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सत्यमेव जयते

COMBINED FINANCE AND REVENUE ACCOUNTS  
OF  
UNION AND STATE GOVERNMENTS IN INDIA  
FOR THE YEAR 2008-2009







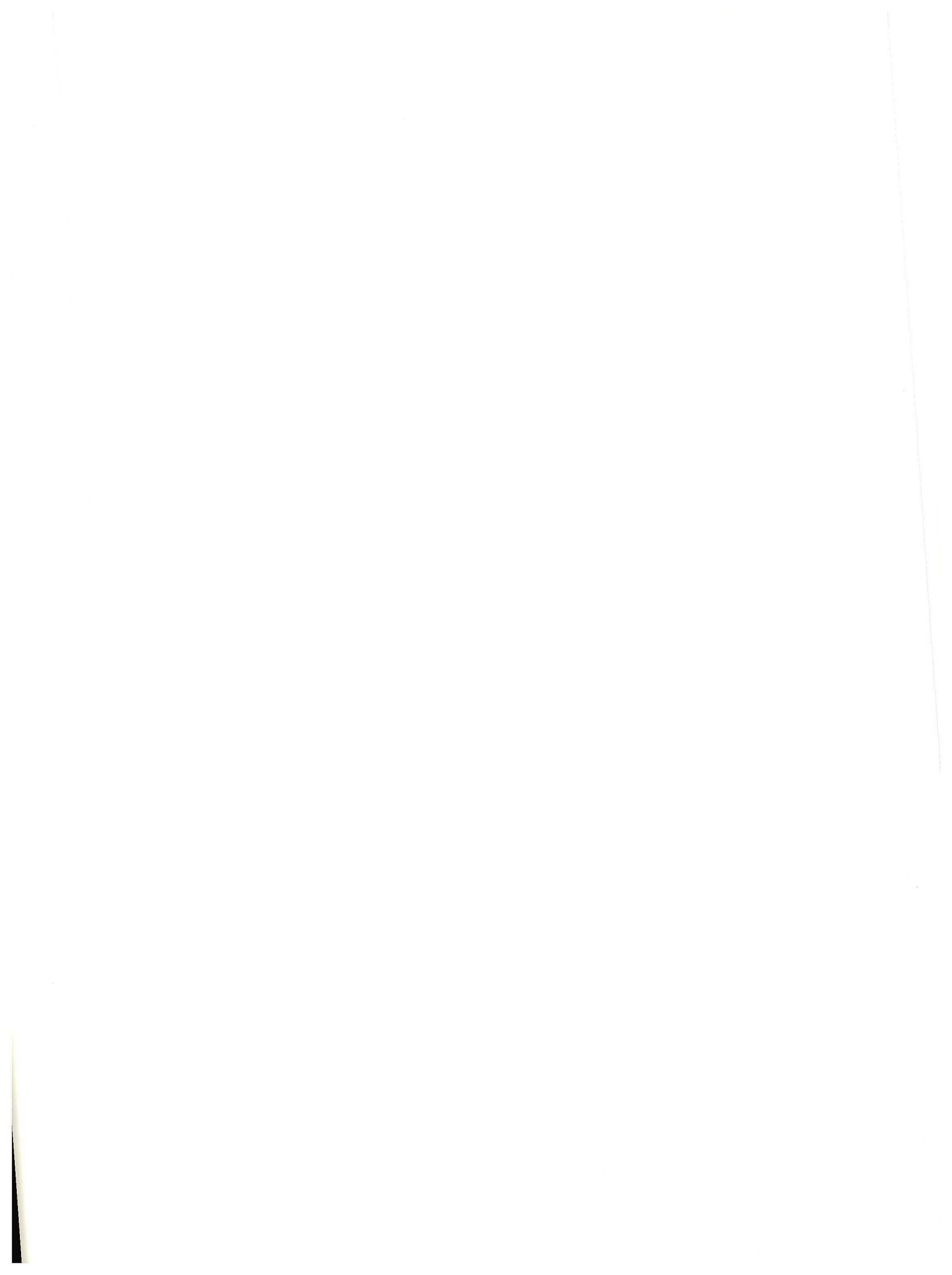
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FOR THE YEAR  
(2008 – 2009)

**Volume - I**









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## FOREWORD

With the coming into force of the Comptroller and Auditor General of India (Duties, Powers and Conditions of Service) Act, 1971 it is 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.

