849301.10
2	7350.89	2030.91	996.99	2479.81	74.32	4462.60	185.75	1000.40	112474.43
3	104.09	1372.32	72.23	871.35	19.79	1984.26	442.14	211.33	103992.20
4	-	-	-	-	-	-0.09	10.14	-	53.21
5	0.21	7.91	-	33.01	-	58.83	1.76	18.11	464.09
6	164.88	-	14.86	-	-	2.32	1.06	-	856.97
7	-	-	-	2.64	-	-	-	-	14.00
8	-	-	-	-	-	-	-	-	0.24
9	-	-	-	-	-	-	-	-	5322.44
10	-	-	-	-	-	-	-	-	0.00
11	-	-	-	-	-	-	-	-	12473.93
12	-	-	-	-	-	-	-	-	32.82
13	-	-	-	0.14	-	-	-	0.01	413.37
14	44.11	8.51	0.87	15.42	0.54	0.02	3.94	8.05	115.92
15	-	-	-	-	-	-	-	-	229.91
16	15.14	-	-	2.86	0.06	3.20	0.21	3.34	90.10
17	65.26	10.95	0.09	17.36	0.26	21.49	1.82	7.52	2607.38
18	393.69	1399.69	88.05	942.78	20.65	2070.03	461.07	248.36	126666.58
19	7084.04	2348.26	1078.94	2288.56	68.63	5694.79	605.71	562.76	169462.83
20	7744.58	3430.60	1085.04	3422.59	94.97	6532.63	646.82	1248.76	239141.01
21	2239.65	3792.96	635.54	3325.64	2381.06	7850.60	3080.78	4379.18	94539.91
22	-	-	-	-	-	-	-	-	2413.01
23	-	-	-	-	-	-	-	-	117.33
24	2239.65	3792.96	635.54	3325.64	2381.06	7850.60	3080.78	4379.18	97070.25
25	20567.14	25592.18	2116.54	40913.23	3333.36	60599.52	7373.21	25828.31	1073037.93

(A) Includes clearance of CAO Reserve Bank suspense of Rs. 339.64 crores pertaining to the year 2005-06.

NO. 3 - ACCOUNT showing by MAJOR HEADS the EXPENDITURE met from REVENUE of the UNION, UNION TERRITORY AND STATE GOVERNMENTS for the year ended 31st March, 2007

EXPENDITURE HEADS (Revenue Account)	Union Government	U.T.Govt. Puducherry	STATE GOVERNMENTS							Item No.
			Andhra Pradesh	Arunachal Pradesh	Assam	Bihar	Chhattisgarh	NCT-Delhi	Goa	
(In Crores of rupees)										
A-GENERAL SERVICES-										
(a) Organs of State-										
2011-Parliament/State/Union Territory Legislatures	299.33	5.21	39.54	7.07	17.39	44.60	9.94	4.88	6.88	1
2012-President, Vice-President /Governor/Administrator of Union Territories	19.33	1.50	3.53	1.43	2.20	3.05	2.62	2.43	2.41	2
2013-Council of Ministers	121.97	5.26	9.26	4.16	3.05	5.52	15.97	3.75	2.93	3
2014-Administration of Justice	289.35	4.94	269.54	1.24	14.50	178.06	39.55	133.48	11.93	4
2015-Elections	368.81	2.63	38.78	4.82	48.66	79.35	5.55	4.04	1.66	5
2016-Audit	1108.35	-	-	-	-	-	-	3.48	-	6
Total (a) Organs of State	2207.14	19.54	360.65	18.72	85.80	310.58	73.63	152.06	25.81	7
(b) Fiscal Services-										
(i) Collection of Taxes on Income and Expenditure-										
2020-Collection of Taxes on Income and Expenditure	1258.54	-	-	-	-	-	-	-	-	8
(ii) Collection of Taxes on Property and Capital Transactions-										
2029-Land Revenue	4.20	40.97	51.15	1.58	71.28	156.93	59.32	1.55	2.80	9
2030-Stamps and Registration	1.12	1.66	70.48	0.36	9.11	36.86	40.73	27.23	2.17	10
2031-Collection of Estate Duty, Taxes on Wealth and Gift Tax	114.86	-	-	-	-	-	-	-	-	11
2035-Collection of Taxes on Property and Capital Transactions	-	-	-	-	-	-	-	-	-	12
Total (ii)	120.18	42.63	121.63	1.94	80.39	193.79	100.05	28.78	4.97	13
(iii) Collection of Taxes on Commodities and Services-										
2037-Customs	850.32	-	-	-	-	-	-	-	-	14
2038-Union Excise Duties	974.51	-	-	-	-	-	-	-	-	15
2039-State Excise	0.98	3.17	170.50	2.70	9.70	18.31	33.87	5.30	2.89	16
2040-Taxes on Sales Trade etc.	1.96	2.65	166.21	-	34.92	27.30	12.46	33.08	3.68	17
2041-Taxes on Vehicles	2.45	1.23	55.43	-	8.07	6.03	6.11	16.66	0.99	18
2045-Other Taxes and Duties on Commodities and Services	13.59	0.32	3.47	0.11	1.54	0.53	92.90	0.50	0.87	19
Total (iii)	1843.81	7.37	395.61	2.81	54.23	52.17	145.34	55.54	8.43	20
(iv) Other Fiscal Services-										
2046-Currency, Coinage and Mint	0.00	-	-	-	-	-	-	-	-	21
2047-Other Fiscal Services	51.21	-	89.17	0.32	0.76	2.35	0.34	8.46	0.12	22
Total (iv)	51.21	0.00	89.17	0.32	0.76	2.35	0.34	8.46	0.12	23
Total (b) Fiscal Services (i)+(ii)+(iii)+(iv)	3273.74	50.00	606.41	6.07	135.38	248.31	245.73	92.78	13.52	24
Carried over to pages 62-63	5480.88	69.54	967.06	23.79	221.18	558.89	319.36	244.84	39.33	25

COMBINED FINANCE AND REVENUE ACCOUNTS OF THE UNION AND STATE GOVERNMENTS IN INDIA FOR THE YEAR 2006-07

NO. 3 - ACCOUNT showing by MAJOR HEADS the EXPENDITURE met from REVENUE of the UNION, UNION TERRITORY AND STATE GOVERNMENTS for the year ended 31st March, 2007 - Contd.

Item No.	STATE GOVERNMENTS								Total carried over
	Gujarat	Haryana	Himachal Pradesh	Jammu and Kashmir	Jharkhand	Karnataka	Kerala	Madhya Pradesh	
1	9.79	13.96	9.18	15.35	15.52	43.27	22.26	22.32	586.49
2	2.26	4.13	2.13	2.14	3.01	2.57	2.43	3.24	60.41
3	2.18	23.79	3.57	2.01	3.22	8.46	4.80	19.58	239.48
4	171.75	86.20	46.88	41.27	75.93	200.24	154.72	152.47	1872.05
5	30.64	8.87	7.41	3.65	9.19	20.06	37.31	12.04	683.47
6									1111.83
7	216.62	136.95	69.17	64.42	106.87	274.60	221.52	209.65	4553.73
8	0.24					2.87	0.09	0.19	1261.93
9	41.03	54.22	76.35	26.08	72.02	106.28	135.18	167.87	1068.81
10	33.01	10.59	2.24	4.55	9.87	39.98	62.37	119.01	471.34
11									114.86
12				0.20			0.08		0.28
13	74.04	64.81	78.59	30.83	81.89	146.26	197.63	286.88	1655.29
14									850.32
15									974.51
16	5.11	12.09	1.82	9.43	7.38	51.90	58.07	303.79	697.01
17	83.03	45.42	0.94	13.88	14.29	102.34	78.21	48.20	668.57
18	26.15	6.93	1.33	3.12	2.48	39.93	21.61	26.29	224.81
19	10.05	2.11	14.60	0.82	0.52	4.00	7.17	278.52	431.62
20	124.34	66.55	18.69	27.25	24.67	198.17	165.06	656.80	3846.84
21									0.00
22	2.07	2.46	1.08	0.14	3.13	21.25	82.09	11.45	276.40
23	2.07	2.46	1.08	0.14	3.13	21.25	82.09	11.45	276.40
24	200.69	133.82	98.36	58.22	109.69	368.55	444.87	955.32	7040.46
25	417.31	270.77	167.53	122.64	216.56	643.15	666.39	1164.97	11594.19

NO. 3 - ACCOUNT showing by MAJOR HEADS the EXPENDITURE met from REVENUE of the UNION, UNION TERRITORY AND STATE GOVERNMENTS for the year ended 31st March, 2007 - Contd.

EXPENDITURE HEADS (Revenue Account)	Total brought forward	STATE GOVERNMENTS						Item No.
		Maharashtra	Manipur	Meghalaya	Mizoram	Nagaland	Orissa	
(In Crores of rupees)								
A-GENERAL SERVICES-								
(a) Organs of State-								
2011-Parliament/State/Union Territory Legislatures	586.49	47.80	11.99	34.04	6.69	8.14	9.98	1
2012-President, Vice-President /Governor/Administrator of Union Territories	60.41	5.69	1.55	2.71	2.04	2.12	2.67	2
2013-Council of Ministers	239.48	7.51	1.29	4.24	1.82	5.21	3.89	3
2014-Administration of Justice	1872.05	369.73	4.92	4.00	5.89	8.17	75.55	4
2015-Elections	683.47	35.53	7.20	7.89	2.40	2.98	42.56	5
2016-Audit.	1111.83	-	-	-	-	-	-	6
Total (a) Organs of State	4553.73	466.26	26.95	52.88	18.84	26.62	134.65	7
(b) Fiscal Services-								
(i) Collection of Taxes on Income and Expenditure-								
2020-Collection of Taxes on Income and Expenditure	1261.93	1289.96	-	-	0.61	-	-	8
(ii) Collection of Taxes on Property and Capital Transactions-								
2029-Land Revenue	1068.81	120.33	11.29	4.68	11.98	9.78	122.57	9
2030-Stamps and Registration	471.34	60.73	1.07	0.68	0.07	0.25	18.51	10
2031-Collection of Estate Duty, Taxes on Wealth and Gift Tax	114.86	-	-	-	-	-	-	11
2035-Collection of Taxes on Property and Capital Transactions	0.28	-	-	-	-	-	-	12
Total (ii)	1655.29	181.06	12.36	5.36	12.05	10.03	141.08	13
(iii) Collection of Taxes on Commodities and Services-								
2037-Customs	850.32	-	-	-	-	-	-	14
2038-Union Excise Duties	974.51	-	-	-	-	-	-	15
2039-State Excise	697.01	42.22	1.34	4.10	7.67	5.83	15.29	16
2040-Taxes on Sales Trade etc.	668.57	140.33	1.63	4.82	3.90	4.37	27.64	17
2041-Taxes on Vehicles	224.81	1057.91	2.28	6.86	2.32	2.47	10.84	18
2045-Other Taxes and Duties on Commodities and Services	431.62	546.88	0.06	0.53	-	0.17	2.91	19
Total (iii)	3846.84	1787.34	5.31	16.31	13.89	12.84	56.68	20
(iv) Other Fiscal Services-								
2046-Currency, Coinage and Mint	0.00	-	-	-	-	-	-	21
2047-Other Fiscal Services	276.40	12.09	0.23	0.08	0.60	0.02	2.40	22
Total (iv)	276.40	12.09	0.23	0.08	0.60	0.02	2.40	23
Total (b) Fiscal Services (i)+(ii)+(iii)+(iv)	7040.46	3270.45	17.90	21.75	27.15	22.89	200.16	24
Carried over to pages 64-65.	11594.19	3736.71	44.85	74.63	45.99	49.51	334.81	25

**NO. 3 - ACCOUNT showing by MAJOR HEADS the EXPENDITURE met from REVENUE of the UNION, UNION TERRITORY
AND STATE GOVERNMENTS for the year ended 31st March, 2007 - Contd.**

Item No.	STATE GOVERNMENTS								Total
	Punjab	Rajasthan	Sikkim	Tamil Nadu	Tripura	Uttar Pradesh	Uttarakhand	West Bengal	
1	14.13	17.87	3.97	15.81	6.14	54.62	9.89	17.58	845.14
2	2.90	3.10	2.41	3.58	1.58	3.58	1.90	3.10	99.34
3	20.45	6.41	4.48	5.12	0.54	45.93	33.05	3.49	382.91
4	103.13	184.68	7.85	214.66	15.49	456.45	35.05	156.63	3514.25
5	27.72	12.26	1.47	126.24	4.08	112.50	14.25	117.69	1198.24
6	-	-	-	-	-	-	-	-	1111.83
7	168.33	224.32	20.18	365.41	27.83	673.08	94.14	298.49	7151.71
8	-	-	0.56	0.48	0.14	-	-	9.51	2563.19
9	82.65	210.39	3.55	99.88	10.88	706.56	51.51	296.47	2811.33
10	30.21	19.21	0.06	102.08	1.14	68.30	21.56	44.97	840.18
11	-	-	-	-	-	-	-	-	114.86
12	-	0.11	-	4.00	-	-	-	0.42	4.81
13	112.86	229.71	3.61	205.96	12.02	774.86	73.07	341.86	3771.18
14	-	-	-	-	-	-	-	-	850.32
15	-	-	-	-	-	-	-	-	974.51
16	12.26	42.52	2.05	33.11	0.82	41.92	3.93	42.38	952.45
17	41.78	136.75	1.57	323.38	2.89	208.00	17.17	83.79	1666.59
18	7.33	22.49	0.56	54.76	0.76	0.72	0.11	9.89	1404.11
19	1.82	9.06	0.45	3.14	0.17	62.11	1.17	4.08	1064.17
20	63.19	210.82	4.63	414.39	4.64	312.75	22.38	140.14	6912.15
21	-	-	-	-	-	-	-	-	0.00
22	53.98	7.71	-	49.10	1.04	8.56	1.61	24.15	437.97
23	53.98	7.71	0.00	49.10	1.04	8.56	1.61	24.15	437.97
24	230.03	448.24	8.90	669.93	17.84	1096.17	97.06	515.66	13684.49
25	398.36	672.56	28.98	1035.34	45.67	1769.25	191.20	814.15	20836.20

NO. 3 - ACCOUNT showing by MAJOR HEADS the EXPENDITURE met from REVENUE of the UNION, UNION TERRITORY AND STATE GOVERNMENTS for the year ended 31st March, 2007 - Contd.

EXPENDITURE HEADS (Revenue Account)	(In Crores of rupees)									Item No.
	Union Government	U.T. Govt. Puduchery	VERNMENTS			Assam	Bihar	Chhattisgarh	NCT Delhi	
			Andhra Pradesh	Arunachal Pradesh						
Brought forward from pages 58-59	5480.88	69.54	967.06	23.79	221.18	558.89	319.36	244.84	39.33	1
A-GENERAL SERVICES-Conclid.										
(c) Interest Payment and Servicing of Debt- 2048-Appropriation for reduction or avoidance of debt			213.49	12.76	176.00		50.00		20.00	2
2049-Interest Payments	154279.74	187.35	7280.29	187.76	1515.67	3416.09	1025.53	2210.23	426.81	3
Total (c)	154279.74	187.35	7493.78	200.52	1691.67	3416.09	1075.53	2210.23	446.81	4
(d)Administrative Services-										
2051-Public Service Commission	86.10	-	9.55	1.45	3.01	7.09	1.56	6.57	0.89	5
2052-Secretariat-General Services	1113.85	8.69	91.31	28.81	98.64	56.13	28.10	19.57	10.41	6
2053-District Administration	8.27	1.80	352.68	49.22	50.02	495.96	50.22	27.37	9.58	7
2054-Treasury and Accounts Administration	5.32	5.84	124.51	5.27	21.04	28.99	12.30	14.01	6.37	8
2055-Police	13713.26	43.55	1747.95	109.55	776.74	1212.77	386.74	6.17	78.31	9
2056-Jails	6.06	1.41	66.10	1.11	30.57	77.68	36.45	47.64	2.89	10
2057-Supplies and Disposals	44.31	-	-	-	-	-	-	-	-	11
2058-Stationery and Printing	50.65	9.17	38.26	1.74	10.77	8.26	4.22	-	3.26	12
2059-Public Works	753.29	11.11	100.50	54.04	123.62	176.66	72.95	174.02	28.53	13
2061-External Affairs	2261.19	-	-	-	-	-	-	-	-	14
2070-Other Administrative Services	675.97	20.01	171.35	4.77	96.71	107.41	26.91	61.02	8.95	15
Total (d)	18718.27	101.58	2702.21	255.96	1211.12	2170.95	619.45	356.37	149.18	16
(e)Pensions and Miscellaneous General Services-										
2071-Pensions and Other retirement benefits	22103.75	104.16	4150.49	78.82	1177.86	2497.09	624.69	-	147.49	17
2075-Miscellaneous General Services	16970.28	0.84	0.43	0.51	0.53	-	0.06	-1.06	2.71	18
Total (e)	39074.03	105.00	4150.92	79.33	1178.39	2497.09	624.75	-1.06	150.20	19
(f) Defence Service-										
2076-Defence Services - Army	33837.26	-	-	-	-	-	-	-	-	20
2077-Defence Services - Navy	6836.53	-	-	-	-	-	-	-	-	21
2078-Defence Services - Air Force	10064.50	-	-	-	-	-	-	-	-	22
2079-Defence Services - Ordnance Factories	792.25	-	-	-	-	-	-	-	-	23
2080-Defence Services - Research and Development	3029.06	-	-	-	-	-	-	-	-	24
Total (f)	54559.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25
TOTAL: A-GENERAL SERVICES carried over to pages 66-67	272112.52	463.47	15313.97	559.60	4302.36	8643.02	2639.09	2810.38	785.52	26

NO. 3 - ACCOUNT showing by MAJOR HEADS the EXPENDITURE met from REVENUE of the UNION; UNION TERRITORY AND STATE GOVERNMENTS for the year ended 31st March, 2007 - Contd.

Item No.	STATE GOVERNMENTS								Total carried over
	Gujarat	Haryana	Himachal Pradesh	Jammu and Kashmir	Jharkhand	Karnataka	Kerala	Madhya Pradesh	
1	417.31	270.77	167.53	122.64	216.56	643.15	666.39	1164.97	11594.19
2	800.00	51.00	-	1.00	-	-	-	-	1324.25
3	6931.77	2265.06	1669.43	1785.63	1613.38	4236.40	4189.70	4028.95	197249.79
4	7731.77	2316.06	1669.43	1786.63	1613.38	4236.40	4189.70	4028.95	198574.04
5	4.95	5.78	4.46	2.38	4.47	12.09	34.69	5.73	190.76
6	90.14	41.62	29.44	19.83	27.36	48.16	67.83	48.00	1827.89
7	95.18	53.98	70.38	29.14	324.78	157.17	85.69	146.58	2008.02
8	43.75	17.98	20.51	63.08	8.04	45.43	68.79	40.92	532.15
9	905.47	690.35	221.91	1264.67	784.38	1122.20	708.59	939.12	24711.73
10	32.61	42.97	7.40	21.43	40.04	37.95	29.41	73.37	555.09
11	-	1.09	0.56	-	-	-	-	-	45.96
12	35.60	12.58	12.99	15.95	0.97	77.62	52.16	21.52	355.72
13	124.75	182.53	133.43	197.17	52.58	338.59	99.54	183.03	2806.34
14	-	-	-	-	-	-	-	-	2261.19
15	88.31	27.71	41.49	109.69	58.46	90.10	63.56	87.97	1740.39
16	1420.76	1076.59	542.57	1723.34	1301.08	1929.31	1210.26	1546.24	37035.24
17	2396.00	1173.32	911.77	1020.88	678.97	2495.88	3294.58	1751.69	44607.44
18	154.68	8.31	8.55	0.04	-	1114.68	362.24	110.26	18733.06
19	2550.68	1181.63	920.32	1020.92	678.97	3610.56	3656.82	1861.95	63340.50
20	-	-	-	-	-	-	-	-	33837.26
21	-	-	-	-	-	-	-	-	6836.53
22	-	-	-	-	-	-	-	-	10064.50
23	-	-	-	-	-	-	-	-	792.25
24	-	-	-	-	-	-	-	-	3029.06
25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	54559.60
26	12120.52	4845.05	3299.85	4653.53	3809.99	10419.42	9723.17	8602.11	365103.57

**NO. 3 - ACCOUNT showing by MAJOR HEADS the EXPENDITURE met from REVENUE of the UNION, UNION TERRITORY
AND STATE GOVERNMENTS for the year ended 31st March, 2007 - Contd.**

EXPENDITURE HEADS (Revenue Account)	Total brought forward	STATE GOVERNMENTS						Item No.
		Maharashtra	Manipur	Meghalaya	Mizoram	Nagaland	Orissa	
Brought forward from pages 60-61	11594.19	3736.71	44.85	74.63	45.99	49.51	334.81	1
A-GENERAL SERVICES-Concid.								
(c) Interest Payment and Servicing of Debt- 2048-Appropriation for reduction or avoidance of debt	1324.25	526.00	-	9.06	7.00	-	1488.07	2
2049-Interest Payments	197249.79	11655.67	288.99	203.13	228.75	279.69	3188.43	3
Total (c)	198574.04	12181.67	288.99	212.19	235.75	279.69	4676.50	4
(d)Administrative Services-								
2051-Public Service Commission	190.76	6.06	1.36	1.31	1.52	1.42	3.26	5
2052-Secretariat-General Services	1827.89	97.07	16.40	28.66	38.85	34.85	52.08	6
2053-District Administration	2008.02	1394.16	11.73	9.43	15.08	42.58	48.13	7
2054-Treasury and Accounts Administration	532.15	74.90	5.02	6.40	6.97	8.30	29.21	8
2055-Police	24711.73	2554.11	197.59	139.53	124.08	334.27	488.79	9
2056-Jails	555.09	93.41	4.33	3.41	10.45	8.68	34.17	10
2057-Supplies and Disposals	45.96	0.64	-	-	0.54	-	-	11
2058-Stationery and Printing	355.72	83.51	2.30	7.90	6.12	7.21	22.54	12
2059-Public Works	2806.34	439.72	47.17	65.00	23.88	29.80	165.57	13
2061-External Affairs	2261.19	-	-	-	-	-	-	14
2070-Other Administrative Services	1740.39	79.92	14.19	36.72	29.70	20.83	69.42	15
Total (d)	37035.24	4823.50	300.09	298.36	257.19	487.94	913.17	16
(e)Pensions and Miscellaneous General Services-								
2071-Pensions and Other retirement benefits	44607.44	3542.51	238.92	117.52	77.31	201.74	1484.59	17
2075-Miscellaneous General Services	18733.06	821.89	0.50	0.38	0.66	1.44	93.70	18
Total (e)	63340.50	4364.40	239.42	117.90	77.97	203.18	1578.29	19
(f) Defence Service-								
2076-Defence Services - Army	33837.26	-	-	-	-	-	-	20
2077-Defence Services - Navy	6836.53	-	-	-	-	-	-	21
2078-Defence Services - Air Force	10064.50	-	-	-	-	-	-	22
2079-Defence Services - Ordnance Factories	792.25	-	-	-	-	-	-	23
2080-Defence Services - Research and Development	3029.06	-	-	-	-	-	-	24
Total (f)	54559.60	0.00	0.00	0.00	0.00	0.00	0.00	25
TOTAL: A-GENERAL SERVICES carried over to pages 68-69	365103.57	25106.28	873.35	703.08	616.90	1020.32	7502.77	26

NO. 3 - ACCOUNT showing by MAJOR HEADS the EXPENDITURE met from REVENUE of the UNION, UNION TERRITORY AND STATE GOVERNMENTS for the year ended 31st March, 2007 - Contd.

Item No.	STATE GOVERNMENTS								(In Crores of rupees)
	Punjab	Rajasthan	Sikkim	Tamil Nadu	Tripura	Uttar Pradesh	Uttarakhand	West Bengal	Total
1	398.36	672.56	28.98	1035.34	45.67	1769.25	191.20	814.15	20836.20
2	-	350.00	11.73	450.00	20.00	2872.07	135.00	300.00	7493.18
3	4151.78	5701.82	115.27	5505.99	388.17	10476.78	964.23	10878.88	251277.37
4	4151.78	6051.82	127.00	5955.99	408.17	13348.85	1099.23	11178.88	258770.55
5	4.22	6.79	0.62	14.39	1.47	16.31	1.93	7.37	258.79
6	62.93	52.43	11.03	68.12	15.97	139.19	37.94	65.43	2548.84
7	109.98	131.82	4.03	418.45	21.50	261.77	33.48	73.72	4583.88
8	28.94	53.85	5.39	102.92	1.94	92.21	19.22	60.66	1028.08
9	1255.18	943.01	67.76	1432.75	273.47	2947.36	288.41	1389.42	37147.46
10	61.23	38.60	2.00	66.90	8.66	148.68	10.90	78.02	1124.53
11	0.94	-	-	-	-	-	-	-	48.08
12	23.21	14.47	3.00	64.27	5.47	68.19	4.95	17.04	685.90
13	173.32	146.76	15.85	196.08	78.56	323.38	141.85	404.06	5057.34
14	-	-	-	-	-	-	-	-	2261.19
15	116.68	105.81	9.90	151.34	26.96	299.69	19.53	235.87	2956.95
16	1836.63	1493.54	119.58	2515.22	434.00	4296.78	558.21	2331.59	57701.04
17	1905.43	2116.24	49.24	5429.61	267.35	4849.59	527.02	3552.69	68967.20
18	2046.44	14.61	923.32	58.70	0.01	34.85	1.73	23.97	22755.26
19	3951.87	2130.85	972.56	5488.31	267.36	4884.44	528.75	3576.66	91722.46
20	-	-	-	-	-	-	-	-	33837.26
21	-	-	-	-	-	-	-	-	6836.53
22	-	-	-	-	-	-	-	-	10064.50
23	-	-	-	-	-	-	-	-	792.25
24	-	-	-	-	-	-	-	-	3029.06
25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	54559.60
26	10338.64	10348.77	1248.12	14994.86	1155.20	24299.32	2377.39	17901.28	483589.85

NO. 3 - ACCOUNT showing by MAJOR HEADS the EXPENDITURE met from REVENUE of the UNION, UNION TERRITORY AND STATE GOVERNMENTS for the year ended 31st March, 2007 - Contd.

EXPENDITURE HEADS (Revenue Account)	Union Government	U.T.Govt. Puduchery	STATE GOVERNMENTS							Item No.
			Andhra Pradesh	Arunachal Pradesh	Assam	Bihar	Chhattisgarh	NCT Delhi	Goa	
Total : A-General Services brought forward from pages 62-63	272112.52	463.47	15313.97	559.60	4302.36	8643.02	2639.09	2810.38	785.52	1
B-SOCIAL SERVICES-										
(a) Education, Sports, Art and Culture-										
2202-General Education	20231.55	195.73	5649.55	231.94	2594.36	5203.83	1364.96	1682.37	347.25	2
2203-Technical Education	1761.43	11.68	202.28	-	25.45	23.49	19.45	76.17	21.06	3
2204-Sports and Youth Services	459.06	4.45	130.64	9.26	109.34	14.71	9.79	22.46	18.45	4
2205-Art and Culture	695.27	6.71	53.14	7.09	21.97	10.52	13.87	24.20	18.38	5
Total (a)	23147.31	218.57	6035.61	248.29	2751.12	5252.55	1408.07	1805.20	405.14	6
(b) Health and Family Welfare-										
2210-Medical and Public Health	4312.95	162.63	1494.48	87.43	490.36	847.81	279.82	935.64	132.99	7
2211-Family Welfare	4070.72	5.28	359.45	5.20	78.05	136.80	62.15	14.57	2.50	8
Total (b)	8383.67	167.91	1853.93	92.63	568.41	984.61	341.97	950.21	135.49	9
(c) Water Supply Sanitation, Housing and Urban- Development-										
2215-Water Supply and Sanitation	2276.05	29.95	1027.07	150.47	263.79	230.44	288.77	82.99	106.02	10
2216-Housing	3337.30	32.86	537.54	12.04	4.47	3.70	43.30	30.64	5.13	11
2217-Urban Development	247.23	37.17	1072.80	3.48	60.61	279.58	245.55	592.18	43.87	12
Total (c)	5860.58	99.98	2637.41	165.99	328.87	513.72	577.62	705.81	155.02	13
(d) Information and Broad Casting										
2220-Information and Publicity	244.09	2.01	71.44	4.41	10.65	17.01	14.94	7.55	14.04	14
2221-Broadcasting	1124.09	-	-	-	-	-	-	-	-	15
Total (d)	1368.18	2.01	71.44	4.41	10.65	17.01	14.94	7.55	14.04	16
(e) Welfare of Scheduled Castes, Scheduled Tribes and Other Backward classes-										
2225-Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	335.07	40.41	1870.96	-	355.64	130.74	533.18	14.14	3.10	17
(f) Labour and Labour Welfare -										
2230-Labour and Employment	1851.20	10.16	92.56	3.53	40.73	395.90	29.74	37.63	14.65	18
(g) Social Welfare and Nutrition-										
2235-Social Security and Welfare	1785.91	129.11	1173.27	36.74	172.78	294.44	265.61	264.75	96.10	19
2236-Nutrition	21.40	25.62	906.28	6.93	44.39	260.88	78.92	51.36	3.40	20
2245-Relief on account of Natural Calamities	2416.60	4.70	710.21	72.78	193.19	50.86	203.30	3.87	3.75	21
Total(g)	4223.91	159.43	2789.76	116.45	410.36	606.18	547.83	319.98	103.25	22
(h) Others-										
2250-Other Social Services	22.83	2.76	-	-	0.27	2.71	3.17	2.15	-	23
2251-Secretariat-Social Services	150.22	-	17.66	2.78	11.44	13.78	2.38	4.52	0.66	24
Total (h)	173.05	2.76	17.66	2.78	11.71	16.49	5.55	6.67	0.66	25
TOTAL : B-SOCIAL SERVICES	45342.97	701.23	15369.33	633.58	4477.49	7917.20	3458.90	3847.19	831.35	26
Carried over to pages 70-71	317455.49	1164.70	30683.30	1193.18	8779.85	16560.22	6097.99	6657.57	1616.87	27

COMBINED FINANCE AND REVENUE ACCOUNTS OF THE UNION AND STATE GOVERNMENTS IN INDIA FOR THE YEAR 2006-07

NO. 3 - ACCOUNT showing by MAJOR HEADS the EXPENDITURE met from REVENUE of the UNION, UNION TERRITORY AND STATE GOVERNMENTS for the year ended 31st March, 2007 - Contd.

(In Crores of rupees)

Item No.	STATE GOVERNMENTS								Total carried over
	Gujarat	Haryana	Himachal Pradesh	Jammu and Kashmir	Jharkhand	Karnataka	Kerala	Madhya Pradesh	
1	12120.52	4845.05	3299.85	4653.53	3809.99	10419.42	9723.17	8602.11	365103.57
2	4530.82	2153.91	1294.10	1070.89	1682.83	5360.02	3646.92	3520.18	60761.21
3	144.98	95.51	12.84	29.00	46.22	161.45	187.60	83.48	2902.09
4	26.96	39.17	8.09	39.44	7.80	53.77	38.98	40.82	1033.19
5	23.79	3.49	9.47	14.58	1.71	127.97	43.60	29.56	1105.32
6	4726.55	2292.08	1324.50	1153.91	1738.56	5703.21	3917.10	3674.04	65801.81
7	958.22	410.41	355.40	529.44	353.90	1036.04	980.06	898.00	14265.58
8	133.24	56.15	42.06	25.85	41.89	170.62	127.59	112.11	5444.23
9	1091.46	466.56	397.46	555.29	395.79	1206.66	1107.65	1010.11	19709.81
10	311.72	392.51	450.37	317.57	130.11	174.54	226.52	278.03	6736.92
11	325.41	18.39	23.35	30.50	103.53	308.07	75.99	111.08	5003.30
12	1289.51	144.66	44.97	140.17	43.43	722.83	74.09	513.28	5555.41
13	1926.64	555.56	518.69	488.24	277.07	1205.44	376.60	902.39	17295.63
14	29.01	22.96	12.76	14.41	22.16	27.19	13.74	31.88	560.25
15	-	-	-	-	-	-	-	-	1124.09
16	29.02	22.96	12.76	14.41	22.16	27.19	13.74	31.88	1684.35
17	706.35	123.95	27.00	37.12	233.57	925.71	339.86	727.46	6404.26
18	157.64	104.09	18.61	20.83	37.24	95.35	130.94	69.63	3109.93
19	231.94	753.76	138.22	220.07	285.10	861.38	484.99	587.53	7781.70
20	458.64	75.71	14.86	9.77	168.56	211.34	0.39	217.94	2556.39
21	1155.11	216.80	128.74	373.51	160.25	612.15	89.78	343.54	6739.14
22	1845.69	1046.27	281.82	603.35	613.91	1684.87	575.16	1149.01	17077.23
23	4.06	0.77	0.39	1.31	0.21	78.43	4.90	3.38	127.34
24	26.91	3.16	4.71	6.66	8.76	9.85	12.30	8.58	284.37
25	30.97	3.93	5.10	7.97	8.97	88.28	17.20	11.96	411.71
26	10514.32	4615.40	2585.94	2881.12	3327.27	10936.71	6478.25	7576.48	131494.73
27	22634.84	9460.45	5885.79	7534.65	7137.26	21356.13	16201.42	16178.59	496598.30

NO. 3 - ACCOUNT showing by MAJOR HEADS the EXPENDITURE met from REVENUE of the UNION, UNION TERRITORY AND STATE GOVERNMENTS for the year ended 31st March, 2007 - Contd.

EXPENDITURE HEADS (Revenue Account)	Total brought forward	STATE GOVERNMENTS						Item No.
		Maharashtra	Manipur	Meghalaya	Mizoram	Nagaland	Orissa	
Total : A-General Services brought forward from pages 64-65	365103.57	25106.28	873.35	703.08	616.90	1020.32	7502.77	1
B-SOCIAL SERVICES-								
(a) Education, Sports, Art and Culture-								
2202-General Education	60761.21	11650.74	353.99	299.47	276.43	308.79	2404.18	2
2203-Technical Education	2902.09	460.66	2.70	3.39	6.69	6.53	27.23	3
2204-Sports and Youth Services	1033.19	104.06	17.99	15.61	12.38	11.73	16.39	4
2205-Art and Culture	1105.32	101.03	11.05	7.05	5.48	7.89	26.55	5
Total (a)	65801.81	12316.49	385.73	325.52	300.98	334.94	2474.35	6
(b) Health and Family Welfare-								
2210-Medical and Public Health	14265.58	1975.32	61.24	89.71	72.96	105.42	479.50	7
2211-Family Welfare	5444.23	278.23	6.47	9.40	8.99	10.99	95.97	8
Total (b)	19709.81	2253.55	67.71	99.11	81.95	116.41	575.47	9
(c) Water Supply Sanitation, Housing and Urban- Development-								
2215-Water Supply and Sanitation	6736.92	1464.64	36.47	65.35	46.98	27.19	257.87	10
2216-Housing	5003.30	499.53	11.59	27.53	10.57	4.55	107.52	11
2217-Urban Development	5555.41	1601.80	15.33	14.08	17.99	0.13	50.83	12
Total (c)	17295.63	3565.97	63.39	106.96	75.54	31.87	416.22	13
(d) Information and Broad Casting-								
2220-Information and Publicity	560.25	23.58	2.54	4.74	4.71	9.87	14.08	14
2221-Broadcasting	1124.09	-	-	-	-	-	-	15
Total (d)	1684.35	23.58	2.54	4.74	4.71	9.87	14.08	16
(e) Welfare of Scheduled Castes, Scheduled Tribes and Other Backward classes-								
2225-Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	6404.26	1904.46	64.60	11.06	71.05	14.78	412.00	17
(f) Labour and Labour Welfare -								
2230-Labour and Employment	3109.93	318.51	5.24	6.97	3.95	9.81	46.40	18
(g) Social Welfare and Nutrition-								
2235-Social Security and Welfare	7781.70	846.90	50.00	23.48	22.96	35.24	545.46	19
2236-Nutrition	2556.39	643.49	19.85	22.00	14.10	25.32	246.36	20
2245-Relief on account of Natural Calamities	6739.14	1641.22	0.83	11.61	13.66	5.64	457.75	21
Total(g)	17077.23	3131.61	70.68	57.09	50.72	66.20	1249.57	22
(h) Others-								
2250-Other Social Services	127.34	1.45	0.19	-	-	-	11.56	23
2251-Secretariat-Social Services	284.37	43.24	2.88	2.85	4.00	4.97	20.89	24
Total (h)	411.71	44.69	3.07	2.85	4.00	4.97	32.45	25
TOTAL : B-SOCIAL SERVICES	131494.73	23558.86	663.96	614.30	592.90	588.85	5220.54	26
Carried over to pages 72-73	496598.30	48665.14	1537.31	1317.38	1209.80	1609.17	12723.31	27

COMBINED FINANCE AND REVENUE ACCOUNTS OF THE UNION AND STATE GOVERNMENTS IN INDIA FOR THE YEAR 2006-07

NO. 3 - ACCOUNT showing by MAJOR HEADS the EXPENDITURE met from REVENUE of the UNION, UNION TERRITORY AND STATE GOVERNMENTS for the year ended 31st March, 2007 - Contd.