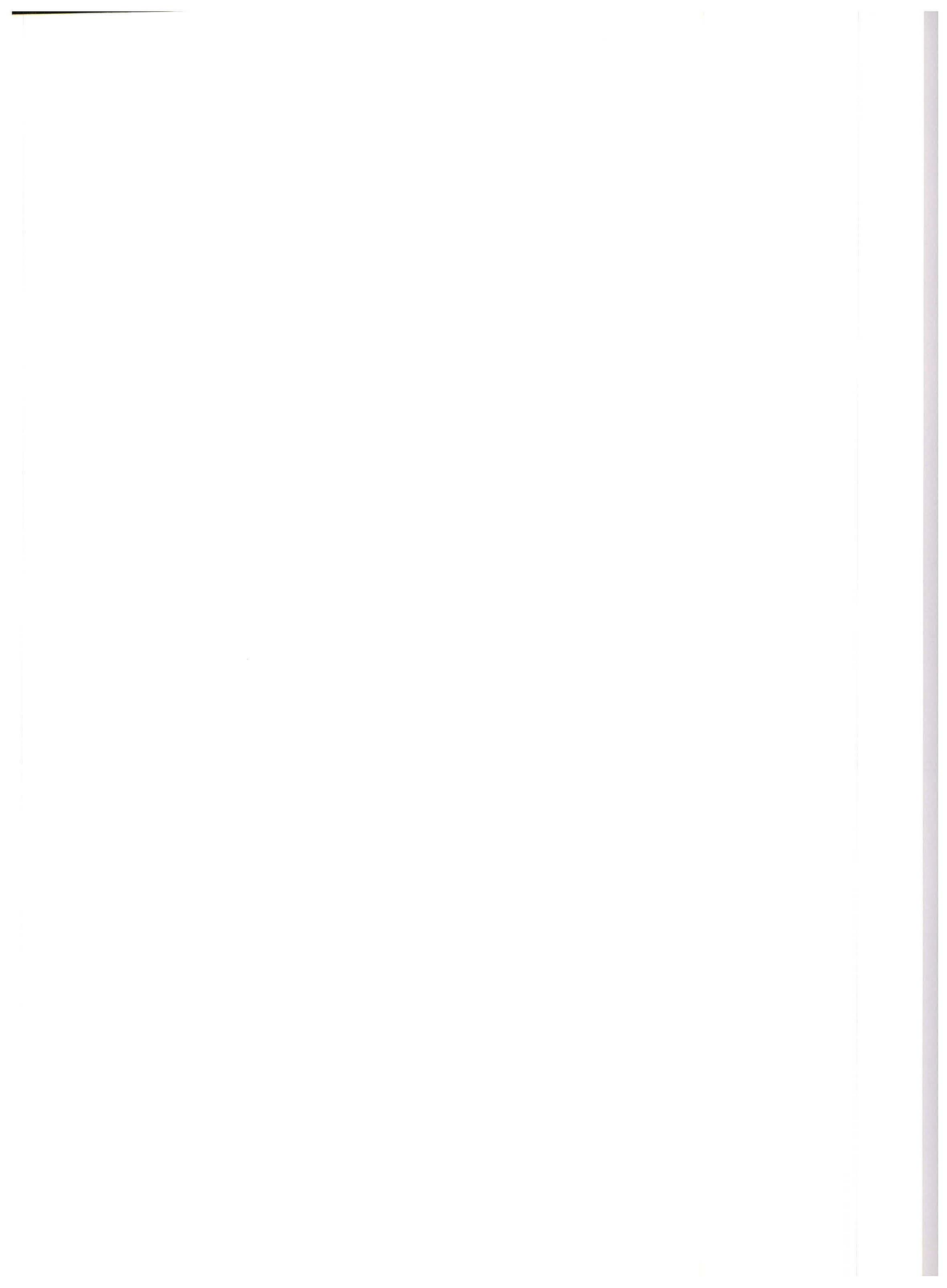
(Vinod Rai)

**Comptroller & Auditor General of India**

**Date: 9 September,10**

**Place : New Delhi**







**COMBINED FINANCE AND REVENUE ACCOUNTS OF THE UNION AND STATE  
GOVERNMENTS IN INDIA FOR THE YEAR 2008-09**

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## **Combined Finance and Revenue Accounts of the Union and State Governments in India for the year 2008-09**

### **Introduction**

1.1 Combined Finance and Revenue Accounts (CFRA) 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 there under. 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.



### 1.3 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 saving/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 cannot be applied as a set off to capital expenditure.

The section 'Expenditure Heads (Capital Account)', deals with expenditure met usually from borrowed funds with the object 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 moneys 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 Grants-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 a 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 is 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 1 April 2008 to 31st March 2009 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

The Combined Finance and Revenue Accounts (CFRA) prepared under the direction of the Comptroller and Auditor General of India, is an unique document as it presents the audited accounts of all the States, Union Territories and the Union in one place. The CFRA is in three volumes and contains information on the finances of the Governments. An “overview” of the CFRA is presented here to provide the interested reader information on basic economic parameters across the States and the Union. The following aspects are discussed in the overview:

- Assets and Liabilities of the Government
- Summary of the receipts and disbursements
- Revenue receipts of the Government
- Allocative priorities (expenditure) of Government
- Deficit and Debt of the Government

## 2.0 Assets and Liabilities

2.1 Though there is no Balance Sheet of the Government as in the case of a commercial enterprise, it is 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. Assets for the Government mainly imply financial assets. Liabilities and assets of the Government include the following:

<b>Assets</b>	<b>Liabilities</b>
<ul style="list-style-type: none"><li>• Capital Expenditure</li><li>• Loans and Advances</li><li>• Cash Balance</li><li>• Investment</li></ul>	<ul style="list-style-type: none"><li>• Internal Debt</li><li>• External Debt</li><li>• Loans from Central Govt.(in case of State Governments)</li><li>• Small Savings</li><li>• Reserve Funds <sup>1</sup></li><li>• Other Deposits</li></ul>

<sup>1</sup> 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.



The detailed figures corresponding to these items are indicated in Table 1

**Table 1**  
**Assets and Liabilities and the Statement of Balances**  
**(position as on 31<sup>st</sup> March 2009)**

(Rs. in crore)

ASSETS	Ending March 2008 (combined)	Union	States	Combined	Liabilities	Ending March 2008 (combined)	Union	States	Combined
<b>Capital Expenditure (Cumulative Figures)</b>					<b>(Cumulative Figures)</b>				
General Services	344593	363583	31690	395273	Internal Debt	2588921	2019841	898914	2918755
Social Services	144014	16867	159389	176256	External Debt	112368	123046	687	123733
Economic Services	983301	420069	703022	1123091	Loans from CG	176710	0	150382	150382
<b>Total</b>	<b>1471908</b>	<b>800519</b>	<b>894101</b>	<b>1694620</b>	Small Savings	526942	427553	228199	655752
<b>Loans and Advances</b>					Reserve Fund <sup>1</sup>	123110	34247	83939	118186
General Services	19438	5465	15696	21161	Others <sup>2</sup>	210880	72409	146202 <sup>3</sup>	218611
Social Services	50520	17627	42255	59882	<b>Total Liabilities (Available Funds)</b>	<b>3738931</b>	<b>2677096</b>	<b>1508323</b>	<b>4185419</b>
Economic Services	179121	52082	126558	178640					
State Governments <sup>4</sup>	146071	144805	0	144805					
<b>Total Loans &amp; Advances</b>	<b>395150</b>	<b>219979</b>	<b>184509</b>	<b>404488</b>	<b>Other Receipts</b>	<b>9947*</b>	<b>0</b>	<b>17206</b>	<b>17206*</b>
Cash Balances	227346	95256	-1925	93331	Cumulative Resource Gap	-1544191	-1546042	-333827	-1879869
Investments	110283	15300	115017	130317					
<b>Total Assets</b>	<b>2204687</b>	<b>1131054</b>	<b>1191702</b>	<b>2322756</b>	<b>Resource Use</b>	<b>2204687</b>	<b>1131054</b>	<b>1191702</b>	<b>2322756</b>