Item No.	STATE GOVERNMENTS								Total
	Punjab	Rajasthan	Sikkim	Tamil Nadu	Tripura	Uttar Pradesh	Uttarakhand	West Bengal	
1	10338.64	10348.77	1248.12	14994.86	1155.20	24299.32	2377.39	17901.28	483589.85
2	2240.82	4828.47	197.62	5794.78	472.89	10490.07	1326.00	5971.03	107376.49
3	37.61	41.55	2.82	173.13	2.79	135.84	57.67	187.44	4048.14
4	30.44	24.39	6.44	50.09	20.39	52.79	23.48	63.52	1482.89
5	9.39	22.93	4.71	43.11	2.55	25.74	6.95	32.10	1411.85
6	2318.26	4917.34	211.59	6061.11	498.62	10704.44	1414.10	6254.09	114319.37
7	621.97	1079.91	49.24	1309.72	101.98	2368.11	240.86	1408.92	24230.44
8	67.05	165.56	5.60	242.25	10.38	452.05	24.39	202.13	7023.69
9	689.02	1245.47	54.84	1551.97	112.36	2820.16	265.25	1611.05	31254.13
10	229.81	918.07	14.98	84.22	5.03	639.10	285.14	298.13	11109.90
11	-	21.39	14.03	469.77	3.84	25.84	1.11	77.27	6277.84
12	116.51	157.01	6.47	631.21	8.27	523.43	49.09	1397.33	10144.89
13	346.32	1096.47	35.48	1185.20	17.14	1188.37	335.34	1772.73	27532.63
14	18.27	16.38	5.56	723.86	9.90	27.26	15.72	47.45	1484.17
15	-	-	-	-	-	-	-	-	1124.09
16	18.27	16.38	5.56	723.86	9.90	27.26	15.72	47.45	2608.27
17	79.34	243.14	13.15	874.33	100.71	1502.05	94.55	301.25	12090.73
18	62.21	50.71	1.82	144.30	6.93	520.42	29.70	56.38	4374.28
19	430.35	326.31	13.90	1594.79	84.84	2326.57	192.14	842.74	15117.38
20	-	300.24	5.59	876.64	15.97	-	-	175.17	4901.12
21	149.83	724.92	9.83	-22.05	21.94	128.43	92.65	241.72	10217.12
22	580.18	1351.47	29.32	2449.38	122.75	2455.00	284.79	1259.63	30235.62
23	0.20	6.24	3.87	5.17	0.84	4.53	13.82	37.11	212.32
24	9.92	7.31	0.18	31.03	-	25.84	1.66	40.29	479.43
25	10.12	13.55	4.05	36.20	0.84	30.37	15.48	77.40	691.75
26	4103.72	8934.53	355.81	13026.35	869.25	19248.07	2454.93	11379.98	223106.78
27	14442.36	19283.30	1603.93	28021.21	2024.45	43547.39	4832.32	29281.26	706696.63

NO. 3 - ACCOUNT showing by MAJOR HEADS the EXPENDITURE met from REVENUE of the UNION, UNION TERRITORY AND STATE GOVERNMENTS for the year ended 31st March, 2007 - Contd.

EXPENDITURE HEADS (Revenue Account)	Union Government	U.T. Govt. Puduchery	STATE GOVERNMENTS							Item No
			Andhra Pradesh	Arunachal Pradesh	Assam	Bihar	Chhattisgarh	NCT Delhi	Goa	
Brought forward from pages 66-67	317455.49	1164.70	30683.30	1193.18	8779.85	16560.22	6097.99	6657.57	1616.87	1
C. ECONOMIC SERVICES-										
(a) Agriculture and Allied Activities -										
2401-Crop Husbandry	17228.80	26.67	518.15	66.87	178.80	245.32	123.34	7.15	19.45	2
2402-Soil and Water Conservation	19.96	0.88	19.74	17.80	23.31	9.84	9.14	0.10	1.24	3
2403-Animal Husbandry	450.34	20.99	258.67	24.42	95.24	71.95	120.22	12.12	9.93	4
2404-Dairy Development	229.20	2.21	-	0.56	10.28	58.94	-	9.11	6.81	5
2405-Fisheries	114.82	28.83	38.80	4.59	23.31	9.96	11.22	0.25	14.54	6
2406-Forestry and Wild Life	559.83	2.59	286.94	69.89	158.05	65.69	409.49	11.99	12.96	7
2407-Plantations	310.03	-	-	-	-	-	-	-	-	8
2408-Food, Storage and Warehousing	24406.41	-	-	35.07	23.66	-	200.08	-	0.68	9
2415-Agricultural Research and Education	2065.83	7.90	164.51	1.27	72.37	81.35	16.11	0.87	0.72	10
2416-Agricultural Financial Institutions	2629.08	-	-	-	-	-	-	-	-	11
2425-Co-operation	130.57	4.03	145.29	4.75	25.56	39.76	21.13	3.80	3.08	12
2435-Other Agricultural Programmes	138.22	6.88	6.02	0.82	3.00	2.35	-	1.62	0.40	13
Total (a)	48283.09	100.98	1438.12	226.04	613.58	585.16	910.73	47.01	69.81	14
(b) Rural Development-										
2501-Special Programmes for Rural Development	2421.84	0.76	488.68	10.30	325.77	51.57	19.62	1.46	-	15
2505-Rural Employment	29727.08	-	92.83	6.45	-	735.49	99.97	-	9.30	16
2506-Land Reforms	2.05	-	8.75	1.42	-	0.01	-	-	-	17
2515-Other Rural Development Programmes	488.32	22.31	1855.69	14.77	235.59	531.81	524.18	2.84	36.37	18
Total (b)	32639.29	23.07	2445.95	32.94	561.36	1318.88	643.77	4.30	45.67	19
(c) Special Areas Programmes -										
2551-Hill Areas	-	-	-	0.03	-	-	-	-	2.86	20
2552-North Eastern Areas	340.54	-	-	4.83	9.95	-	-	-	-	21
2553-MPs Local Area Development Scheme	1451.50	-	-	-	-	-	-	-	-	22
2575-Other Special Area Programmes	-	28.84	-	39.59	17.06	-	-	-	-	23
Total (c)	1792.04	28.84	0.00	44.45	27.01	0.00	0.00	0.00	2.86	24
(d) Irrigation and Flood Control -										
2700-Major Irrigation	-	-	-	-	-	112.69	18.25	-	-	25
2701-Medium Irrigation	163.62	-	(A) 3026.51	0.56	38.56	74.22	80.56	-	8.99	26
2702-Minor Irrigation	114.50	16.54	68.91	56.31	129.62	135.91	36.69	7.84	11.33	27
2705-Command Area Development	2.70	-	6.29	4.51	1.75	54.50	0.74	-	2.69	28
2711-Flood Control and Drainage	135.20	2.61	74.85	15.35	99.29	57.97	-	41.56	3.05	29
Total (d)	416.02	19.15	3176.56	76.73	269.22	435.29	136.24	49.40	26.06	30
Total :C-Economic Services (a to d)	83130.44	171.84	7060.63	380.16	1471.17	2339.33	1690.74	100.71	144.40	31
Carried over to pages 74-75	317455.49	1164.70	30683.30	1193.18	8779.85	16560.22	6097.99	6657.57	1616.87	32

(A) Includes Interest of Rs. 1890.84 crore which is of notional nature arising out of book adjustment from Irrigation Projects.

NO. 3 - ACCOUNT showing by MAJOR HEADS the EXPENDITURE met from REVENUE of the UNION, UNION TERRITORY AND STATE GOVERNMENTS for the year ended 31st March, 2007 - Contd.

Item No.	STATE GOVERNMENTS								Total carried over
	Gujarat	Haryana	Himachal Pradesh	Jammu and Kashmir	Jharkhand	Karnataka	Kerala	Madhya Pradesh	
1	22634.84	9460.45	5885.79	7534.65	7137.26	21356.13	16201.42	16178.59	496598.30
2	345.62	123.44	96.58	133.58	76.42	571.77	381.18	324.21	20467.35
3	126.03	21.74	36.29	22.70	27.71	150.69	31.02	31.07	549.26
4	98.51	142.56	78.79	146.51	39.61	220.34	125.20	183.69	2099.09
5	10.61	2.58	3.53	-	22.23	15.25	29.96	-	401.27
6	59.97	11.76	5.77	18.98	8.68	41.24	77.82	17.27	487.81
7	163.46	167.62	198.67	198.55	181.37	329.50	154.83	666.58	3638.01
8	-	-	0.58	-	-	-	-	-	310.61
9	19.52 (A)	5.23	6.68	1.00	-	768.08	170.32	157.29	25794.02
10	122.56	108.75	53.51	59.60	44.32	137.41	85.48	55.79	3078.35
11	-	-	-	-	-	-	-	-	2629.08
12	54.46	40.34	17.75	11.75	106.41	906.56	37.71	202.53	1755.48
13	6.58	0.89	-	4.88	0.62	-	20.68	-	192.96
14	1007.32	624.91	498.15	597.55	507.37	3140.84	1114.20	1638.43	61403.29
15	176.95	12.41	14.46	13.99	23.79	55.18	14.53	283.75	3915.06
16	46.20	56.82	13.60	-	125.56	75.69	26.97	289.82	31305.78
17	-	8.71	5.67	31.20	0.01	5.07	3.06	-	65.95
18	736.33	247.45	115.35	142.38	359.62	770.85	203.83	996.65	7284.34
19	959.48 (B)	325.39	149.08	187.57	508.98	906.79	248.39	1570.22	42571.13
20	-	-	-	-	-	15.07	19.37	-	37.33
21	-	-	-	-	-	-	-	-	355.32
22	-	-	-	-	-	-	-	-	1451.50
23	29.52	-	-	116.43	-	333.45	-	-	584.69
24	29.52	0.00	0.00	116.43	0.00	348.52	19.37	0.00	2408.84
25	189.91	469.38	2.07	-	51.34	-	-	64.49	908.13
26	135.65	23.60	3.43	34.87	75.17	79.79	107.96	216.10	4069.59
27	178.53	4.14	123.38	120.79	35.98	140.25	73.68	58.86	1313.26
28	5.65	54.87	0.09	22.78	0.06	73.79	6.42	1.06	237.90
29	11.57	-	0.47	32.95	-	0.59	5.40	-	480.86
30	521.31	551.99	129.44	211.39	162.55	294.42	193.46	340.51	7009.74
31	2517.63	1502.29	776.67	1112.94	1178.90	4690.57	1575.42	3549.16	113393.00
32	22634.84	9460.45	5885.79	7534.65	7137.26	21356.13	16201.42	16178.59	496598.30

(A) Includes Rs.0.70 crore spent out of advances from the Contingency Fund during 2005-06 and recouped during 2006-07.

(B) Excludes Rs.0.53 crore spent out of advances from the Contingency Fund during 2006-07 but not recouped till end of year.

NO. 3 - ACCOUNT showing by MAJOR HEADS the EXPENDITURE met from REVENUE of the UNION, UNION TERRITORY AND STATE GOVERNMENTS for the year ended 31st March, 2007 - Contd.

EXPENDITURE HEADS (Revenue Account)	Total brought forward	STATE GOVERNMENTS						Item No.
		Maharashtra	Manipur	Meghalaya	Mizoram	Nagaland	Orissa	
Brought forward from pages 68-69	496598.30	48665.14	1537.31	1317.38	1209.80	1609.17	12723.31	1
C. ECONOMIC SERVICES-								
(a) Agriculture and Allied Activities -								
2401-Crop Husbandry	20467.35	632.94	49.21	50.69	70.15	51.90	162.50	2
2402-Soil and Water Conservation	549.26	28.47	20.20	34.01	7.01	32.35	83.12	3
2403-Animal Husbandry	2099.09	362.24	27.75	26.27	20.12	33.39	93.52	4
2404-Dairy Development	401.27	720.78	0.78	5.15	1.22	2.24	3.86	5
2405-Fisheries	487.81	107.94	10.41	7.40	4.97	8.39	32.73	6
2406-Forestry and Wild Life	3638.01	403.11	34.96	37.08	37.94	33.32	125.20	7
2407-Plantations	310.61	-	0.03	-	-	-	-	8
2408-Food, Storage and Warehousing	25794.02	80.91	4.40	-	23.45	6.96	52.32	9
2415-Agricultural Research and Education	3078.35	278.54	1.27	4.21	0.13	5.54	30.70	10
2416-Agricultural Financial Institutions	2629.08	-	-	-	-	-	-	11
2425-Co-operation	1755.48	747.71	7.09	9.01	6.63	8.43	66.39	12
2435-Other Agricultural Programmes	192.96	-	0.03	2.46	2.99	-	1.99	13
Total (a)	61403.29	3362.64	156.13	176.28	174.61	182.52	652.33	14
(b) Rural Development-								
2501-Special Programmes for Rural Development	3915.06	204.43	5.73	19.93	6.85	18.82	71.64	15
2505-Rural Employment	31305.78	1681.77	27.86	12.39	5.09	3.04	179.44	16
2506-Land Reforms	65.95	-	-	-	7.11	-	34.72	17
2515-Other Rural Development Programmes	7284.34	704.11	15.74	99.23	29.02	48.03	324.31	18
Total (b)	42571.13	2590.31	49.33	131.55	48.07	69.89	610.11	19
(c) Special Areas Programmes -								
2551-Hill Areas	37.33	32.83	-	-	-	-	-	20
2552-North Eastern Areas	355.32	-	5.96	7.33	6.85	10.76	-	21
2553-MPs Local Area Development Scheme	1451.50	-	-	-	-	-	-	22
2575-Other Special Area Programmes	564.69	-	15.00	-	19.44	13.73	-	23
Total (c)	2408.84	32.83	20.96	7.33	26.29	24.49	0.00	24
(d) Irrigation and Flood Control -								
2700-Major Irrigation	908.13	-	-	-	-	-	105.83	25
2701-Medium Irrigation	4069.59	1053.76	19.31	-	0.01	-	18.08	26
2702-Minor Irrigation	1313.26	437.10	6.17	13.21	2.28	33.30	84.61	27
2705-Command Area Development	237.90	15.72	6.91	-	0.29	-	23.76	28
2711-Flood Control and Drainage	480.86	7.45	8.26	0.55	-	-	48.39	29
Total (d)	7009.74	1514.03	40.65	13.76	2.58	33.30	280.67	30
Total :C-Economic Services (a to d) carried over to pages 76-77	113393.00	7499.81	267.07	328.92	251.55	310.20	1543.11	31
Carried over to pages 76-77	496598.30	48665.14	1537.31	1317.38	1209.80	1609.17	12723.31	32

COMBINED FINANCE AND REVENUE ACCOUNTS OF THE UNION AND STATE GOVERNMENTS IN INDIA FOR THE YEAR 2006-07

NO. 3 - ACCOUNT showing by MAJOR HEADS the EXPENDITURE met from REVENUE of the UNION, UNION TERRITORY AND STATE GOVERNMENTS for the year ended 31st March, 2007 - Contd.

Item No.	STATE GOVERNMENTS								Total
	Punjab	Rajasthan	Sikkim	Tamil Nadu	Tripura	Uttar Pradesh	Uttarakhand	West Bengal	
1	14442.36	19283.30	1603.93	28021.21	2024.45	43547.39	4832.32	29281.26	706696.63
2	81.75	376.06	23.67	922.33	78.30	764.55	170.56	220.47	24122.43
3	36.98	60.12	4.26	122.96	6.80	262.72	6.45	12.41	1267.12
4	128.81	149.45	14.62	132.48	25.78	222.39	40.54	130.06	3506.51
5	5.17	1.73	4.00	19.06	1.08	25.35	11.35	79.15	1282.19
6	6.68	8.69	2.00	93.11	18.30	33.36	2.87	51.49	876.15
7	63.61	187.63	25.23	119.60	31.30	192.67	269.20	151.31	5350.17
8	-	-	2.78	0.02	0.24	3.20	-	-	316.88
9	-	4.14	10.15	-	7.24	93.02	11.12	74.79	26162.52
10	101.15	58.90	0.14	140.20	0.34	85.73	73.86	60.71	3919.77
11	-	-	-	-	-	-	-	-	2629.08
12	46.40	33.69	5.36	208.78	7.56	159.91	19.74	67.48	3149.66
13	3.18	3.06	18.82	40.76	-	5.82	-	7.17	279.24
14	473.73	883.47	111.03	1799.30	176.94	1848.72	605.69	855.04	72861.72
15	1.13	66.64	4.78	41.71	3.80	103.58	51.30	45.59	4560.99
16	-	31.04	2.87	161.79	1.70	458.10	0.74	258.14	34129.75
17	-	-	0.39	8.67	9.53	0.09	-	15.67	142.13
18	65.10	863.53	28.56	466.01	71.13	1412.47	233.60	917.49	12562.67
19	66.23	961.21	36.60	678.18	86.16	1974.24	285.64	1236.89	51395.54
20	-	-	-	12.65	-	-	-	207.41	290.22
21	-	-	-	-	2.41	-	-	-	388.63
22	-	-	-	-	-	-	-	-	1451.50
23	-	-	4.24	-	-	83.50	-	252.66	953.26
24	0.00	0.00	4.24	12.65	2.41	83.50	0.00	460.07	3083.61
25	381.60	742.62	-	-	-	193.12	106.19	123.42	2560.91
26	46.26	138.91	-	537.09	-	1033.05	9.01	118.46	7043.53
27	43.67	68.18	7.72	47.92	12.38	550.08	39.79	273.06	2932.73
28	-	44.09	-	17.22	-	109.65	2.07	3.91	461.52
29	47.90	-	7.78	2.90	7.71	33.82	2.77	98.66	747.05
30	519.43	993.80	15.50	605.13	20.09	1919.72	159.83	617.51	13745.74
31	1069.39	2838.48	167.37	3095.26	286.60	5826.18	1051.16	3169.51	141086.61
32	14442.36	19283.30	1603.93	28021.21	2024.46	43547.39	4832.32	29281.26	706696.63

(X) Includes Rs. 35.21 crores interest.

(Y) Includes interest Rs.1.25 crores and

(Z) Includes interest Rs.31.03 crores by book adjustment per contra credit to "0049-04-103-Interest Receipt."

NO. 3 - ACCOUNT showing by MAJOR HEADS the EXPENDITURE met from REVENUE of the UNION, UNION TERRITORY AND STATE GOVERNMENTS for the year ended 31st March, 2007 - Contd.

EXPENDITURE HEADS (Revenue Account)	Union Government	U.T.Govt. Puducherry	STATE GOVERNMENTS							Item No.
			Andhra Pradesh	Arunachal Pradesh	Assam	Bihar	Chhattisgarh	NCT Delhi	Goa	
Brought forward from pages 70-71	317455.49	1164.70	30683.30	1193.18	8779.85	16560.22	6097.99	6657.57	1616.87	1
Total :C-Economic Services (a to d) brought forward from pages 70-71	83130.44	171.84	7060.63	380.16	1471.17	2339.33	1690.74	100.71	144.40	2
C-ECONOMIC SERVICES-Contd.										
(e) Energy-										
2801-Power	6267.41	488.45	1597.14	118.39	290.87	1078.90	168.29	95.07	536.67	3
2802-Petroleum	26877.05	-	-	-	-	-	-	-	-	4
2803-Coal and Lignite	272.07	-	-	-	-	-	-	-	-	5
2810-Non-Conventional Sources of Energy	284.86	-	3.98	1.86	0.07	1.74	15.20	0.26	0.32	6
2820-Energy Co-ordination and Development	-	-	-	-	-	-	-	-	-	7
Total (e)	33701.39	488.45	1601.12	120.25	290.94	1080.64	183.49	95.33	536.99	8
(f) Industry and Minerals-										
2851-Village and Small Industries	1857.86	20.54	170.71	16.41	99.32	55.72	51.36	20.34	11.36	9
2852-Industries	19521.57	1.76	41.39	0.02	7.67	24.23	16.48	0.10	15.41	10
2853-Non Ferrous, Mining and Metallurgical Industries	453.32	-	12.48	1.40	5.75	6.39	19.32	0.04	0.77	11
2875-Other Industries	177.55	-	7.52	0.10	-	-	-	-	-	12
2885-Other Outlays on Industries and Minerals	620.95	-	-	-	-	-	-	-	-	13
Total (f)	22631.25	22.30	232.10	17.93	112.74	86.34	87.16	20.48	27.54	14
(g) Transport-										
3001-Indian Railways-Policy Formulation, Direction, Research and Other Misc- ellaneous Organisations	1235.11	-	-	-	-	-	-	-	-	15
3002-Indian Railways Commercial Lines-Working Expenses	48832.41	-	-	-	-	-	-	-	-	16
3003-Indian Railways Strategic lines-Working Expenses	411.60	-	-	-	-	-	-	-	-	17
3004-Indian Railways-Open line works (Revenue)	51.07	-	-	-	-	-	-	-	-	18
3005-Payments to General Revenues	4246.81	-	-	-	-	-	-	-	-	19
3006-Apropritation from Railway Surplus	10669.68	-	-	-	-	-	-	-	-	20
3007-Repayment of Loans taken from General Revenues	-	-	-	-	-	-	-	-	-	21
3051-Ports and Light Houses	572.20	0.68	8.41	-	-	-	-	-	3.48	22
3052-Shipping	282.49	-	-	-	-	-	-	-	-	23
3053-Civil Aviation	483.25	-	3.74	1.14	-	1.30	0.07	-	0.06	24
3054-Roads and Bridges	16125.64	43.63	1020.65	42.50	332.57	411.47	230.45	209.96	75.22	25
3055-Road Transport	150.36	0.24	100.00	38.32	9.42	1.14	-	41.87	15.73	26
3056-Inland Water Transport	361.65	-	1.45	-	44.66	-	-	-	11.46	27
3075-Other Transport Services	1544.64	0.11	-	-	-	0.23	-	52.92	-	28
Total (g)	84966.91	44.66	1134.25	81.96	386.65	414.14	230.52	304.75	105.95	29
Total :C-Economic Services (a to g) carried over to pages 78-79	224429.99	727.25	10028.10	600.30	2261.50	3920.45	2191.91	521.27	814.88	30
Carried over to pages 78-79	317455.49	1164.70	30683.30	1193.18	8779.85	16560.22	6097.99	6657.57	1616.87	31

COMBINED FINANCE AND REVENUE ACCOUNTS OF THE UNION AND STATE GOVERNMENTS IN INDIA FOR THE YEAR 2006-07

NO. 3 - ACCOUNT showing by MAJOR HEADS the EXPENDITURE met from REVENUE of the UNION, UNION TERRITORY AND STATE GOVERNMENTS for the year ended 31st March, 2007 - Contd.

(In Crores of rupees)

Item No.	STATE GOVERNMENTS								Total carried over
	Gujarat	Haryana	Himachal Pradesh	Jammu and Kashmir	Jharkhand	Karnataka	Kerala	Madhya Pradesh	
1	22634.84	9460.45	5885.79	7534.65	7137.26	21356.13	16201.42	16178.59	496598.30
2	2517.63	1502.29	776.67	1112.94	1178.90	4690.57	1575.42	3549.16	113393.00
3	2002.52	3758.20	311.82	1675.42	211.45	2398.64	40.08	682.44	21721.76
4	-	-	-	-	-	-	-	-	26877.05
5	-	-	-	-	-	-	-	-	272.07
6	0.84	4.16	2.62	-	28.00	3.37	5.04	-	352.32
7	-	-	-	-	-	-	-	-	0.00
8	2003.36	3762.36	314.44	1675.42	239.45	2402.01	45.12	682.44	49223.20
9	140.77	132.15	35.18	104.67	44.60	330.04	136.03	98.96	3326.02
10	121.98	18.70	2.34	-	75.12	26.97	77.89	14.51	19966.14
11	22.79	10.68	3.69	11.70	10.40	6.85	4.09	46.37	616.04
12	0.07	-	-	-	-	-	-	-	185.24
13	-	-	-	-	-	2.00	10.00	-	632.95
14	285.61	161.53	41.21	116.37	130.12	365.86	228.01	159.84	24726.39
15	-	-	-	-	-	-	-	-	1235.11
16	-	-	-	-	-	-	-	-	48832.41
17	-	-	-	-	-	-	-	-	411.60
18	-	-	-	-	-	-	-	-	51.07
19	-	-	-	-	-	-	-	-	4246.81
20	-	-	-	-	-	-	-	-	10669.68
21	-	-	-	-	-	-	-	-	0.00
22	-	-	-	-	-	3.22	9.70	-	597.69
23	-	-	-	-	-	-	-	-	282.49
24	-	1.10	0.46	-	61.18	0.69	-	0.25	553.24
25	940.55	455.01	455.71	50.47	107.37	1285.41	603.95	437.89	22828.45
26	357.68	699.63	55.78	-	-	272.77	0.85	-	1743.79
27	-	-	0.39	-	-	1.89	15.92	-	437.42
28	-	-	-	-	124.85	-	0.39	-	1723.14
29	1298.23	1155.74	512.34	50.47	293.40	1563.98	630.81	438.14	93612.90
30	6104.83	6581.92	1644.66	2955.20	1841.87	9022.42	2479.36	4829.58	280955.49
31	22634.84	9460.45	5885.79	7534.65	7137.26	21356.13	16201.42	16178.59	496598.30

NO. 3 - ACCOUNT showing by MAJOR HEADS the EXPENDITURE met from REVENUE of the UNION, UNION TERRITORY AND STATE GOVERNMENTS for the year ended 31st March, 2007 - Contd.

EXPENDITURE HEADS (Revenue Account)	Total brought forward	STATE GOVERNMENTS						Item No.
		Maharashtra	Manipur	Meghalaya	Mizoram	Nagaland	Orissa	
Brought forward from pages 72-73	496598.30	48665.14	1537.31	1317.38	1209.80	1609.17	12723.31	1
Total :C-Economic Services (a to d) brought forward from pages 72-73	113393.00	7499.81	267.07	328.92	251.55	310.20	1543.11	2
C-ECONOMIC SERVICES-Contd.								
(e) Energy-								
2801-Power	21721.76	2591.47	430.74	89.12	136.56	113.18	31.52	3
2802-Petroleum	26877.05	-	-	-	-	-	-	4
2803-Coal and Lignite	272.07	-	-	-	-	-	-	5
2810-Non-Conventional Sources of Energy	352.32	9.83	1.95	1.35	0.50	0.50	1.26	6
2820-Energy Co-ordination and Development	0.00	-	-	-	-	-	-	7
Total (e)	49223.20	2601.30	432.69	90.47	137.06	113.68	32.78	8
(f) Industry and Minerals-								
2851-Village and Small Industries	3326.02	56.81	34.82	30.69	29.02	36.78	77.22	9
2852-Industries	19966.14	369.58	2.06	3.25	0.31	-	19.76	10
2853-Non Ferrous, Mining and Metallurgical Industries	616.04	139.51	1.01	28.69	2.09	6.41	14.33	11
2875-Other Industries	185.24	-	-	-	-	-	1.34	12
2885-Other Outlays on Industries and Minerals	632.95	-	-	-	-	-	0.49	13
Total (f)	24726.39	565.90	37.89	62.63	31.42	43.19	113.14	14
(g) Transport-								
3001-Indian Railways-Policy Formulation, Direction, Research and Other Misc- ellaneous Organisations	1235.11	0.04	-	-	-	-	-	15
3002-Indian Railways Commercial Lines-Working Expenses	48832.41	-	-	-	-	-	-	16
3003-Indian Railways Strategic lines-Working Expenses	411.60	-	-	-	-	-	-	17
3004-Indian Railways-Open line works (Revenue)	51.07	-	-	-	-	-	-	18
3005-Payments to General Revenues	4246.81	-	-	-	-	-	-	19
3006-Apropration from Railway Surplus	10669.68	-	-	-	-	-	-	20
3007-Repayment of Loans taken from General Revenues	0.00	-	-	-	-	-	-	21
3051-Ports and Light Houses	597.69	7.40	-	-	-	-	0.80	22
3052-Shipping	282.49	-	-	-	-	-	-	23
3053-Civil Aviation	553.24	39.87	-	-	2.68	-	0.82	24
3054-Roads and Bridges	22828.45	635.45	99.95	76.55	43.14	56.31	558.46	25
3055-Road Transport	1743.79	-	-	-	12.21	19.73	1.60	26
3056-Inland Water Transport	437.42	13.97	-	-	0.56	-	1.56	27
3075-Other Transport Services	1723.14	-	-	-	-	-	-	28
Total (g)	93612.90	696.73	99.95	76.55	58.59	76.04	563.24	29
Total :C-Economic Services (a to g) carried over to pages 80-81	280955.49	11363.74	837.60	558.57	478.62	543.11	2252.27	30
Carried over to pages 80-81	496598.30	48665.14	1537.31	1317.38	1209.80	1609.17	12723.31	31

COMBINED FINANCE AND REVENUE ACCOUNTS OF THE UNION AND STATE GOVERNMENTS IN INDIA FOR THE YEAR 2006-07

NO. 3 - ACCOUNT showing by MAJOR HEADS the EXPENDITURE met from REVENUE of the UNION, UNION TERRITORY AND STATE GOVERNMENTS for the year ended 31st March, 2007 - Contd.

Item No.	STATE GOVERNMENTS								Total
	Punjab	Rajasthan	Sikkim	Tamil Nadu	Tripura	Uttar Pradesh	Uttarakhand	West Bengal	
1	14442.36	19283.30	1603.93	28021.21	2024.45	43547.39	4832.32	29281.26	706696.63
2	1059.39	2838.48	167.37	3095.26	285.60	5826.18	1051.16	3169.51	141086.61
3	1427.08	1742.21	37.75	1181.11	0.63	1855.78	27.77	7.90	31394.58
4	-	0.42	-	-	-	-	-	-	26877.47
5	-	-	-	-	-	-	-	-	272.07
6	0.39	-	0.43	0.96	0.44	14.02	12.61	8.50	405.06
7	-	-	-	-	-	-	-	-	0.00
8	1427.47	1742.63	38.18	1182.07	1.07	1869.80	40.38	16.40	58949.18
9	31.81	26.14	8.99	430.24	21.14	111.39	27.02	117.51	4365.60
10	105.00	36.03	1.02	47.59	-	87.25	-	266.76	20904.75
11	1.32	37.95	1.77	5.05	-	19.86	2.13	2.37	878.53
12	-	-	-	-	3.30	-	-	-	189.88
13	-	-	-	-0.64	-	13.93	-	-	646.73
14	138.13	100.12	11.78	482.24	24.44	232.43	29.15	386.64	26985.49
15	-	-	-	-	-	-	-	-	1235.15
16	-	-	-	-	-	-	-	-	48832.41
17	-	-	-	-	-	-	-	-	411.60
18	-	-	-	-	-	-	-	-	51.07
19	-	-	-	-	-	-	-	-	4246.81
20	-	-	-	-	-	-	-	-	10669.68
21	-	-	-	-	-	-	-	-	0.00
22	-	-	-	-	-	-	-	1.29	607.18
23	-	-	-	-	-	-	-	-	282.49
24	5.10	-	-	0.09	-	0.91	3.12	0.34	606.17
25	304.83	678.90	32.76	856.27	73.85	1294.61	145.22	439.09	28123.84
26	241.67	9.78	17.24	1.80	0.20	39.55	15.05	399.64	2502.26
27	-	-	-	1.22	-	-	-	0.06	454.79
28	-	-	-	-	-	-	-	-	1723.14
29	551.60	688.68	50.00	859.38	74.05	1335.07	163.39	840.42	99746.59
30	3176.59	5369.91	267.33	5618.95	385.16	9263.48	1284.08	4412.97	326767.87
31	14442.36	19283.30	1603.93	28021.21	2024.45	43547.39	4832.32	29281.26	706696.63

NO. 3 - ACCOUNT showing by MAJOR HEADS the EXPENDITURE met from REVENUE of the UNION, UNION TERRITORY AND STATE GOVERNMENTS for the year ended 31st March, 2007 - Contd.

EXPENDITURE HEADS (Revenue Account)	Union Government	U.T.Govt. Puducherry	STATE GOVERNMENTS							Item No.
			Andhra Pradesh	Arunachal Pradesh	Assam	Bihar	Chhattisgarh	NCT Delhi	Goa	
			(In Crores of rupees)							
Brought forward from pages 74-75	317455.49	1164.70	30683.30	1193.18	8779.85	16560.22	6097.99	6657.57	1616.87	1
Total :C-Economic Services (a to g) brought forward from pages 74-75	224429.99	727.25	10028.10	600.30	2261.50	3920.45	2191.91	521.27	814.88	2
C-ECONOMIC SERVICES-Conclid.										
(h) Communications-										
3201-Postal Services	6571.97	-	-	-	-	-	-	-	-	3
3225-Telecommunication Services	0.00	-	-	-	-	-	-	-	-	4
3230-Dividends to General Revenues	-	-	-	-	-	-	-	-	-	5
3231-Appropriation from Telecommunications Surplus	-	-	-	-	-	-	-	-	-	6
3232-Repayment of Loans Taken from General Revenue by Telecommunications	-	-	-	-	-	-	-	-	-	7
3252-Satellite Systems	355.22	-	-	-	-	-	-	-	-	8
3275-Other Communications Services	1555.20	-	-	22.10	-	-	-	-	-	9
Total (h)	8482.39	0.00	0.00	22.10	0.00	0.00	0.00	0.00	0.00	10
(I) Scientific Technology and Environment-										
3401-Atomic Energy Research	1324.79	-	-	-	-	-	-	-	-	11
3402-Space Research	2227.23	-	-	-	-	-	-	-	-	12
3403-Oceanographic Research	288.55	-	-	-	-	-	-	-	-	13
3425-Other Scientific Research	3090.30	1.31	6.47	1.35	2.01	-	7.69	-	0.52	14
3435-Ecology and Environment	646.60	-	0.76	0.15	-	-	-	6.39	1.44	15
Total (I)	7577.47	1.31	7.23	1.50	2.01	0.00	7.69	6.39	1.96	16
(J) General Economic Services -										
3451-Secretariat-Economic Services	920.76	5.71	302.18	64.07	377.21	19.09	2.65	3.15	4.73	17
3452-Tourism	379.52	12.61	27.22	3.66	4.62	3.36	20.00	7.77	25.45	18
3453-Foreign Trade and Export Promotion	1739.65	-	0.79	-	-	-	-	0.03	-	19
3454-Census Surveys and Statistics	300.94	1.74	36.34	4.55	15.22	15.01	4.51	4.51	2.54	20
3455-Meteorology	144.86	-	-	-	-	-	-	-	-	21
3456-Civil Supplies	130.18	8.79	98.62	5.89	1.83	58.73	-	19.23	1.07	22
3465-General Financial and Trading Institutions	0.00	-	-	-	-	-	-	-	-	23
3466-International Financial Institutions	1.81	-	-	-	-	-	-	-	-	24
3475-Other General Economic Services	5056.60	1.14	9.79	1.98	6.49	4.18	1.30	3.72	0.81	25
Total (J)	8674.32	29.99	474.94	80.15	405.37	100.37	28.46	38.41	34.60	26
TOTAL : (C) ECONOMIC SERVICES	249164.17	758.55	10510.27	704.05	2668.88	4020.82	2228.06	566.07	851.44	27
Carried over to pages 82-83	566619.66	1923.25	41193.57	1897.23	11448.73	20581.04	8326.05	7223.64	2468.31	28

NO. 3 - ACCOUNT showing by MAJOR HEADS the EXPENDITURE met from REVENUE of the UNION, UNION TERRITORY AND STATE GOVERNMENTS for the year ended 31st March, 2007 - Contd.

Item No.	STATE GOVERNMENTS								Total carried over
	Gujarat	Haryana	Himachal Pradesh	Jammu and Kashmir	Jharkhand	Karnataka	Kerala	Madhya Pradesh	
1	22634.84	9460.45	5885.79	7534.65	7137.26	21356.13	16201.42	16178.59	496598.30
2	6104.83	6581.92	1644.66	2955.20	1841.87	9022.42	2479.36	4829.58	280955.49
3	-	-	-	-	-	-	-	-	6571.97
4	-	-	-	-	-	-	-	-	0.00
5	-	-	-	-	-	-	-	-	0.00
6	-	-	-	-	-	-	-	-	0.00
7	-	-	-	-	-	-	-	-	0.00
8	-	-	-	-	-	-	-	-	355.22
9	-	-	-	-	-	-	-	-	1577.30
10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8504.49
11	-	-	-	-	-	-	-	-	1324.79
12	-	-	-	-	-	-	-	-	2227.23
13	-	-	-	-	-	-	-	-	288.55
14	44.16	7.13	1.91	-	-	4.14	46.46	7.50	3220.95
15	1.08	1.24	0.26	15.69	-	12.19	0.50	-	686.30
16	45.24	8.37	2.17	15.69	0.00	16.33	46.96	7.50	7747.82
17	44.01	27.25	90.71	59.02	12.03	59.74	67.25	7.61	2067.17
18	105.81	1.03	5.86	30.62	4.83	49.89	73.14	10.13	765.52
19	-	-	-	-	-	-	-	-	1740.47
20	7.92	5.75	4.01	15.26	5.53	16.11	22.65	19.70	482.29
21	-	-	-	-	-	0.50	-	-	145.36
22	142.82	-	6.63	-	58.29	7.07	6.10	-	545.25
23	-	-	-	-	-	-	-	-	0.00
24	-	-	-	-	-	-	-	-	1.81
25	14.24	2.57	1.40	3.61	2.08	1268.18	16.41	5.65	6400.15
26	314.80	36.60	108.61	108.51	82.76	1401.49	185.55	43.09	12148.02
27	6464.87	6626.89	1755.44	3079.40	1924.63	10440.24	2711.87	4880.17	309355.82
28	29099.71	16087.34	7641.23	10614.05	9061.89	31796.37	18913.29	21058.76	805954.12

NO. 3 - ACCOUNT showing by MAJOR HEADS the EXPENDITURE met from REVENUE of the UNION, UNION TERRITORY AND STATE GOVERNMENTS for the year ended 31st March, 2007 - Contd.

EXPENDITURE HEADS (Revenue Account)	Total brought forward	STATE GOVERNMENTS						Item No.
		Maharashtra	Manipur	Meghalaya	Mizoram	Nagaland	Orissa	
Brought forward from pages 76-77	496598.30	48665.14	1537.31	1317.38	1209.80	1609.17	12723.31	1
Total :C-Economic Services (a to g) brought forward from pages 76-77	280955.49	11363.74	837.60	558.57	478.62	543.11	2252.27	2
C-ECONOMIC SERVICES-Concl'd.								
(h) Communications-								
3201-Postal Services	6571.97	-	-	-	-	-	-	3
3225-Telecommunication Services	0.00	-	-	-	-	-	-	4
3230-Dividends to General Revenues	0.00	-	-	-	-	-	-	5
3231-Appropriation from Telecommunications Surplus	0.00	-	-	-	-	-	-	6
3232-Repayment of Loans Taken from General Revenue by Telecommunications	0.00	-	-	-	-	-	-	7
3252-Satellite Systems	355.22	-	-	-	-	-	-	8
3275-Other Communications Services	1577.30	-	-	-	1.50	-	-	9
Total (h)	8504.49	0.00	0.00	0.00	1.50	0.00	0.00	10
(i) Scientific Technology and Environment-								
3401-Atomic Energy Research	1324.79	-	-	-	-	-	-	11
3402-Space Research	2227.23	0.30	-	-	-	-	-	12
3403-Oceanographic Research	288.55	-	-	-	-	-	-	13
3425-Other Scientific Research	3220.95	2.00	1.58	0.13	1.55	6.43	5.71	14
3435-Ecology and Environment	686.30	22.21	2.47	-	0.15	0.07	11.48	15
Total (i)	7747.82	24.51	4.05	0.13	1.70	6.50	17.19	16
(j) General Economic Services -								
3451-Secretariat-Economic Services	2067.17	67.04	27.21	16.16	6.78	47.00	486.19	17
3452-Tourism	765.52	219.23	2.02	3.35	3.69	5.24	7.23	18
3453-Foreign Trade and Export Promotion	1740.47	-	-	-	-	-	2.88	19
3454-Census Surveys and Statistics	482.29	13.86	4.88	4.45	4.34	7.96	5.60	20
3455-Meteorology	145.36	-	-	-	-	-	-	21
3456-Civil Supplies	545.25	0.18	0.11	6.15	9.40	-	1.81	22
3465-General Financial and Trading Institutions	0.00	-	-	-	-	-	-	23
3466-International Financial Institutions	1.81	-	-	-	-	-	-	24
3475-Other General Economic Services	6400.15	14.49	1.47	1.30	1.46	3.17	3.28	25
Total (j)	12148.02	314.80	35.69	31.41	25.67	63.37	506.99	26
TOTAL : (C) ECONOMIC SERVICES	309355.82	11703.05	877.34	590.11	507.49	612.98	2776.45	27
Carried over to pages 84-85	805954.12	60368.19	2414.65	1907.49	1717.29	2222.15	15499.76	28

NO. 3 - ACCOUNT showing by MAJOR HEADS the EXPENDITURE met from REVENUE of the UNION, UNION TERRITORY AND STATE GOVERNMENTS for the year ended 31st March, 2007 - Contd.

Item No.	STATE GOVERNMENTS								Total
	Punjab	Rajasthan	Sikkim	Tamil Nadu	Tripura	Uttar Pradesh	Uttarakhand	West-Bengal	
1	14442.36	19283.30	1603.93	28021.21	2024.45	43547.39	4832.32	29281.26	706696.63
2	3176.59	5369.91	267.33	5618.95	385.16	9263.48	1284.08	4412.97	326767.87
3	-	-	-	-	-	-	-	-	6571.97
4	-	-	-	-	-	-	-	-	0.00
5	-	-	-	-	-	-	-	-	0.00
6	-	-	-	-	-	-	-	-	0.00
7	-	-	-	-	-	-	-	-	0.00
8	-	-	-	-	-	-	-	-	355.22
9	-	-	-	-	8.80	-	-	-	1587.60
10	0.00	0.00	0.00	0.00	8.80	0.00	0.00	0.00	8514.79
11	-	-	-	-	-	-	-	-	1324.79
12	-	-	-	-	-	-	-	-	2227.53
13	-	-	-	-	-	-	-	-	288.55
14	0.64	3.47	1.44	6.83	1.94	19.74	13.41	4.03	3289.85
15	0.27	0.43	0.55	2.18	0.40	2.92	-	4.83	734.26
16	0.91	3.90	1.99	9.01	2.34	22.66	13.41	8.86	7864.98
17	533.17	203.24	2.18	28.31	2.35	42.68	44.46	35.93	3609.87
18	0.97	23.43	6.58	44.66	1.42	10.82	22.98	8.80	1125.94
19	-	-	-	-	-	1.14	-	-	1744.49
20	9.56	12.90	4.01	24.46	2.14	30.86	5.42	11.00	623.73
21	-	-	-	-	-	-	-	-	145.36
22	50.41	39.24	0.70	2053.57	5.70	15.54	1.93	18.57	2748.56
23	-	-	-	-	-	-	-	-	0.00
24	-	-	-	-	-	-	-	-	1.81
25	1.26	10.32	0.84	17.79	1.08	22.08	0.94	7.82	6487.45
26	595.37	289.13	14.31	2168.79	12.69	123.12	75.73	82.12	16487.21
27	3772.87	5662.94	283.63	7796.75	408.99	9409.26	1373.22	4503.95	359634.85
28	18215.23	24946.24	1887.56	35817.96	2433.44	52956.65	6205.54	33785.21	1066331.48

NO. 3 - ACCOUNT showing by MAJOR HEADS the EXPENDITURE met from REVENUE of the UNION, UNION TERRITORY AND STATE GOVERNMENTS for the year ended 31st March, 2007 - Contd.

EXPENDITURE HEADS (Revenue Account)	Union Government	U.T. Govt. Puducherry	STATE GOVERNMENTS							Item No.
			Andhra Pradesh	Arunachal Pradesh	Assam	Bihar	Chhattisgarh	NCT Delhi	Goa	
Brought forward from pages 78-79	566619.66	1923.25	41193.57	1897.23	11448.73	20581.04	8326.05	7223.64	2468.31	1
D. GRANTS-IN-AID AND CONTRIBUTIONS-										
3601-Grants-in-aid to State Governments-	88871.04	-	-	-	-	-	-	-	-	2
3602-Grants-in-aid to Union Territory Governments	1314.29	-	-	-	-	-	-	-	-	3
3603-Payment of States Share of Union Excise Duties	-	-	-	-	-	-	-	-	-	4
3604-Compensation and assignment to Local bodies and Panchayati Raj Institutions	-	3.77	244.83	-	7.80	4.00	476.39	531.84	-	5
3605-Technical and Economic Co-operation with other countries	1435.26	-	-	-	-	-	-	-	-	6
3606-Aid Materials and Equipment	-	-	-	-	-	-	-	-	-	7
TOTAL : D-Grants-in-aid and Contributions	91620.59	3.77	244.83	0.00	7.80	4.00	476.39	531.84	0.00	8
TOTAL:EXPENDITURE MET FROM REVENUE	658240.25	1927.02	41438.40	1897.23	11456.53	20585.04	8802.44	7755.48	2468.31	9
Total : Revenue Receipts (See Account No. 2)	525393.39	1883.56	44245.47	2592.16	13666.95	23083.18	11453.24	12193.61	2609.76	10
Surplus (+) Deficit (-) each Government	-132846.86	-43.46	2807.07	694.95	2210.42	2498.14	2650.80	4438.13	141.45	11

NO. 3 - ACCOUNT showing by MAJOR HEADS the EXPENDITURE met from REVENUE of the UNION, UNION TERRITORY AND STATE GOVERNMENTS for the year ended 31st March, 2007 - Contd.

Item No.	STATE GOVERNMENTS								(In Crores of rupees)
	Gujarat	Haryana	Himachal Pradesh	Jammu and Kashmir	Jharkhand	Karnataka	Kerala	Madhya Pradesh	Total carried over
1	29099.71	16087.34	7641.23	10614.05	9061.89	31796.37	18913.29	21058.76	805954.12
2									88871.04
3									1314.29
4									0.00
5	132.42	274.81	2.87		2.05	1639.06	1911.28	1303.85	6534.97
6									1435.26
7									0.00
8	132.42	274.81	2.87	0.00	2.05	1639.06	1911.28	1303.85	98155.56
9	29232.13	16362.15	7644.10	10614.05	9063.94	33435.43	20824.57	22362.61	904109.68
10	31002.22	17952.44	7835.22	11351.17	10009.82	37586.94	18186.62	25694.28	796740.05
11	1770.09	1590.29	191.12	737.12	945.88	4151.51	-2637.95	3331.67	-107369.63

NO. 3 - ACCOUNT showing by MAJOR HEADS the EXPENDITURE met from REVENUE of the UNION, UNION TERRITORY AND STATE GOVERNMENTS for the year ended 31st March, 2007 - Contd.

EXPENDITURE HEADS (Revenue Account)	Total brought forward	STATE GOVERNMENTS						Item No.
		Maharashtra	Manipur	Meghalaya	Mizoram	Nagaland	Orissa	
Brought forward from pages 80-81	805954.12	60368.19	2414.65	1907.49	1717.29	2222.15	15499.76	1
D. GRANTS-IN-AID AND CONTRIBUTIONS-								
3601-Grants-in-aid to State Governments	88871.04	-	-	-	-	-	-	2
3602-Grants-in-aid to Union Territory Governments	1314.29	-	-	-	-	-	-	3
3603-Payment of States Share of Union Excise Duties	0.00	-	-	-	-	-	-	4
3604-Compensation and assignment to Local bodies and Panchayati Raj Institutions	6534.97	913.25	-	-	-	-	272.26	5
3605-Technical and Economic Co-operation with other countries	1435.26	-	-	-	-	-	-	6
3606-Aid Materials and Equipment	0.00	103.84	-	-	-	-	-	7
TOTAL : D-Grants-in-aid and Contributions	98155.56	1017.09	0.00	0.00	0.00	0.00	272.26	8
TOTAL:EXPENDITURE MET FROM REVENUE	904109.68	61385.28	2414.65	1907.49	1717.29	2222.15	15772.02	9
Total : Revenue Receipts (See Account No. 2)	796740.05	62195.38	2562.74	2142.19	1968.95	2772.51	18032.62	10
Surplus (+) Deficit (-) each Government	-107369.63	810.10	448.09	234.70	251.66	550.36	2260.60	11

NO. 3 - ACCOUNT showing by MAJOR HEADS the EXPENDITURE met from REVENUE of the UNION, UNION TERRITORY AND STATE GOVERNMENTS for the year ended 31st March, 2007 - Conclid.

Item No.	STATE GOVERNMENTS								Total
	Punjab	Rajasthan	Sikkim	Tamil Nadu	Tripura	Uttar Pradesh	Uttarakhand	West Bengal	
1	18215.23	24946.24	1887.56	35817.96	2433.44	52956.65	6205.54	33785.21	1066331.48
2									88871.04
3									1314.29
4									0.00
5	328.55	7.56		2447.01	49.12	2742.25	271.28	376.06	13942.31
6									1435.26
7									103.84
8	328.55	7.56	0.00	2447.01	49.12	2742.25	271.28	376.06	105666.74
9	18543.78	24953.80	1887.56	38264.97	2482.56	55698.90	6476.82	34161.27	1171998.22
10	20567.14	25592.18	2116.54	40913.23	3333.36	60599.52	7373.21	25828.31	1073037.93
11	2023.36	638.38	228.98	2648.26	850.80	4900.62	896.39	-8332.96	-98960.29

**NO.4-ACCOUNT SHOWING BY MAJOR HEADS THE RECEIPTS AND EXPENDITURE (CAPITAL ACCOUNT) OF THE UNION,
UNION TERRITORY and STATE GOVERNMENTS for the year ended 31st March, 2007**

PART-I CONSOLIDATED FUND	Union Government	U.T.Govt. Puduchery	STATE GOVERNMENTS							Item No.
			Andhra Pradesh	Arunachal Pradesh	Assam	Bihar	Chhattisgarh	NCT Delhi	Goa	
RECEIPT HEAD (Capital Account)										
4000-Miscellaneous Capital Receipts	5335356	--	18893213	--	--	--	--	--	--	1
TOTAL : RECEIPT HEAD (Capital Account)	5335356	0	18893213	0	0	0	0	0	0	2
EXPENDITURE HEADS (Capital Account)										
A-CAPITAL ACCOUNT OF GENERAL SERVICES -										
4046-Capital Outlay on Currency, Coinage and Mint	--	--	--	--	--	--	--	--	--	3
4047-Capital Outlay on other Fiscal Services	3632119	--	--	--	--	145884	--	--	--	4
4055-Capital outlay on Police	18599679	55045	3186590	43783	--	165484	29700	6983	21533	5
4058-Capital Outlay on Stationery and Printing	1693	--	--	26216	703	--	2151	--	--	6
4059-Capital Outlay on Public Works	4397510	277878	246883	147530	230986	534052	710544	1133665	150556	7
4070-Capital Outlay on other Administrative Services	14528	--	8752	2663	--	705586	5488	327723	--	8
4075-Capital Outlay on Miscellaneous General Services	-772484	--	--	--	--	--	--	--	660000	9
4076-Capital Outlay on Defence Services	338282459	--	--	--	--	--	--	--	--	10
TOTAL:A-CAPITAL ACCOUNT OF GENERAL SERVICES	364155504	332923	3442225	220192	231689	1551006	747883	1468371	832089	11
B-CAPITAL ACCOUNTS OF SOCIAL SERVICES-										
(a) Capital Account of Education, Sports, Art and Culture -										
4202-Capital Outlay on Education, Sports, Art and Culture	525512	183086	778798	484869	17528	1064423	1338482	1468901	289424	12
Total (a)	525512	183086	778798	484869	17528	1064423	1338482	1468901	289424	13
(b) Capital Account of Health and Family Welfare-										
4210-Capital Outlay on Medical and Public Health	1258082	132457	66180	302545	36453	1681315	756296	1496755	99036	14
4211-Capital Outlay on Family Welfare	--	--	1500	--	500	--	--	--	--	15
Total (b)	1258082	132457	67680	302545	36953	1681315	756296	1496755	99036	16
(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development -										
4215-Capital Outlay on Water Supply and Sanitation	624331	359436	11868	182164	1289934	2482667	177109	--	785253	17
4216-Capital Outlay on Housing	5134661	23764	18180	81137	39615	43668	304200	287431	216	18
4217-Capital Outlay on Urban Development	2110896	--	--	287954	165328	--	663454	-1190107	35576	19
Total (c)	7869888	383200	30048	551255	1494877	2526335	1144753	-902676	821045	20
(d) Capital Account of Information and Broadcasting-										
4220-Capital Outlay on Information and Publicity	203834	195	--	284	--	--	2773	--	--	21
4221-Capital Outlay on Broadcasting	--	--	--	--	--	--	--	--	--	22
Total (d)	203834	195	0	284	0	0	2773	0	0	23
Total : B - Capital Account of Social Services (a to d)	9857316	698938	876526	1338953	1549358	5272073	3242314	2062980	1209505	24
Total : A-Capital Account of General Services	364155504	332923	3442225	220192	231689	1551006	747883	1468371	832089	25

NO.4-ACCOUNT SHOWING BY MAJOR HEADS THE RECEIPTS AND EXPENDITURE (CAPITAL ACCOUNT) OF THE UNION, UNION TERRITORY and STATE GOVERNMENTS for the year ended 31st March, 2007 - Contd.

Item No.	STATE GOVERNMENTS								Total carried over
	Gujarat	Haryana	Himachal Pradesh	Jammu and Kashmir	Jharkhand	Karnataka	Kerala	Madhya Pradesh	
0									
1	26910	--	--	--	--	--	19416	91892	24366787
2	26910	0	0	0	0	0	19416	91892	24366787
3	--	--	--	--	--	--	--	--	0
4	--	--	--	--	--	--	--	--	3778003
5	141354	299980	148002	--	359873	1723900	1350	88839	24872095
6	--	1052	--	11529	--	--	--	--	43344
7	438758	597950	464511	483570	301039	1485502	392047	617896	12610877
8	--	--	--	27085	62775	--	--	--	1154600
9	49067	--	--	52025	--	--	--	--	-11392
10	--	--	--	--	--	--	--	--	338282459
11	629179	898982	612513	574209	723687	3209402	393397	706735	380729986
12	2596538	379845	992502	1428083	1967173	549845	362804	678699	15106512
13	2596538	379845	992502	1428083	1967173	549845	362804	678699	15106512
14	546488	212482	435979	1840255	530326	1429541	298606	1343535	12466331
15	--	(B) -167	--	--	--	--	2265	7425	11523
16	546488	212315	435979	1840255	530326	1429541	300871	1350960	12477854
17	8904584	5642719	3566947	4110640	1472761	5684393	150000	3012545	38457351
18	1379597	75975	536605	81314	355405	2250360	30382	25588	10668098
19	279474	--	16805	528877	110697	1320000	--	414896	4743850
20	10563655	5718694	4120357	4720831	1938863	9254753	180382	3453029	53869299
21	644	--	3454	5346	--	20000	--	--	236530
22	--	--	--	--	--	--	--	--	0
23	644	0	3454	5346	0	20000	0	0	236530
24	13707325	6310854	5552292	7994515	4436362	11254139	844057	5482688	81690195
25	629179	898982	612513	574209	723687	3209402	393397	706735	380729986

(A) Includes Rs. 10000 thousands met out of an advance from the Contingency Fund during the year 2005-06 and recouped to the Fund during the year 2006-07.

(B) Minus expenditure was due to rectification of misclassification of earlier years.

**NO.4-ACCOUNT SHOWING BY MAJOR HEADS THE RECEIPTS AND EXPENDITURE (CAPITAL ACCOUNT) OF THE UNION,
UNION TERRITORY and STATE GOVERNMENTS for the year ended 31st March, 2007 - Contd.**

PART-I CONSOLIDATED FUND	Total brought forward	STATE GOVERNMENTS						Item No.
		Maharashtra	Manipur	Meghalaya	Mizoram	Nagaland	Orissa	
RECEIPT HEAD (Capital Account)								
4000-Miscellaneous Capital Receipts	24366787	1081	--	--	--	--	--	1
TOTAL : RECEIPT HEAD (Capital Account)	24366787	1081	0	0	0	0	0	2
EXPENDITURE HEADS (Capital Account)								
A-CAPITAL ACCOUNT OF GENERAL SERVICES -								
4046-Capital Outlay on Currency, Coinage and Mint	0	--	--	--	--	--	--	3
4047-Capital Outlay on other Fiscal Services	3778003	--	--	--	--	--	--	4
4055-Capital outlay on Police	24872095	177981	--	18200	106880	154261	130344	5
4058-Capital Outlay on Stationery and Printing	43344	--	--	5344	--	--	--	6
4059-Capital Outlay on Public Works	12610877	821314	1306674	139837	137488	517325	510175	7
4070-Capital Outlay on other Administrative Services	1154600	1426995	7850	--	--	--	--	8
4075-Capital Outlay on Miscellaneous General Services	-11392	--	--	--	--	--	--	9
4076-Capital Outlay on Defence Services	338282459	--	--	--	--	--	--	10
TOTAL:A-CAPITAL ACCOUNT OF GENERAL SERVICES	380729986	2426290	1314524	163381	244368	671586	640519	11
B-CAPITAL ACCOUNTS OF SOCIAL SERVICES-								
(a) Capital Account of Education, Sports, Art and Culture -								
4202-Capital Outlay on Education, Sports, Art and Culture	15106512	1124609	473356	20151	164477	441876	42497	12
Total (a)	15106512	1124609	473356	20151	164477	441876	42497	13
(b) Capital Account of Health and Family Welfare-								
4210-Capital Outlay on Medical and Public Health	12466331	762309	292038	180111	6576	121144	327103	14
4211-Capital Outlay on Family Welfare	11523	--	-3443	525	--	--	--	15
Total (b)	12477854	762309	288595	180636	6576	121144	327103	16
(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development -								
4215-Capital Outlay on Water Supply and Sanitation	38457351	10000	1390576	922855	779459	487584	1270097	17
4216-Capital Outlay on Housing	10668098	96708	176020	63825	28143	528789	168588	18
4217-Capital Outlay on Urban Development	4743850	184902	308518	583	17800	567372	63176	19
Total (c)	53868299	291610	1875114	987283	825402	1583745	1501861	20
(d) Capital Account of Information and Broadcasting-								
4220-Capital Outlay on Information and Publicity	236530	--	4999	--	3000	16735	--	21
4221-Capital Outlay on Broadcasting	0	--	--	--	--	--	--	22
Total (d)	236530	0	4999	0	3000	16735	0	23
Total : B - Capital Account of Social Services (a to d)	81690196	2178528	2642064	1188050	999455	2163500	1871461	24
Total : A-Capital Account of General Services	380729986	2426290	1314524	163381	244368	671586	640519	25

**NO.4-ACCOUNT SHOWING BY MAJOR HEADS THE RECEIPTS AND EXPENDITURE (CAPITAL ACCOUNT) OF THE UNION,
UNION TERRITORY and STATE GOVERNMENTS for the year ended 31st March, 2007 - Contd.**

Item No.	STATE GOVERNMENTS								Total
	Punjab	Rajasthan	Sikkim	Tamil Nadu	Tripura	Uttar Pradesh	Uttarakhand	West Bengal	
1	--	--	--	--	--	--	--	--	24367868
2	0	0	0	0	0	0	0	0	24367868
3	--	--	--	--	--	--	--	--	0
4	--	776466	--	--	--	--	--	--	4554469
5	569207	231947	41964	1217010	36527	1585524	409735	36412	29588087
6	608	--	--	11526	--	70000	6756	--	137578
7	313659	850099	168617	513993	115872	3051450	1311816	680924	23050120
8	54762	2877	--	203913	626246	1831101	--	85142	5393486
9	--	--	--	--	4987	--	--	--	-6405
10	--	--	--	--	--	--	--	--	338282459
11	938236	1861389	210581	1946442	783632	6538075	1728307	802478	400999794
12	177114	555081	252375	1789415	247346	2973298	1291100	103218	24762425
13	177114	555081	252375	1789415	247346	2973298	1291100 (A)	103218	24762425
14	96372	673321	19184	1015703	552657	14816715 (C)	1294765	670652	33294981
15	--	--	--	169675	2287	--	167913	--	348480
16	96372	673321	19184	1185378	554944	14816715	1462678	670652	33643461
17	1347329	12453557	577060	4717998	975218	2591349	--	2418848	68399281
18	1420366	146281	264214	768311	222353	599006 (D)	246116	104571	15501389
19	604890	8497373	47305	1885176	--	--	--	173504	17094449
20	3372585	21097211	888579	7371485	1197571	3190355	246116	2696923	100995119
21	432	985	--	25471	38000	--	--	6218	332370
22	--	--	--	--	--	--	--	0	0
23	432	985	0	25471	38000	0	0	6218	332370
24	3646503	22326598	1160138	10371749	2037861	20980368	2999894	3477011	159733375
25	938236	1861389	210581	1946442	783632	6538075	1728307	802478	400999794

(A) Includes Rs. 24000 thousands spent out of the Contingency Fund during 2005-06 but recouped to the Fund in the year 2006-07.

(B) Includes Rs. 250175 thousands spent out of advances from the Contingency Fund upto 31-3-2006 and recouped to the Fund during the year 2006-07.

(C) Includes Rs. 130975 thousands spent out of advances from the Contingency Fund upto 31-3-2001 and recouped to the Fund during the year 2006-07.

(D) Includes Rs.2158 thousands spent out of advances from the Contingency Fund during 2005-06 and recouped to the Fund during the year 2006-07.

**NO.4-ACCOUNT SHOWING BY MAJOR HEADS THE RECEIPTS AND EXPENDITURE (CAPITAL ACCOUNT) OF THE UNION,
UNION TERRITORY and STATE GOVERNMENTS for the year ended 31st March, 2007- Contd.**

	Union Government	U.T.Govt. Puducherry	STATE GOVERNMENTS							Item No.
			Andhra Pradesh	Arunachal Pradesh	Assam	Bihar	Chhattisgarh	NCT Delhi	Goa	
Total : A-Capital Account of General Services	364155504	332923	3442225	220192	231689	1551006	747883	1468371	832089	1
brought forward from pages 86-87										
Total : B-Capital Account of Social Services (a to d)	9857316	698938	876526	1338953	1549358	5272073	3242314	2062980	1209505	2
brought forward from pages 86-87										
(e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes -										
4225-Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	1373933	30742	755063	--	1300	590126	1591934	157836	5500	3
Total (e)	1373933	30742	755063	0	1300	590126	1591934	157836	5500	4
(g) Capital Account of Social Welfare and Nutrition -										
4235-Capital Outlay on Social Security and Welfare	82170	4250	4932	52401	--	68381	157766	69294	4358	5
4236-Capital Outlay on Nutrition	--	--	--	--	--	--	--	--	--	6
Total (g)	82170	4250	4932	52401	0	68381	157766	69294	4358	7
(h) Capital Account of other Social Services -										
4250-Capital Outlay on Other Social Services	192710	19450	1680	7175	680	28141	37651	45830	--	8
Total (h)	192710	19450	1680	7175	680	28141	37651	45830	0	9
TOTAL : B-CAPITAL ACCOUNT OF SOCIAL SERVICES	11506129	753380	1638201	1398529	1551338	5958721	5029665	2335940	1219363	10
C-CAPITAL ACCOUNT OF ECONOMIC SERVICES -										
(a) Capital Account of Agriculture and Allied Activities-										
4401-Capital Outlay on Crop Husbandry	58743	8090	--	32342	--	--	6992	1414	18722	11
4402-Capital Outlay on Soil and Water Conservation	3371	--	--	50800	--	--	208883	--	14400	12
4403-Capital Outlay on Animal Husbandry	10871	--	--	25960	--	--	1975	12047	3116	13
4404-Capital Outlay on Dairy Development	9557	10350	13500	420	--	--	--	--	--	14
4405-Capital Outlay on Fisheries	33268	100400	10251	3200	1602	--	14495	323	1992	15
4406-Capital Outlay on Forestry and Wildlife	107159	--	24341	--	--	7869	225827	48568	2768	16
4407-Capital Outlay on Plantations	300000	--	--	--	--	--	--	--	2145	17
4408-Capital Outlay on Food Storage and Warehousing	404648	--	--	1385	6200	--	3254	--	44483	18
4415-Capital Outlay on Agricultural Research and Education	--	--	--	1200	--	--	--	--	--	19
4416-Investments in Agricultural Financial Institutions	--	--	--	--	--	--	--	--	--	20
4425-Capital Outlay on Co-operation	-1302	53883	133150	41006	2360	104559	345015	-201	39930	21
4435-Capital Outlay on other Agricultural Programmes	--	(A) 10380	-300	--	--	--	--	--	--	22
Total (a)	926315	183103	180942	156313	10162	112428	806441	62151	127556	23
(b) Capital Account of Rural Development -										
4515-Capital Outlay on other Rural Development Programmes	22206	--	--	9179	--	12892835	1550859	683620	--	24
Total (b)	22206	0	0	9179	0	12892835	1550859	683620	0	25
(c) Capital Account of Special Areas Programme -										
4551-Capital Outlay on Hill Areas	--	--	--	--	--	--	--	--	19577	26
4552-Capital Outlay on North Eastern Areas	702666	--	--	414254	4005556	--	--	--	--	27
4575-Capital Outlay on other Special Areas Programmes	--	--	--	230424	--	--	--	--	--	28
Total (c)	702666	0	0	644678	4005556	0	0	0	19577	29
Total : C-Capital Account of Economic Services (a+b+c)	1651187	183103	180942	810170	4015718	13005263	2357300	745771	147133	30
carried over to pages 94-95										
Total : A + B	375661633	1086303	5080426	1618721	1783027	7509727	5777548	3804311	2051452	31
carried over to pages 94-95										

(A) Includes Rs. 120 thousands wrongly accounted as recoveries under this head instead of '2401-911'. This will be rectified in 2007-08 accounts through Proforma Correction.

COMBINED FINANCE AND REVENUE ACCOUNTS OF THE UNION AND STATE GOVERNMENTS IN INDIA FOR THE YEAR 2006-07

NO.4-ACCOUNT SHOWING BY MAJOR HEADS THE RECEIPTS AND EXPENDITURE (CAPITAL ACCOUNT) OF THE UNION, UNION TERRITORY and STATE GOVERNMENTS for the year ended 31st March, 2007 - Contd.

Item No.	STATE GOVERNMENTS								Total carried over
	Gujarat	Haryana	Himachal Pradesh	Jammu and Kashmir	Jharkhand	Karnataka	Kerala	Madhya Pradesh	
1	629179	898982	612513	574209	723687	3209402	393397	706735	38072986
2	13707325	6310854	5552292	7994515	4436362	11254139	844057	5482688	81690195
3	150025	30000	181368	29139	512148	1643999	294165	1654299	9001577
4	150025	30000	181368	29139	512148	1643999	294165	1654299	9001577
5	32205	88623	4400	206703	--	27400	17354	80096	900333
6	47751	--	--	40790	--	--	--	--	88541
7	79956	88623	4400	247493	0	27400	17354	80096	988874
8	1949947	63990	4300	20000	--	713	6994	7319	2386580
9	1949947	63990	4300	20000	0	713	6994	7319	2386580
10	15887253	6493467	5742360	8291147	4948510	12926251	1162570	7224402	94067226
11	7342	--	4397	118362	30000	2298	13702	13138	315542
12	10918	--	100113	90989	--	38569	158652	109377	786072
13	--	--	32570	64386	--	75125	52484	--	278514
14	--	--	--	-30	--	--	-4559	--	29238
15	-38	--	10696	110916	47256	132600	240131	54933	762025
16	1961510	--	43881	436621	--	61763	45731	47124	3013162
17	--	--	--	--	--	--	--	--	302145
18	3365	(A) -809973	15617	803379	--	1000	109026	56925	839309
19	92200	--	--	147300	--	--	--	--	240700
20	--	--	--	--	--	--	--	--	0
21	-69251	80946	44224	23212	89626	20127	1685	192280	1101249
22	-5	--	--	--	--	--	--	--	10075
23	2006041	-529027	251498	1795135	166882	331482	616832	473777	7678031
24	0	--	44995	1077316	4723438	1763399	--	3797369	26565216
25	0	0	44995	1077316	4723438	1763399	0	3797369	26565216
26	--	--	--	--	--	--	--	--	19577
27	--	--	--	--	--	--	--	--	5122476
28	6200	--	--	7210	--	--	--	--	243834
29	6200	0	0	7210	0	0	0	0	5385887
30	2012241	-529027	296493	2879661	4890320	2094881	616832	4271146	39629134
31	16516432	7392449	6354873	8865356	5672197	16135653	1555967	7931137	474797212

(A) Minus expenditure was due to excess of receipts and recoveries over expenditure.

**NO.4-ACCOUNT SHOWING BY MAJOR HEADS THE RECEIPTS AND EXPENDITURE (CAPITAL ACCOUNT) OF THE UNION,
UNION TERRITORY and STATE GOVERNMENTS for the year ended 31st March, 2007 - Contd.**

	Total brought forward	STATE GOVERNMENTS						Item No.
		Maharashtra	Manipur	Meghalaya	Mizoram	Nagaland	Orissa	
Total : A-Capital Account of General Services brought forward from pages 88-89	380729986	2426290	1314524	163381	244368	671586	640519	1
Total : B-Capital Account of Social Services (a to d) brought forward from pages 88-89	81690195	2178528	2642064	1188050	999455	2163500	1871461	2
(e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes -								
4225-Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	9001577	5933709	12343	--	--	--	325692	3
Total (e)	9001577	5933709	12343	0	0	0	325692	4
(g) Capital Account of Social Welfare and Nutrition -								
4235-Capital Outlay on Social Security and Welfare	900333	21968	1217	79900	220856	227699	--	5
4236-Capital Outlay on Nutrition	88541	--	--	--	--	--	--	6
Total (g)	988874	21968	1217	79900	220856	227699	0	7
(h) Capital Account of other Social Services -								
4250-Capital Outlay on Other Social Services	2386580	587299	49398	--	--	18283	--	8
Total (h)	2386580	587299	49398	0	0	18283	0	9
TOTAL : B-CAPITAL ACCOUNT OF SOCIAL SERVICES	94067226	8721504	2705022	1267950	1220311	2409482	2197153	10
C-CAPITAL ACCOUNT OF ECONOMIC SERVICES -								
(a) Capital Account of Agriculture and Allied Activities-								
4401-Capital Outlay on Crop Husbandry	315542	-4941	-51	3768	48934	59193	--	11
4402-Capital Outlay on Soil and Water Conservation	786072	3846041	--	--	20084	1770	--	12
4403-Capital Outlay on Animal Husbandry	278514	5273	2308	--	2900	32832	--	13
4404-Capital Outlay on Dairy Development	29238	2671	--	--	400	--	--	14
4405-Capital Outlay on Fisheries	762025	171507	4171	814	--	15062	20000	15
4406-Capital Outlay on Forestry and Wildlife	3013162	167269	--	400	55910	130000	461209	16
4407-Capital Outlay on Plantations	302145	--	--	--	--	--	--	17
4408-Capital Outlay on Food Storage and Warehousing	839309	1276291	24128	--	90397	71248	--	18
4415-Capital Outlay on Agricultural Research and Education	240700	8513	--	--	--	--	--	19
4416-Investments in Agricultural Financial Institutions	0	--	--	700	--	--	--	20
4425-Capital Outlay on Co-operation	1101249	2252227	7835	39088	17900	84576	126578	21
4435-Capital Outlay on other Agricultural Programmes	10075	--	--	1100	--	--	--	22
Total (a)	7678031	7724851	38391	45870	236525	394681	607787	23
(b) Capital Account of Rural Development -								
4515-Capital Outlay on other Rural Development Programmes	26565216	4761535	1410	588	22366	--	--	24
Total (b)	26565216	4761535	1410	588	22366	0	0	25
(c) Capital Account of Special Areas Programme -								
4551-Capital Outlay on Hill Areas	19577	414171	--	--	--	--	--	26
4552-Capital Outlay on North Eastern Areas	5122476	--	182686	466440	531661	333434	--	27
4575-Capital Outlay on other Special Areas Programmes	243834	--	--	--	127893	801548	--	28
Total (c)	5385887	414171	182686	466440	659554	1134982	0	29
Total : C-Capital Account of Economic Services (a+b+c) carried over to pages 96-97	39629134	12900557	222487	512898	918445	1529663	607787	30
Total : A + B carried over to pages 96-97	474797212	11147794	4019546	1431331	1464679	3081068	2837672	31

NO.4-ACCOUNT SHOWING BY MAJOR HEADS THE RECEIPTS AND EXPENDITURE (CAPITAL ACCOUNT) OF THE UNION, UNION TERRITORY and STATE GOVERNMENTS for the year ended 31st March, 2007 - Contd.

Item No.	STATE GOVERNMENTS								Total
	Punjab	Rajasthan	Sikkim	Tamil Nadu	Tripura	Uttar Pradesh	Uttarakhand	West Bengal	
1	938236	1861389	210581	1946442	783632	6538075	1728307	802478	400999794
2	3646503	22326598	1160138	10371749	2037861	20980368	2999894	3477011	159733375
3	39600	851048	28207	857975	132302	348185	668350	133181	18332169
4	39600	851048	28207	857975	132302	348185	668350	133181	18332169
5	7224	59104	4794	11671	126805	(A) 58679	11998	142992	1875240
6	--	338853	--	25985	790	--	--	--	454169
7	7224	397957	4794	37656	127595	58679	11998	142992	2329409
8	11855	213034	--	53661	4235	411032	41000	38138	3814515
9	11855	213034	0	53661	4235	411032	41000	38138	3814515
10	3705182	23788637	1193139	11321041	2301993	21798264	3721242	3791322	184209468
11	(B) -3532	28547	8509	18442	32574	82655	33348	83620	706608
12	111009	215613	--	303845	37995	--	--	--	5322429
13	4911	14588	6142	444654	39357	499369	71830	4607	1407285
14	(B) -2404	--	--	--	--	(E) 74276	28100	21130	153411
15	--	1171	2400	37240	12153	--	32027	136610	1195180
16	--	584424	12878	1307888	173723	1562648	38679	21387	7529577
17	--	--	--	--	--	50172	--	15200	367517
18	258798	27005	1996	3600	11156	-4132343	156915	3517	-1367983
19	--	27510	--	19816	--	351596	--	--	648135
20	--	--	--	--	--	--	--	--	700
21	(B) -18158	152164	6210	12715920	39700	-3554	75365	84282	16681382
22	--	(C) -33079	19606	44288	23711	--	--	25640	91341
23	350624	1017943	57741	14895693	370369	-1515181	436264	395993	32735582
24	1319726	2758353	251123	9031576	118743	5052537	723575	178	50606926
25	1319726	2758353	251123	9031576	118743	5052537	(D) 723575	178	50606926
26	--	--	--	292973	--	--	--	8800	735521
27	--	--	--	--	215150	--	--	--	6851847
28	--	729804	261305	--	--	7189338	--	719381	10073103
29	0	729804	261305	292973	215150	7189338	0	728181	17660471
30	1670350	4506100	570169	24220242	704262	10726694	1159839	1124352	101002979
31	4643418	25650026	1403720	13267483	3085625	28336339	5449549	4593800	585209262

(A) Includes Rs.3050 thousands spent out of advances from the Contingency Fund upto 31-3-2001 and recouped to the Fund during 2006-07.

(B) Minus expenditure is due to excess of receipts over expenditure during the year.

(C) Minus expenditure is due to refund of share capital under Warehousing and Marketing Co-operatives.

(D) Includes Rs. 35500 thousands spent out of the Contingency Fund during 2005-06 but recouped to the Fund in the year 2006-07.

(E) Includes Rs.68546 thousands spent out of advances from the Contingency Fund up to 31-3-2001 and recouped to the Fund during 2006-07.