\*Miscellaneous Capital Receipt involved in reduction in assets, financial or physical

2.2 Overall resources of the Union and States at the end of March 2009 were Rs 4185419 crore. As against this, the total assets valued at the historic rates were Rs. 2322756 crore. The Central Statistical Organization<sup>5</sup> in their National Accounts Statistics had estimated the Net Capital Stock of the administrative departments and the departmental undertakings, which generally corresponds to the Union and States during 2008-09 at Rs. 3479541 crore.<sup>6</sup> Total assets as defined above (cumulative capital expenditure and outstanding advances) worked out to 67 percent of the NAS net capital stock. This would get reduced to around 63 percent with the adjustment of outstanding advances of the Union Government to the States.

<sup>2</sup> Other sources include interest and non-interest bearing deposits, net credit balances of suspense, remittances and advances.

<sup>3</sup> Includes balance of Capital Outlay (Rs. 1587.95 crores) and Loan and Advances (Rs. 3356.49 crores) adopted by CAG during the year 1994-95, which are not shown in the NCT Delhi Government's Finance Accounts.

<sup>4</sup> The entries of loans and advances to the States on assets and loans from Union Government on liabilities side should generally be the same. Differences may need to be reconciled

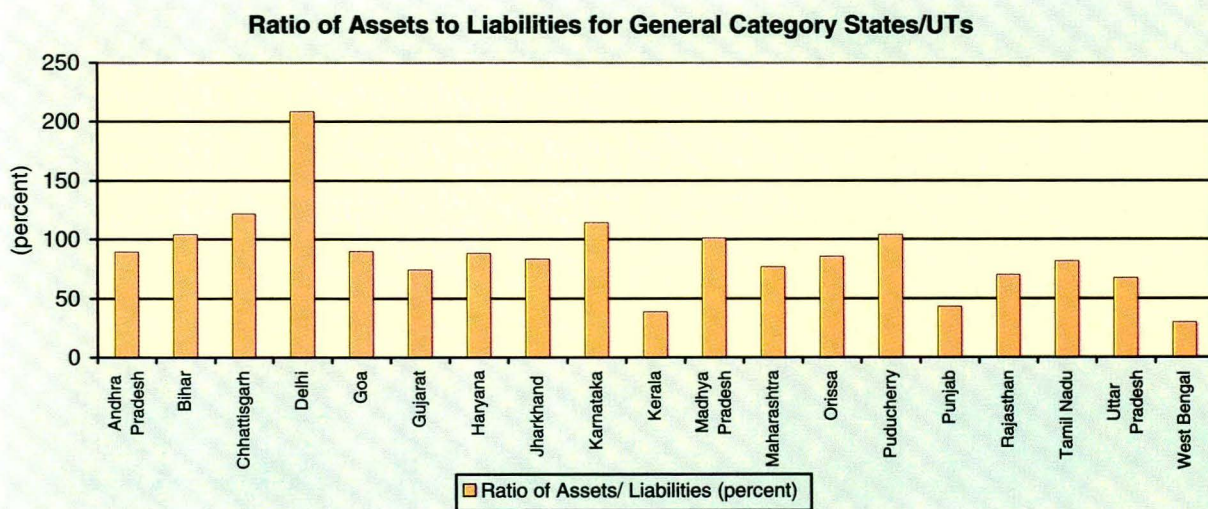
<sup>5</sup> National Accounts Statistics released by Central Statistical Organisation also publishes Net Capital Stock of the Public Sector. The Net Capital Stock of Administrative Departments and Departmental Undertakings would broadly correspond to the Union and States Government. NAS follows the perpetual inventory method and adopts depreciation based on defined life of various assets

<sup>6</sup> Available from National Accounts Statistics



2.3 Ratio of assets to the liabilities of the Union and States was 55.50 percent (58.97 percent for the Union Government and 79.01 percent for the States). The assets of the Union Government 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 liabilities<sup>7</sup>. 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<sup>st</sup> March 2009, 44.50 percent of the liabilities had ceased to have assets back up.

**Graph-I**



2.4 The ratio of Assets to Liabilities in respect of six States namely Bihar, Chhattisgarh, Delhi, Karnataka, Madhya Pradesh and Puducherry was more than 100%, whereas the ratio of Assets to Liabilities was less than 50% in respect of three States namely West Bengal, Kerala and Punjab.

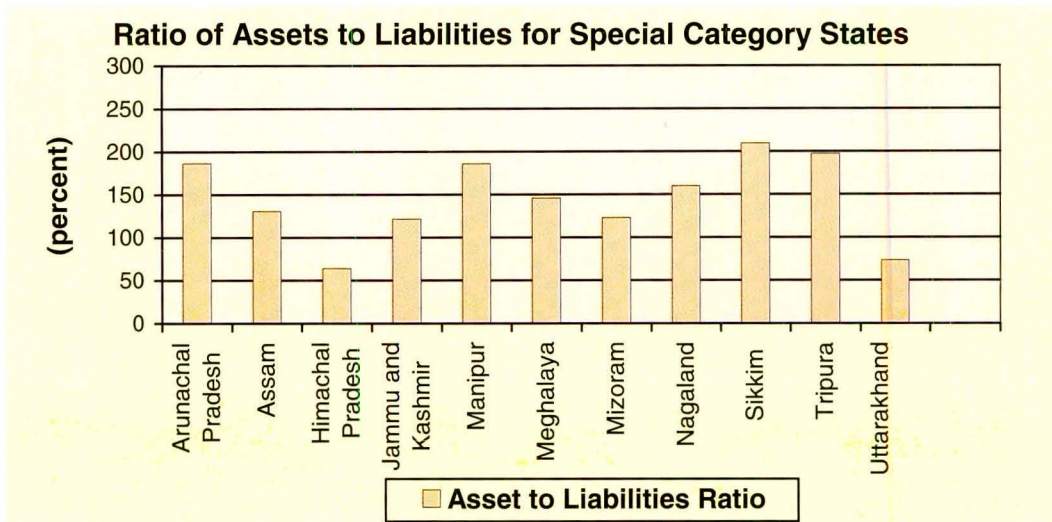
2.5 The ratio of Assets to Liabilities in respect of special category States<sup>8</sup>, Sikkim was more than 200 % whereas in only two States (Himachal Pradesh and Uttarakhand) the ratio was less than 100%.