**NO.4-ACCOUNT SHOWING BY MAJOR HEADS THE RECEIPTS AND EXPENDITURE (CAPITAL ACCOUNT) OF THE UNION,
UNION TERRITORY and STATE GOVERNMENTS for the year ended 31st March, 2007 - Contd.**

	Union Government	U.T.Govt. Puducherry	STATE GOVERNMENTS							Item No.
			Andhra Pradesh	Arunachal Pradesh	Assam	Bihar	Chhattisgarh	NCT Delhi	Goa	
Total : A + B brought forward from pages 90-91	375661633	1086303	5080426	1618721	1783027	7509727	5777548	3804311	2051452	1
Total : C-Capital Account of Economic Services (a+b+c) brought forward from pages 90-91	1651187	183103	180942	810170	4015718	13005263	2357300	745771	147133	2
(d) Capital Account of Irrigation and Flood Control -										
4700-Capital outlay on Major Irrigation	--	--	--	--	--	4100982	2528841	--	--	3
4701-Capital Outlay on Medium Irrigation	5504	--	75994862	--	209628	408387	1082683	--	1258308	4
4702-Capital Outlay on Minor Irrigation	48075	39752	4784202	32905	527168	483315	2693070	993	189064	5
4705-Capital Outlay on Command Area Development	2668	--	133642	--	2960	--	42096	--	8241	6
4711-Capital Outlay on Flood Control Projects	107321	355201	1264306	90451	1230366	1324313	17432	179394	123884	7
Total (d)	163568	394953	82177012	123356	1970122	6316997	6364122	180387	1579497	8
(e) Capital Account of Energy -										
4801-Capital Outlay on Power Projects	10593096	387378	160000	1282790	2082259	4337578	250	1604789	1029023	9
4802-Capital Outlay on Petroleum	5285800	--	--	--	--	--	--	--	--	10
4803-Capital Outlay on Coal and Lignite	-141540	--	--	--	--	--	--	--	--	11
4810-Capital Outlay on Non- Conventional Sources of Energy	402640	--	--	--	--	--	--	--	500	12
Total (e)	16139996	387378	160000	1282790	2082259	4337578	250	1604789	1029523	13
(f) Capital Account of Industry and Minerals -										
4851-Capital Outlay on Village and Small Industries	347938	42600	10495	1336	10575	--	600688	34412	10000	14
4852-Capital Outlay on Iron and Steel Industries	387200	--	5000	--	--	--	--	--	--	15
4853-Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	603963	--	--	10676	--	--	87100	--	292	16
4854-Capital Outlay on Cement and Non-Metallic Mineral Industries	23300	--	--	--	--	--	--	--	--	17
4855-Capital Outlay on Fertilizer Industries	308600	--	--	--	--	--	--	--	--	18
4856-Capital Outlay on Petro- Chemical Industries	--	--	--	--	--	--	--	--	--	19
4857-Capital outlay on Chemical and Pharmaceutical Industries	3483100	--	--	--	--	--	--	--	--	20
4858-Capital Outlay on Engineering Industries	6090731	--	--	--	--	--	--	--	--	21
4859-Capital Outlay on Telecommu- nication and Electronics Industries	265868	--	--	--	86700	--	--	--	--	22
4860-Capital Outlay on Consumer Industries	26664	299450	16725	--	2200	--	--	--	--	23
4861-Capital Outlay on Atomic Industries	8465444	--	--	--	--	--	--	--	--	24
4875-Capital Outlay on Other Industries	5428	--	300000	300	--	--	--	--	--	25
4885-Other Capital Outlay on Industries and Minerals	1437487	565000	--	--	899445	4114674	--	--	190000	26
Total (f)	21445723	907050	332220	12312	998920	4114674	687788	34412	200292	27
Total : C-Capital Account of Economic Services(a to f) carried over to pages 98-99	39400474	1872484	82850174	2228628	9067019	27774512	9409460	2565359	2956445	28
Total : A + B carried over to pages 98-99	375661633	1086303	5080426	1618721	1783027	7509727	5777548	3804311	2051452	29

COMBINED FINANCE AND REVENUE ACCOUNTS OF THE UNION AND STATE GOVERNMENTS IN INDIA FOR THE YEAR 2006-07

NO.4-ACCOUNT SHOWING BY MAJOR HEADS THE RECEIPTS AND EXPENDITURE (CAPITAL ACCOUNT) OF THE UNION, UNION TERRITORY and STATE GOVERNMENTS for the year ended 31st March, 2007 - Contd.

Item No.	STATE GOVERNMENTS								Total carried over
	Gujarat	Haryana	Himachal Pradesh	Jammu and Kashmir	Jharkhand	Karnataka	Kerala	Madhya Pradesh	
1	16516432	7392449	6354873	8865356	5672197	16135653	1555967	7931137	474797212
2	2012241	-529027	296493	2879661	4890320	2094881	616832	4271146	39629134
3	22599399	2924694	164601	--	60470	--	--	9302332	41681319
4	12966303	2054524	227462	384347	1654889	37341404	1192831	1302400	136083532
5	2909062	--	1129290	403388	491967	3605086	64660	3167953	20569950
6	--	--	54442	--	--	4000	--	79627	327676
7	112909	584900	187330	352682	-155911	206881	120188	51483	6153130
8	38587673	5564118	1763125	1140417	2051415	41157371	1377679	13903795	204815607
9	13384385	7858000	--	4876561	530000	4304700	--	10856255	63287064
10	--	--	--	--	--	--	--	--	5285800
11	--	--	--	--	--	--	--	--	-141540
12	--	--	--	--	--	--	--	--	403140
13	13384385	7858000	0	4876561	530000	4304700	0	10856255	68834464
14	7371	980	241546	563692	--	7417	102744	180811	2162605
15	--	--	--	93100	--	629053	--	--	1114353
16	--	--	--	35915	16310	--	--	475	754731
17	--	--	--	--	--	--	--	--	23300
18	--	--	--	--	--	--	--	--	308600
19	--	--	--	--	--	--	--	--	0
20	--	--	--	--	--	--	--	--	3483100
21	--	--	--	--	--	--	134529	--	6225260
22	--	10000 (A)	--	--	--	--	357159	--	719727
23	--	-22313	--	--	--	686	14550	--	337962
24	--	--	--	--	--	--	--	--	8465444
25	--	--	--	--	--	--	--	10182	315910
26	-12099	51620	--	--	--	--	45000	1890000	9181127
27	-4728	40287	241546	692707	16310	637156	653982	2081468	33092119
28	53979571	12933378	2301164	9589346	7488045	48194108	2648493	31112664	346371324
29	16516432	7392449	6354873	8865356	5672197	16135653	1555967	7931137	474797212

(A) Minus expenditure was due to the share capital retired during the year.

**NO.4-ACCOUNT SHOWING BY MAJOR HEADS THE RECEIPTS AND EXPENDITURE (CAPITAL ACCOUNT) OF THE UNION,
UNION TERRITORY and STATE GOVERNMENTS for the year ended 31st March, 2007 - Contd.**

	Total brought forward	STATE GOVERNMENTS						Item No.
		Maharashtra	Manipur	Meghalaya	Mizoram	Nagaland	Orissa	
Total : A + B brought forward from pages 92-93	474797212	11147794	4019546	1431331	1464679	3081068	2837672	1
Total : C-Capital Account of Economic Services (a+b+c) brought forward from pages 92-93	39629134	12900557	222487	512898	918445	1529663	607787	2
(d) Capital Account of Irrigation and Flood Control -								
4700-Capital Outlay on Major Irrigation	41681319	--	--	--	--	--	4357416	3
4701-Capital Outlay on Medium Irrigation	136083532	50348226	2200720	--	--	--	1819991	4
4702-Capital Outlay on Minor Irrigation	20569950	2681632	233147	31237	300590	9625	633962	5
4705-Capital Outlay on Command Area Development	327676	--	--	--	--	--	--	6
4711-Capital Outlay on Flood Control Projects	6153130	199878	147721	24820	35100	--	185575	7
Total (d)	204815607	53229736	2581588	56057	335690	9625	6996944	8
(e) Capital Account of Energy -								
4801-Capital Outlay on Power Projects	63287064	8003718	613849	--	682037	464660	--	9
4802-Capital Outlay on Petroleum	5285800	--	--	--	--	--	--	10
4803-Capital Outlay on Coal and Lignite	-141540	--	--	--	--	--	--	11
4810-Capital Outlay on Non- Conventional Sources of Energy	403140	--	--	--	--	--	--	12
Total (e)	68834464	8003718	613849	0	682037	464660	0	13
(f) Capital Account of Industry and Minerals -								
4851-Capital Outlay on Village and Small Industries	2162605	84483	326853	74800	53500	5309	-76	14
4852-Capital Outlay on Iron and Steel Industries	1114353	--	1500	--	--	--	2875	15
4853-Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	754731	--	--	--	--	62053	--	16
4854-Capital Outlay on Cement and Non-Metallic Mineral Industries	23300	--	--	--	--	--	--	17
4855-Capital Outlay on Fertilizer Industries	308600	--	--	--	--	--	--	18
4856-Capital Outlay on Petro- Chemical Industries	0	--	--	--	--	--	--	19
4857-Capital outlay on Chemical and Pharmaceutical Industries	3483100	--	--	--	--	--	--	20
4858-Capital Outlay on Engineering Industries	6225260	--	--	--	--	--	--	21
4859-Capital Outlay on Telecommu- nication and Electronics Industries	719727	--	--	--	--	1450	--	22
4860-Capital Outlay on Consumer Industries	337962	(A)	550	--	--	199475	--	23
4861-Capital Outlay on Atomic Industries	8465444	--	--	--	--	--	--	24
4875-Capital Outlay on Other Industries	315910	--	--	--	--	--	--	25
4885-Other Capital Outlay on Industries and Minerals	9181127	30000	--	52000	--	--	--	26
Total (f)	33092119	114398	328903	126800	53500	268287	2799	27
Total : C-Capital Account of Economic Services(a to f) carried over to pages 100-101	346371324	74248409	3746827	695755	1989672	2272235	7607530	28
Total : A + B carried over to pages 100-101	474797212	11147794	4019546	1431331	1464679	3081068	2837672	29

(A) Minus expenditure is due to receipts and recoveries being more than expenditure.

**NO.4-ACCOUNT SHOWING BY MAJOR HEADS THE RECEIPTS AND EXPENDITURE (CAPITAL ACCOUNT) OF THE UNION,
UNION TERRITORY and STATE GOVERNMENTS for the year ended 31st March, 2007 - Contd.**

Item No.	STATE GOVERNMENTS								Total
	Punjab	Rajasthan	Sikkim	Tamil Nadu	Tripura	Uttar Pradesh	Uttarakhand	West Bengal	
1	4643418	25650026	1403720	13267483	3085625	28336339	5449549	4593800	585209262
2	1670350	4506100	570169	24220242	704262	10726694	1159839	1124352	101002979
3	1191897	4751362	--	--	--	14792261	(B) 1256033	610133	68640421
4	1446664	547447	--	1427657	177402	2692466	23096	14681	196781882
5	268545	1621487	301	1159627	419842	2352200	1400360	271220	31953725
6	385921	610985	--	352962	1452	--	--	50491	1729487
7	291651	30958	24417	328694	129953	3894295	(D) 378834	1132470	12957496
8	3584678	7562239	24718	3268940	728649	23731222	3058323	2078995	312063011
9	200000	6989343	381633	1750000	796492	(E) 30837480	1589380	7918300	123513956
10	--	--	--	--	--	--	--	--	5285800
11	--	--	--	--	--	--	--	--	-141540
12	--	--	--	--	15000	--	--	--	418140
13	200000	6989343	381633	1750000	811492	30837480	1589380	7918300	129076356
14	1600	14115	23673	5884	--	(F) 76364	35716	91580	2956406
15	--	--	--	--	--	--	--	--	1118728
16	--	41087	371	--	--	1949	--	--	860191
17	--	--	--	--	--	--	--	--	23300
18	--	--	--	--	--	--	--	--	308800
19	--	--	--	--	--	--	--	--	0
20	--	(A) -400	--	--	--	--	--	110294	3592994
21	--	--	--	--	--	(G) 8150	--	--	6233410
22	--	--	--	--	--	46120	143103	498214	1408614
23	--	--	13427	11483	103600	--	--	112658	779070
24	--	--	--	--	--	--	--	--	8465444
25	--	--	--	--	--	--	--	--	315910
26	--	96665	--	--	4845	6300	(C) -950000	382860	8803797
27	1600	151467	37471	17367	108445	138883	-771181	1195606	34866464
28	5456628	19209149	1013991	29256549	2352848	65434279	5036361	12317253	577008810
29	4643418	25650026	1403720	13267483	3085625	28336339	5449549	4593800	585209262

(A) Minus expenditure is due to sale of Sodium Sulphide Factory, Didwana.

(B) Includes Rs. 20000 thousands spent out of the Contingency Fund during 2005-06 but recouped to the Fund in the year 2006-07.

(C) Minus balance is due to excess of receipts over expenditure.

(D) Includes Rs. 19000 thousands spent out of advances from the Contingency Fund upto 31-3-2001 and recouped to the Fund during 2006-07.

(E) Includes Rs. 7 thousands spent out of advances from the Contingency Fund upto 31-3-2001 and recouped to the Fund during 2006-07.

(F) Includes Rs. 69300 thousands spent out of advances from the Contingency Fund upto 2005-06 and recouped to the Fund during 2006-07.

(G) Includes Rs. 8150 thousands spent out of advances from the Contingency Fund upto 2005-06 and recouped to the Fund during 2006-07.

COMBINED FINANCE AND REVENUE ACCOUNTS OF THE UNION AND STATE GOVERNMENTS IN INDIA FOR THE YEAR 2006-07

NO.4-ACCOUNT SHOWING BY MAJOR HEADS THE RECEIPTS AND EXPENDITURE (CAPITAL ACCOUNT) OF THE UNION, UNION TERRITORY and STATE GOVERNMENTS for the year ended 31st March, 2007 - Contd.

	Union Government	U.T.Govt. Puduchery	STATE GOVERNMENTS							Item No.
			Andhra Pradesh	Arunachal Pradesh	Assam	Bihar	Chhattisgarh	NCT Delhi	Goa	
Total : A + B brought forward from pages 94-95	375661633	1086303	5080426	1618721	1783027	7509727	5777548	3804311	2051452	1
Total : C-Capital Account of Economic Services(a to f) brought forward from pages 94-95	39400474	1872484	82850174	2228628	9067019	27774512	9409460	2565359	2956445	2
(g) Capital Account of Transport -										
5002-Capital Outlay on Indian Railways-Commercial Lines	75581594	--	--	--	--	--	--	--	--	3
5003-Capital Outlay on Indian Railways Strategic Lines	-39482	--	--	--	--	--	--	--	--	4
5051-Capital Outlay on Ports and Light Houses	1516721	-51919	876293	--	--	--	--	--	230	5
5052-Capital Outlay on Shipping	1678971	--	--	--	--	--	--	--	--	6
5053-Capital Outlay on Civil Aviation	219032	--	--	12312	--	10000	246261	--	1163	7
5054-Capital Outlay on Roads and Bridges	45087605	591154	8020711	1806246	3517939	16605703	6476206	7893525	1145801	8
5055-Capital Outlay on Road Transport	141054	21700	--	38641	55250	--	--	3498579	84071	9
5056-Capital Outlay on Inland and Water Transport	--	--	--	--	--	--	--	--	1650	10
5075-Capital Outlay on Other Transport Services	2291324	--	--	--	--	--	--	64386	--	11
Total (g)	126476819	560935	8897004	1857199	3573189	16615703	6722467	11456490	1232915	12
(h) Capital Account of Economic Services -										
5201-Capital Outlay on Postal Services	2847446	--	--	--	--	--	--	--	--	13
5225-Capital Outlay on Telecommunication Services	--	--	--	--	--	--	--	--	--	14
5252-Capital Outlay on Satellite System	215445	--	--	--	--	--	--	--	--	15
5275-Capital Outlay on Other Communication Services	506000	--	--	--	--	--	--	--	--	16
Total (h)	3568891	0	0	0	0	0	0	0	0	17
(i) Capital Account of Science, Technology and Environment -										
5401-Capital Outlay on Atomic Energy Research	7137529	--	--	--	--	--	--	--	--	18
5402-Capital Outlay on Space Research	3800664	--	--	--	--	--	--	--	--	19
5403-Capital Outlay on Oceanographic Research	--	--	--	--	--	--	--	--	--	20
5425-Capital Outlay on other Scientific and Environmental Research	379194	--	--	--	--	--	--	--	--	21
Total (i)	11317387	0	0	0	0	0	0	0	0	22
(j) Capital Account of General Economic Services -										
5452-Capital Outlay on Tourism	4734634	75015	--	148096	22485	171334	71500	265	22633	23
5453-Capital Outlay on Foreign Trade and Export Promotion	4458282	--	--	--	--	--	--	--	--	24
5455-Capital Outlay on Meteorology	468021	--	--	--	--	--	--	--	--	25
5465-Investments in General Financial and Trading Institutions	-40085800	--	--	--	84010	40000	--	--	--	26
5466-Investments in International Financial Institutions	565158	--	--	--	--	--	--	--	--	27
5475-Capital Outlay on Other General Economic Services	66366367	8500	2212357	3363	55	43	26	2986	--	28
Total (j)	36506662	83515	2212357	151459	106550	211377	71526	3251	22633	29
TOTAL :C-CAPITAL ACCOUNT OF ECONOMIC SERVICES	217270233	2516934	93959535	4237286	12746758	44601592	16203453	14025100	4211993	30
TOTAL : EXPENDITURE HEADS (Capital Account) (A + B + C)	592931866	3603237	99039961	5856007	14529785	52111319	21981001	17829411	6263445	31

COMBINED FINANCE AND REVENUE ACCOUNTS OF THE UNION AND STATE GOVERNMENTS IN INDIA FOR THE YEAR 2006-07

NO.4 ACCOUNT SHOWING BY MAJOR HEADS THE RECEIPTS AND EXPENDITURE (CAPITAL ACCOUNT) OF THE UNION, UNION TERRITORY and STATE GOVERNMENTS for the year ended 31st March, 2007 - Contd.

Item No.	STATE GOVERNMENTS								Total carried over
	Gujarat	Haryana	Himachal Pradesh	Jammu and Kashmir	Jharkhand	Karnataka	Kerala	Madhya Pradesh	
1	16516432	7392449	6354873	8865356	5672197	16135653	1555967	7931137	474797212
2	53979571	12933378	2301164	9589346	7488045	48194108	2648493	31112664	346371324
3	--	--	--	--	--	--	--	--	75581594
4	--	--	--	--	--	--	--	--	-39482
5	174000	--	--	--	--	69472	137024	--	2721821
6	--	--	--	--	--	--	--	--	1678971
7	30215	23247	23072	--	--	--	323400	467946	1356648
8	7025223	3173997	2197908	4499390	1291518	17583458	3921061	11711777	142549222
9	330000	592903	208255	42250	3299	582100	58801	--	5656903
10	--	--	--	--	--	--	9536	--	11186
11	--	--	--	--	--	--	25874	--	2381584
12	7559438	3790147	2429235	4541640	1294817	18235030	4475696	12179723	231898447
13	--	--	--	--	--	--	--	--	2847446
14	--	--	--	--	--	--	--	--	0
15	--	--	--	--	--	--	--	--	215445
16	--	--	--	--	--	--	--	--	506000
17	0	0	0	0	0	0	0	0	3568891
18	--	--	--	--	--	--	--	--	7137529
19	--	--	--	--	--	--	--	--	3800664
20	--	--	--	--	--	--	--	--	0
21	50000	--	--	--	--	--	--	--	429194
22	50000	0	0	0	0	0	0	0	11367387
23	--	160000	12800	786578	158385	--	326295	475745	7165765
24	--	--	--	--	--	--	--	--	4458282
25	--	--	--	--	--	--	--	--	468021
26	348937	--	--	--	--	2815623	19305	--	-36777925
27	--	--	--	--	--	--	--	--	565158
28	--	--	--	780045	--	45308	85	102	69419237
29	348937	160000	12800	1566623	158385	2860931	345685	475847	45298538
30	61937946	16883525	4743199	15697609	8941247	69290069	7469874	43768234	636504587
31	78454378	24275974	11098072	24562965	14613444	85425722	9025841	51699371	1113301799

**NO.4-ACCOUNT SHOWING BY MAJOR HEADS THE RECEIPTS AND EXPENDITURE (CAPITAL ACCOUNT) OF THE UNION,
UNION TERRITORY and STATE GOVERNMENTS for the year ended 31st March, 2007 - Contd.**

	Total brought forward	(In thousands of rupees) STATE GOVERNMENTS						Item No.
		Maharashtra	Manipur	Meghalaya	Mizoram	Nagaland	Orissa	
Total : A + B brought forward from pages 96-97	474797212	11147794	4019546	1431331	1464679	3081066	2837672	1
Total : C-Capital Account of Economic Services(a to f) brought forward from pages 96-97	346371324	74248409	3746827	695755	1989672	2272235	7607530	2
(g) Capital Account of Transport -								
5002-Capital Outlay on Indian Railways-Commercial Lines	75581594	--	--	--	--	--	--	3
5003-Capital Outlay on Indian Railways Strategic Lines	39482	--	--	--	--	--	--	4
5051-Capital Outlay on Ports and Light Houses	2721821	--	--	--	--	--	19695	5
5052-Capital Outlay on Shipping	1678971	--	--	--	--	--	--	6
5053-Capital Outlay on Civil Aviation	1356648	--	--	--	--	--	7091	7
5054-Capital Outlay on Roads and Bridges	142549222	13266504	827848	1044369	1160935	1601389	3922439	8
5055-Capital Outlay on Road Transport	5656903	1487648	3109	31500	20380	74011	--	9
5056-Capital Outlay on Inland and Water Transport	11186	--	--	--	--	--	2757	10
5075-Capital Outlay on Other Transport Services	2381584	--	--	--	--	--	--	11
Total (g)	231898447	14754152	830957	1075869	1181315	1675400	3951982	12
(h) Capital Account of Economic Services -								
5201-Capital Outlay on Postal Services	2847446	--	--	--	--	--	--	13
5225-Capital Outlay on Telecommuni- cation Services	0	--	--	--	--	--	--	14
5252-Capital Outlay on Satellite System	215445	--	--	--	--	--	--	15
5275-Capital Outlay on Other Communication Services	506000	--	--	--	--	--	--	16
Total (h)	3568891	0	0	0	0	0	0	17
(i) Capital Account of Science, Technology and Environment -								
5401-Capital Outlay on Atomic Energy Research	7137529	--	--	--	--	--	--	18
5402-Capital Outlay on Space Research	3800664	905	--	--	--	--	--	19
5403-Capital Outlay on Oceanographic Research	0	--	--	--	--	--	--	20
5425-Capital Outlay on other Scientific and Environmental Research	429194	--	--	--	--	5000	--	21
Total (i)	11367387	905	0	0	0	5000	0	22
(j) Capital Account of General Economic Services -								
5452-Capital Outlay on Tourism	7165765	--	72398	695	28722	61998	115817	23
5453-Capital Outlay on Foreign Trade and Export Promotion	4458282	--	--	--	--	--	--	24
5455-Capital Outlay on Meteorology	468021	--	--	--	--	--	--	25
5465-Investments in General Financial and Trading Institutions	-36777925	771664	--	--	--	--	--	26
5466-Investments in International Financial Institutions	565158	--	--	--	--	--	--	27
5475-Capital Outlay on Other General Economic Services	69419237	(A) -1090	--	--	--	9054	1659	28
Total (j)	45298538	770574	72398	695	28722	71052	117476	29
TOTAL :C-CAPITAL ACCOUNT OF ECONOMIC SERVICES	638504587	89774040	4650182	1772319	3199709	4023687	11676988	30
TOTAL : EXPENDITURE HEADS (Capital Account) (A + B + C)	1113301799	100921834	8669728	3203650	4664388	7104755	14514660	31

(A) Minus expenditure is due to receipts and recoveries being more than expenditure.

COMBINED FINANCE AND REVENUE ACCOUNTS OF THE UNION AND STATE GOVERNMENTS IN INDIA FOR THE YEAR 2006-07

NO.4-ACCOUNT SHOWING BY MAJOR HEADS THE RECEIPTS AND EXPENDITURE (CAPITAL ACCOUNT) OF THE UNION, UNION TERRITORY and STATE GOVERNMENTS for the year ended 31st March, 2007 - Concl'd.

Item No.	(In thousands of rupees)								Total
	STATE GOVERNMENTS								
	Punjab	Rajasthan	Sikkim	Tamil Nadu	Tripura	Uttar Pradesh	Uttarakhand	West Bengal	
1	4643418	25650026	1403720	13267483	3085625	28336339	5449549	4593800	585209262
2	5456628	19209149	1013991	29256549	2352848	65434279	5036361	12317253	577008810
3	--	--	--	--	--	--	--	--	75581594
4	--	--	--	--	--	--	--	--	-39482
5	--	--	--	--	--	--	--	--	2741516
6	--	--	--	150000	--	--	--	--	1828971
7	--	--	7000	319	--	1585115	311124	106761	3374058
8	4054001	2811837	594617	15160490	1501721	43514468	5419803	2637234	240066877
9	107606	--	21600	1500000	173176	473470	258525	219807	10027735
10	--	--	--	--	932	--	--	38001	52876
11	--	--	--	--	--	--	--	--	2381584
12	4161607	2811837	623217	16810809	1675829	45573053	5989452	3001803	336015729
13	--	--	--	--	--	--	--	--	2847446
14	--	--	--	--	--	--	--	--	0
15	--	--	--	--	--	--	--	--	215445
16	--	--	--	--	399	--	--	--	506399
17	0	0	0	0	399	0	0	0	3569290
18	--	--	--	--	--	--	--	--	7137529
19	--	--	--	--	--	--	--	--	3801569
20	--	--	--	--	--	--	--	--	0
21	73101	3637	4488	--	11000	--	--	--	526420
22	73101	3637	4488	0	11000	0	0	0	11465518
23	48238	60221	218795	188593	50498	497566	517279	93687	9120272
24	--	--	--	--	--	--	--	--	4458282
25	--	--	--	--	--	--	--	--	468021
26	--	-1	--	--	48350	--	--	--	-35957912
27	--	--	--	--	--	--	--	--	565158
28	11478787	358788	--	279	--	--	--	175690	81442404
29	11527025	419008	218795	188872	98848	497566	517279	269377	60096225
30	21218361	22443631	1860491	46256230	4138924	111504898	11543092	15588433	988155572
31	25861779	48093667	3264211	59523713	7224549	139841237	16992641	20182233	1573364834

(A) Includes Rs. 60542 thousands spent out of the Contingency Fund during 2005-06 but recouped to the Fund in the year 2006-07.

(B) Includes Rs. 140042 thousands spent out of the Contingency Fund during 2005-06 but recouped to the Fund in the year 2006-07.

(C) Includes Rs 47473 thousands spent out of the advances from Contingency Fund up to 31-3-2001 and recouped to the Fund in the year 2006-07.

No. 5 - ACCOUNT showing by MAJOR HEADS the RECEIPTS and DISBURSEMENTS on account of PUBLIC DEBT, LOANS and ADVANCES (Consolidated Fund) and CONTINGENCY FUND of the UNION, UNION TERRITORY and STATE GOVERNMENTS for the year ended 31st March, 2007

(In thousands of rupees)

	Union Government	U.T.Govt. Puducherry	STATE GOVERNMENTS						
			Andhra Pradesh	Arunachal Pradesh	Assam	Bihar	Chhattisgarh	NCT Delhi	Goa
RECEIPTS									
CONSOLIDATED FUND									
E-PUBLIC DEBT-									
6001-Internal Debt of the Central Government	1628269211	-	-	-	-	-	-	-	-
6002-External Debt	163581263	-	-	-	-	-	-	-	-
6003-Internal Debt of the State Government	-	-	42356470	2997430	11028409	23546470	8818389	-	1001805
6004-Loans and Advances from the Central Government	-	4437650	3145701	(A) 166697	128665	32096	551304	40021400	5392951
TOTAL : E-PUBLIC DEBT	16446277474	4437650	45502171	3164127	11157074	23578566	9369693	40021400	6394756
F-LOANS AND ADVANCES - General Services-									
6075-Loans for Miscellaneous General Services	-	-	26553	-	-	-	-	6000	-
Total : General Services	0	0	26553	0	0	0	0	6000	0
Social Services-									
6202-Loans for Education, Sports, Art and Culture	50	-	2	-	-	-	40007	-	4180
6210-Loans for Medical and Public Health	11703	-	-	-	-	-	-	-	-
6211-Loans for Family Welfare	-	-	-	-	-	-	-	-	-
6212-Loans for Nutrition	-	-	-	-	-	-	-	-	-
6215-Loans for Water Supply and Sanitation	329	-	-	-	-	-	341282	23646	-
6216-Loans for Housing	34113	25096	3156711	-	-	415	-	17440	3752
6217-Loans for Urban Development	136867	356	482	-	-	16	393708	219408	1762
6220-Loans for Information and Publicity	-	-	-	-	-	-	-	-	-
6221-Loans for Broadcasting	-	-	-	-	-	-	-	-	-
6225-Loans for Welfare of Scheduled Castes, Scheduled Tribes and other backward classes	869	-	-	-	-	-	-	-	57
6235-Loans for Social Security and Welfare	4	-	13	-	-	-	-	-	148
6245-Loans for Relief on account of Natural Calamities	25	-	-	-	-	88	-	-	-
6250-Loans for other Social Services	-	-	6	-	-	-	-	-	-
Total : Social Services	183960	25452	3157214	0	0	519	774997	260494	9899
Economic Services									
6401-Loans for Crop Husbandry	6115	437	8341	-	-	-	917	-	2
6402-Loans for Soil and Water Conservation	50353	-	2109	-	-	-	113	-	-
6403-Loans for Animal Husbandry	-	-	1	-	-	-	-	929	-
6404-Loans for Dairy Development	405642	491	-	-	-	-	-	-	-
Total : Economic Services	462110	928	10451	0	0	0	1030	929	2

carried over to page 110

(A) Includes Rs. 113858 thousands being the Adjustment of previous years.

**No. 5 - ACCOUNT showing by MAJOR HEADS the RECEIPTS and DISBURSEMENTS on account of PUBLIC DEBT,
LOANS and ADVANCES (Consolidated Fund) and CONTINGENCY FUND of the UNION, UNION TERRITORY and
STATE GOVERNMENTS for the year ended 31st March, 2007 - Contd.**

DISBURSEMENTS	Union Government	U.T.Govt. Puducherry	STATE GOVERNMENTS						
			Andhra Pradesh	Arunachal Pradesh	Assam	Bihar	Chhattisgarh	NCT Delhi	Goa
(In thousands of rupees)									
CONSOLIDATED FUND E-PUBLIC DEBT-									
6001-Internal Debt of the Central Government	14730527410	-	-	-	-	-	-	-	-
6002-External Debt	78856307	-	-	-	-	-	-	-	-
6003-Internal Debt of the State Government	-	-	30625257	2537974	3821454	7076146	2061732	-	423048
6004-Loans and Advances from the Central Government	-	963082	(A) 11901905	(B) 446863	1125773	3173650	130838	1337545	309769
TOTAL : E-PUBLIC DEBT	14809383717	963082	42527162	2984837	4947227	10249796	2192570	1337545	732817
F-LOANS AND ADVANCES - General Services-									
6075-Loans for Miscellaneous General Services	-	-	-	-	-	-	31161	-	-
Total : General Services	0	0	0	0	0	0	31161	0	0
Social Services-									
6202-Loans for Education, Sports Art and Culture	-	-	-	-	25	-	-	-	44982
6210-Loans for Medical and Public Health	-	-	624391	-	-	-	-	-	-
6211-Loans for Family Welfare	-	-	-	-	-	-	-	-	-
6212-Loans for Nutrition	-	-	-	-	-	-	-	-	-
6215-Loans for Water Supply and Sanitation	-	-	250000	-	-	-	311229	7480000	-
6216-Loans for Housing	53300	-	5474720	-	-	-	-	150000	2040
6217-Loans for Urban Development	4820000	-	11753	-	16429	-	5116664	1700000	-
6220-Loans for Information and Publicity	150000	-	-	-	-	-	-	-	-
6221-Loans for Broadcasting	400200	-	-	-	-	-	-	-	-
6225-Loans for Welfare of Scheduled Castes, Scheduled Tribes and other backward classes	751	-	131000	-	1000	-	-	21514	-
6235-Loans for Social Security and Welfare	15	-	1000	-	-	-	-	-	127
6245-Loans for Relief on account of Natural Calamities	-	-	-	-	-	-	-	-	-
6250-Loans for other Social Services	-	-	-	-	-	-	-	-	-
Total : Social Services	5424266	0	6492864	0	17454	0	5427893	9351514	47149
Economic Services-									
6401-Loans for Crop Husbandry	6828	-	-	-	-	-	2009	-	-
6402-Loans for Soil and Water Conservation	50000	-	-	-	-	-	-	-	-
6403-Loans for Animal Husbandry	-	-	-	-	-	-	-	-	-
6404-Loans for Dairy Development	-	5300	79749	-	-	-	-	-	-
Total : Economic Services	56828	5300	79749	0	0	0	2009	0	0

(A) Includes Debt Relief of Rs.7060923 thousands given by Ministry of Finance, Department of Expenditure on repayment of consolidated Loan.

(B) Includes a Debt of Rs. 202100 thousands given by Department of Expenditure, Ministry of Finance, Government of India on repayment of consolidated loan.

No. 5 - ACCOUNT showing by MAJOR HEADS the RECEIPTS and DISBURSEMENTS on account of PUBLIC DEBT, LOANS and ADVANCES (Consolidated Fund) and CONTINGENCY FUND of the UNION, UNION TERRITORY and STATE GOVERNMENTS for the year ended 31st March, 2007 - Contd.

RECEIPTS	STATE GOVERNMENTS							
	Gujarat	Haryana	Himachal Pradesh	Jammu and Kashmir	Jharkhand	Karnataka	Kerala	Madhya Pradesh
(In thousands of rupees)								
CONSOLIDATED FUND								
E-PUBLIC DEBT-								
6001-Internal Debt of the Central Government	-	-	-	-	-	-	-	-
6002-External Debt	-	-	-	-	-	-	-	-
6003-Internal Debt of the State Government	66535000	19902823	20835423	25574589	20788896	28914840	115773939	41716225
6004-Loans and Advances from the Central Government	2947972	216091	382071	85138	168532	6544550	2050118	4313449
TOTAL : E-PUBLIC DEBT	69482972	20118914	21217494	25659727	20957428	35459390	117824057	46029674
F-LOANS AND ADVANCES - General Services-								
6075-Loans for Miscellaneous General Services	-	-	-	-	-	-	-	12164
Total : General Services	0	0	0	0	0	0	0	12164
Social Services-								
6202-Loans for Education, Sports, Art and Culture	128	83	-	1609	-	826	141	369
6210-Loans for Medical and Public Health	-	-	-	546	-	-	-6	(A) -2
6211-Loans for Family Welfare	-	-	-	-	-	284	-	-
6212-Loans for Nutrition	-	-	-	-	-	-	-	-
6215-Loans for Water Supply and Sanitation	5501	405	-	-	-	7	-	214
6216-Loans for Housing	262844	5147	4722	912	17	61680	2372	3
6217-Loans for Urban Development	41875	1690	-	-	-	1796	12023	27485
6220-Loans for Information and Publicity	-	-	-	-	-	-	-	-
6221-Loans for Broadcasting	-	-	-	-	-	-	-	-
6225-Loans for Welfare of Scheduled Castes, Scheduled Tribes and other backward classes	9367	-	71	-	-	-	985	-
6235-Loans for Social Security and Welfare	358	-	57	-	-	1	801	108
6245-Loans for Relief on account of Natural Calamities	6469	-	453	-	-	-	-	2296
6250-Loans for other Social Services	-	-	-	-	-	5	300	2
Total : Social Services	326542	7325	5303	3067	17	64599	16616	30475
Economic Services								
6401-Loans for Crop Husbandry	517	34	241	143	30	(A) -8	6	7785
6402-Loans for Soil and Water Conservation	64	-	578	1	-	904	1	1465
6403-Loans for Animal Husbandry	1	-	-	128	-	-	-	1
6404-Loans for Dairy Development	-	-	-	-	-	-	-	6
Total : Economic Services	582	34	819	272	30	896	7	9257
carried over to page 112								

(A) Minus figure is due to rectification of misclassification during previous years.

No. 5 - ACCOUNT showing by MAJOR HEADS the RECEIPTS and DISBURSEMENTS on account of PUBLIC DEBT, LOANS and ADVANCES (Consolidated Fund) and CONTINGENCY FUND of the UNION, UNION TERRITORY and STATE GOVERNMENTS for the year ended 31st March, 2007 - Contd.

(In thousands of rupees)

DISBURSEMENTS	STATE GOVERNMENTS							
	Gujarat	Haryana	Himachal Pradesh	Jammu and Kashmir	Jharkhand	Karnataka	Kerala	Madhya Pradesh
CONSOLIDATED FUND								
E-PUBLIC DEBT-								
6001-Internal Debt of the Central Government	-	-	-	-	-	-	-	-
6002-External Debt	-	-	-	-	-	-	-	-
6003-Internal Debt of the State Government	9117136	10019355	11824066	12933701	6740512	10123407	72789628	9888657
6004-Loans and Advances from the Central Government	8591857	1118356	1287825	1325477	1620440	7370304	2506423	7426635
TOTAL : E-PUBLIC DEBT	17708993	11137711	13111891	14259178	8360952	17493711	75296051	17315292
F-LOANS AND ADVANCES -								
General Services-								
6075-Loans for Miscellaneous General Services	-	-	-	-	-	-	-	1950992
Total : General Services	0	0	0	0	0	0	0	1950992
Social Services-								
6202-Loans for Education, Sports Art and Culture	-	-	-	72	-	-	-	5950
6210-Loans for Medical and Public Health	-	-	-	4	-	35877	70164	-
6211-Loans for Family Welfare	-	-	-	-	-	1043	-	-
6212-Loans for Nutrition	-	-	-	-	-	-	-	-
6215-Loans for Water Supply and Sanitation	-	-	-	-	372043	930000	1493400	91340
6216-Loans for Housing	15000	-	-	6	12193	750000	49122	27755
6217-Loans for Urban Development	117200	-	-	-	172003	1541452	27900	388370
6220-Loans for Information and Publicity	-	-	-	-	-	-	-	-
6221-Loans for Broadcasting	-	-	-	-	-	-	-	-
6225-Loans for Welfare of Scheduled Castes, Scheduled Tribes and other backward classes	70854	4422	2100	-	-	-	750	-
6235-Loans for Social Security and Welfare	-	-	-	31009	-	-	1000	-
6245-Loans for Relief on account of Natural Calamities	-	-	-	-	-	-	-	-
6250-Loans for other Social Services	-	-	-	-	-	-	-	-
Total : Social Services	203054	4422	2100	31091	556239	3258372	1642336	513415
Economic Services-								
6401-Loans for Crop Husbandry	-	-	6500	-	-	-	10052	3135
6402-Loans for Soil and Water Conservation	-	-	-	-	-	-	-	-
6403-Loans for Animal Husbandry	-	-	-	15	-	-	-	-
6404-Loans for Dairy Development	-	-	-	-	-	-	-	-
Total : Economic Services	0	0	6500	15	0	0	10052	3135
<i>carried over to page 113</i>								

No. 5 - ACCOUNT showing by MAJOR HEADS the RECEIPTS and DISBURSEMENTS on account of PUBLIC DEBT, LOANS and ADVANCES (Consolidated Fund) and CONTINGENCY FUND of the UNION, UNION TERRITORY and STATE GOVERNMENTS for the year ended 31st March, 2007 - Contd.

(In thousands of rupees)

RECEIPTS	STATE GOVERNMENTS						
	Maharashtra	Manipur	Meghalaya	Mizoram	Nagaland	Orissa	Punjab
CONSOLIDATED FUND							
E-PUBLIC DEBT-							
6001-Internal Debt of the Central Government	-	-	-	-	-	-	-
6002-External Debt	-	-	-	-	-	-	-
6003-Internal Debt of the State Government	140584795	2600060	2430697	2312336	7210427	13051218	42542005
6004-Loans and Advances from the Central Government	4980354	59527	29827	(A) 53240	11505	7407684	207893
TOTAL : E-PUBLIC DEBT	145565149	2659587	2460524	2365576	7221932	20458902	42749898
F-LOANS AND ADVANCES - General Services-							
6075-Loans for Miscellaneous General Services	-	-	-	-	-	-	-
Total : General Services	0	0	0	0	0	0	0
Social Services-							
6202-Loans for Education, Sports, Art and Culture	40	-	-	4	-	1251	22
6210-Loans for Medical and Public Health	-	-	-	-	-	-	-
6211-Loans for Family Welfare	1366	-	-	-	-	-	-
6212-Loans for Nutrition	-	-	-	-	-	-	-
6215-Loans for Water Supply and Sanitation	550976	-	-	-	-	158	-
6216-Loans for Housing	517531	6	894	197344	1558	2976	1015
6217-Loans for Urban Development	44360	-	-	-59	-	26905	4472
6220-Loans for Information and Publicity	-	-	-	-	-	-	-
6221-Loans for Broadcasting	-	-	-	-	-	-	-
6225-Loans for Welfare of Scheduled Castes, Scheduled Tribes and other backward classes	35932	-	-	-	-	-	-
6235-Loans for Social Security and Welfare	1240	-	-	-	-	14	-
6245-Loans for Relief on account of Natural Calamities	22121	-	-	-	-	-	-
6250-Loans for other Social Services	34161	-	-	-	-	-	29
Total : Social Services	1207727	6	894	197407	1558	31304	5538
Economic Services							
6401-Loans for Crop Husbandry	517	-	-	-	-	-	1
6402-Loans for Soil and Water Conservation	3172	-	-	-	-	-	5822
6403-Loans for Animal Husbandry	6718	-	-	-	-	1045	-
6404-Loans for Dairy Development	5746	-	-	-	-	-	9
Total : Economic Services carried over to page 114	16153	0	0	0	0	1045	5832

(A) Includes a debt relief of Rs. 129300 thousands given by Department of Expenditure, Ministry of Finance, Government of India on repayment of Consolidated Loan.

**No. 5 - ACCOUNT showing by MAJOR HEADS the RECEIPTS and DISBURSEMENTS on account of PUBLIC DEBT,
LOANS and ADVANCES (Consolidated Fund) and CONTINGENCY FUND of the UNION, UNION-TERRITORY and
STATE GOVERNMENTS for the year ended 31st March, 2007 - Contd.**

DISBURSEMENTS	STATE GOVERNMENTS						
	Maharashtra	Manipur	Meghalaya	Mizoram	Nagaland	Orissa	Punjab
(In thousands of rupees)							
CONSOLIDATED FUND							
E-PUBLIC DEBT-							
6001-Internal Debt of the Central Government	-	-	-	-	-	-	-
6002-External Debt	-	-	-	-	-	-	-
6003-Internal Debt of the State Government	43039833	402212	557510	793372	4232330	10714493	11418823
6004-Loans and Advances from the Central Government	4027731	2449244	305288	316127	182939	7792862	40286685
TOTAL : E-PUBLIC DEBT	47067564	2851456	862798	1109499	4415269	18507355	51705508
F-LOANS AND ADVANCES -							
General Services-							
6075-Loans for Miscellaneous General Services	-	-	-	-	-	-	-
Total : General Services	0	0	0	0	0	0	0
Social Services-							
6202-Loans for Education, Sports Art and Culture	1500	-	-	-	-	-	-
6210-Loans for Medical and Public Health	-	-	-	-	-	-	-
6211-Loans for Family Welfare	5760	-	-	-	-	-	-
6212-Loans for Nutrition	-	-	-	-	-	-	-
6215-Loans for Water Supply and Sanitation	95058	-	-	-	-	-	-
6216-Loans for Housing	2369385	-	-	-	-	100749	77665
6217-Loans for Urban Development	972709	-	-	-	-	-	-
6220-Loans for Information and Publicity	-	-	-	-	-	-	-
6221-Loans for Broadcasting	-	-	-	-	-	-	-
6225-Loans for Welfare of Scheduled Castes, Scheduled Tribes and other backward classes	341584	-	-	-	-	-	-
6235-Loans for Social Security and Welfare	506	500000	-	-	-	-	-
6245-Loans for Relief on account of Natural Calamities	3459	-	-	-	-	-	-
6250-Loans for other Social Services	54552	-	-	-	-	-	-
Total : Social Services	3844513	500000	0	0	0	100749	77665
6401-Loans for Crop Husbandry	87039	-	-	-	-	-	875000
6402-Loans for Soil and Water Conservation	-	-	-	-	-	-	17499
6403-Loans for Animal Husbandry	-	-	-	-	-	-	-
6404-Loans for Dairy Development	-	-	-	-	-	-	-
Total : Economic Services	87039	0	0	0	0	0	892499
carried over to page 115							

No. 5 - ACCOUNT showing by MAJOR HEADS the RECEIPTS and DISBURSEMENTS on account of PUBLIC DEBT, LOANS and ADVANCES (Consolidated Fund) and CONTINGENCY FUND of the UNION, UNION TERRITORY and STATE GOVERNMENTS for the year ended 31st March, 2007 - Contd.

RECEIPTS	STATE GOVERNMENTS							Total
	Rajasthan	Sikkim	Tamil Nadu	Tripura	Uttar Pradesh	Uttarakhand	West Bengal	
CONSOLIDATED FUND								
E-PUBLIC DEBT-								
6001-Internal Debt of the Central Government	-	-	-	-	-	-	-	16282696211
6002-External Debt	-	-	-	-	-	-	-	163581263
6003-Internal Debt of the State Government	38809117	1322215	68203084	2191322	113320230	18842735	106193679	989404628
6004-Loans and Advances from the Central Government	3412319	105239	3268565	58320	3794771	200890	6209705	100384225
TOTAL : E-PUBLIC DEBT	42221436	1427454	71471649	2249642	117115001	19043625	112403385	17536066327
F-LOANS AND ADVANCES - General Services-								
6075-Loans for Miscellaneous General Services	-	-	-	-	-	-	-	44717
Total : General Services	0	0	0	0	0	0	0	44717
Social Services-								
6202-Loans for Education, Sports, Art and Culture	328	-	40650	-	39	-	-	89729
6210-Loans for Medical and Public Health	-	117	1	-	-	-	-	12359
6211-Loans for Family Welfare	-	-	-	-	-	-	15	1665
6212-Loans for Nutrition	-	-	-	-	-	-	-	0
6215-Loans for Water Supply and Sanitation	-	-	2227767	-	19086	-	-	3169371
6216-Loans for Housing	13932	3824	7240	1310	134730	-	2155	4459739
6217-Loans for Urban Development	17729	-	171736	-	1058890	-	60	2161679
6220-Loans for Information and Publicity	-	-	-	-	27	-	-	27
6221-Loans for Broadcasting	-	-	-	-	-	-	-	0
6225-Loans for Welfare of Scheduled Castes, Scheduled Tribes and other backward classes	650	-	2799	-	43	-	-	50773
6235-Loans for Social Security and Welfare	1493	-	95	-	-	-	-	4332
6245-Loans for Relief on account of Natural Calamities	26379	-	-	-	-	-	105	57936
6250-Loans for other Social Services	-	-	36	-	-	-	441	34980
Total : Social Services	60511	3941	2450324	1310	1212815	0	2776	10042590
Economic Services								
6401-Loans for Crop Husbandry	36705	-	721	-	890	3	2242	65639
6402-Loans for Soil and Water Conservation	16	-	4009	-	-	-	-	68607
6403-Loans for Animal Husbandry	-	-	-	-	-	-	-	8823
6404-Loans for Dairy Development	-	-	11	-	-	-	-	411905
Total : Economic Services	36721	0	4741	0	890	3	2242	554974
carried over to page 116								

No. 5 - ACCOUNT showing by MAJOR HEADS the RECEIPTS and DISBURSEMENTS on account of PUBLIC DEBT, LOANS and ADVANCES (Consolidated Fund) and CONTINGENCY FUND of the UNION, UNION TERRITORY and STATE GOVERNMENTS for the year ended 31st March, 2007 - Contd.

DISBURSEMENTS	STATE GOVERNMENTS							(In thousands of rupees)
	Rajasthan	Sikkim	Tamil Nadu	Tripura	Uttar Pradesh	Uttarakhand	West Bengal	Total
CONSOLIDATED FUND								
E-PUBLIC DEBT-								
6001-Internal Debt of the Central Government	-	-	-	-	-	-	-	14730527410
6002-External Debt	-	-	-	-	-	-	-	78856307
6003-Internal Debt of the State Government	11446371	257560	41499968	680511	37377240	8846235	26356925	387605456
6004-Loans and Advances from the Central Government	6357884	132744	5402578	277264	21743596	289057	12786622	152987363
TOTAL : E-PUBLIC DEBT	17804255	390304	46902546	957775	59120836	9135292	39143547	15349976536
F-LOANS AND ADVANCES -								
General Services-								
6075-Loans for Miscellaneous General Services	-	-	-	-	1527261	15000	-	3524414
Total : General Services	0	0	0	0	1527261	15000	0	3524414
Social Services-								
6202-Loans for Education, Sports Art and Culture	-	-	25000	-	80000	-	-	157529
6210-Loans for Medical and Public Health	-	-	-	-	-	-	-	730436
6211-Loans for Family Welfare	-	-	-	-	-	-	-	6803
6212-Loans for Nutrition	-	-	-	-	-	-	-	0
6215-Loans for Water Supply and Sanitation	-	-	1242639	-	2198968	40000	-	14504677
6216-Loans for Housing	-	-	65000	-	-	-	-	9146935
6217-Loans for Urban Development	-	-	1068200	-	30000	-	693752	16676432
6220-Loans for Information and Publicity	-	-	-	-	-	-	10730	160730
6221-Loans for Broadcasting	-	-	-	-	-	-	-	400200
6225-Loans for Welfare of Scheduled Castes, Scheduled Tribes and other backward classes	2500	-	3879	-	41200	-	-	621554
6235-Loans for Social Security and Welfare	100000	-	-	-	4331	-	-	637988
6245-Loans for Relief on account of Natural Calamities	15750	-	-	-	-	-	-	19209
6250-Loans for other Social Services	-	-	-	-	-	-	-	54552
Total : Social Services	118250	0	2404718	0	2354499	40000	704482	43117045
6401-Loans for Crop Husbandry	-	-	41924	-	-	-	-	1032487
6402-Loans for Soil and Water Conservation	-	-	-	-	-	-	-	67499
6403-Loans for Animal Husbandry	-	-	2748	-	11000	-	-	13763
6404-Loans for Dairy Development	-	-	-	-	-	-	-	85049
Total : Economic Services	0	0	44672	0	11000	0	0	1198798
carried over to page 117								

No. 5 - ACCOUNT showing by MAJOR HEADS the RECEIPTS and DISBURSEMENTS on account of PUBLIC DEBT, LOANS and ADVANCES (Consolidated Fund) and CONTINGENCY FUND of the UNION, UNION TERRITORY and STATE GOVERNMENTS for the year ended 31st March, 2007 - Contd.

(In thousands of rupees)

RECEIPTS	Union	U.T. Govt.	STATE GOVERNMENTS						
	Government	Puducherry	Andhra Pradesh	Arunachal Pradesh	Assam	Bihar	Chhattisgarh	NCT Delhi	Goa
Total: Economic Services brought forward from page 102	462110	928	10451	0	0	0	1030	929	2
F-LOANS AND ADVANCES - CONTD.									
6405-Loans for Fisheries	11765	86	2707	-	-	-	-	-	76
6406-Loans for forestry and Wild Life	-	-	-	-	-	-	17443	-	-
6407-Loans for Plantations	139887	-	-	-	-	-	-	-	-
6408-Loans for Food Storage and Warehousing	16527	-	135	-	-	-	1988139	-	-
6416-Loans for Agriculture Financial Institutions	172463	-	-	-	-	-	-	-	-
6425-Loans for Co-operation	1483607	46	12028	1696	1109	30606	187666	104	3068
6435-Loans for Agricultural Programmes	-	563	443066	-	-	-	-	-	-
6501-Loans for Special Programmes for Rural Development	-	-	-	-	-	-	-	-	-
6505-Loans for Rural Employment	-	-	-	-	-	-	-	-	-
6506-Loans for Land Reforms	-	-	-	-	-	7	-	-	-
6515-Loans for other Rural Development Programmes	124	278	-	-	-	774	-	33649	50
6551-Loans for Hill Areas	-	-	-	-	-	-	-	-	-
6552-Loans for North-Eastern Areas	76964	-	-	-	-	-	-	-	-
6575-Loans for other Special Areas Programmes	-	-	-	-	-	-	-	-	-
6701-Loans for Major and Medium Irrigation	-	-	-	-	-	-	-	-	-
6702-Loans for Minor Irrigation	-	-	-	-	-	-	-	-	-
6705-Loans for Command Areas Development	-	-	-	-	-	-	-	-	-
6711-Loans for Flood Control Projects	-	-	-	-	-	-	-	-	-
6801-Loans for Power Projects	3532476	-	31286	-	-	-	564266	403182	-
6802-Loans for Petroleum	556	-	-	-	-	-	-	-	-
6803-Loans for Coal and Lignite	-	-	-	-	-	-	-	-	-
6810-Loans for Non-conventional Sources of Energy	-	-	-	-	-	-	-	-	-
6851-Loans for Village and Small Industries	12739	259	100	26	244	2671	398	17698	117
6852-Loans for Iron and Steel Industries	-	-	-	-	-	-	-	-	-
6853-Loans for Non-ferrous Mining and Metallurgical Industries	-	-	-	-	-	-	-	-	-
Total: Economic Services carried over to page 118	5909218	2160	499773	1722	1353	34058	2758942	455562	3313

No. 5 - ACCOUNT showing by MAJOR HEADS the RECEIPTS and DISBURSEMENTS on account of PUBLIC DEBT, LOANS and ADVANCES (Consolidated Fund) and CONTINGENCY FUND of the UNION, UNION TERRITORY and STATE GOVERNMENTS for the year ended 31st March, 2007 - Contd.

(In thousands of rupees)

DISBURSEMENTS	Union Government	U.T. Govt. Puducherry	STATE GOVERNMENTS						
			Andhra Pradesh	Arunachal Pradesh	Assam	Bihar	Chhattisgarh	NCT Delhi	Goa
Total : Economic Services brought forward from page 103	56828	5300	79749	0	0	0	2009	0	0
F-LOANS AND ADVANCES - CONTD.									
6405-Loans for Fisheries	1270	250	-	-	-	4928	-	-	-
6406-Loans for forestry and Wild Life	104900	-	-	-	-	-	-	-	-
6407-Loans for Plantations	-	-	-	-	-	-	-	-	-
6408-Loans for Food Storage and Warehousing	-	-	-	-	-	-	1995956	-	-
6416-Loans for Agriculture Financial Institutions	-	-	-	-	-	-	-	-	-
6425-Loans for Co-operation	453079	2235	331493	15875	-	449422	173084	-	1222
6435-Loans for Agricultural Programmes	-	750	241845	-	-	-	-	-	-
6501-Loans for Special Programmes for Rural Development	-	-	-	-	-	-	-	-	-
6505-Loans for Rural Employment	-	-	-	-	-	-	-	-	-
6506-Loans for Land Reforms	-	-	-	-	-	-	-	-	-
6515-Loans for other Rural Development Programmes	100	-	-	-	-	35112	-	500000	-
6551-Loans for Hill Areas	-	-	-	-	-	-	-	-	-
6552-Loans for North-Eastern Areas	-	-	-	-	-	-	-	-	-
6575-Loans for other Special Areas Programmes	-	-	-	-	-	-	-	-	-
6701-Loans for Major and Medium Irrigation	158000	-	-	-	-	-	-	-	-
6702-Loans for Minor Irrigation	-	-	-	-	-	-	-	-	-
6705-Loans for Command Areas Development	-	-	-	-	-	-	-	-	-
6711-Loans for Flood Control Projects	-	-	-	-	-	-	-	-	-
6801-Loans for Power Projects	19193721	-	195057	-	725400	1792914	-	910000	-
6802-Loans for Petroleum	-	-	-	-	-	-	-	-	-
6803-Loans for Coal and Lignite	-	-	-	-	-	-	-	-	-
6810-Loans for Non-conventional Sources of Energy	150000	-	-	-	-	-	-	-	-
6851-Loans for Village and Small Industries	68496	2125	411700	-	9655	-	1212	7282	-
6852-Loans for Iron and Steel Industries	589000	-	-	-	-	-	80000	-	-
6853-Loans for Non-ferrous Mining and Metallurgical Industries	250000	-	-	-	-	-	-	-	-
Total : Economic Services carried over to page 119	21025394	10660	1259844	15875	735055	2282376	2252261	1417282	1222

No. 5 - ACCOUNT showing by MAJOR HEADS the RECEIPTS and DISBURSEMENTS on account of PUBLIC DEBT, LOANS and ADVANCES (Consolidated Fund) and CONTINGENCY FUND of the UNION, UNION-TERRITORY and STATE GOVERNMENTS for the year ended 31st March, 2007 - Contd.

RECEIPTS:	STATE GOVERNMENTS							
	Gujarat	Haryana	Himachal Pradesh	Jammu and Kashmir	Jharkhand	Karnataka	Kerala	Madhya Pradesh
Total : Economic Services brought forward from page 104	582	34	819	272	30	896	7	9257
F-LOANS AND ADVANCES - CONTD.								
6405-Loans for Fisheries	4011	-	-	-	-	2899	80000	149
6406-Loans for forestry and Wild Life	-	-	-	-	-	-	-	2
6407-Loans for Plantations	-	-	-	-	-	-	-	-
6408-Loans for Food Storage and Warehousing	3649	42000	578	-	-	-	3070	2000
6416-Loans for Agriculture Financial Institutions	-	-	-	-	-	-	-	-
6425-Loans for Co-operation	116852	27691	29141	-	-	21146	66415	187083
6435-Loans for Agricultural Programmes	88	-	-	-	-	-	-	-
6501-Loans for Special Programmes for Rural Development	-	-	-	-	-	-	-	-
6505-Loans for Rural Employment	-	-	-	-	-	-	-	-
6506-Loans for Land Reforms	2	-	51	-	-	-	-	-
6515-Loans for other Rural Development Programmes	7	1790	242	-	-	18	-	13
6551-Loans for Hill Areas	-	-	-	-	-	-	-	-
6552-Loans for North-Eastern Areas	-	-	-	-	-	-	-	-
6575-Loans for other Special Areas Programmes	-	-	-	-	-	-	-	-
6701-Loans for Major and Medium Irrigation	-	-	-	-	-	-	-	-
6702-Loans for Minor Irrigation	-	-	-	-	-	-	-	-
6705-Loans for Command Areas Development	-	-	-	-	-	-	-	63
6711-Loans for Flood Control Projects	-	-	-	-	-	-	-	-
6801-Loans for Power Projects	6497692	20335553	-	-	-	18600	-	7500
6802-Loans for Petroleum	-	-	-	-	-	-	-	-
6803-Loans for Coal and Lignite	-	-	-	-	-	-	-	-
6810-Loans for Non-conventional Sources of Energy	-	-	-	-	-	-	-	-
6851-Loans for Village and Small Industries	5609	644819	17619	168	1315	6734	51460	800
6852-Loans for Iron and Steel Industries	-	-	-	-	-	-	-	-
6853-Loans for Non-ferrous Mining and Metallurgical Industries	-	-	-	-	-	60740	-	-
Total : Economic Services carried over to page 120	6628492	21051887	48450	440	1345	111033	200952	206867

(In thousands of rupees)

No. 5 - ACCOUNT showing by MAJOR HEADS the RECEIPTS and DISBURSEMENTS on account of PUBLIC DEBT, LOANS and ADVANCES (Consolidated Fund) and CONTINGENCY FUND of the UNION, UNION TERRITORY and STATE GOVERNMENTS for the year ended 31st March, 2007 - Contd.

DISBURSEMENTS	STATE GOVERNMENTS							
	Gujarat	Haryana	Himachal Pradesh	Jammu and Kashmir	Jharkhand	Karnataka	Kerala	Madhya Pradesh
Total : Economic Services brought forward from page 105	0	0	6500	15	0	0	10052	3135
F-LOANS AND ADVANCES - CONTD.								
6405-Loans for Fisheries	-	-	-	-	-	400	-	425
6406-Loans for forestry and Wild Life	-	-	-	-	-	414	1862	-
6407-Loans for Plantations	-	-	-	-	-	-	-	-
6408-Loans for Food Storage and Warehousing	6155	-	-	-	-	-	2076	-
6416-Loans for Agriculture Financial Institutions	-	-	-	-	-	59306	-	-
6425-Loans for Co-operation	15649	45000	108947	-	38513	38266	64951	127332
6435-Loans for Agricultural Programmes	-	-	-	-	-	-	-	-
6501-Loans for Special Programmes for Rural Development	-	-	-	-	-	-	-	-
6505-Loans for Rural Employment	-	-	-	-	-	-	-	-
6506-Loans for Land Reforms	-	-	-	-	-	-	-	-
6515-Loans for other Rural Development Programmes	-	9000	1100	-	6469	-	-	-
6551-Loans for Hill Areas	-	-	-	-	-	-	-	-
6552-Loans for North-Eastern Areas	-	-	-	-	-	-	-	-
6575-Loans for other Special Areas Programmes	-	-	-	-	-	-	-	-
6701-Loans for Major and Medium Irrigation	-	-	-	-	-	-	-	-
6702-Loans for Minor Irrigation	-	-	-	-	-	-	-	-
6705-Loans for Command Areas Development	-	-	-	-	-	-	-	-
6711-Loans for Flood Control Projects	-	-	-	-	-	-	-	-
6801-Loans for Power Projects	802224	50000	-	-	3344525	-	17972	6546834
6802-Loans for Petroleum	-	-	-	-	-	-	-	-
6803-Loans for Coal and Lignite	-	-	-	-	-	-	-	-
6810-Loans for Non-conventional Sources of Energy	-	-	-	-	-	-	-	-
6851-Loans for Village and Small Industries	20186	194883	9753	125	-	28825	187634	4600
6852-Loans for Iron and Steel Industries	-	-	-	-	-	25888	-	-
6853-Loans for Non-ferrous Mining and Metallurgical Industries	-	-	-	-	-	-	-	-
Total : Economic Services carried over to page 121	844214	298883	126300	140	3389507	153099	284547	6682326

No. 5 - ACCOUNT showing by MAJOR HEADS the RECEIPTS and DISBURSEMENTS on account of PUBLIC DEBT, LOANS and ADVANCES (Consolidated Fund) and CONTINGENCY FUND of the UNION, UNION TERRITORY and STATE GOVERNMENTS for the year ended 31st March, 2007 - Contd.

(In thousands of rupees)

RECEIPTS	STATE GOVERNMENTS						
	Maharashtra	Manipur	Meghalaya	Mizoram	Nagaland	Orissa	Punjab
Total : Economic Services brought forward from page 106	16153	0	0	0	0	1045	5832
F-LOANS AND ADVANCES - CONTD.							
6405-Loans for Fisheries	98941	-	-	-	-	35	-
6406-Loans for forestry and Wild Life	150000	-	-	-	-	-	2
6407-Loans for Plantations	-	-	-	-	-	-	-
6408-Loans for Food Storage and Warehousing	(A) -425	-	-	-	-	64	92
6416-Loans for Agriculture Financial Institutions	-	-	-	-	-	-	-
6425-Loans for Co-operation	149524	3699	1019	5814	19848	23688	3092
6435-Loans for Agricultural Programmes	-	-	-	-	-	-	-
6501-Loans for Special Programmes for Rural Development	-	-	-	-	-	-	-
6505-Loans for Rural Employment	-	-	-	-	-	-	-
6506-Loans for Land Reforms	(A) -105	-	-	-	-	-	-
6515-Loans for other Rural Development Programmes	2311	-	-	-	-	164	510
6551-Loans for Hill Areas	-	-	-	-	-	-	-
6552-Loans for North-Eastern Areas	-	-	-	-	-	-	-
6575-Loans for other Special Areas Programmes	-	-	-	-	-	-	-
6701-Loans for Major and Medium Irrigation	-	-	-	-	-	-	-
6702-Loans for Minor Irrigation	190	-	-	-	-	-	-
6705-Loans for Command Areas Development	-	-	-	-	-	-	2
6711-Loans for Flood Control Projects	-	-	-	-	-	-	-
6801-Loans for Power Projects	1240799	-	364	-	-	551437	3064450
6802-Loans for Petroleum	-	-	-	-	-	-	-
6803-Loans for Coal and Lignite	-	-	-	-	-	-	-
6810-Loans for Non-conventional Sources of Energy	-	-	-	-	-	-	-
6851-Loans for Village and Small Industries	8195	3	1	2	-	13399	137666
6852-Loans for Iron and Steel Industries	-	-	-	-	-	-	-
6853-Loans for Non-ferrous Mining and Metallurgical Industries	-	-	-	-	-	-	-
Total : Economic Services carried over to page 122	1665583	3702	1384	5816	19848	589832	3211646

(A) Minus credit is due to correction of misclassification during previous years.

**No. 5 - ACCOUNT showing by MAJOR HEADS the RECEIPTS and DISBURSEMENTS on account of PUBLIC DEBT,
LOANS and ADVANCES (Consolidated Fund) and CONTINGENCY FUND of the UNION, UNION TERRITORY and
STATE GOVERNMENTS for the year ended 31st March, 2007 - Contd.**

(In thousands of rupees)

DISBURSEMENTS	STATE GOVERNMENTS						
	Maharashtra	Manipur	Meghalaya	Mizoram	Nagaland	Orissa	Punjab
Total : Economic Services brought forward from page 107	87039	0	0	0	0	0	892499
F-LOANS AND ADVANCES - CONTD.							
6405-Loans for Fisheries	175587	1900	-	-	-	-	-
6406-Loans for forestry and Wild Life	-	-	-	-	-	-	-
6407-Loans for Plantations	-	-	-	-	-	-	-
6408-Loans for Food Storage and Warehousing	-	-	-	-	-	-	-
6416-Loans for Agriculture Financial Institutions	-	-	-	-	-	-	-
6425-Loans for Co-operation	13227131	-	10103	-	425	-	301000
6435-Loans for Agricultural Programmes	-	-	-	-	-	-	-
6501-Loans for Special Programmes for Rural Development	-	-	-	-	-	-	-
6505-Loans for Rural Employment	-	-	-	-	-	-	-
6506-Loans for Land Reforms	-	-	-	-	-	-	-
6515-Loans for other Rural Development Programmes	3250	-	-	-	-	-	-
6551-Loans for Hill Areas	-	-	-	-	-	-	-
6552-Loans for North-Eastern Areas	-	-	-	-	-	-	-
6575-Loans for other Special Areas Programmes	-	-	-	-	-	-	-
6701-Loans for Major and Medium Irrigation	-	-	-	-	-	-	-
6702-Loans for Minor Irrigation	-	-	-	-	-	-	-
6705-Loans for Command Areas Development	-	-	-	-	-	-	-
6711-Loans for Flood Control Projects	-	-	-	-	-	-	-
6801-Loans for Power Projects	1452286	-	12744	-	-	-	3000000
6802-Loans for Petroleum	-	-	-	-	-	-	-
6803-Loans for Coal and Lignite	-	-	-	-	-	-	-
6810-Loans for Non-conventional Sources of Energy	-	-	-	-	-	-	-
6851-Loans for Village and Small Industries	189897	13700	-	-	-	7660	-
6852-Loans for Iron and Steel Industries	-	-	-	-	-	-	-
6853-Loans for Non-ferrous Mining and Metallurgical Industries	-	-	-	-	-	-	-
Total : Economic Services carried over to page 123	15135190	15600	22847	0	425	7660	4193499

No. 5 - ACCOUNT showing by MAJOR HEADS the RECEIPTS and DISBURSEMENTS on account of PUBLIC DEBT, LOANS and ADVANCES (Consolidated Fund) and CONTINGENCY FUND of the UNION, UNION TERRITORY and STATE GOVERNMENTS for the year ended 31st March, 2007 - Contd.

RECEIPTS	STATE GOVERNMENTS							(In thousands of rupees)
	Rajasthan	Sikkim	Tamil Nadu	Tripura	Uttar Pradesh	Uttarakhand	West Bengal	Total
Total : Economic Services brought forward from page 108	36721	0	4741	0	890	3	2242	554974
F-LOANS AND ADVANCES - CONTD.								
6405-Loans for Fisheries	-	-	466	-	-	-	119	201254
6406-Loans for forestry and Wild Life	-	-	-	-	-	-	-	167447
6407-Loans for Plantations	-	-	13935	-	-	-	-	153822
6408-Loans for Food Storage and Warehousing	153	-	5169070	20	496	-	-	7225568
6416-Loans for Agriculture Financial Institutions	-	-	-	-	-	-	-	172463
6425-Loans for Co-operation	638804	-	7204761	215	294301	1722	24545	10539290
6435-Loans for Agricultural Programmes	-	-	5837	-	-	-	-	449554
6501-Loans for Special Programmes for Rural Development	-	-	738	-	-	-	-	738
6505-Loans for Rural Employment	-	-	-	-	-	-	-	0
6506-Loans for Land Reforms	1	-	3	-	-	-	-	41
6515-Loans for other Rural Development Programmes	24	-	44117	-	-	-	369	84440
6551-Loans for Hill Areas	-	-	241	-	-	154	-	395
6552-Loans for North-Eastern Areas	-	-	-	-	-	-	-	76964
6575-Loans for other Special Areas Programmes	-	-	-	-	-	-	-	0
6701-Loans for Major and Medium Irrigation	-	-	-	-	-	-	-	0
6702-Loans for Minor Irrigation	26	-	178	-	-	-	69	463
6705-Loans for Command Areas Development	517	-	16	-	1	-	-	599
6711-Loans for Flood Control Projects	-	-	-	-	-	-	-	0
6801-Loans for Power Projects	1423787	-	80489	-	-	128895	1597100	39477876
6802-Loans for Petroleum	-	-	-	-	-	-	-	556
6803-Loans for Coal and Lignite	-	-	-	-	-	-	-	0
6810-Loans for Non-conventional Sources of Energy	-	-	-	-	-	-	-	0
6851-Loans for Village and Small Industries	18192	-	37064	48	110953	225	3160	1091684
6852-Loans for Iron and Steel Industries	-	-	943	-	-	-	-	943
6853-Loans for Non-ferrous Mining and Metallurgical Industries	-	-	72582	-	-	-	-	133322
Total : Economic Services carried over to page 124	2118225	0	12635181	283	406641	130999	1627604	60332311

**No. 5 - ACCOUNT showing by MAJOR HEADS the RECEIPTS and DISBURSEMENTS on account of PUBLIC DEBT,
LOANS and ADVANCES (Consolidated Fund) and CONTINGENCY FUND of the UNION, UNION TERRITORY and
STATE GOVERNMENTS for the year ended 31st March, 2007 - Contd.**

DISBURSEMENTS	STATE GOVERNMENTS							Total
	Rajasthan	Sikkim	Tamil Nadu	Tripura	Uttar Pradesh	Uttarakhand	West Bengal	
Total : Economic Services brought forward from page 109	0	0	44672	0	11000	0	0	1198798
F-LOANS AND ADVANCES - CONTD.								
6405-Loans for Fisheries							100000	284760
6406-Loans for forestry and Wild Life								107176
6407-Loans for Plantations							17000	17000
6408-Loans for Food Storage and Warehousing	104955		9000000					11109142
6416-Loans for Agriculture Financial Institutions								59306
6425-Loans for Co-operation	135348		6978334	400	633320	6657	16094	23173880
6435-Loans for Agricultural Programmes			420					243015
6501-Loans for Special Programmes for Rural Development								0
6505-Loans for Rural Employment								0
6506-Loans for Land Reforms								0
6515-Loans for other Rural Development Programmes								555031
6551-Loans for Hill Areas							33100	33100
6552-Loans for North-Eastern Areas								0
6575-Loans for other Special Areas Programmes								0
6701-Loans for Major and Medium Irrigation								158000
6702-Loans for Minor Irrigation								0
6705-Loans for Command Areas Development								0
6711-Loans for Flood Control Projects								0
6801-Loans for Power Projects	2750000		325935		350000	863040	10919637	53252289
6802-Loans for Petroleum								0
6803-Loans for Coal and Lignite								0
6810-Loans for Non-conventional Sources of Energy								150000
6851-Loans for Village and Small Industries			4148		11432		105601	1278914
6852-Loans for Iron and Steel Industries								694888
6853-Loans for Non-ferrous Mining and Metallurgical Industries			54393					304393
Total : Economic Services carried over to page 125	2990303	0	16407902	400	1005752	869697	11191432	92619692

**No. 6 - ACCOUNT showing by MAJOR HEADS the RECEIPTS and DISBURSEMENTS on account of PUBLIC DEBT,
LOANS and ADVANCES (Consolidated Fund) and CONTINGENCY FUND of the UNION, UNION TERRITORY and
STATE GOVERNMENTS for the year ended 31st March, 2007 - Contd.**

(In thousands of rupees)

RECEIPTS	Union Government	U.T.Govt. Puduchery	STATE GOVERNMENTS						
			Andhra Pradesh	Arunachal Pradesh	Assam	Bihar	Chhattisgarh	NCT Delhi	Goa
Total : Economic Services brought forward from page 110	5909218	2160	499773	1722	1353	34058	2758942	455562	3313
F-LOANS AND ADVANCES - CONTD.									
6854-Loans for Cement and Non-Metallic Mineral Industries	14517	-	-	-	-	-	-	-	-
6855-Loans for Fertilizer Industries	-	-	-	-	-	-	-	-	-
6856-Loans for Petro-Chemical Industries	-	-	-	-	-	-	-	-	-
6857-Loans for Chemical and Phramaceutical Industries	-	-	-	-	-	-	-	-	-
6858-Loans for Engineering Industries	1266122	-	-	-	-	-	-	-	-
6859-Loans for Telecommunication and Electronic Industries	-	-	-	-	-	-	-	200000	-
6860-Loans for Consumer Industries	186973	250	405	-	-	-	-	-	-
6861-Loans for Atomic Energy Industries	-	-	-	-	-	-	-	-	-
6875-Loans for other Industries	-	-	337601	-	-	-	-	-	-
6885-Other Loans to Industries and Minerals	16297517	-	4087	-	-	-	780	-	547
7002-Loans to Railways	-	-	-	-	-	-	-	-	-
7051-Loans to Port and Light Houses	1471674	-	-	-	-	-	-	-	-
7052-Loans for Shipping	308833	-	-	-	-	-	-	-	-
7053-Loans for Civil Aviation	180000	-	-	-	-	-	-	-	-
7055-Loans for Road Transport	-	-	-	-	-	-	-	308815	-
7056-Loans for Inland Water Transport	180000	-	-	-	-	-	-	-	-
7075-Loans for other Transport Services	1525280	-	-	-	-	-	-	-	-
7225-Loans for Telecommunication Services	-	-	-	-	-	-	-	-	-
7275-Loan for other Communication Services	-	-	-	-	-	-	-	-	-
7425-Loans for other Scientific Research	-	-	-	-	-	-	-	-	-
Total : Economic Services carried over to page 126	27340134	2410	841866	1722	1353	34838	2758942	964377	3860

COMBINED FINANCE AND REVENUE ACCOUNTS OF THE UNION AND STATE GOVERNMENTS IN INDIA FOR THE YEAR 2006-07

**No. 5 - ACCOUNT showing by MAJOR HEADS the RECEIPTS and DISBURSEMENTS on account of PUBLIC DEBT,
LOANS and ADVANCES (Consolidated Fund) and CONTINGENCY FUND of the UNION, UNION TERRITORY and
STATE GOVERNMENTS for the year ended 31st March, 2007 - Contd.**

DISBURSEMENTS	Union Government	U.T.Govt. Puducherry	STATE GOVERNMENTS						
			Andhra Pradesh	Arunachal Pradesh	Assam	Bihar	Chhattisgarh	NCT Delhi	Goa
Total : Economic Services brought forward from page 111	21025394	10660	1259844	15875	735055	2282376	2252261	1417282	1222
F-LOANS AND ADVANCES - CONTD.									
6854-Loans for Cement and Non- Metallic Mineral Industries	150100	-	-	-	-	-	-	-	-
6855-Loans for Fertilizer Industries	611800	-	-	-	-	-	-	-	-
6856-Loans for Petro-Chemical Industries	10000	-	-	-	-	-	-	-	-
6857-Loans for Chemical and Pharmaceutical Industries	1069700	-	-	-	-	-	-	-	-
6858-Loans for Engineering Industries	4804436	-	5000	-	-	-	-	-	-
6859-Loans for Telecommunication and Electronic Industries	250000	-	-	-	-	-	-	-	-
6860-Loans for Consumer Industries	8178022	-	102500	-	16000	88721	-	-	-
6861-Loans for Atomic Energy Industries	-	-	-	-	-	-	-	-	-
6875-Loans for other Industries	-	-	70251	-	-	-	-	-	-
6885-Other Loans to Industries and Minerals	314800	-	-	-	-	710000	-	-	-
7002-Loans to Railways	-	-	-	-	-	-	-	-	-
7051-Loans to Port and Light Houses	-	-	-	-	-	-	-	-	-
7052-Loans for Shipping	-	-	-	-	-	-	-	-	-
7053-Loans for Civil Aviation	150000	-	176941	-	-	-	-	-	-
7055-Loans for Road Transport	-	-	222672	-	-	-	-	9415100	-
7056-Loans for Inland Water Transport	-	-	-	-	-	-	-	-	-
7075-Loans for other Transport Services	3955000	-	-	-	-	-	-	-	-
7225-Loans for Telecommunication Services	-	-	-	-	-	-	-	-	-
7275-Loan for other Communication Services	-	-	-	-	-	-	-	-	-
7425-Loans for other Scientific Research	350000	-	-	-	-	-	-	-	-
Total : Economic Services carried over to page 127	40869252	10660	1837208	15875	751055	3081097	2252261	10832382	1222

No. 5 - ACCOUNT showing by MAJOR HEADS the RECEIPTS and DISBURSEMENTS on account of PUBLIC DEBT, LOANS and ADVANCES (Consolidated Fund) and CONTINGENCY FUND of the UNION, UNION TERRITORY and STATE GOVERNMENTS for the year ended 31st March, 2007 - Contd.