<sup>7</sup> These liabilities exclude Governments' pension obligations, unreckoned liabilities and contingent liabilities. Pension expenditure is shown 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

<sup>8</sup> 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 quantum of grants-in-aid to these States relating to others

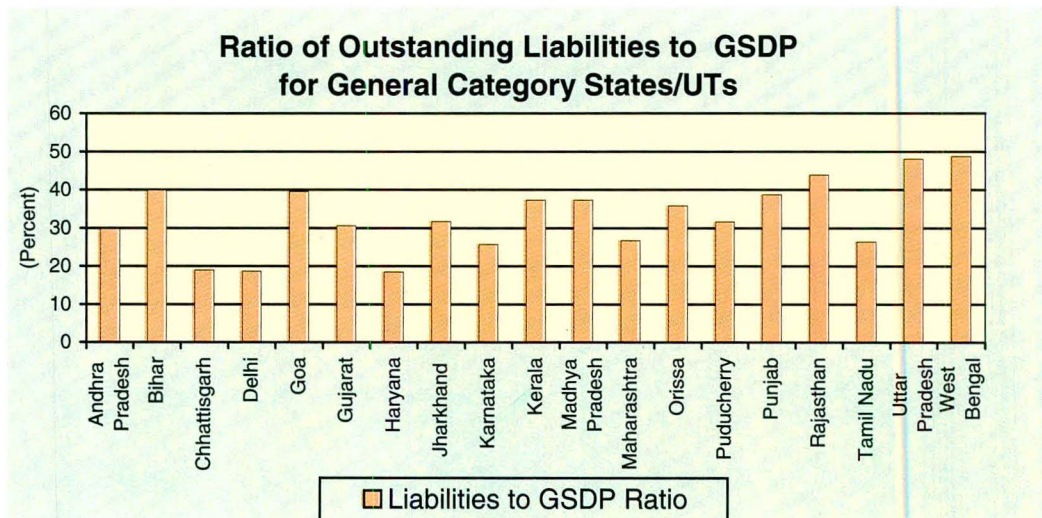


Graph –II



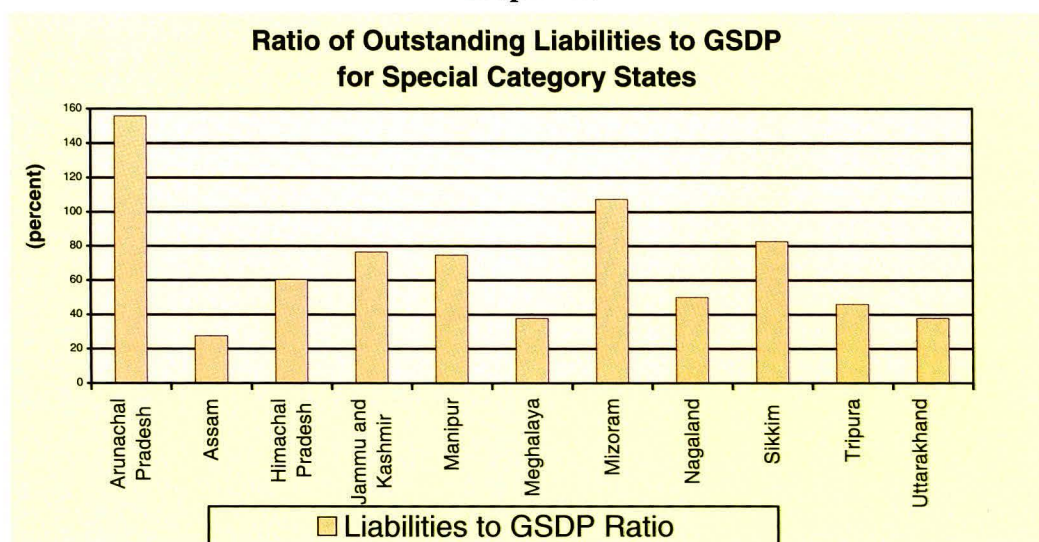
2.6 Inter-State variation in total liabilities of the States as a percentage of their respective GSDP, is depicted below in Graph – III & Graph - IV. Significant inter state variations were observed wherein Arunachal Pradesh, a special category State had the highest ratio among all the States. Haryana had the lowest liability to GSDP ratio. States with a higher tax/GSDP ratio made less recourse to borrowings and had a lower liabilities/GSDP ratio.

Graph –III





Graph – IV



### 3. Summary of Annual Accounts

3.1 While the 'balance sheet' or summary of balances is the accumulated position as on 31<sup>st</sup> March 2009 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 various services, expenditure and cost of delivery of service, allocative priorities of their disbursement, revenue and fiscal deficit (or fiscal imbalances) and net annual increase in their liabilities, etc. can not be gauged from the summary. Annual financial statements are the appropriate instruments for this purpose.

3.2 The overall revenue receipts<sup>9</sup> of the Union and States during 2008-09, as evident from Table 2, were Rs. 1362912 crore. The Governments also raised Rs. 26225 crore by way of recovery of past loans and miscellaneous capital receipts<sup>10</sup> (largely on account of disinvestments). The total non-debt receipts amounted to Rs.1389137 crore and these were distributed between the Union and the States in the ratio of 48:52.