RECEIPTS	STATE GOVERNMENTS							
	Gujarat	Haryana	Himachal Pradesh	Jammu and Kashmir	Jharkhand	Karnataka	Kerala	Madhya Pradesh
Total : Economic Services brought forward from page 112	6628492	21051887	48450	440	1345	111033	200952	206867
F-LOANS AND ADVANCES - CONTD.								
6854-Loans for Cement and Non-Metallic Mineral Industries	-	-	-	-	-	-	-	-
6855-Loans for Fertilizer Industries	-	-	-	-	-	-	-	-
6856-Loans for Petro-Chemical Industries	-	-	-	-	-	-	-	-
6857-Loans for Chemical and Pharmaceutical Industries	-	-	-	-	-	-	-	-
6858-Loans for Engineering Industries	-	-	-	-	-	985	52819	-
6859-Loans for Telecommunication and Electronic Industries	-	-	-	-	-	-	100000	-
6860-Loans for Consumer Industries	-	-	-	-	-	(A) -45555	-	-
6861-Loans for Atomic Energy Industries	-	-	-	-	-	-	-	-
6875-Loans for other Industries	-	-	-	-	-	3258	-	-
6885-Other Loans to Industries and Minerals	-	-	-	-	5677	624	11495	3347
7002-Loans to Railways	-	-	-	-	-	-	-	-
7051-Loans to Port and Light Houses	1083	-	-	-	-	-	-	-
7052-Loans for Shipping	-	-	-	-	-	-	-	-
7053-Loans for Civil Aviation	-	-	-	-	-	-	-	-
7055-Loans for Road Transport	-	-	-	-	-	500	-	-
7056-Loans for Inland Water Transport	-	-	-	-	-	-	-	-
7075-Loans for other Transport Services	-	-	-	-	-	-	-	-
7225-Loans for Telecommunication Services	-	-	-	-	-	-	-	-
7275-Loan for other Communication Services	-	-	-	-	-	-	-	-
7425-Loans for other Scientific Research	-	-	-	-	-	-	-	-
Total : Economic Services carried over to page 128	6629575	21051887	48450	440	7022	70845	365266	210214

(A) Minus figure due to rectification of misclassification during previous years.

COMBINED FINANCE AND REVENUE ACCOUNTS OF THE UNION AND STATE GOVERNMENTS IN INDIA FOR THE YEAR 2006-07

**No. 5 - ACCOUNT showing by MAJOR HEADS the RECEIPTS and DISBURSEMENTS on account of PUBLIC DEBT,
LOANS and ADVANCES (Consolidated Fund) and CONTINGENCY FUND of the UNION, UNION TERRITORY and
STATE GOVERNMENTS for the year ended 31st March, 2007 - Contd.**

(In thousands of rupees)

DISBURSEMENTS	STATE GOVERNMENTS							
	Gujarat	Haryana	Himachal Pradesh	Jammu and Kashmir	Jharkhand	Karnataka	Kerala	Madhya Pradesh
Total : Economic Services brought forward from page 113	844214	298883	126300	140	3389507	153099	284547	6682326
F-LOANS AND ADVANCES - CONTD.								
6854-Loans for Cement and Non-Metallic Mineral Industries	-	-	-	-	-	-	6600	-
6855-Loans for Fertilizer Industries	-	-	-	-	-	-	-	-
6856-Loans for Petro-Chemical Industries	-	-	-	-	-	-	-	-
6857-Loans for Chemical and Phramaceutical Industries	-	-	-	-	-	-	62900	-
6858-Loans for Engineering Industries	-	-	-	-	-	-	171204	-
6859-Loans for Telecommunication and Electronic Industries	-	-	-	-	-	-	-	-
6860-Loans for Consumer Industries	-	47400	-	-	-	125133	453429	30000
6861-Loans for Atomic Energy Industries	-	-	-	-	-	-	-	-
6875-Loans for other Industries	-	-	-	-	-	-	-	-
6885-Other Loans to Industries and Minerals	1242290	-	-	172351	22650	-	140800	-
7002-Loans to Railways	-	-	-	-	-	-	-	-
7051-Loans to Port and Light Houses	-	-	-	-	-	-	-	-
7052-Loans for Shipping	-	-	-	-	-	-	-	-
7053-Loans for Civil Aviation	-	-	-	-	-	-	-	-
7055-Loans for Road Transport	1000000	-	-	172797	-	-	670000	-
7056-Loans for Inland Water Transport	-	-	-	-	-	-	-	-
7075-Loans for other Transport Services	-	-	-	-	-	-	-	353700
7225-Loans for Telecommunication Services	-	-	-	-	-	-	-	-
7275-Loan for other Communication Services	-	-	-	-	-	-	-	-
7425-Loans for other Scientific Research	-	-	-	-	-	-	-	-
Total : Economic Services carried over to page 129	3086504	346283	126300	345288	3412157	278232	1789480	7066026

No. 5 - ACCOUNT showing by MAJOR HEADS the RECEIPTS and DISBURSEMENTS on account of PUBLIC DEBT, LOANS and ADVANCES (Consolidated Fund) and CONTINGENCY FUND of the UNION, UNION TERRITORY and STATE GOVERNMENTS for the year ended 31st March, 2007 - Contd.

(In thousands of rupees)

RECEIPTS	STATE GOVERNMENTS						
	Maharashtra	Manipur	Meghalaya	Mizoram	Nagaland	Orissa	Punjab
Total : Economic Services brought forward from page 114	1665583	3702	1384	5816	19848	589832	3211646
F-LOANS AND ADVANCES - CONTD.							
6854-Loans for Cement and Non-Metallic Mineral Industries	-	-	-	-	-	-	-
6855-Loans for Fertilizer Industries	-	-	-	-	-	-	-
6856-Loans for Petro-Chemical Industries	-	-	-	-	-	-	-
6857-Loans for Chemical and Phramaceutical Industries	-	-	-	-	-	-	-
6858-Loans for Engineering Industries	-	-	-	-	-	-	-
6859-Loans for Telecommunication and Electronic Industries	-	-	-	-	-	-	-
6860-Loans for Consumer Industries	-	-	-	-	-	36762	-
6861-Loans for Atomic Energy Industries	-	-	-	-	-	-	-
6875-Loans for other Industries	-	-	-	-	-	-	-
6885-Other Loans to Industries and Minerals	(A) -3913027	-	-	-	-	2814	-
7002-Loans to Railways	-	-	-	-	-	-	-
7051-Loans to Port and Light Houses	-	-	-	-	-	-	-
7052-Loans for Shipping	-	-	-	-	-	-	-
7053-Loans for Civil Aviation	-	-	-	-	-	-	-
7055-Loans for Road Transport	-	-	-	-	-	-	-
7056-Loans for Inland Water Transport	-	-	-	-	-	-	-
7075-Loans for other Transport Services	-	-	-	-	-	-	-
7225-Loans for Telecommunication Services	-	-	-	-	-	-	-
7275-Loan for other Communication Services	-	-	-	-	-	-	-
7425-Loans for other Scientific Research	-	-	-	-	-	-	-
Total : Economic Services carried over to page 130	-2247444	3702	1384	5816	19848	629408	3211646

(A) Minus credit is due to carrying out of adjustment for the previous years in respect of conversion of deferral Sales Tax into interest free loans

No. 5 - ACCOUNT showing by MAJOR HEADS the RECEIPTS and DISBURSEMENTS on account of PUBLIC DEBT, LOANS and ADVANCES (Consolidated Fund) and CONTINGENCY FUND of the UNION, UNION TERRITORY and STATE GOVERNMENTS for the year ended 31st March, 2007 - Contd.

(In thousands of rupees)

DISBURSEMENTS	STATE GOVERNMENTS						
	Maharashtra	Manipur	Meghalaya	Mizoram	Nagaland	Orissa	Punjab
Total : Economic Services brought forward from page 115	15135190	15600	22847	0	425	7680	4193499
F-LOANS AND ADVANCES - CONTD.							
6854-Loans for Cement and Non-Metallic Mineral Industries	-	-	-	-	-	-	-
6855-Loans for Fertilizer Industries	-	-	-	-	-	-	-
6856-Loans for Petro-Chemical Industries	-	-	-	-	-	-	-
6857-Loans for Chemical and Pharmaceutical Industries	-	-	-	-	-	-	-
6858-Loans for Engineering Industries	-	-	-	-	-	-	-
6859-Loans for Telecommunication and Electronic Industries	-	-	-	-	-	91109	-
6860-Loans for Consumer Industries	-	-	-	-	-	-	-
6861-Loans for Atomic Energy Industries	-	-	-	-	-	-	-
6875-Loans for other Industries	-	-	-	-	-	-	-
6885-Other Loans to Industries and Minerals	251218	-	-	-	-	1184000	-
7002-Loans to Railways	-	-	-	-	-	-	-
7051-Loans to Port and Light Houses	-	-	-	-	-	-	-
7052-Loans for Shipping	-	-	-	-	-	-	-
7053-Loans for Civil Aviation	-	-	-	-	-	-	-
7055-Loans for Road Transport	-	-	-	-	-	-	-
7056-Loans for Inland Water Transport	-	-	-	-	-	-	-
7075-Loans for other Transport Services	-	-	-	-	-	-	-
7225-Loans for Telecommunication Services	-	-	-	-	-	-	-
7275-Loan for other Communication Services	-	-	-	-	-	-	-
7425-Loans for other Scientific Research	-	-	-	-	-	-	-
Total : Economic Services carried over to page 131	15386408	15600	22847	0	425	1282769	4193499

No. 5 - ACCOUNT showing by MAJOR HEADS the RECEIPTS and DISBURSEMENTS on account of PUBLIC DEBT, LOANS and ADVANCES (Consolidated Fund) and CONTINGENCY FUND of the UNION, UNION TERRITORY and STATE GOVERNMENTS for the year ended 31st March, 2007 - Contd.

RECEIPTS	STATE GOVERNMENTS							Total
	Rajasthan	Sikkim	Tamil Nadu	Tripura	Uttar Pradesh	Uttarakhand	West Bengal	
Total : Economic Services brought forward from page 116	2118225	0	12635181	283	406641	130999	1627604	60332311
F-LOANS AND ADVANCES - CONTD.								
6854-Loans for Cement and Non-Metallic Mineral Industries	-	-	8000	-	-	-	-	22517
6855-Loans for Fertilizer Industries	-	-	-	-	-	-	-	0
6856-Loans for Petro-Chemical Industries	-	-	-	-	-	-	-	0
6857-Loans for Chemical and Phramaceutical Industries	-	-	-	-	-	-	-	0
6858-Loans for Engineering Industries	-	-	-	-	-	-	-	1319926
6859-Loans for Telecommunication and Electronic Industries	-	-	-	-	-	-	297757	597757
6860-Loans for Consumer Industries	-	-	10162	-	3145	-	61090	253232
6861-Loans for Atomic Energy Industries	-	-	-	-	-	-	-	0
6875-Loans for other Industries	-	-	1000	-	-	-	-	341859
6885-Other Loans to Industries and Minerals	23233	-	47748	-	1677702	-	-	14162544
7002-Loans to Railways	-	-	-	-	-	-	-	0
7051-Loans to Port and Light Houses	-	-	57	-	-	-	-	1472814
7052-Loans for Shipping	-	-	-	-	-	-	-	308833
7053-Loans for Civil Aviation	-	-	80	-	-	-	-	180080
7055-Loans for Road Transport	-	-	-	-	-	-	-	309315
7056-Loans for Inland Water Transport	-	-	-	-	-	-	-	180000
7075-Loans for other Transport Services	-	-	-	-	-	-	-	1525280
7225-Loans for Telecommunication Services	-	-	-	-	-	-	-	0
7275-Loan for other Communication Services	-	-	-	-	-	-	-	0
7425-Loans for other Scientific Research	-	-	-	-	-	-	-	0
Total : Economic Services carried over to page 132	2141458	0	12702228	283	2087488	130999	1986451	81006468

No. 5 - ACCOUNT showing by MAJOR HEADS the RECEIPTS and DISBURSEMENTS on account of PUBLIC DEBT, LOANS and ADVANCES (Consolidated Fund) and CONTINGENCY FUND of the UNION, UNION TERRITORY and STATE GOVERNMENTS for the year ended 31st March, 2007 - Contd.

DISBURSEMENTS	STATE GOVERNMENTS							Total
	Rajasthan	Sikkim	Tamil Nadu	Tripura	Uttar Pradesh	Uttarakhand	West Bengal	
Total : Economic Services brought forward from page 117	2980303	0	16407902	400	1005752	869697	11191432	92619692
F-LOANS AND ADVANCES - CONTD.								
6854-Loans for Cement and Non-Metallic Mineral Industries								156700
6855-Loans for Fertilizer Industries								611800
6856-Loans for Petro-Chemical Industries								10000
6857-Loans for Chemical and Pharmaceutical Industries							50394	1182994
6858-Loans for Engineering Industries							191138	5171778
6859-Loans for Telecommunication and Electronic Industries							40000	381109
6860-Loans for Consumer Industries	17836		939084		2302841		289788	12590754
6861-Loans for Atomic Energy Industries								0
6875-Loans for other Industries							21856	92107
6885-Other Loans to Industries and Minerals			729196		1078838		149436	5995579
7002-Loans to Railways								0
7051-Loans to Port and Light Houses								0
7052-Loans for Shipping								0
7053-Loans for Civil Aviation								326941
7055-Loans for Road Transport			1500000				432500	13413069
7056-Loans for Inland Water Transport							25000	25000
7075-Loans for other Transport Services							15000	4323700
7225-Loans for Telecommunication Services								0
7275-Loan for other Communication Services								0
7425-Loans for other Scientific Research								350000
Total : Economic Services carried over to page 133	3008139	0	19576182	400	4387431	869697	12406544	137251223

No. 5 - ACCOUNT showing by MAJOR HEADS the RECEIPTS and DISBURSEMENTS on account of PUBLIC DEBT, LOANS and ADVANCES (Consolidated Fund) and CONTINGENCY FUND of the UNION, UNION TERRITORY and STATE GOVERNMENTS for the year ended 31st March, 2007 - Contd.

RECEIPTS	Union Government	U.T.Govt. Puducherry	STATE GOVERNMENTS						
			Andhra Pradesh	Arunachal Pradesh	Assam	Bihar	Chhattisgarh	NCT Delhi	Goa
Total : Economic Services brought forward from page 118	27340134	2410	841866	1722	1353	34838	2758942	964377	3860
F-LOANS AND ADVANCES - Concl'd.									
7452-Loans for Tourism	1425	-	-	-	-	-	-	-	-
7453-Loans for Foreign Trade Export Promotion	-	-	-	-	-	-	-	-	-
7465-Loans for General Financial and Trading Institutions	-	-	-	-	-	-	-	-	-
7475-Loans for Other General Economic Services	80027	-	72	-	-	-	-	-	-
Total : Economic Services	27421586	2410	841938	1722	1353	34838	2758942	964377	3860
Grant-In-Aid and Contribution									
7601-Loans and Advances to State Governments	152444281	-	-	-	-	-	-	-	-
7602-Loans and Advances to Union Territory Governments	936623	-	-	-	-	-	-	-	-
7605-Advances to Foreign Governments	957186	-	-	-	-	-	-	-	-
7610-Loans to Government Servants, etc.	4945604	53232	687666	21629	344328	38619	15538	38797	44089
7615-Miscellaneous Loans	22783	-	-	-	-	-	-	1016700	-
Total : Grant-In-Aid and Contribution	159306477	53232	687666	21629	344328	38619	15538	1055497	44089
TOTAL : F-LOANS AND ADVANCES	186912023	81094	4713371	23351	345681	73976	3549477	2286368	57848
G-INTER STATE SETTLEMENTS-									
7810-Inter-State Settlements	-	-	-	-	-	-	19756	-	-
H-TRANSFER TO CONTINGENCY FUNDS -									
7999-Appropriation to the Contingency Funds	-	-	-	-	-	-	-	-	-
CONTINGENCY FUND -									
8000-Contingency Fund	-	-	8455	-	-	-	-	-	-

COMBINED FINANCE AND REVENUE ACCOUNTS OF THE UNION AND STATE GOVERNMENTS IN INDIA FOR THE YEAR 2006-07

No. 5 - ACCOUNT showing by MAJOR HEADS the RECEIPTS and DISBURSEMENTS on account of PUBLIC DEBT, LOANS and ADVANCES (Consolidated Fund) and CONTINGENCY FUND of the UNION, UNION TERRITORY and STATE GOVERNMENTS for the year ended 31st March, 2007 - Contd.

(In thousands of rupees)

DISBURSEMENTS	Union Government	U.T. Govt. Puducherry	STATE GOVERNMENTS						
			Andhra Pradesh	Arunachal Pradesh	Assam	Bihar	Chhattisgarh	NCT Delhi	Goa
Total : Economic Services brought forward from page 119	40869252	10660	1837208	15875	751055	3081097	2252261	10832382	1222
F-LOANS AND ADVANCES - Concltd.									
7452-Loans for Tourism	-	-	-	-	-	-	-	-	-
7453-Loans for Foreign Trade Export Promotion	-	-	-	-	-	-	-	-	-
7465-Loans for General Financial and Trading Institutions	-	-	-	-	-	-	-	-	-
7475-Loans for Other General Economic Services	73544	-	-	-	-	-	-	-	-
Total : Economic Services	40942796	10660	1837208	15875	751055	3081097	2252261	10832382	1222
Grant-in-Aid and Contribution									
7601-Loans and Advances to State Governments	48929494	-	-	-	-	-	-	-	-
7602-Loans and Advances to Union Territory Governments	768750	-	-	-	-	-	-	-	-
7605-Advances to Foreign Governments	1381264	-	-	-	-	-	-	-	-
7610-Loans to Government Servants, etc.	2730981	20187	736876	31874	37823	72081	-	15147	33046
7615-Miscellaneous Loans	12163	-	-	-	-	-	-	12743400	-
Total : Grant-in-Aid and Contribution	53822652	20187	736876	31874	37823	72081	0	12758547	33046
TOTAL : F-LOANS AND ADVANCES	100189714	30847	9066948	47749	806332	3153178	7711315	32942443	81417
G-INTER STATE SETTLEMENTS-									
7810-Inter-State Settlements	-	-	-	-	-	-	17259	-	-
H-TRANSFER TO CONTINGENCY FUNDS -									
7999-Appropriation to the Contingency Funds	-	-	-	-	-	-	-	-	-
CONTINGENCY FUND -									
8000-Contingency Fund	-	-	3260	-	-	-	(A) 28338	-	-

(A) An amount of Rs. 28338 thousands was incurred from the Contingency Fund but not recouped till the end of the Financial year 2006-07.

No. 5- ACCOUNT showing by MAJOR HEADS the RECEIPTS and DISBURSEMENTS on account of PUBLIC DEBT, LOANS and ADVANCES (Consolidated Fund) and CONTINGENCY FUND of the UNION, UNION TERRITORY and STATE GOVERNMENTS for the year ended 31st March, 2007 - Contd.

(In thousands of rupees)

RECEIPTS	STATE GOVERNMENTS							
	Gujarat	Haryana	Himachal Pradesh	Jammu and Kashmir	Jharkhand	Karnataka	Kerala	Madhya Pradesh
Total : Economic Services brought forward from page 120	6629575	21051887	48450	440	7022	70845	365266	210214
F-LOANS AND ADVANCES - Concl'd.								
7452-Loans for Tourism	-	-	-	-	-	-	-	-
7453-Loans for Foreign Trade Export Promotion	-	-	-	-	-	-	-	-
7465-Loans for General Financial and Trading Institutions	-	9369	-	-	-	-	-	-
7475-Loans for Other General Economic Services	-	-	-	-	-	411	-	-
Total : Economic Services	6629575	21061256	48450	440	7022	71256	365266	210214
Grant-in-Aid and Contribution								
7601-Loans and Advances to State Governments	-	-	-	-	-	-	-	-
7602-Loans and Advances to Union Territory Governments	-	-	-	-	-	-	-	-
7605-Advances to Foreign Governments	-	-	-	-	-	-	-	-
7610-Loans to Government Servants, etc.	625625	938844	180310	16940	150468	64857	279112	28394
7615-Miscellaneous Loans	394132	-	-	-	-	399032	-	-
Total : Grant-in-Aid and Contribution	1019757	938844	180310	16940	150468	463889	279112	28394
TOTAL : F-LOANS AND ADVANCES	7975874	22007425	234063	20447	157507	599744	660994	281247
G-INTER STATE SETTLEMENTS-								
7810-Inter-State Settlements	-	-	-	-	-	-	-	11109
H-TRANSFER TO CONTINGENCY FUNDS -								
7999-Appropriation to the Contingency Funds	-	-	-	-	-	-	-	-
CONTINGENCY FUND -								
8000-Contingency Fund	761121	-	-	3903	-	-	21497	681436

COMBINED FINANCE AND REVENUE ACCOUNTS OF THE UNION AND STATE GOVERNMENTS IN INDIA FOR THE YEAR 2006-07

No. 5 - ACCOUNT showing by MAJOR HEADS the RECEIPTS and DISBURSEMENTS on account of PUBLIC DEBT, LOANS and ADVANCES (Consolidated Fund) and CONTINGENCY FUND of the UNION, UNION TERRITORY and STATE GOVERNMENTS for the year ended 31st March, 2007 - Contd.

DISBURSEMENTS	STATE GOVERNMENTS							
	Gujarat	Haryana	Himachal Pradesh	Jammu and Kashmir	Jharkhand	Karnataka	Kerala	Madhya Pradesh
Total : Economic Services brought forward from page 121	3086504	346283	126300	345288	3412157	278232	1789480	7066026
F-LOANS AND ADVANCES - Concid.								
7452-Loans for Tourism	-	-	-	4002	-	-	-	-
7453-Loans for Foreign Trade Export Promotion	-	-	-	-	-	-	-	-
7465-Loans for General Financial and Trading Institutions	-	-	-	-	-	-	-	-
7475-Loans for Other General Economic Services	-	-	-	52517	-	-	-	-
Total : Economic Services	3086504	346283	126300	401807	3412157	278232	1789480	7066026
Grant-in-Aid and Contribution								
7601-Loans and Advances to State Governments	-	-	-	-	-	-	-	-
7602-Loans and Advances to Union Territory Governments	-	-	-	-	-	-	-	-
7605-Advances to Foreign Governments	-	-	-	-	-	-	-	-
7610-Loans to Government Servants, etc.	230061	1496516	129115	6019	139688	18829	62079	263
7615-Miscellaneous Loans	216925	-	-	-	-	16838	-	-
Total : Grant-In-Aid and Contribution	446986	1496516	129115	6019	139688	35667	62079	263
TOTAL : F-LOANS AND ADVANCES	3736544	1847221	257515	438917	4108084	3572271	3493895	9530696
G-INTER STATE SETTLEMENTS-								
7810-Inter-State Settlements	-	-	-	-	-	-	-	13277
H-TRANSFER TO CONTINGENCY FUNDS -								
7999-Appropriation to the Contingency Funds	-	-	-	-	-	-	-	600000
CONTINGENCY FUND -								
8000-Contingency Fund	25046	-	-	1448	317474	132777	-	-

No. 5 - ACCOUNT showing by MAJOR HEADS the RECEIPTS and DISBURSEMENTS on account of PUBLIC DEBT, LOANS and ADVANCES (Consolidated Fund) and CONTINGENCY FUND of the UNION, UNION TERRITORY and STATE GOVERNMENTS for the year ended 31st March, 2007 - Contd.

(In thousands of rupees)

DISBURSEMENTS	STATE GOVERNMENTS						
	Maharashtra	Manipur	Meghalaya	Mizoram	Nagaland	Orissa	Punjab
Total : Economic Services brought forward from page 123	15386408	15600	22847	0	425	1282769	4193499
F-LOANS AND ADVANCES - Concl'd.							
7452-Loans for Tourism	-	-	-	-	-	-	-
7453-Loans for Foreign Trade Export Promotion	-	-	-	-	-	-	-
7465-Loans for General Financial and Trading Institutions	-	-	-	-	-	-	-
7475-Loans for Other General Economic Services	2398	-	-	-	-	-	-
Total : Economic Services	15388806	15600	22847	0	425	1282769	4193499
Grant-in-Aid and Contribution							
7601-Loans and Advances to State Governments	-	-	-	-	-	-	-
7602-Loans and Advances to Union Territory Governments	-	-	-	-	-	-	-
7605-Advances to Foreign Governments	-	-	-	-	-	-	-
7610-Loans to Government Servants, etc.	2260414	52858	36765	2500	1980	187154	170472
7615-Miscellaneous Loans	1722501	-	-	-	-	1147019	-
Total : Grant-in-Aid and Contribution	3982915	52858	36765	2500	1980	1334173	170472
TOTAL : F-LOANS AND ADVANCES	23216234	568458	59612	2500	2405	2717691	4441636
G-INTER STATE SETTLEMENTS-							
7810-Inter-State Settlements	4	-	-	-	-	-	-
H-TRANSFER TO CONTINGENCY FUNDS -							
7999-Appropriation to the Contingency Funds	-8000000	-	-	-	-	-	-
CONTINGENCY FUND -							
8000-Contingency Fund	19053561	-	-	-	-	1376675	-

No. 5 - ACCOUNT showing by MAJOR HEADS the RECEIPTS and DISBURSEMENTS on account of PUBLIC DEBT, LOANS and ADVANCES (Consolidated Fund) and CONTINGENCY FUND of the UNION, UNION TERRITORY and STATE GOVERNMENTS for the year ended 31st March, 2007 - Contd.

RECEIPTS	STATE GOVERNMENTS							(In thousands of rupees)
	Rajasthan	Sikkim	Tamil Nadu	Tripura	Uttar Pradesh	Uttarakhand	West Bengal	Total
Total : Economic Services brought forward from page 124	2141458	0	12702228	283	2087488	130999	1986451	81006468
F-LOANS AND ADVANCES - Concl'd.								
7452-Loans for Tourism	-	-	4731	-	-	-	-	6156
7453-Loans for Foreign Trade Export Promotion	-	-	-	-	-	-	-	0
7465-Loans for General Financial and Trading Institutions	-	-	-	-	-	-	-	9369
7475-Loans for Other General Economic Services	352	-	-	-	-	-	-	81813
Total : Economic Services	2141810	0	12706959	283	2087488	130999	1986451	81103806
Grant-in-Aid and Contribution								
7601-Loans and Advances to State Governments	-	-	-	-	-	-	-	152444281
7602-Loans and Advances to Union Territory Governments	-	-	-	-	-	-	-	936623
7605-Advances to Foreign Governments	-	-	-	-	-	-	-	957186
7610-Loans to Government Servants, etc.	2936674	3875	858718	33612	305540	63993	389765	16215583
7615-Miscellaneous Loans	-	-	8458	-	(A) -49444	-	-	3355764
Total : Grant-in-Aid and Contribution	2936674	3875	867176	33612	256096	63993	389765	173909437
TOTAL : F-LOANS AND ADVANCES	5138995	7816	16024459	35205	3556399	194992	2378992	265100550
G-INTER STATE SETTLEMENTS-								
7810-Inter-State Settlements	-	-	-	-	-	-	-	30865
H-TRANSFER TO CONTINGENCY FUNDS -								
7999-Appropriation to the Contingency Funds	-	-	-	-	-	-	-	0
CONTINGENCY FUND -								
8000-Contingency Fund	-	1000	163698	-	6447877	341958	17464	21334145

(A) Minus transaction is due to rectification of adverse balance appeared on account of misclassification in earlier years.

No. 5 - ACCOUNT showing by MAJOR HEADS the RECEIPTS and DISBURSEMENTS on account of PUBLIC DEBT, LOANS and ADVANCES (Consolidated Fund) and CONTINGENCY FUND of the UNION, UNION TERRITORY and STATE GOVERNMENTS for the year ended 31st March, 2007 - Concl'd.

DISBURSEMENTS	STATE GOVERNMENTS							Total
	Rajasthan	Sikkim	Tamil Nadu	Tripura	Uttar Pradesh	Uttarakhand	West Bengal	
Total : Economic Services brought forward from page 125	3008139	0	19576182	400	4387431	869697	12406544	137251223
F-LOANS AND ADVANCES - Concl'd.								
7452-Loans for Tourism	-	-	-	-	-	-	-	4002
7453-Loans for Foreign Trade Export Promotion	-	-	-	-	-	-	-	0
7465-Loans for General Financial and Trading Institutions	-	-	-	-	-	-	40809	40809
7475-Loans for Other General Economic Services	-	-	-	-	-	-	-	128459
Total : Economic Services	3008139	0	19576182	400	4387431	869697	12447353	137424493
Grant-In-Aid and Contribution								
7601-Loans and Advances to State Governments	-	-	-	-	-	-	-	48929494
7602-Loans and Advances to Union Territory Governments	-	-	-	-	-	-	-	768750
7605-Advances to Foreign Governments	-	-	-	-	-	-	-	1381264
7610-Loans to Government Servants, etc.	81	2000	556402	6376	648460	98950	20770	9805767
7615-Miscellaneous Loans	-	-	6010	-	(B) -42117	150	-	15822889
Total : Grant-In-Aid and Contribution	81	2000	562412	6376	606343	99100	20770	76708164
TOTAL : F-LOANS AND ADVANCES	3126470	2000	22543312	6776	8875534	1023797	13172605	260774116
G-INTER STATE SETTLEMENTS-								
7810-Inter-State Settlements	-	-	-	-	-	-	-	30540
H-TRANSFER TO CONTINGENCY FUNDS -								
7999-Appropriation to the Contingency Funds	-	-	-	-	-	-	-	-7400000
CONTINGENCY FUND -								
8000-Contingency Fund	-	-	-	-	95714	254502	69798	21358593

(B) Minus transaction is due to rectification of adverse bvalance appeared on account of misclassification in earlier years.

**No.6 - ACCOUNT showing by MAJOR HEADS the RECEIPTS AND DISBURSEMENTS on account of PUBLIC ACCOUNT
in respect of the UNION AND STATE GOVERNMENTS for the year ended 31st March, 2007**

(In thousands of rupees)

RECEIPTS	Union Government	STATE GOVERNMENTS						
		Andhra Pradesh	Arunachal Pradesh	Assam	Bihar	Chhattisgarh	Goa	Gujarat
PART III PUBLIC ACCOUNT-								
I. SMALL SAVINGS, PROVIDENT FUNDS ETC.-								
(a) Small Savings -								
8001-Savings Deposits	1217007334	-	-	-	-	-	-	-
8002-Savings Certificates	345347268	-	-	-	-	-	-	-
Total (a)	1562354602	0	0	0	0	0	0	0
(b) Provident Funds -								
8006-Public Provident Funds	259454266	-	-	-	-	-	-	-
8007-Investment of National Small Savings Fund	38491390	41437700	-	-	-	-	-	-
8008-Income and Expenditure on N.S.S. Fund	584555025	-	-	-	-	-	-	-
8009-State Provident Funds	200421646	14413833	1271253	5444686	9646456	3406583	1331996	8155094
Total (b)	1082922327	55851533	1271253	5444686	9646456	3406583	1331996	8155094
(c) Other Accounts -								
8010-Trusts and Endowments	-	-	-	-	-	-	-	-
8011-Insurance and Pension Funds	34465226	3490490	56427	215240	475165	686206	26213	1255185
8012-Special Deposits and Accounts	412626800	-	-	-	-	-	-	-
8013-Other Deposits and Accounts	317638	-	-	-	-	-	-	-
Total (c)	447409664	3490490	56427	215240	475165	686206	26213	1255185
(d) Other Saving Schemes-								
8031-Other Saving Deposit	-	-	-	-	-	-	-	-
Total (d)	0	0	0	0	0	0	0	0
TOTAL : I-Small Savings, Provident Funds, etc.	3092686593	59342023	1327680	5659926	10121621	4092789	1358209	9410279
J. RESERVE FUNDS -								
(a) Reserve Funds bearing interest -								
8115-Depreciation/Renewal Reserve Funds	45933594	-	-	-	-	-	-	-
8116-Revenue Reserve Funds	-	-	-	-	-	-	-	-
8117-Development Funds	21285347	-	-	-	-	-	-	-
8118-Capital Reserve Funds	85411477	-	-	-	-	-	-	-
8119-Railway Safety Funds	-	-	-	-	-	-	-	-
8121-General and other Reserve Funds	77703240	14392	-	-	-	-	-	1
Total (a)	230333658	14392	0	0	0	0	0	1
(b) Reserve Funds not bearing interest -								
8222-Sinking Funds	-	3051271	100000	1760000	-	500000	164604	8000000
8223-Famine Relief Fund	-	-	-	-	-	12792	-	-
8224-Central Road Fund	125500000	-	-	-	-	-	-	-
8225-Roads and Bridges Fund	800000	-	-	-	-	-	-	-
8226-Depreciation/Renewal Reserve Funds	2135932	3164	-	-	-	-	-	5388
8228-Revenue Reserve Funds	-	-	-	-	-	1230	-	-
8229-Development and Welfare Funds	8698708	18207	-	-	-	1526772	-	345000
8230-Special Railway Safety Fund	21826602	-	-	-	-	-	-	-
8231-Railway Safety Fund	7134270	-	-	-	-	-	-	-
8232-Rural Employment Guarantee Funds	86942500	-	-	-	-	-	-	-
8235-General and other Reserve Funds	101455774	7141240	-	(A) 1942764	-	2009131	164749	10641184
Total (b)	.354493786	10213882	100000	3702764	0	4049925	329353	18991572
TOTAL : J-RESERVE FUNDS	584827444	10228274	100000	3702764	0	4049925	329353	18991573
Carried over to page 142	3677514037	69570297	1427680	9362690	10121621	8142714	1687562	28401852

Important Note :- There is no Public Account for the Govt. of NCT Delhi and Puducherry.

Transactions of the Govt. pertaining to Part III, Public Account are included in the Public Account of the Union Government.

(A) Differs from the amount booked in the Appropriation Accounts under MH-2245-01-101 Transfers of Fund to CRF etc. of Grant No. 41. Relief on account of Natural Calamities by Rs.12254 thousands. The difference is under scrutiny.

COMBINED FINANCE AND REVENUE ACCOUNTS OF THE UNION AND STATE GOVERNMENTS IN INDIA FOR THE YEAR 2006-07

No.6 - ACCOUNT showing by MAJOR HEADS the RECEIPTS AND DISBURSEMENTS on account of PUBLIC ACCOUNT
in respect of the UNION AND STATE GOVERNMENTS for the year ended 31st March, 2007-Contd.

(In thousands of rupees)

DISBURSEMENTS	Union Government	STATE GOVERNMENTS						
		Andhra Pradesh	Arunachal Pradesh	Assam	Bihar	Chhattisgarh	Goa	Gujarat
PART III PUBLIC ACCOUNT-								
I. SMALL SAVINGS, PROVIDENT FUNDS ETC.-								
(a) Small Savings -								
8001-Savings Deposits	917545442							
8002-Savings Certificates	255208737							
Total (a)	1172754179	0	0	0	0	0	0	0
(b) Provident Funds -								
8006-Public Provident Funds	74108220							
8007-Investment of National Small Savings Fund	675946600	1464105						
8008-Income and Expenditure on N.S.S. Fund	660374360							
8009-State Provident Funds	148643834	9176663	674192	1917777	5352571	3627598	766168	5980078
Total (b)	1559073014	10640768	674192	1917777	5352571	3627598	766168	5980078
(c) Other Accounts -								
8010-Trusts and Endowments								
8011-Insurance and Pension Funds	10669827	1537456	24047	248254	818546	368641	7029	584534
8012-Special Deposits and Accounts	22880751							
8013-Other Deposits and Accounts	5645513							
Total (c)	39196091	1537456	24047	248254	818546	368641	7029	584534
(d) Other Saving Schemes-								
8031-Other Saving Deposit								
Total (d)	0	0	0	0	0	0	0	0
TOTAL : I - Small Savings, Provident Funds, etc.:	2771023284	12178224	698239	2166031	6171117	3996239	773197	6564612
J. RESERVE FUNDS -								
(a) Reserve Funds bearing interest -								
8115-Depreciation/Renewal Reserve Funds	49578103							
8116-Revenue Reserve Funds								
8117-Development Funds	15639446							
8118-Capital Reserve Funds	50696054							
8119-Railway Safety Funds								
8121-General and other Reserve Funds	74889717	3						
Total (a)	190803320	3	0	0	0	0	0	0
(b) Reserve Funds not bearing interest -								
8222-Sinking Funds		3036652	100000	1760000		500000	164604	8000149
8223-Famine Relief Fund						8284		
8224-Central Road Fund	123998155							
8225-Roads and Bridges Fund	667557							
8226-Depreciation/Renewal Reserve Funds	2521363							3078
8228-Revenue Reserve Funds								
8229-Development and Welfare Funds	4862881	7816				4127374		387249
8230-Special Railway Safety Fund	19556037							
8231-Railway Safety Fund	3599431							
8232-Rural Employment Guarantee Fund	86942500							
8235-General and other Reserve Funds	34790462	6994957		1174003		1419338	194511	7479291
Total (b)	276938386	10039425	100000	2934003	0	6054996	359115	15869767
TOTAL : J - RESERVE FUNDS	467741706	10039428	100000	2934003	0	6054996	359115	15869767
Carried over to page 143	3238764990	22217652	798239	5100034	6171117	10051235	1132312	22434379

**No.6 - ACCOUNT showing by MAJOR HEADS the RECEIPTS AND DISBURSEMENTS on account of PUBLIC ACCOUNT
in respect of the UNION AND STATE GOVERNMENTS for the year ended 31st March, 2007-Contd.**

RECEIPTS	STATE GOVERNMENTS						
	Haryana	Himachal Pradesh	Jammu and Kashmir	Jharkhand	Karnataka	Kerala	Madhya Pradesh
(In thousands of rupees)							
PART III PUBLIC ACCOUNT-							
I. SMALL SAVINGS, PROVIDENT FUNDS ETC.-							
(a) Small Savings -							
8001-Savings Deposits	-	-	-	-	-	-	-
8002-Savings Certificates	-	-	-	-	-	-	-
Total (a)	0	0	0	0	0	0	0
(b) Provident Funds -							
8006-Public Provident Funds	-	-	-	-	-	-	-
8007-Investment of National Small Savings Fund	-	-	-	-	-	-	-
8008-Income and Expenditure on N.S.S. Fund	-	-	-	-	-	-	-
8009-State Provident Funds	12356350	10954310	9528730	4322722	9164061	20588303	11991059
Total (b)	12356350	10954310	9528730	4322722	9164061	20588303	11991059
(c) Other Accounts -							
8010-Trusts and Endowments	-	-	-	-	-	-	-
8011-Insurance and Pension Funds	94720	168553	377122	207791	8316334	2265515	2202219
8012-Special Deposits and Accounts	-	-	-	-	-	-	-
8013-Other Deposits and Accounts	-	-	-	-	-	-	-
Total (c)	94720	168553	377122	207791	8316334	2265515	2202219
(d) Other Saving Schemes-							
8031-Other Saving Deposit	-	-	-	-	306	56116012	-
Total (d)	0	0	0	0	306	56116012	0
TOTAL : I-Small Savings, Provident Funds, etc.	12451070	11122863	9905852	4530513	17480701	78969830	14193278
J. RESERVE FUNDS -							
(a) Reserve Funds bearing interest -							
8115-Depreciation/Renewal Reserve Funds	542516	-	-	-	421	-	-
8116-Revenue Reserve Funds	-	-	-	-	-	-	-
8117-Development Funds	-	-	-	-	-	-	-
8118-Capital Reserve Funds	-	-	-	-	-	-	-
8119-Railway Safety Funds	-	-	-	-	-	-	-
8121-General and other Reserve Funds	2962	-	3732870	-	-	(A) 1057268	-
Total (a)	545478	0	3732870	0	421	1057268	0
(b) Reserve Funds not bearing interest -							
8222-Sinking Funds	689910	-	-	-	18413	19463	-
8223-Famine Relief Fund	-	-	-	-	-	-	2929
8224-Central Road Fund	-	-	-	-	-	-	-
8225-Roads and Bridges Fund	-	-	-	-	-	-	-
8226-Depreciation/Renewal Reserve Funds	-	-	-	-	-	-	3600
8228-Revenue Reserve Funds	-	-	-	-	-	-	3392
8229-Development and Welfare Funds	1163	-	311689	-	8698847	96721	3714753
8230-Special Railway Safety Fund	-	-	-	-	-	-	-
8231-Railway Safety Fund	-	-	-	-	-	-	-
8232-Rural Employment Guarantee Funds	-	-	-	-	-	-	-
8235-General and other Reserve Funds	1560581	1287400	65741	1569311	7863620	19503	4467118
Total (b)	2251654	1287400	377430	1569311	16580880	135687	8191792
TOTAL : J-RESERVE FUNDS	2797132	1287400	4110300	1569311	16581301	1192955	8191792
<i>Carried over to page 144</i>	<i>15248202</i>	<i>12410263</i>	<i>14016152</i>	<i>6099824</i>	<i>34062002</i>	<i>80162785</i>	<i>22385070</i>

(A) Represent transfer to Calamity Relief Fund.

(B) Represent Interest on Investment made from Consolidated Sinking Fund.

**No.6 - ACCOUNT showing by MAJOR HEADS the RECEIPTS AND DISBURSEMENTS on account of PUBLIC ACCOUNT
in respect of the UNION AND STATE GOVERNMENTS for the year ended 31st March, 2007-Contd.**

DISBURSEMENTS	STATE GOVERNMENTS						
	Haryana	Himachal Pradesh	Jammu and Kashmir	Jharkhand	Karnataka	Kerala	Madhya Pradesh
(In thousands of rupees)							
PART III PUBLIC ACCOUNT-							
I. SMALL SAVINGS, PROVIDENT FUNDS ETC.-							
(a) Small Savings -							
8001-Savings Deposits							
8002-Savings Certificates							
Total (a)	0	0	0	0	0	0	0
(b) Provident Funds -							
8006-Public Provident Funds							
8007-Investment of National Small Savings Fund							
8008-Income and Expenditure on N.S.S. Fund							
8009-State Provident Funds	8635148	7836533	5393898	1923682	5668965	13854520	11415789
Total (b)	8635148	7836533	5393898	1923682	5668965	13854520	11415789
(c) Other Accounts -							
8010-Trusts and Endowments							
8011-Insurance and Pension Funds	167787	66041	249401	316758	5217438	472018	1198609
8012-Special Deposits and Accounts							
8013-Other Deposits and Accounts							
Total (c)	167787	66041	249401	316758	5217438	472018	1198609
(d) Other Saving Schemes-							
8031-Other Saving Deposit					545	67709953	
Total (d)	0	0	0	0	545	67709953	0
TOTAL : I-Small Savings, Provident Funds, etc.	8802935	7902574	5643299	2240440	10886948	82036491	12614398
J. RESERVE FUNDS -							
(a) Reserve Funds bearing interest -							
8115-Depreciation/Renewal Reserve Funds	167500				560		
8116-Revenue Reserve Funds							
8117-Development Funds							
8118-Capital Reserve Funds							
8119-Railway Safety Funds							
8121-General and other Reserve Funds	2000		2279977			(A) 1087304	
Total (a)	169500	0	2279977	0	560	1087304	0
(b) Reserve Funds not bearing interest -							
8222-Sinking Funds	689910				470775	(B) 519463	
8223-Famine Relief Fund							
8224-Central Road Fund							
8225-Roads and Bridges Fund							
8226-Depreciation/Renewal Reserve Funds							
8228-Revenue Reserve Funds							
8229-Development and Welfare Funds	4300		302039		193564	15553	1546441
8230-Special Railway Safety Fund							
8231-Railway Safety Fund							
8232-Rural Employment Guarantee Fund							
8235-General and other Reserve Funds	2416627	1222774	9841		4016125	19503	3463354
Total (b)	3110837	1222774	311680	0	4680464	554519	5009795
TOTAL : J - RESERVE FUNDS	3280337	1222774	2591657	0	4681024	1641823	5009795
Carried over to page 145	12083272	9125348	8234956	2240440	15567972	83678314	17624193

(A) Represents transfer from Calamity Relief Fund.

(B) Represents investment from balances in Consolidated Sinking Fund.

**No.6 - ACCOUNT showing by MAJOR HEADS the RECEIPTS AND DISBURSEMENTS on account of PUBLIC ACCOUNT
in respect of the UNION AND STATE GOVERNMENTS for the year ended 31st March, 2007-Contd.**

RECEIPTS	STATE GOVERNMENTS					
	Maharashtra	Manipur	Meghalaya	Mizoram	Nagaland	Orissa
(In thousands of rupees)						
PART III PUBLIC ACCOUNT-						
I. SMALL SAVINGS, PROVIDENT FUNDS ETC.-						
(a) Small Savings -						
8001-Savings Deposits	-	-	-	-	-	-
8002-Savings Certificates	-	-	-	-	-	-
Total (a)	0	0	0	0	0	0
(b) Provident Funds -						
8006-Public Provident Funds	-	2316900	-	-	-	-
8007-Investment of National Small Savings Fund	-	-	-	-	-	-
8008-Income and Expenditure on N.S.S. Fund	-	-	-	-	-	-
8009-State Provident Funds	17087452	1398593	911668	2083823	930681	20738220
Total (b)	17087452	3715493	911668	2083823	930681	20738220
(c) Other Accounts -						
8010-Trusts and Endowments	-	-	-	-	-	-
8011-Insurance and Pension Funds	1861429	16697	1	61332	21547	30135
8012-Special Deposits and Accounts	-	-	-	-	-	-
8013-Other Deposits and Accounts	-	-	-	-	-	-
Total (c)	1861429	16697	1	61332	21547	30135
(d) Other Saving Schemes-						
8031-Other Saving Deposit	-	-	-	-	-	-
Total (d)	0	0	0	0	0	0
TOTAL : I- Small Savings, Provident Funds, etc.	18948881	3732190	911669	2145155	952228	20768355
J. RESERVE FUNDS -						
(a) Reserve Funds bearing interest -						
8115-Depreciation/Renewal Reserve Funds	-	-	-	-	-	-
8116-Revenue Reserve Funds	-	-	-	-	-	-
8117-Development Funds	-	-	-	-	-	-
8118-Capital Reserve Funds	-	-	-	-	-	-
8119-Railway Safety Funds	-	-	-	-	-	-
8121-General and other Reserve Funds	660485	-	-	-	-	-
Total (a)	660485	0	0	0	0	0
(b) Reserve Funds not bearing interest -						
8222-Sinking Funds	6980640	-	90726	70000	-	14880724
8223-Famine Relief Fund	2390	-	-	-	-	119
8224-Central Road Fund	-	-	-	-	-	-
8225-Roads and Bridges Fund	8675345	-	-	-	-	-
8226-Depreciation/Renewal Reserve Funds	6330	-	-	-	-	-
8228-Revenue Reserve Funds	-	-	-	-	-	-
8229-Development and Welfare Funds	34870470	-	-	-	-	6357
8230-Special Railway Safety Fund	-	-	-	-	-	-
8231-Railway Safety Fund	-	-	-	-	-	-
8232-Rural Employment Guarantee Funds	-	-	-	-	-	-
8235-General and other Reserve Funds	8684323	8442	116102	136625	56425	12733633
Total (b)	59219498	8442	206828	206625	56425	27620833
TOTAL : J-RESERVE FUNDS	59879983	8442	206828	206625	56425	27620833
Carried over to page 146	78828864	3740632	1118497	2351780	1008653	48389188

COMBINED FINANCE AND REVENUE ACCOUNTS OF THE UNION AND STATE GOVERNMENTS IN INDIA FOR THE YEAR 2006-07

No.6 - ACCOUNT showing by MAJOR HEADS the RECEIPTS AND DISBURSEMENTS on account of PUBLIC ACCOUNT
in respect of the UNION AND STATE GOVERNMENTS for the year ended 31st March, 2007-Contd.

(In thousands of rupees)

DISBURSEMENTS	STATE GOVERNMENTS					
	Maharashtra	Manipur	Meghalaya	Mizoram	Nagaland	Orissa
PART III PUBLIC ACCOUNT-						
I. SMALL SAVINGS, PROVIDENT FUNDS ETC.-						
(a) Small Savings -						
8001-Savings Deposits	-	-	-	-	-	-
8002-Savings Certificates	-	-	-	-	-	-
Total (a)	0	0	0	0	0	0
(b) Provident Funds -						
8006-Public Provident Funds	-	-	-	-	-	-
8007-Investment of National Small Savings Fund	-	21590	-	-	-	-
8008-Income and Expenditure on N.S.S. Fund	-	-	-	-	-	-
8009-State Provident Funds	11716280	754937	548637	692634	993014	14759110
Total (b)	11716280	776527	548637	692634	993014	14759110
(c) Other Accounts -						
8010-Trusts and Endowments	-	-	-	-	-	-
8011-Insurance and Pension Funds	829316	30964	-	19630	30144	31773
8012-Special Deposits and Accounts	-	-	-	-	-	-
8013-Other Deposits and Accounts	-	-	-	-	-	-
Total (c)	829316	30964	0	19630	30144	31773
(d) Other Saving Schemes-						
8031-Other Saving Deposit	-	-	-	-	-	-
Total (d)	0	0	0	0	0	0
TOTAL : I-Small Savings, Provident Funds, etc.	12545596	807491	548637	712264	1023158	14790883
J. RESERVE FUNDS -						
(a) Reserve Funds bearing interest -						
8115-Depreciation/Renewal Reserve Funds	-	-	-	-	-	-
8116-Revenue Reserve Funds	-	-	-	-	-	-
8117-Development Funds	-	-	-	-	-	-
8118-Capital Reserve Funds	-	-	-	-	-	-
8119-Railway Safety Funds	-	-	-	-	-	-
8121-General and other Reserve Funds	591474	-	-	-	-	-
Total (a)	591474	0	0	0	0	0
(b) Reserve Funds not bearing interest -						
8222-Sinking Funds	6980640	-	-	120000	161700	14880111
8223-Famine Relief Fund	-	-	-	-	-	-
8224-Central Road Fund	-	-	-	-	-	-
8225-Roads and Bridges Fund	16349564	-	-	-	-	-
8226-Depreciation/Renewal Reserve Funds	-	-	-	-	-	-
8228-Revenue Reserve Funds	-	-	-	-	-	-
8229-Development and Welfare Funds	10735707	-	-	-	-	12000
8230-Special Railway Safety Fund	-	-	-	-	-	-
8231-Railway Safety Fund	-	-	-	-	-	-
8232-Rural Employment Guarantee Fund	-	-	-	-	-	-
8235-General and other Reserve Funds	8766700	80327	175907	69687	101725	10015012
Total (b)	42832611	80327	175907	189687	263425	24907123
TOTAL : J - RESERVE FUNDS	43424085	80327	175907	189687	263425	24907123
Carried over to page 147	55969681	887818	724544	901951	1286583	39698006

**No.6 - ACCOUNT showing by MAJOR HEADS the RECEIPTS AND DISBURSEMENTS on account of PUBLIC ACCOUNT
in respect of the UNION AND STATE GOVERNMENTS for the year ended 31st March, 2007-Contd.**

(In thousands of rupees)

RECEIPTS	STATE GOVERNMENTS								Total
	Punjab	Rajasthan	Sikkim	Tamil Nadu	Tripura	Uttar Pradesh	Uttarakhand	West Bengal	
PART III PUBLIC ACCOUNT-									
I. SMALL SAVINGS, PROVIDENT FUNDS ETC.-									
(a) Small Savings -									
8001-Savings Deposits									1217007334
8002-Savings Certificates									345347268
Total (a)	0	0	0	0	0	0	0	0	1562354602
(b) Provident Funds -									
8006-Public Provident Funds									259454266
8007-Investment of National Small Savings Fund									82245990
8008-Income and Expenditure on N.S.S. Fund									584555025
8009-State Provident Funds	14998918	17082867	775821	31406610	3763914	47055104	3237048	11769268	496237069
Total (b)	14998918	17082867	775821	31406610	3763914	47055104	3237048	11769268	1422492350
(c) Other Accounts -									
8010-Trusts and Endowments									0
8011-Insurance and Pension Funds	118479	9029783	24435	-134	33462	1523976	61692	(A) 176344	67261584
8012-Special Deposits and Accounts									412626800
8013-Other Deposits and Accounts									317638
Total (c)	118479	9029783	24435	-134	33462	1523976	61692	176344	480206022
(d) Other Saving Schemes-									
8031-Other Saving Deposit				735115					56851433
Total (d)	0	0	0	735115	0	0	0	0	56851433
TOTAL : I-Small Savings, Provident Funds, etc.	15117397	26112650	800256	32141591	3797376	48579080	3288740	11945612	3521904407
J. RESERVE FUNDS -									
(a) Reserve Funds bearing interest -									
8115-Depreciation/Renewal Reserve Funds	31474	19009	-	-	-	900000	-	-	47427014
8116-Revenue Reserve Funds	-	-	-	-	-	-	-	-	0
8117-Development Funds	-	-	-	-	-	-	-	-	21285347
8118-Capital Reserve Funds	-	-	-	-	-	-	-	-	85411477
8118-Capital Reserve Funds	-	-	-	-	-	-	-	-	0
8121-General and other Reserve Funds	3161664	-	-	1127	-	-	-	3118194	89452203
Total (a)	3193138	19009	0	1127	0	900000	0	3118194	243576041
(b) Reserve Funds not bearing interest -									
8222-Sinking Funds	-	3500000	117300	8883399	-	28720695	1250000	3982473	82779618
8223-Famine Relief Fund	-	-	-	302	-	-	-	-13203	5329
8224-Central Road Fund	-	-	-	-	-	-	-	-	125500000
8225-Roads and Bridges Fund	-	2374100	-	-	-	-	-	(B) 2290983	14140428
8226-Depreciation/Renewal Reserve Funds	-	-	-	1	-	301500	-	-	2455915
8228-Revenue Reserve Funds	-	-	-	-	-	-	-	-	4622
8229-Development and Welfare Funds	-	1020366	-	10880477	-	815022	875953	-	71880505
8230-Special Railway Safety Fund	-	-	-	-	-	-	-	-	21826602
8231-Railway Safety Fund	-	-	-	-	-	-	-	-	7134270
8232-Rural Employment Guarantee Funds	-	87123	-	-	-	-	-	-	87029623
8235-General and other Reserve Funds	-	7461032	193085	4111970	185400	763	100000	137266	174113182
Total (b)	0	14442621	310385	23876149	185400	29837980	2225953	6397519	586870094
TOTAL : J-RESERVE FUNDS	3193138	14461630	310385	23877276	185400	30737980	2225953	9515713	830446135
Carried over to page 148	18310535	40574280	1110641	56018867	3982776	79317060	5524693	21461325	4352350542

(A) Includes Rs. 49357 thousands by transfer credit from the Consolidated Fund.

(B) Represents transfer from/ to Reserve Fund from Major Head "3054-Roads and Bridges" and "5054-Capital Outlay on Roads and Bridges".

**No.6 - ACCOUNT showing by MAJOR HEADS the RECEIPTS AND DISBURSEMENTS on account of PUBLIC ACCOUNT
in respect of the UNION AND STATE GOVERNMENTS for the year ended 31st March, 2007-Contd.**

DISBURSEMENTS	STATE GOVERNMENTS								Total
	Punjab	Rajasthan	Sikkim	Tamil Nadu	Tripura	Uttar Pradesh	Uttarakhand	West Bengal	
PART III PUBLIC ACCOUNT -									
I. SMALL SAVINGS, PROVIDENT FUNDS ETC.:-									
(a) Small Savings -									
8001-Savings Deposits									917545442
8002-Savings Certificates									255208737
Total (a)	0	0	0	0	0	0	0	0	1172754179
(b) Provident Funds -									
8006-Public Provident Funds									74108220
8007-Investment of National Small Savings Fund									677432295
8008-Income and Expenditure on N.S.S. Fund									660374360
8009-State Provident Funds	10951648	9888061	632360	28916741	3181893	20417649	2312068	8548242	345180690
Total (b)	10951648	9888061	632360	28916741	3181893	20417649	2312068	8548242	1757095565
(c) Other Accounts -									
8010-Trusts and Endowments									0
8011-Insurance and Pension Funds	145503	3773713	5379		51818	834523	102568	258408	28060125
8012-Special Deposits and Accounts									22880751
8013-Other Deposits and Accounts									5645513
Total (c)	145503	3773713	5379	0	51818	834523	102568	258408	56586389
(d) Other Saving Schemes-									
8031-Other Saving Deposit				665577					68376075
Total (d)	0	0	0	665577	0	0	0	0	68376075
TOTAL : I-Small Savings, Provident Funds, etc.	11097151	13661774	637739	29582318	3233711	21252172	2414636	8806650	3054812208
J. RESERVE FUNDS -									
(a) Reserve Funds bearing interest -									
8115-Depreciation/Renewal Reserve Funds									0
8116-Revenue Reserve Funds									0
8117-Development Funds									15639446
8118-Capital Reserve Funds									50696054
8119-Railway Safety Funds									0
8121-General and other Reserve Funds	109292							2987206	81946973
Total (a)	109292	0	0	0	0	0	0	2987206	198028636
(b) Reserve Funds not bearing interest -									
8222-Sinking Funds			117300	9177262			1250000	(B) 3982473	51911039
8223-Famine Relief Fund									8284
8224-Central Road Fund									123998155
8225-Roads and Bridges Fund		(A) 2879067						(C) 2808473	22704661
8226-Depreciation/Renewal Reserve Funds						146321			2670762
8228-Revenue Reserve Funds									0
8229-Development and Welfare Funds		8903		9494683		972388	219707		32890605
8230-Special Railway Safety Fund									19556037
8231-Railway Safety Fund									3599431
8232-Rural Employment Guarantee Fund		83334							87025834
8235-General and other Reserve Funds	424563	6890522	291651	3527217	3297		100000	12331	93659525
Total (b)	424563	9861826	408951	22199162	3297	1118709	1569707	6803277	438024333
TOTAL : J - RESERVE FUNDS	533855	9861826	408951	22199162	3297	1118709	1569707	9790483	636052969
Carried over to page 149	11631006	23523600	1046690	51781480	3237008	22370881	3984343	18597133	3690865177

(A) It includes Rs. 1,18,75,41 thousands transferred to Major Head 8443-106.

(B) Represents transfer from Consolidated Sinking Fund.

(C) Represents transfer to Reserve Fund from Major Head "3054-Roads and Bridges" and "5054-Capital Outlay, on Roads and Bridges".

**No.6 - ACCOUNT showing by MAJOR HEADS the RECEIPTS AND DISBURSEMENTS on account of PUBLIC ACCOUNT
in respect of the UNION AND STATE GOVERNMENTS for the year ended 31st March, 2007-Contd.**

(In thousands of rupees)

RECEIPTS	Union Government	STATE GOVERNMENTS						
		Andhra Pradesh	Arunachal Pradesh	Assam	Bihar	Chhattisgarh	Goa	Gujarat
Brought forward from page 134	3677514037	69570297	1427680	9362690	10121621	8142714	1687562	28401852
K. DEPOSITS AND ADVANCES -								
(a) Deposits bearing Interests-								
8336-Civil Deposits	302804	-	-	-	-	-	359130	11055753
8337-Deposits of Railways	10055	-	-	-	-	-	-	-
8338-Deposits of Local Funds	-	4530418	-	-	-	-	-	-
8342-Other Deposits	99040116	13394462	-	-	20	183571	33257	11663
Total (a)	99352975	17924880	0	0	20	183571	392387	11067416
(b) Deposits not bearing interests-								
8443-Civil Deposits	104510798	116435501	1655883	16040631	19143643	13644645	695624	18008440
8444-Defence Deposits	21588165	-	-	-	-	-	-	-
8445-Railway Deposits	88817836	-	-	-	-	-	-	-
8446-Postal Deposits	71838859	-	-	-	-	-	-	-
8447-Telecommunication Deposits	1597	-	-	-	-	-	-	-
8448-Deposits of Local Funds	304122	60821146	-	121557	10418293	578	-	92996264
8449-Other Deposits	946854	31511393	-	-	-	-	-	1418511
8450-Balance Account of Union Territories	133014342	-	-	-	-	-	-	-
8451-Bhopal Gas leak disaster relief Fund	41693	-	-	-	-	-	-	-
Total (b)	421064266	208768040	1655883	16162188	29561936	13645223	695624	112423215
(c) Advances -								
8550-Civil Advances	44841145	1539270	647333	5340836	579325	2923370	42782	1745264
8551-Defence Advances	226981616	-	-	-	-	-	-	-
8552-Railway Advances	210952	-	-	-	-	-	-	-
8553-Postal Advances	19073058	-	-	-	-	-	-	-
8554-Telecommunication Advances	56010	-	-	-	-	-	-	-
Total (c)	291162781	1539270	647333	5340836	579325	2923370	42782	1745264
TOTAL : K - DEPOSITS AND ADVANCES	811580022	228232190	2303216	21503024	30141281	16752164	1130793	125235895
L. SUSPENSE AND MISCELLANEOUS-								
(a) Coinage Accounts-								
8656-Coinage Accounts	-	-	-	-	-	-	-	-
(b) Suspense-			(D)					
8658-Suspense Accounts	8397379	580176	-2368138	-1601509	1597810	-144971	1008870	-1711570
8659-Suspense Account Defence	90803	-	-	-	-	-	-	-
8660-Suspense Account Railways	202962	-	-	-	-	-	-	-
8661-Suspense Account (Postal)	5166585	-	-	-	-	-	-	-
8662-Suspense Account Telecommunications	239	-	-	-	-	-	-	-
8663-Accounting Adjustment Suspense	-	-	-	-	-	-	-	-
Total Suspense	13857968	580176	-2368138	-1601509	1597810	-144971	1008870	-1711570
(c) Other Accounts -								
8670-Cheques and Bills	34385557	95356337	-	21242	-	79183738	14659551	149742755
8671-Departmental Balances	228133	14760	113927	127732	246185	304746	76040	56441
8672-Permanent Cash Imprest	2768	2	-	-	-	1	1	-
8673-Cash Balance Investment Account	-	364599624	68869700	685730618	803975827	296408177	67337827	778711197
8674-Security Deposits made by Government	-	5641	-	-	-	-	3763	189
8675-Deposits with Reserve Bank	(B)	-	-	-	-	-	-	-
8677-Remittances into Banks/Treasuries	3894437	-	-	-	-	-	-	-
Total (c)	38510895	459976364	68983627	685879592	804222012	375896662	82077182	928510582
Total : L-SUSPENSE AND MISCELLANEOUS (a+b+c)	52368863	460556540	66615489	684278083	805819822	375751691	83086052	926799012
Carried over to page 150								
Carried over to page 150	4489094059	297802487	3730896	30865714	40262902	24894878	2818355	153637747

(A) Includes clearance of Rs. 17050 thousands (Dr) and Rs. 46699 thousands (Cr.) relates to previous years.

(B) Net debit of Rs.293952012 thousands transferred to N-Cash Balance.

(C) Excludes Rs. 757680200 thousands under "8675-Deposit with Reserve Bank".

(D) Minus figure is due to adjustment of outstanding balances of earlier years.

COMBINED FINANCE AND REVENUE ACCOUNTS OF THE UNION AND STATE GOVERNMENTS IN INDIA FOR THE YEAR 2006-07

No.6 - ACCOUNT showing by MAJOR HEADS the RECEIPTS AND DISBURSEMENTS on account of PUBLIC ACCOUNT
in respect of the UNION AND STATE GOVERNMENTS for the year ended 31st March, 2007-Contd.

(In thousands of rupees)

DISBURSEMENTS	Union Government	STATE GOVERNMENTS						
		Andhra Pradesh	Arunachal Pradesh	Assam	Bihar	Chhattisgarh	Goa	Gujarat
Brought forward from page 135	3238764990	22217652	798239	5100034	6171117	10051235	1132312	22434379
K. DEPOSITS AND ADVANCES -								
(a) Deposits bearing Interests-								
8336-Civil Deposits	2425	-	-	-	-	-	126350	7932362
8337-Deposits of Railways	7701	-	-	-	-	-	-	-
8338-Deposits of Local Funds	-	2777033	-	-	-	-	-	-
8342-Other Deposits	47324111	4126315	-	-	-	86127	1	733
Total (a)	47334237	6903348	0	0	0	86127	126351	7933095
(b) Deposits not bearing Interests-								
8443-Civil Deposits	96110627	114269483	2123876	14284155	8839882	10616005	448026	16892846
8444-Defence Deposits	20709963	-	-	-	-	-	-	-
8445-Railway Deposits	84187876	-	-	-	-	-	-	-
8446-Postal Deposits	69501918	-	-	-	-	-	-	-
8447-Telecommunication Deposits	553	-	-	-	-	-	-	-
8448-Deposits of Local Funds	248549	59186458	-	94083	12060958	-	-	88391716
8449-Other Deposits	851939	25932404	-	-	-	-	1204	1977160
8450-Balance Account of Union Territories	98947656	-	-	-	-	-	-	-
8451-Bhopal Gas leak Disaster Relief Fund	273713	-	-	-	-	-	-	-
Total (b)	370832794	199388345	2123876	14378238	20900840	10616005	449230	107261722
(c) Advances -								
8550-Civil Advances	44889833	1527123	680314	8390947	545623	2922273	43103	1745396
8551-Defence Advances	225791115	-	-	-	-	-	-	-
8552-Railway Advances	115993	-	-	-	-	-	-	-
8553-Postal Advances	20713386	-	-	-	-	-	-	-
8554-Telecommunication Advances	44092	-	-	-	-	-	-	-
Total (c)	291554419	1527123	680314	8390947	545623	2922273	43103	1745396
TOTAL : K - DEPOSITS AND ADVANCES	709721450	207818816	2804190	22769185	21446463	13624405	618684	116940213
L. SUSPENSE AND MISCELLANEOUS-								
(a) Coinage Accounts-								
8656-Coinage Accounts	-	-	-	-	-	-	-	-
(b) Suspense-			(C)					
8658-Suspense Accounts	36983207	2822779	-1467600	-2491274	1531195	-438376	1025160	-939714
8659-Suspense Account Defence	11716142	-	-	-	-	-	-	-
8660-Suspense Account Railways	1568382	-	-	-	-	-	-	-
8661-Suspense Account (Posted)	14444897	-	-	-	-	-	-	-
8662-Suspense Account Telecommunications	804255	-	-	-	-	-	-	-
8663-Accounting Adjustment Suspense	-	-	-	-	-	-	-	-
Total : Suspense	65516883	2822779	-1467600	-2491274	1531195	-438376	1025160	-939714
(c) Other Accounts -								
8670-Cheques and Bills	3427433	95643286	-	21242	-	79090496	15092673	145479036
8671-Departmental Balances	3082111	13971	109315	145562	740144	366718	76040	56979
8672-Permanent Cash Imprest	14437	21	-	40	432	23	19	-1186030
8673-Cash Balance Investment Account	-	377974056	69264000	704399002	797711374	307001152	68284935	795054431
8674-Security Deposits made by Government	184992	-	-	-	-	-	40102	166079
8675-Deposits with Reserve Bank	(B)	-	-	-	-	-	-	-
8677-Remittances into Banks/Treasuries	7086568	-	-	-	-	-	-	-
Total (c)	13795541	473631334	69373315	704565846	798461950	386458389	83493769	939570495
Total : L-SUSPENSE AND MISCELLANEOUS (a+b+c)	79312424	476454113	67905715	702074572	799983145	386020013	84518929	938630781
Carried over to page 151	3948486440	230036468	3602429	27869219	27617580	23675640	1750996	139374592

(A) Includes clearance of Rs. 17050 thousands. (Dr.) and Rs. 46699 thousands (Cr) relates to previous years.

(B) Net Debit of Rs.293952012 thousands transferred to N-Cash Balance.

(C) Minus figure is due to adjustment of outstanding balances of earlier years.

**No.6 - ACCOUNT showing by MAJOR HEADS the RECEIPTS AND DISBURSEMENTS on account of PUBLIC ACCOUNT
In respect of the UNION AND STATE GOVERNMENTS for the year ended 31st March, 2007-Contd.**

RECEIPTS	STATE GOVERNMENTS						
	Haryana	Himachal Pradesh	Jammu and Kashmir	Jharkhand	Karnataka	Kerala	Madhya Pradesh
Brought forward from page 136	15248202	12410263	14016152	6099824	34062002	80162785	22385070
K. DEPOSITS AND ADVANCES -							
(a) Deposits bearing Interests-							
8336-Civil Deposits	-	-	-	-	-	-	-
8337-Deposits of Railways	-	-	-	-	4	-	-
8338-Deposits of Local Funds	-	-	-	-	-	-	-
8342-Other Deposits	44	11136	-	-	4045279	-	258059
Total (a)	44	11136	0	0	4045283	0	258059
(b) Deposits not bearing interests-							
8443-Civil Deposits	17287860	6181128	8142864	3965532	30417292	12139675	26363817
8444-Defence Deposits	-	-	-	-	-	-	-
8445-Railway Deposits	-	-	-	-	-	-	-
8446-Postal Deposits	-	-	-	-	-	-	-
8447-Telecommunication Deposits	-	-	-	-	-	-	-
8448-Deposits of Local Funds	263511	53554	2616795	6536820	90515654	22616921	1549027
8449-Other Deposits	1250970	42077	475600	4008710	65318385	318700	14200000
8450-Balance Account of Union Territories	-	-	-	-	-	-	-
8451-Bhopal Gas leak disaster relief Fund	-	-	-	-	-	-	-
Total (b)	18802341	6276759	11235259	14511062	186251331	35075296	42112844
(c) Advances -							
8550-Civil Advances	559067	1609222	1992225	1274587	433003	16493	1989093
8551-Defence Advances	-	-	-	-	-	-	-
8552-Railway Advances	-	-	-	-	-	-	-
8553-Postal Advances	-	-	-	-	-	-	-
8554-Telecommunication Advances	-	-	-	-	-	-	-
Total (c)	559067	1609222	1992225	1274587	433003	16493	1989093
TOTAL : K - DEPOSITS AND ADVANCES	18361452	7897117	13227484	15785649	190729617	35091789	44359996
L. SUSPENSE AND MISCELLANEOUS-							
(a) Coinage Accounts-							
8656-Coinage Accounts	-	-	-	-	-	-	-
(b) Suspense-							
8658-Suspense Accounts	1534139	1504710	961177	1430974	520579	49075351	197410
8659-Suspense Account Defence	-	-	-	-	-	-	-
8660-Suspense Account Railways	-	-	-	-	-	-	-
8661-Suspense Account (Postal)	-	-	-	-	-	-	-
8662-Suspense Account Telecommunications	-	-	-	-	-	-	-
8663-Accounting Adjustment Suspense	-	-	-	-	-	-	-
Total Suspense	1534139	1504710	961177	1430974	520579	49075351	197410
(c) Other Accounts -		(A)					
8670-Cheques and Bills	431865	-27356	2185432	-	206728739	193764795	189348658
8671-Departmental Balances	689639	4901	251897	1129335	372152	98392	255231
8672-Permanent Cash Imprest	-	-	-	-	-	-	4
8673-Cash Balance Investment Account	1112045500	138429500	-	181166839	920924354	49965211	608847304
8674-Security Deposits made by Government	-	-	-	-	-	1488	-
8675-Deposits with Reserve Bank	-	-	-	-	-	-	-
8677-Remittances into Banks/Treasuries	-	-	-	-	-	-	-
Total (c)	1113167004	138407045	2437329	182296174	1128025245	243829886	798451197
Total : L-SUSPENSE AND MISCELLANEOUS (a+b+c)	1114701143	139911755	3398506	183727148	1128545824	292905237	798648607
Carried over to page 152	34609654	20307380	27243636	21885473	224791619	115254574	66745066

(A) Minus figure is due to adjustment of misclassification of earlier years.

COMBINED FINANCE AND REVENUE ACCOUNTS OF THE UNION AND STATE GOVERNMENTS IN INDIA FOR THE YEAR 2006-07

No.6 - ACCOUNT showing by MAJOR HEADS the RECEIPTS AND DISBURSEMENTS on account of PUBLIC ACCOUNT
in respect of the UNION AND STATE GOVERNMENTS for the year ended 31st March, 2007-Contd.

(In thousands of rupees)

DISBURSEMENTS	STATE GOVERNMENTS						
	Haryana	Himachal Pradesh	Jammu and Kashmir	Jharkhand	Karnataka	Kerala	Madhya Pradesh
Brought forward from page 137	12083272	9125348	8234956	2240440	15567972	83678314	17624193
K. DEPOSITS AND ADVANCES -							
(a) Deposits bearing Interests-							
8336-Civil Deposits	-	-	-	-	-	-	-
8337-Deposits of Railways	-	-	-	-	-	-	-
8338-Deposits of Local Funds	-	-	-	-	-	-	-
8342-Other Deposits	-	-	-	-	3617416	-	265052
Total (a)	0	0	0	0	3617416	0	265052
(b) Deposits not bearing interests-							
8443-Civil Deposits	14570135	5191556	5983915	3075214	26160285	11065409	18803878
8444-Defence Deposits	-	-	-	-	-	-	-
8445-Railway Deposits	-	-	-	-	-	-	-
8446-Postal Deposits	-	-	-	-	-	-	-
8447-Telecommunication Deposits	-	-	-	-	-	-	-
8448-Deposits of Local Funds	254874	6049086	4262365	3310021	79591407	19236795	1278386
8449-Other Deposits	200000	43033	155610	4008710	62926109	494390	14200000
8450-Balance Account of Union Territories	-	-	-	-	-	-	-
8451-Bhopal Gas leak Disaster Relief Fund	-	-	-	-	-	-	-
Total (b)	15025009	11283675	10401890	10393945	168677801	30796594	34282264
(c) Advances -							
8550-Civil Advances	559383	1609779	1990805	1432582	383228	16347	1990306
8551-Defence Advances	-	-	-	-	-	-	-
8552-Railway Advances	-	-	-	-	-	-	-
8553-Postal Advances	-	-	-	-	-	-	-
8554-Telecommunication Advances	-	-	-	-	-	-	-
Total (c)	559383	1609779	1990805	1432582	383228	16347	1990306
TOTAL : K - DEPOSITS AND ADVANCES	15584392	12893454	12392695	11826527	172678445	30812941	36537622
L. SUSPENSE AND MISCELLANEOUS-							
(a) Coinage Accounts-							
8656-Coinage Accounts	-	-	-	-	-	-	-
(b) Suspense-							
8658-Suspense Accounts	-2244472	1570823	1104657	994479	1066245	48639497	-503894
8659-Suspense Account Defence	-	-	-	-	-	-	-
8660-Suspense Account Railways	-	-	-	-	-	-	-
8661-Suspense Account (Posted)	-	-	-	-	-	-	-
8662-Suspense Account Telecommunications	-	-	-	-	-	-	-
8663-Accounting Adjustment Suspense	-	-	-	-	-	-	-
Total : Suspense	-2244472	1570823	1104657	994479	1066245	48639497	-503894
(c) Other Accounts -		(A)					
8670-Cheques and Bills	431255	-22725	2578840	-	204284598	190964513	189335635
8671-Departmental Balances	644272	3956	249617	587176	379679	91420	242497
8672-Permanent Cash Imprest	-	-	10	-	61	41	1078
8673-Cash Balance Investment Account	1140835010	135060700	-	189362841	934118711	56765160	627398488
8674-Security Deposits made by Government	-	-	-	-	-	45948	-
8675-Deposits with Reserve Bank	-	-	-	-	-	-	-
8677-Remittances into Banks/Treasuries	-	-	-	-	-	-	-
Total (c)	1141910537	135041931	2828467	189950017	1138783049	247867082	816977698
Total : L-SUSPENSE AND MISCELLANEOUS (a+b+c)	1139666065	136612754	3933124	190944496	1139849294	296506579	816473804
Carried over to page 153	27667664	22018802	20627651	14066967	188246417	114491255	54161815

(A) Minus credit is due to clearance of outstandings of earlier years.