3.3 Total expenditure of the Union and States comprising revenue expenditure, capital expenditure and loans and advances amounted to Rs.1961173 crore and its distribution between Union and States was in the ratio of 56:44. However, as depicted in table 2 below, the consolidated fund of Union and States was in deficit, as excess of public debt receipts over disbursements could not cover the total expenditure.

<sup>9</sup> 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

<sup>10</sup> Miscellaneous capital receipts and recovery of outstanding loans essentially involves a reduction in assets, financial or physics



**Table 2**  
**Summary of the Receipts, Disbursements, Deficit and Debt in 2008-09**

(Rs. in crore)

Receipts			Derived Items		Disbursements		
	Union	States	Union	States		Union	States
<b>Consolidated Fund</b>							
Revenue Receipts <sup>11</sup>	653847	709065			Revenue Expenditure	1010224	693339
			<b>Revenue Balance</b>				
			-356377	15726			
Misc. Capital Receipts	566	267			Capital Expenditure	77556	145342
Recovery of Loans	13509	11883			Loans and Advances	14585	20127
Total Non-Debt Receipts	667922	721215			Total Expenditure	1102365	858808
			<b>Fiscal Balance</b>				
			-434443	-137593			
Public Debt	2395765	171564			Public Debt	2164561	62514
Transfer to Contingency Fund	0	570			Transfer to Contingency Fund	0	1065
Inter-State Settlement	0	2			Inter-State Settlement	0	148
Total Consolidated Fund	3063687	893351			Total Consolidated Fund	3266926	922535
			<b>CFS Balance</b>				
			-203239	-29184			
			<b>Contingency Fund</b>				
Appropriation Receipts	0	1446		780	Expenditure	0	666
<b>Public Account</b>							
Small savings, Provident Fund and Others	357343	51409			Small Savings, Provident Fund and Others	269604	35723
Reserves and Sinking Fund	100966	26712			Reserves and Sinking Fund	121564	19252
Deposits	74084	274239			Deposits	61590	267702
Civil Advances	41981	3927			Civil Advances	47331	4666
Suspense Account	8653	1824714			Suspense Account	11241	1822900
Remittances	1450	178813			Remittances	4285	180807
Total Public Account	584477	2359814			Total Public Account	515615	2331050
			<b>Public Account Balance</b>				
			68862	28764			
<b>Cash Balances</b>							
Opening Cash Balances	229633	-2287			Closing Cash Balances	95256	-1927
			<b>Cash Balance Diff</b>				
			-134377	360			

3.4 For both the Union and the States, revenue expenditure accounted for around 87 percent of total expenditure (92 percent for the Union Government and 81 percent for the States). Capital expenditure and loans and advances accounted for the balance.

3.5 Revenue expenditure for the Union Government also included grants in aid to States, which formed part of the revenue receipts of the States. Similarly, a significant part of loans and advances of the Union Government were disbursed to the States. Actual expenditure from these receipts of the States occurred at their level. Excluding grants-in-aid and loans and advances, total combined expenditure of the Union and the States was

<sup>11</sup> 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



Rs. 1822902 crores or around 32.70 percent of GDP<sup>12</sup> and for the year 2007-08 it was Rs. 1475655 crore.

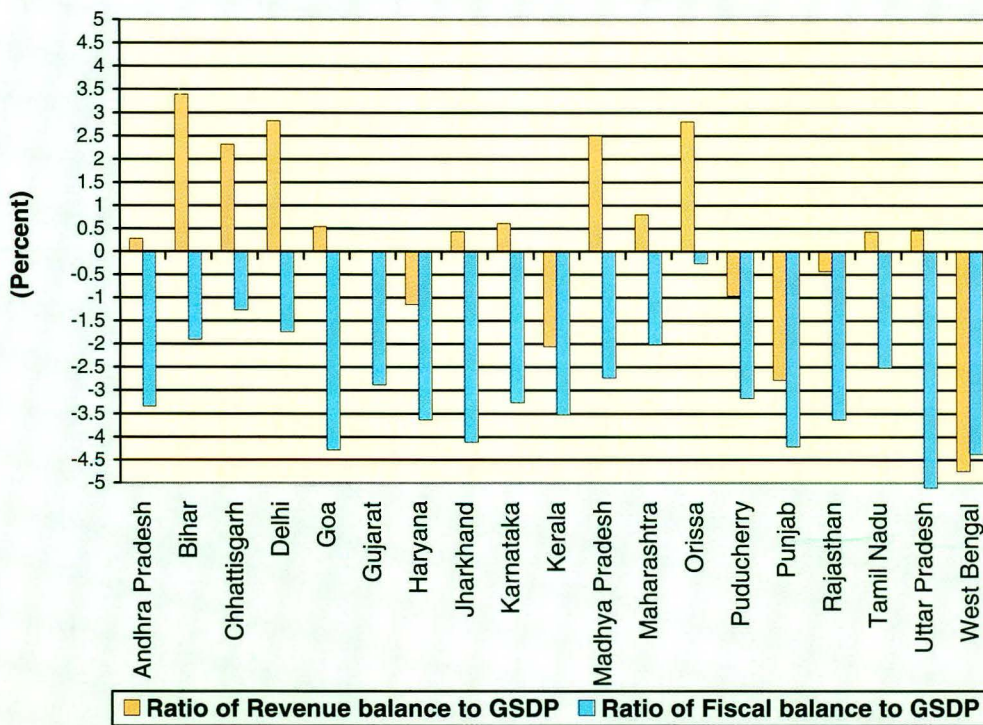
3.6 Combined revenue deficit in 2008-09 was Rs. - 340651 crore (Rs. - 356377 crore for the Union and Rs. 15726 crore for the States) and it was - 6.11 percent of GDP - 6.39 percent for the Union and 0.28 percent for the States)<sup>13</sup> Similarly, Combined Fiscal deficit was Rs. 572036 (Rs - 434443 crore for the Union & Rs.-137593crore for the States) and it was - 10.26 percent of GDP (-7.79 percent for Union and -2.47 for the States).