**No.6 - ACCOUNT showing by MAJOR HEADS the RECEIPTS AND DISBURSEMENTS on account of PUBLIC ACCOUNT
in respect of the UNION AND STATE GOVERNMENTS for the year ended 31st March, 2007-Contd.**

(In thousands of rupees)

RECEIPTS	STATE GOVERNMENTS					
	Maharashtra	Manipur	Meghalaya	Mizoram	Nagaland	Orissa
Brought forward from page 138	78828864	3740632	1118497	2351780	1008653	48389188
K. DEPOSITS AND ADVANCES -						
(a) Deposits bearing interests-						
8336-Civil Deposits	18088829	-	-	-	-	-
8337-Deposits of Railways	-	-	-	-	-	-
8338-Deposits of Local Funds	3000000	-	-	-	-	-
	(A)					
8342-Other Deposits	-2999995	11804	-	-	-	506
Total (a)	18088834	11804	0	0	0	506
(b) Deposits not bearing interests-		(A)				
8443-Civil Deposits	66592073	-1122007	3012392	2191283	1078677	18864049
8444-Defence Deposits	-	-	-	-	-	-
8445-Railway Deposits	-	-	-	-	-	-
8446-Postal Deposits	-	-	-	-	-	-
8447-Telecommunication Deposits	-	-	-	-	-	-
8448-Deposits of Local Funds	130	-	-	-	-	5118150
8449-Other Deposits	2148407	2970822	-	-	-	-
8450-Balance Account of Union Territories	-	-	-	-	-	-
8451-Bhopal Gas leak disaster relief Fund	-	-	-	-	-	-
Total (b)	68740610	1848815	3012392	2191283	1078677	23982199
(c) Advances -						
8550-Civil Advances	2151738	176142	409916	152940	196778	644768
8551-Defence Advances	-	-	-	-	-	-
8552-Railway Advances	-	-	-	-	-	-
8553-Postal Advances	-	-	-	-	-	-
8554-Telecommunication Advances	-	-	-	-	-	-
Total (c)	2151738	176142	409916	152940	196778	644768
TOTAL : K - DEPOSITS AND ADVANCES	88981182	2036761	3422308	2344223	1275455	24627473
L. SUSPENSE AND MISCELLANEOUS-						
(a) Coinage Accounts-						
8656-Coinage Accounts	-	-	-	-	-	-
(b) Suspense-		(B)				
8658-Suspense Accounts	174952	-11315	297896	221879	397316	123807
8659-Suspense Account Defence	-	-	-	-	-	-
8660-Suspense Account Railways	-	-	-	-	-	-
8661-Suspense Account (Postal)	-	-	-	-	-	-
8662-Suspense Account Telecommunications	-	-	-	-	-	-
8663-Accounting Adjustment Suspense	-	-	-	-	-	-
Total Suspense	174952	-11315	297896	221879	397316	123807
(c) Other Accounts -						
8670-Cheques and Bills	4178562	-	-	17326	-	-
8671-Departmental Balances	883962	934739	41374	77005	2409371	187959
8672-Permanent Cash Imprest	1	-	-	-	-	10
8673-Cash Balance Investment Account	620489387	65378500	58875400	29740196	30366100	539679304
8674-Security Deposits made by Government	2129	-	-	-	-	-
8675-Deposits with Reserve Bank	-	-	-	-	-	-
8677-Remittances into Banks/Treasuries	-	-	-	-	-	-
Total (c)	625554041	66313239	58916774	29834527	32775471	539867273
Total : L-SUSPENSE AND MISCELLANEOUS (a+b+c)	625728993	66301924	59214670	30056406	33172787	539991080
Carried over to page 154						
Carried over to page 154	167810046	5777393	4540805	4696003	2284108	73016661

(A) Minus figure is due to reclassification of misclassification during 2005-06.

(B) Minus credit is under investigation.

COMBINED FINANCE AND REVENUE ACCOUNTS OF THE UNION AND STATE GOVERNMENTS IN INDIA FOR THE YEAR 2006-07

No.6 - ACCOUNT showing by MAJOR HEADS the RECEIPTS AND DISBURSEMENTS on account of PUBLIC ACCOUNT in respect of the UNION AND STATE GOVERNMENTS for the year ended 31st March, 2007-Contd.

(In thousands of rupees)

DISBURSEMENTS	STATE GOVERNMENTS					
	Maharashtra	Manipur	Meghalaya	Mizoram	Nagaland	Orissa
Brought forward from page 139	55969681	887818	724544	901951	1286583	39698006
K. DEPOSITS AND ADVANCES -						
(a) Deposits bearing Interests-						
8336-Civil Deposits	11986485	-	-	-	-	667
8337-Deposits of Railways	-	-	-	-	-	-
8338-Deposits of Local Funds	-	-	-	-	-	-
8342-Other Deposits	400203	-	-	-	-	-
Total (a)	12386688	0	0	0	0	667
(b) Deposits not bearing interests-						
8443-Civil Deposits	55859176	484750	3049012	3471397	164573	20266736
8444-Defence Deposits	-	-	-	-	-	-
8445-Railway Deposits	-	-	-	-	-	-
8446-Postal Deposits	-	-	-	-	-	-
8447-Telecommunication Deposits	-	-	-	-	-	-
8448-Deposits of Local Funds	665	-	-	-	-	4377915
8449-Other Deposits	1440696	1212846	-	-	-	-
8450-Balance Account of Union Territories	-	-	-	-	-	-
8451-Bhopal Gas leak Disaster Relief Fund	-	-	-	-	-	-
Total (b)	57300537	1697596	3049012	3471397	164573	24644651
(c) Advances -						
8550-Civil Advances	2157164	179060	410176	151280	192262	645451
8551-Defence Advances	-	-	-	-	-	-
8552-Railway Advances	-	-	-	-	-	-
8553-Postal Advances	-	-	-	-	-	-
8554-Telecommunication Advances	-	-	-	-	-	-
Total (c)	2157164	179060	410176	151280	192262	645451
TOTAL : K - DEPOSITS AND ADVANCES	71844389	1876656	3459188	3622677	356835	25290769
L. SUSPENSE AND MISCELLANEOUS-						
(a) Coinage Accounts-						
8656-Coinage Accounts	-	-	-	-	-	-
(b) Suspense-						
8658-Suspense Accounts	243364	784490	111540	(A) -66772	904388	-161228
8659-Suspense Account Defence	-	-	-	-	-	-
8660-Suspense Account Railways	-	-	-	-	-	-
8661-Suspense Account (Posted)	-	-	-	-	-	-
8662-Suspense Account Telecommunications	-	-	-	-	-	-
8663-Accounting Adjustment Suspense	-	-	-	-	-	-
Total : Suspense	243364	784490	111540	-66772	904388	-161228
(c) Other Accounts -						
8670-Cheques and Bills	-	-	-	17326	9520	3350
8671-Departmental Balances	960160	890771	46653	77914	2495306	192759
8672-Permanent Cash Imprest	7	-	-	-	-	29
8673-Cash Balance Investment Account	635012618	67143439	60890000	28901300	30366100	558225474
8674-Security Deposits made by Government	1257350	-	-	-	-	12589
8675-Deposits with Reserve Bank	-	-	-	-	-	-
8677-Remittances into Banks/Treasuries	-	-	-	-	-	-
Total (c)	637239135	68034210	60936653	28996540	32870926	558434201
Total : L-SUSPENSE AND MISCELLANEOUS (a+b+c)	637473499	68818700	61048193	28929768	33775314	558272973
Carried over to page 155						
Carried over to page 155	127814070	2764474	4183732	4524628	1643418	64988775

(A) Minus figure is due to adjustment outstanding balances of earlier years.

**No.6 - ACCOUNT showing by MAJOR HEADS the RECEIPTS AND DISBURSEMENTS on account of PUBLIC ACCOUNT
in respect of the UNION AND STATE GOVERNMENTS for the year ended 31st March, 2007-Contd.**

(In thousands of rupees)

RECEIPTS	STATE GOVERNMENTS								Total
	Punjab	Rajasthan	Sikkim	Tamil Nadu	Tripura	Uttar Pradesh	Uttarakhand	West Bengal	
Brought forward from page 140	18310535	40574280	1110641	56018867	3982776	79317060	5524693	21461325	4352350542
K. DEPOSITS AND ADVANCES -									
(a) Deposits bearing Interests-									
8336-Civil Deposits	-	-	-	-49	-	-	-	7349908	37156375
8337-Deposits of Railways	-	-	-	-	-	-	-	-	10055
8338-Deposits of Local Funds	-	6278539	-	17023012	-	189826	1756649	-	32778448
8342-Other Deposits	11	1939398	1347	7622295	-	8603102	102788	7073893	139332756
Total (a)	11	8217937	1347	24645258	0	8792928	1859437	14423801	209277634
(b) Deposits not bearing interests-									
8443-Civil Deposits	19853503	45985549	245648	85460654	618004	75465244	13393741	18310867	744583010
8444-Defence Deposits	-	-	-	-	-	-	-	-	21588165
8445-Railway Deposits	-	-	-	-	-	-	-	-	88817836
8446-Postal Deposits	-	-	-	-	-	-	-	-	71838859
8447-Telecommunication Deposits	-	-	-	-	-	-	-	-	1597
8448-Deposits of Local Funds	1959	434951871	-	142645	1212359	66143313	5553688	39411421	841349778
8449-Other Deposits	623000	16379712	-	4905808	-	-	-	19837773	166356722
8450-Balance Account of Union Territories	-	-	-	-	-	-	-	-	133014342
8451-Bhopal Gas leak disaster relief Fund	-	-	-	-	-	-	-	-	41693
Total (b)	20478462	497317132	245648	90509107	1830363	141608557	18947429	77560061	2067592002
(c) Advances -									
8550-Civil Advances	380764	330689	-	850994	164145	2092917	1231351	2132849	76449006
8551-Defence Advances	-	-	-	-	-	-	-	-	226981618
8552-Railway Advances	-	-	-	-	-	-	-	-	210952
8553-Postal Advances	-	-	-	-	-	-	-	-	19073058
8554-Telecommunication Advances	-	-	-	-	-	-	-	-	56010
Total (c)	380764	330689	0	850994	164145	2092917	1231351	2132849	322770642
TOTAL : K - DEPOSITS AND ADVANCES	20859237	505865758	246995	116005359	1994508	152494402	22038217	94116711	2599640278
L. SUSPENSE AND MISCELLANEOUS-									
(a) Coinage Accounts-									
8656-Coinage Accounts	-	-	-	-	-	-	-	-	0
(b) Suspense-									
8658-Suspense Accounts	2292116	741856	-855	23591957	722831	-148555926	-3672940	2042156	-60651883
8659-Suspense Account Defence	-	-	-	-	-	-	-	-	90803
8660-Suspense Account Railways	-	-	-	-	-	-	-	-	202962
8661-Suspense Account (Postal)	-	-	-	-	-	-	-	-	5166585
8662-Suspense Account Telecommunications	-	-	-	-	-	-	-	-	239
8663-Accounting Adjustment Suspense	-	-	-	-	-	-	-	-	0
Total Suspense	2292116	741856	-855	23591957	722831	-148555926	-3672940	2042156	-55191294
(c) Other Accounts -									
8670-Cheques and Bills	129436818	-	11199475	362739111	7807	422861276	59413656	202750672	2158386016
8671-Departmental Balances	3199187	119878	39666	41751	2100	794127	666851	260190	13627671
8672-Permanent Cash Imprest	2	274	11	26	-	-	-	-	3100
8673-Cash Balance Investment Account	360509400	345810400	6847600	1218838651	145926600	2334036490	63399687	556934438	12453843831
8674-Security Deposits made by Government	-	(A) -273	-	(C) 2473	-	-	-	-	15410
8675-Deposits with Reserve Bank	-	-	-	-	-	-	-	-	0
8677-Remittances into Banks/Treasuries	-	-	-	-	-	-	-	-	3894437
Total (c)	493145407	345930279	18086752	1581622012	145936507	2757691893	123480194	759945300	14629770465
Total : L-SUSPENSE AND MISCELLANEOUS (a+b+c)	495437523	346672135	18085897	1605213969	146659338	2609135967	119807254	761987456	14574579171
Carried over to page 156									
Carried over to page 156	39169772	546440038	1357636	172024226	5977284	231811462	27562910	115578036	6951990820

(A) Minus figure is due to clearance of misclassification.

(B) Includes Rs. 22196 thousands by transfer credit from the Consolidated Fund.

(C) Net adjustment of Rs. 283543 thousands transferred to 8999- Cash Balance.

(D) Differs by one thousand due to rounding.

COMBINED FINANCE AND REVENUE ACCOUNTS OF THE UNION AND STATE GOVERNMENTS IN INDIA FOR THE YEAR 2006-07

No.6 - ACCOUNT showing by MAJOR HEADS the RECEIPTS AND DISBURSEMENTS on account of PUBLIC ACCOUNT in respect of the UNION AND STATE GOVERNMENTS for the year ended 31st March, 2007-Contd.

DISBURSEMENTS	STATE GOVERNMENTS								Total
	Punjab	Rajasthan	Sikkim	Tamil Nadu	Tripura	Uttar Pradesh	Uttarakhand	West Bengal	
Brought forward from page 141	11631006	23523600	1046690	51781480	3237008	22370881	3984343	18597133	3690865177
K. DEPOSITS AND ADVANCES -									
(a) Deposits bearing interests-									
8336-Civil Deposits						68		4936314	24984671
8337-Deposits of Railways									7701
8338-Deposits of Local Funds		4187381		15142213		11904972	1462602		35474201
8342-Other Deposits	1750000	2289214		7955514		10		4937656	72752352
Total (a)	1750000	6476595	0	23097727	0	11905050	1462602	9873970	133218925
(b) Deposits not bearing interests-									
8443-Civil Deposits	19133513	44066401	192391	75861075	682686	59070284	12248806	11691652	654677744
8444-Defence Deposits									20709963
8445-Railway Deposits									84187876
8446-Postal Deposits									69501918
8447-Telecommunication Deposits									553
8448-Deposits of Local Funds	7220	432730241		132087	1130161	61726929	5350687	38530459	817951062
8449-Other Deposits	611128	16340607		4770043		-242310		22952253	157875822
8450-Balance Account of Union Territories									98947656
8451-Bhopal Gas leak Disaster Relief Fund									273713
Total (b)	19751861	493137249	192391	80763205	1812847	120554903	17599493	73174364	1904126307
(c) Advances -									
8550-Civil Advances	380887	331169		845559	166099	2096857	1231357	2137884	79852247
8551-Defence Advances									225791115
8552-Railway Advances									115993
8553-Postal Advances									20713386
8554-Telecommunication Advances									44092
Total (c)	380887	331169	0	845559	166099	2096857	1231357	2137884	326316833
TOTAL : K - DEPOSITS AND ADVANCES	21882748	499945013	192391	104706491	1978946	134556810	20293452	85186218	2363662055
L: SUSPENSE AND MISCELLANEOUS-									
(a) Coinage Accounts-									
8656-Coinage Accounts									0
(b) Suspense-									
8658-Suspense Accounts	1889705	223215	2076	22402376	468895	-151284168	505376	361920	-35982111
8659-Suspense Account Defence									11716142
8660-Suspense Account Railways									1568382
8661-Suspense Account (Posted)									14444897
8662-Suspense Account Telecommunications									804255
8663-Accounting Adjustment Suspense									0
Total : Suspense	1889705	223215	2076	22402376	468895	-151284168	505376	361920	-7428435
(c) Other Accounts -		(A)							
8670-Cheques and Bills	129437033	-143	11140277	354394685	10872	402689369	60147125	200199592	2084375288
8671-Departmental Balances	3238740	128552	38228	44530	-14545	809085	663977	434412	16795997
8672-Permanent Cash Imprest	38	16802	18	1025	55	13	100	1709	-1150072
8673-Cash Balance Investment Account	349808900	-351262600	8280000	1229416177	149481130	2405326802	63554242	534492191	12675390833
8674-Security Deposits made by Government		8238		189182		110483		221275	2236238
8675-Deposits with Reserve Bank				(B)					0
8677-Remittances into Banks/Treasuries									7086568
Total (c)	482484711	351416049	19458521	1584045599	149477512	2808935752	124365444	735349179	14784734852
Total : L-SUSPENSE AND MISCELLANEOUS (a+b+c)	484374416	351639264	19460597	1606447975	149946407	2657651584	124870820	735711099	14777306417
Carried over to page 157									
Carried over to page 157	33513754	523468613	1239081	156487971	5215954	156927691	24277795	103783351	6054527242

(A) Minus figures are due to clearance of misclassification.

(B) Net adjustment of Rs.283543 thousands transferred to 8999- Cash Balance.

(C) Minus balance is due to more receipt than disbursement.

**No.6 - ACCOUNT showing by MAJOR HEADS the RECEIPTS AND DISBURSEMENTS on account of PUBLIC ACCOUNT
in respect of the UNION AND STATE GOVERNMENTS for the year ended 31st March, 2007-Contd.**

(In thousands of rupees)

RECEIPTS	Union Government	STATE GOVERNMENTS						
		Andhra Pradesh	Arunachal Pradesh	Assam	Bihar	Chhattisgarh	Goa	Gujarat
Brought forward from page 142	4489094059	297802487	3730896	30865714	40262902	24894878	2818355	153637747
Total : L-SUSPENSE AND MISCELLA-NEOUS (a+b+c)	52368863	460556540	66615489	684278083	805819822	375751691	83086052	926799012
brought forward from page 182								
L. SUSPENSE AND MISCELLANEOUS-Contd.								
(d) Accounts with Governments of Foreign Countries-								
8679-Accounts with Govt. of other countries	8279							
(e) Miscellaneous -								
8680-Miscellaneous Govt. Account		(A)	27					
TOTAL : L-SUSPENSE AND MISCELLA-NEOUS	52377142	460556567	66615489	684278083	805819822	375751691	83086052	926799012
M. REMITTANCES -								
(a) Money Orders and other Remittances -								
8781-Money Orders	1237468							
8782-Cash Remittance and Adjustments between Officers rendering accounts to the same Accounts Officer	6202494	116856235	13479177	19177743	50380027	35891514	17623274	89143165
8783-Remittances into Banks/Treasuries								
8785-Other Remittances								
Total (a)	7439962	116856235	13479177	19177743	50380027	35891514	17623274	89143165
(b) Inter-Government Adjustment Account -								
8786-Adjusting Account between Central and State Govts.	14543							-12583
8787-Adjusting Accounts with Railways	287429							
8788-Adjusting Account with Posts								
8789-Adjusting Account with Defence	972104							
8790-Accounts with States etc. (Railways)								
8791-Accounts with States etc. (Posts)	540							
8792-Accounts with States etc. (Defence)								
8793-Inter-State Suspense Account		(B)	-4258			68		-699
8794-Accounts with the High Commission for India in United Kingdom				-1004				
8795-Adjusting account with Telecommunications	973							
TOTAL (b)	1275589	-4258	0	-1004	0	68	0	-13282
(c) Exchange Accounts-								
8797-Exchange Accounts	7663							
TOTAL : M - REMITTANCES	8723214	116851977	13479177	19176739	50380027	35891582	17623274	89129883
TOTAL : PUBLIC ACCOUNT	4550194415	875211031	83825562	734320536	896462751	436538151	103527681	1169566642

(A) These transactions are Closed to "Govt. Account."

(B) Minus Credits/Debits are due to rectification of misclassification of earlier years.

COMBINED FINANCE AND REVENUE ACCOUNTS OF THE UNION AND STATE GOVERNMENTS IN INDIA FOR THE YEAR 2006-07

No.6 - ACCOUNT showing by MAJOR HEADS the RECEIPTS AND DISBURSEMENTS on account of PUBLIC ACCOUNT in respect of the UNION AND STATE GOVERNMENTS for the year ended 31st March, 2007-Contd.

(In thousands of rupees)

DISBURSEMENTS	Union Government	STATE GOVERNMENTS						
		Andhra Pradesh	Arunachal Pradesh	Assam	Bihar	Chhattisgarh	Goa	Gujarat
Brought forward from page 143	3948486440	230036468	3602429	27869219	27617580	23675640	1750996	139374592
Total : L-SUSPENSE AND MISCELLANEOUS (a+b+c)	79312424	476454113	67905715	702074572	799983145	386020013	84518929	938630781
brought forward from page 143								
L. SUSPENSE AND MISCELLANEOUS- Contd.								
(d) Accounts with Governments of Foreign Countries-								
8679-Accounts with Govt. of other countries	25215	340	-	-	170	-	-	-
(e) Miscellaneous -	(A)							(A)
8680-Miscellaneous Govt. Account	8501547	-	-	-	-	-	-	4
TOTAL : L-SUSPENSE AND MISCELLANEOUS	87839186	476454453	67905715	702074572	799983315	386020013	84518929	938630785
M. REMITTANCES -								
(a) Money Orders and other Remittances -								
8781-Money Orders	-	-	-	-	-	-	-	-
8782-Cash Remittance and Adjustments between Officers rendering accounts to the same Accounts Officer	24453621	117203060	13525941	19053583	51011470	35573420	17632254	91366829
8783-Remittances into Banks/Treasuries	-	-	-	-	-	-	-	-
8785-Other Remittances	-	-	-	-	-	-	-	-
Total (a)	24453621	117203060	13525941	19053583	51011470	35573420	17632254	91366829
(b) Inter-Government Adjustment Account -								
8786-Adjusting Account between Central and State Govts.	-	-	-	-	-	-	-	118
8787-Adjusting Accounts with Railways	-	-	-	-	-	-	-	-
8788-Adjusting Account with Posts	86889	-	-	-	-	-	-	-
8789-Adjusting Account with Defence	-	-	-	-	-	-	-	-
8790-Accounts with States etc. (Railways)	1345	-	-	-	-	-	-	-
8791-Accounts with States etc. (Posts)	-	-	-	-	-	-	-	-
8792-Accounts with States etc. (Defence)	-	-	-	-	-	-	-	-
8793-Inter-State Suspense Account	-	(B) -12951	-71	563104	-	49995	-	(C) -3247
8794-Accounts with the High Commission for India in United Kingdom	-	-	-	-	-	-	-	-
8795-Adjusting Account with Telecommunications	-	-	-	-	-	-	-	-
TOTAL (b)	88234	(B) -12951	-71	563104	0	49995	0	-3129
(c) Exchange Accounts-								
8797-Exchange Accounts	2933745	-	-	-	-	-	-	-
TOTAL : M - REMITTANCES	27475600	117190109	13525870	19616687	51011470	35623415	17632254	91363700
TOTAL : PUBLIC ACCOUNT	4063801226	823681038	85034014	749560478	878612365	446319068	103902179	1169369077

(A) These transactions are closed to Government Accounts.

(B) Minus credits/debits are due to rectification of misclassification of earlier years.

(C) Minus transaction is due to clearance of outstanding items of previous years.

**No.6 - ACCOUNT showing by MAJOR HEADS the RECEIPTS AND DISBURSEMENTS on account of PUBLIC ACCOUNT
in respect of the UNION AND STATE GOVERNMENTS for the year ended 31st March, 2007-Contd.**

(In thousands of rupees)

RECEIPTS	STATE GOVERNMENTS						
	Haryana	Himachal Pradesh	Jammu and Kashmir	Jharkhand	Karnataka	Kerala	Madhya Pradesh
Brought forward from page 144	34609654	20307380	27243636	21885473	224791619	115254574	66745066
Total : L-SUSPENSE AND MISCELLANEOUS (a+b+c)	1114701143	139911755	3398506	183727148	1128545824	292905237	798648607
L. SUSPENSE AND MISCELLANEOUS-Contd.							
(d) Accounts with Governments of Foreign Countries-							
8679-Accounts with Govt. of other countries				269		2	
(e) Miscellaneous -			(A)		(A)		
8680-Miscellaneous Govt. Account			8393		470773		21
TOTAL : L-SUSPENSE AND MISCELLANEOUS	1114701143	139911755	3406899	183727417	1129016597	292905239	798648628
M. REMITTANCES -							
(a) Money Orders and other Remittances -							
8781-Money Orders							
8782-Cash Remittance and Adjustments between Officers rendering accounts to the same Accounts Officer	30747005	30866112	224292778	19611306	37911474	60586744	65980549
8783-Remittances into Banks/Treasuries							
8785-Other Remittances							
Total (a)	30747005	30866112	224292778	19611306	37911474	60586744	65980549
(b) Inter-Government Adjustment Account -							
8786-Adjusting Account between Central and State Govts.							
8787-Adjusting Accounts with Railways							
8788-Adjusting Account with Posts							
8789-Adjusting Account with Defence							
8790-Accounts with States etc. (Railways)							
8791-Accounts with States etc. (Posts)							
8792-Accounts with States etc. (Defence)							
8793-Inter-State Suspense Account	320	315	(B)		4976	587	(D)
8794-Accounts with the High Commission for India in United Kingdom			-1951				-17896
8795-Adjusting account with Telecommunications							
TOTAL (b)	320	315	-1951	0	-4976	587	-17896
(c) Exchange Accounts-							
8797-Exchange Accounts							
TOTAL : M - REMITTANCES	30747325	30866427	224290827	19611306	37806498	60587331	65962653
TOTAL : PUBLIC ACCOUNT	1180058122	191085562	254941362	225224196	1391714714	468747144	931356347

(A) Closed to Government Account.

(B) Minus balance is due to transfer of balance to Major Head 8658-Suspense Account.

(C) Includes Rs. 21 thousand to the Head 8680-Miscellaneous Government Account which is not taken in closing balance.

(D) Minus transaction is due to adjustment of credit / debit of previous years.

COMBINED FINANCE AND REVENUE ACCOUNTS OF THE UNION AND STATE GOVERNMENTS IN INDIA FOR THE YEAR 2006-07

No.6 - ACCOUNT showing by MAJOR HEADS the RECEIPTS AND DISBURSEMENTS on account of PUBLIC ACCOUNT in respect of the UNION AND STATE GOVERNMENTS for the year ended 31st March, 2007-Contd.

(In thousands of rupees)

DISBURSEMENTS	STATE GOVERNMENTS						
	Haryana	Himachal Pradesh	Jammu and Kashmir	Jharkhand	Karnataka	Kerala	Madhya Pradesh
Brought forward from page 145	27667664	22018802	20627651	14066967	188246417	114491255	54161815
Total : L-SUSPENSE AND MISCELLANEOUS (a+b+c) brought forward from page 145	1139666065	136612754	3933124	190944496	1139849294	296506579	816473804
L. SUSPENSE AND MISCELLANEOUS- Contd.							
(d) Accounts with Governments of Foreign Countries- 8679-Accounts with Govt. of other countries	-	-	-	24	102	14	-
(e) Miscellaneous - 8680-Miscellaneous Govt. Account	(A) 16	-	-	-	(A) -15	-	8
TOTAL : L-SUSPENSE AND MISCELLANEOUS	1139666081	136612754	3933124	190944520	1139849381	296506593	816473812 (C)
M. REMITTANCES -							
(a) Money Orders and other Remittances - 8781-Money Orders							
8782-Cash Remittance and Adjustments between Officers rendering accounts to the same Accounts Officer	30906380	30145948	223951708	20460685	32832458	60629347	65719753
8783-Remittances into Banks/Treasuries	-	-	-	-	-	-	-
8785-Other Remittances	-	-	-	-	-	-	-
Total (a)	30906380	30145948	223951708	20460685	32832458	60629347	65719753
(b) Inter-Government Adjustment Account -							
8786-Adjusting Account between Central and State Govts.	-	-	-	-	-	-	-
8787-Adjusting Accounts with Railways	-	-	-	-	-	-	-
8788-Adjusting Account with Posts	-	-	-	-	-	-	-
8789-Adjusting Account with Defence	-	-	-	-	-	-	-
8790-Accounts with States etc. (Railways)	-	-	-	-	-	-	-
8791-Accounts with States etc. (Posts)	-	-	-	-	-	-	-
8792-Accounts with States etc. (Defence)	-	-	-	-	-	-	-
8793-Inter-State Suspense Account	-2745	(B) -12518	(D) -15244	-2931	-61011	-4490	12891
8794-Accounts with the High Commission for India in United Kingdom	-	-	-	-	-	-	-
8795-Adjusting Account with Telecommunications	-	-	-	-	-	-	-
TOTAL (b)	-2745	-12518	-15244	-2931	-61011	-4490	12891
(c) Exchange Accounts- 8797-Exchange Accounts							
TOTAL : M - REMITTANCES	30903635	30133430	223936464	20457754	32771447	60624857	65732644
TOTAL : PUBLIC ACCOUNT	1198237380	188764986	248497239	225469241	1360867245	471622705	936368271

(A) Closed to Government Accounts

(B) Minus expenditure is due to adjustment of debit (+) items relating to the previous years.

(C) Includes Rs. 8 thousands pertaining to the Head 8680-Miscellaneous Government Account which is not taken in closing balance.

(D) Minus balance is due to transfer of balance to Major Head 8658-Suspense Account.

**No.6 - ACCOUNT showing by MAJOR HEADS the RECEIPTS AND DISBURSEMENTS on account of PUBLIC ACCOUNT
In respect of the UNION AND STATE GOVERNMENTS for the year ended 31st March, 2007-Contd.**

(In thousands of rupees)

RECEIPTS	STATE GOVERNMENTS					
	Maharashtra	Manipur	Meghalaya	Mizoram	Nagaland	Orissa
Brought forward from page 146	167810046	5777393	4540805	4696003	2284108	73016661
Total : L-SUSPENSE AND MISCELLA- NEOUS (a+b+c)	625728993	66301924	59214670	30056406	33172787	539991080
brought forward from page 186						
L. SUSPENSE AND MISCELLANEOUS- Contd.						
(d) Accounts with Governments of Foreign Countries-						
8679-Accounts with Govt. of other countries						
(e) Miscellaneous -						
8680-Miscellaneous Govt. Account	3629					
TOTAL : L-SUSPENSE AND MISCELLA- NEOUS	625732622	66301924	59214670	30056406	33172787	539991080
M. REMITTANCES -						
(a) Money Orders and other Remittances -						
8781-Money Orders						
8782-Cash Remittance and Adjustments between Officers rendering accounts to the same Accounts Officer	134232582	16301324	7734322	9320889	8634941	34355577
8783-Remittances into Banks/Treasuries						
8785-Other Remittances						
Total (a)	134232582	16301324	7734322	9320889	8634941	34355577
(b) Inter-Government Adjustment Account -						
8786-Adjusting Account between Central and State Govts.						
8787-Adjusting Accounts with Railways						
8788-Adjusting Account with Posts						
8789-Adjusting Account with Defence						
8790-Accounts with States etc. (Railways)						
8791-Accounts with States etc. (Posts)						
8792-Accounts with States etc. (Defence)						
8793-Inter-State Suspense Account	211		4113	21		386
8794-Accounts with the High Commission for India in United Kingdom						
8795-Adjusting account with Telecommunications						
TOTAL (b)	211	0	4113	21	0	386
(c) Exchange Accounts-						
8797-Exchange Accounts						
TOTAL : M - REMITTANCES	134232793	16301324	7738435	9320910	8634941	34355963
TOTAL : PUBLIC ACCOUNT	927775461	88380641	71493910	44073319	44091836	647363704

**No.6 - ACCOUNT showing by MAJOR HEADS the RECEIPTS AND DISBURSEMENTS on account of PUBLIC ACCOUNT
in respect of the UNION AND STATE GOVERNMENTS for the year ended 31st March, 2007-Contd.**

(In thousands of rupees)

DISBURSEMENTS	STATE GOVERNMENTS					
	Maharashtra	Manipur	Meghalaya	Mizoram	Nagaland	Orissa
Brought forward from page 147	127814070	2764474	4183732	4524628	1643418	64988775
Total : L-SUSPENSE AND MISCELLA- NEOUS (a+b+c)	637473499	68818700	61048193	28929768	33775314	558272973
brought forward from page 147						
L: SUSPENSE AND MISCELLANEOUS- Contd.						
(d) Accounts with Governments of Foreign Countries-						
8679-Accounts with Govt. of other countries	-61			25		
(e) Miscellaneous -						
8680-Miscellaneous Govt. Account	29684					
TOTAL : L-SUSPENSE AND MISCELLA- NEOUS	637503122	68818700	61048193	28929793	33775314	558272973
M. REMITTANCES -						
(a) Money Orders and other Remittances -						
8781-Money Orders						
8782-Cash Remittance and Adjustments between Officers rendering accounts to the same Accounts Officer	147412275	14349011	7685254	9588834	9409036	35091508
8783-Remittances into Banks/Treasuries						
8785-Other Remittances						
Total (a)	147412275	14349011	7685254	9588834	9409036	35091508
(b) Inter-Government Adjustment Account -						
8786-Adjusting Account between Central and State Govts						
8787-Adjusting Accounts with Railways						
8788-Adjusting Account with Posts						
8789-Adjusting Account with Defence						
8790-Accounts with States etc. (Railways)						
8791-Accounts with States etc. (Posts)						
8792-Accounts with States etc. (Defence)						
8793-Inter-State Suspense Account	29060	23412	519	(A) 2878	3377	3076
8794-Accounts with the High Commission for India in United Kingdom						
8795-Adjusting Account with Telecommunications						
TOTAL (b)	29060	23412	519	2878	3377	3076
(c) Exchange Accounts-						
8797-Exchange Accounts						
TOTAL : M - REMITTANCES	147383215	14325599	7685773	9585956	9412413	35094584
TOTAL : PUBLIC ACCOUNT	912700407	85908773	72917698	43040377	44831145	658356332

(A) Minus figure is due to adjustment of outstanding balances of earlier years.

**No.6 - ACCOUNT showing by MAJOR HEADS the RECEIPTS AND DISBURSEMENTS on account of PUBLIC ACCOUNT
in respect of the UNION AND STATE GOVERNMENTS for the year ended 31st March, 2007-Contd.**

RECEIPTS	STATE GOVERNMENTS								Total
	Punjab	Rajasthan	Sikkim	Tamil Nadu	Tripura	Uttar Pradesh	Uttarakhand	West Bengal	
Brought forward from page 148	39169772	546440038	1357636	172024226	5977284	231811462	27562910	115578036	6951990820
Total : L-SUSPENSE AND MISCELLANEOUS (a+b+c) brought forward from page 188	495437523	346672135	18085897	1605213969	146659338	2609135967	119807254	761987456	14574579171
L. SUSPENSE AND MISCELLANEOUS- Contd.									
(d) Accounts with Governments of Foreign Countries- 8679-Accounts with Govt. of other countries						16		(B) -2	8564
(e) Miscellaneous - 8680-Miscellaneous Govt. Account				289075					771918
TOTAL : L-SUSPENSE AND MISCELLANEOUS	495437523	346672135	18085897	1605503044	146659338	2609135983	119807254	761987454	14575359653
M. REMITTANCES -									
(a) Money Orders and other Remittances - 8781-Money Orders									1237468
8782-Cash Remittance and Adjustments between Officers rendering accounts to the same Accounts Officer	12666367	37385236	4564523	20303009	8058587	124630164	29051153	33711547	1299699818
8783-Remittances into Banks/Treasuries									0
8785-Other Remittances									0
Total (a)	12666367	37385236	4564523	20303009	8058587	124630164	29051153	33711547	1300937286
(b) Inter-Government Adjustment Account -									
8786-Adjusting Account between Central and State Govts.							-22268		-20308
8787-Adjusting Accounts with Railways									287429
8788-Adjusting Account with Posts									0
8789-Adjusting Account with Defence									972104
8790-Accounts with States etc. (Railways)									0
8791-Accounts with States etc. (Posts)									540
8792-Accounts with States etc. (Defence)									0
8793-Inter-State Suspense Account	3998	(A) -23		560	8372	5488	2030	188	-4150
8794-Accounts with the High Commission for India in United Kingdom									0
8795-Adjusting account with Telecommunications									973
TOTAL (b)	3998	-23	0	560	8372	5488	-20238	188	1236588
(c) Exchange Accounts- 8797-Exchange Accounts									7663
TOTAL : M - REMITTANCES	12670365	37385213	4564523	20303569	8066959	124635652	29030915	33711735	1302181537
TOTAL : PUBLIC ACCOUNT	547277660	930497386	24008056	1797830839	160703581	2965583097	176401079	911277225	22829532010

(A) Minus balance is due to adjustment of balance of previous year.

(B) Represent adjustments over actual dues.

**No.6 - ACCOUNT showing by MAJOR HEADS the RECEIPTS AND DISBURSEMENTS on account of PUBLIC ACCOUNT
in respect of the UNION AND STATE GOVERNMENTS for the year ended 31st March, 2007-Concl'd.**

(In thousands of rupees)

DISBURSEMENTS	STATE GOVERNMENTS								Total
	Punjab	Rajasthan	Sikkim	Tamil Nadu	Tripura	Uttar Pradesh	Uttarakhand	West Bengal	
Brought forward from page 149	33513754	523468613	1239081	156487971	5215954	156927691	24277795	103783351	6054527242
Total : L-SUSPENSE AND MISCELLA-NEOUS (a+b+c) brought forward from page 149	484374416	351639264	19460597	1606447975	149946407	2657651584	124870820	735711099	14777306417
L. SUSPENSE AND MISCELLANEOUS-Contd.									
(d) Accounts with Governments of Foreign Countries- 8679-Accounts with Govt. of other countries	5			865		1267	3175	11	31152
(e) Miscellaneous - 8680-Miscellaneous Govt. Account	2138	(A) 30		65					8533477
TOTAL : L-SUSPENSE AND MISCELLA-NEOUS	484376559	351639294	19460597	1606448905	149946407	2657652851	124873995	735711110	14785871046
M. REMITTANCES -									
(a) Money Orders and other Remittances - 8781-Money Orders									0
8782-Cash Remittance and Adjustments between Officers rendering accounts to the same Accounts Officer	12450757	37390383	4445326	19782621	7837396	120518385	28705560	31262450	1320395253
8783-Remittances into Banks/Treasuries									0
8785-Other Remittances									0
Total (a)	12450757	37390383	4445326	19782621	7837396	120518385	28705560	31262450	1320395253
(b) Inter-Government Adjustment Account -									
8786-Adjusting Account between Central and State Govts.							-22268		-22150
8787-Adjusting Accounts with Railways									0
8788-Adjusting Account with Posts									86889
8789-Adjusting Account with Defence									0
8790-Accounts with States etc. (Railways)									1345
8791-Accounts with States etc. (Posts)									0
8792-Accounts with States etc. (Defence)									0
8793-Inter-State Suspense Account	372501	(B) -2295		931	7082	49742	2311	8076	900752
8794-Accounts with the High Commission for India in United Kingdom									0
8795-Adjusting Account with Telecommunications									0
TOTAL (b)	372501	-2295	0	931	7082	49742	-19957	8076	-966836
(c) Exchange Accounts- 8797-Exchange Accounts									2933745
TOTAL : M - REMITTANCES	12823258	37388088	4445326	19783552	7844478	120568127	28686603	31270526	1324295834
TOTAL : PUBLIC ACCOUNT	530713571	912495995	25145004	1782720428	163006839	2935148669	177837393	870764987	22164694122

(A) Close to Government Account.

(B) Minus figure is due to clearance of old balances.