3.7 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 10.14 percent of the GDP. Unadjusted Combined Revenue deficit was 15.60 percent of fiscal deficit. Revenue deficit was 82 percent of the fiscal deficit for the Union. For the States, revenue account was in surplus.

3.8 The interstate comparison in Revenue and Fiscal balances of the States, relating to their respective GSDP (in Graph – V & Graph – VI is as under:

**Graph – V**

**Ratio of Revenue and Fiscal balance to GSDP for General Category States/UTs**



• Revenue deficit to GSDP of Gujarat is (--) 0.02 ;ratio of fiscal deficit of Orissa relative to its GSDP is (-)0.27

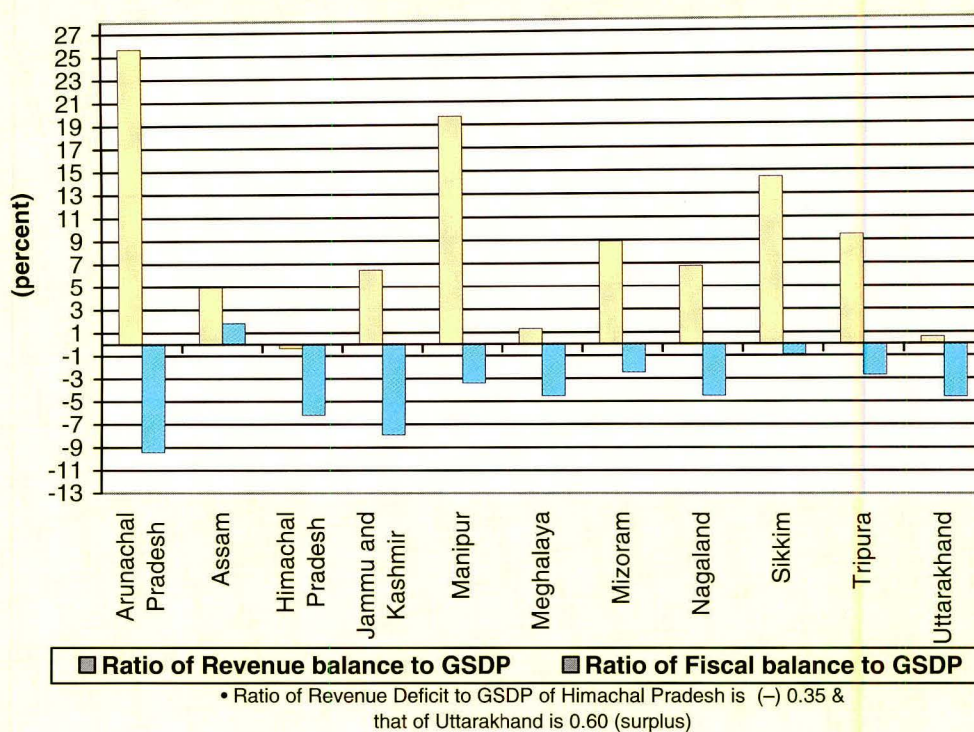
<sup>12</sup> The GDP figures (Rs5574449 crore) used are as released by CSO and are at market prices. However, for Inter-State comparison; figures used are of Gross State Domestic Product (GSDP) of each state as released by their respective Directorates of Economic and Statistics. The State wise GSDP figures are at factor cost and aggregated state figures are significantly lower (around 20 percent) than National GDP (market price). Even the aggregate of state wise GSDP at factor cost is only 85 percent of GDP at factor cost released by CSO

<sup>13</sup> The ratio of revenue balance (unadjusted) to GDP for the Union would be 6.39 percent and for States (-) 0.28 percent (Surplus)



Graph – VI

**Ratio of Revenue and Fiscal balance to GSDP of Special Category States**



3.9 This brings us to a detailed analysis of the underlying reasons for the revenue and fiscal balances of the states.

#### 4. Revenue Receipts

4.1 Revenue Receipts of a Government are composed of the following:

- Own tax revenues.
- Receipts from 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 (State Governments/UTs)
- Grants-in-aid.(State Governments/UTs)

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. The revenue receipts of the Union and the States excluding Grants-in-aid and tax proceeds transferred to States i.e. only from tax and non tax revenue amounted to Rs. 1228884 crores. Figures in Table 3 reveal that around 76 percent of the adjusted revenue came by way of taxes and the rest from non-tax receipts. This proportion, however, significantly varied between the Union and the States and also among other States. Graph-VII & Graph-VIII indicate the proportion of various components of resource in total resources across the States.



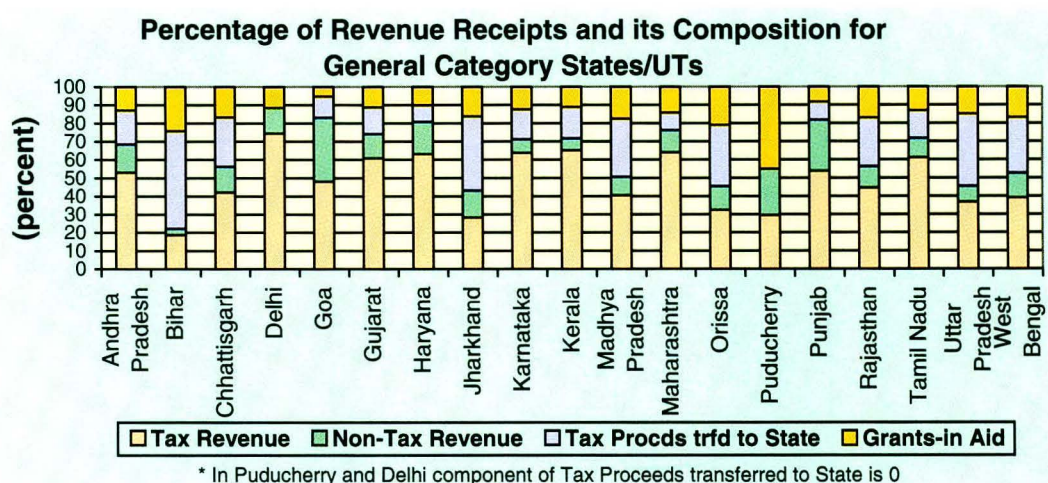
**Table 3**  
**Revenue Receipts and its composition**

(Rs. in crore)

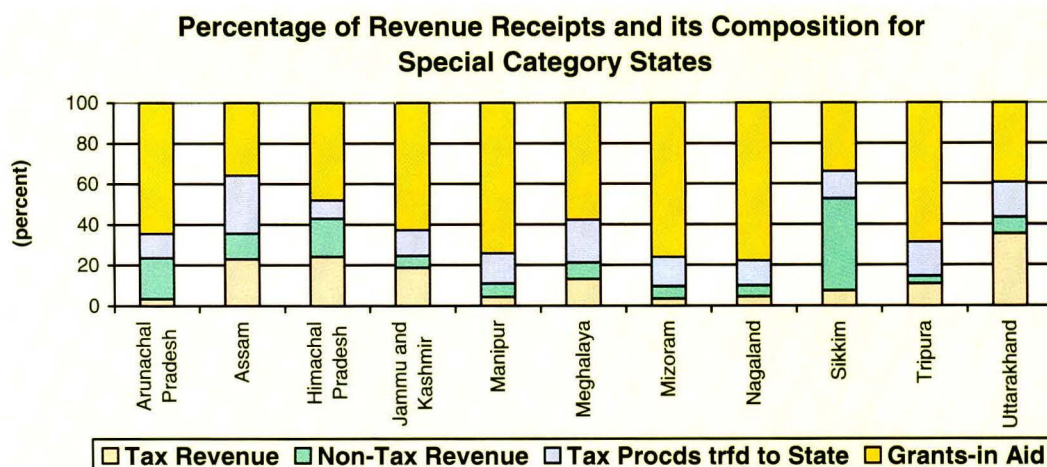
	Union	States	Combined
Revenue Receipts	653847	709065	1362912
(i) Tax Revenue	605299	333504	938803
(ii) Non-Tax Revenue	205933	84148	290081
(iii) Tax Proceeds transferred to State <sup>14</sup>	-160179	160185	6
(iv) Grants in Aid	2794	131228	134022

4.3. The State-wise variations of revenue receipts and their compositions are depicted in Graph – VII and Graph - VIII

**Graph – VII**



**Graph –VIII**

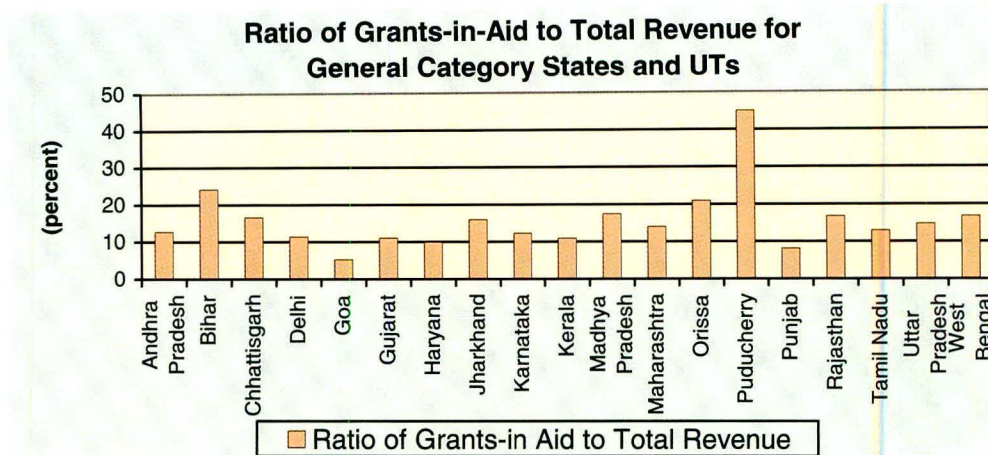


<sup>14</sup> The two amounts devolution of proceeds of taxes by the Union Government to States and States receipts of the same should be same. The difference between these two figures may be due to non-reconciliation

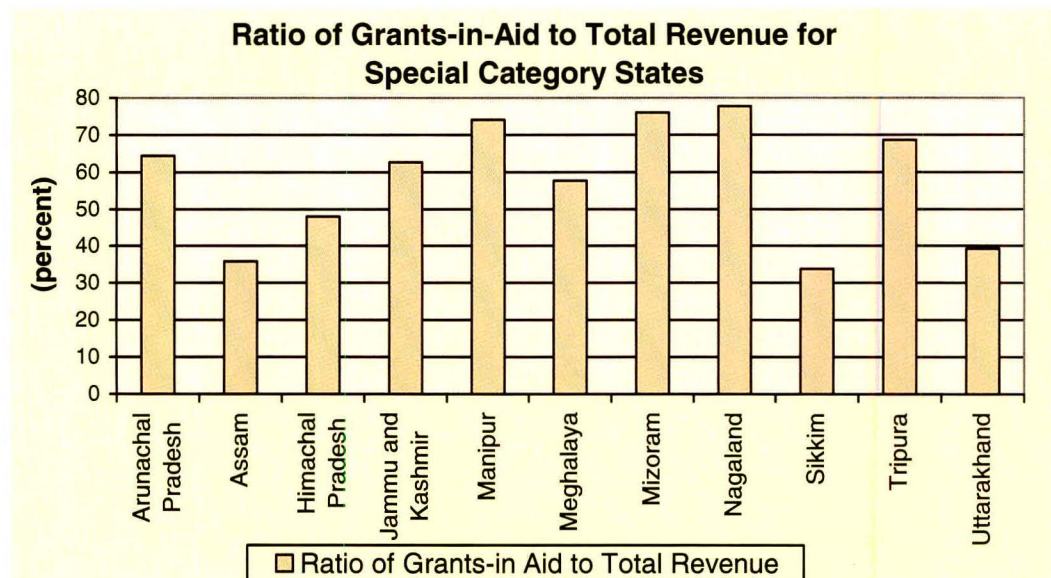


4.4 In respect of the Special category States, Grants-in-aid form a significant proportion of their total revenue receipts. Grants-in-aid across General Category States and Special category States is depicted in the Graph-IX & Graph-X below respectively :-

Graph-IX



Graph-X



4.5 Revenue receipts are linked to economic activity and domestic product is its natural base. Overall combined revenue receipts for Union and States unadjusted for transfers (grants-in-aid) were 24.45 percent of GDP at market prices<sup>15</sup>. These were distributed between the Union and States as 11.73 and 12.72 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 15.90 percent.<sup>16</sup>) Tax receipts were 16.84 percent of GDP (10.86 percent for the Union and 5.98 percent for the States) and non-tax receipts were 5.20 percent for Union and States (Table 4). Revenue receipts on per capita basis were Rs. 11810 (Rs. 10673 after adjustment of grants-in-aid to the States.)

<sup>15</sup> The adjusted revenue receipts of the Union and State would decline to Rs.1228884 crore and would be 22 percent of GDP

<sup>16</sup> 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

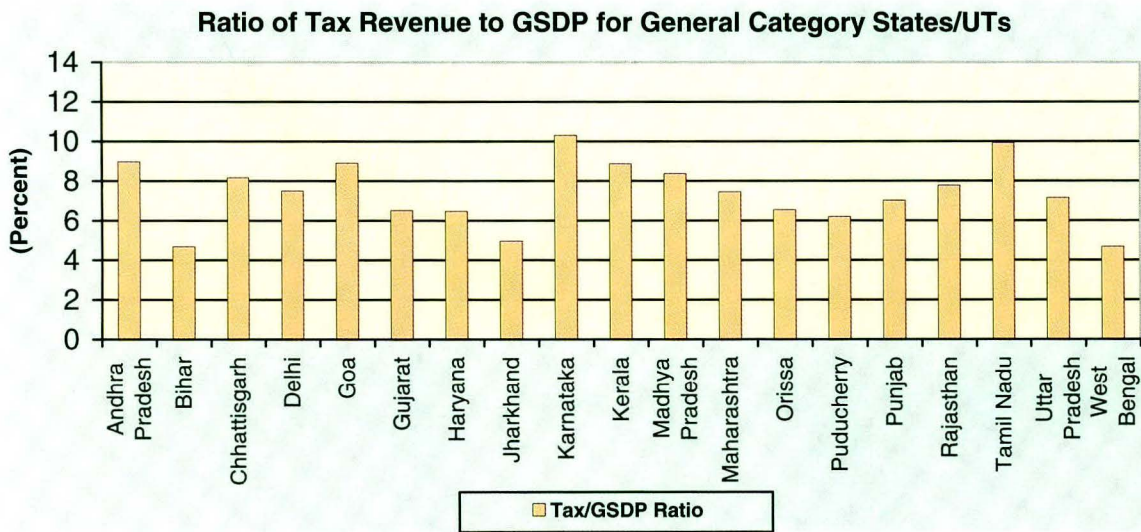


**Table. 4**  
**Components of Revenue Receipts relative to GDP (Market Prices) (Percentage)**

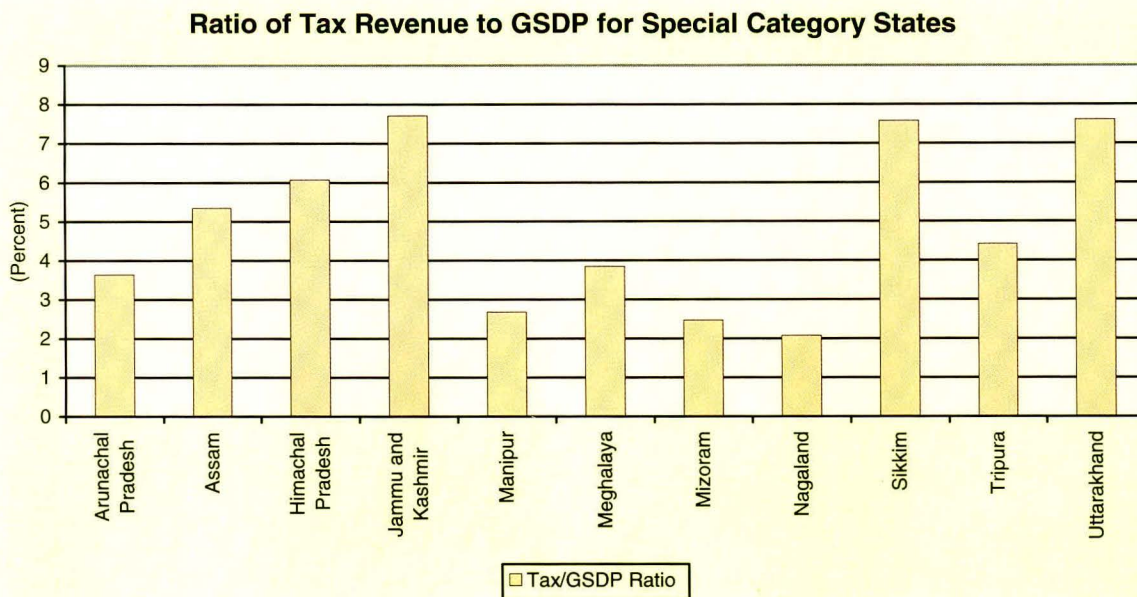
	Union	States	Combined
Revenue Receipts	11.73	12.72	24.45
Tax Revenue	10.86	5.98	16.84
Non-Tax Revenue	3.69	1.51	5.20
Tax Proceeds transferred to States	-2.87	2.87	0
Grants in Aid	0.05	2.36	2.41

4.6 The Tax to GSDP ratio across all the States is given in Graph XI and Graph XII below:

**Graph XI**



**Graph XII**





4.7 Both the Union and State Governments had deployed a variety of taxes to raise revenue. These taxes were broadly of three types – income and expenditure taxes or direct taxes; taxes on property transactions and commodities and service tax. Most of the revenue of the Union Government was generated by income and corporate taxes, customs and excise duties. In the case of States, sales tax, state excise duties (mostly on alcohol), stamp duty and registration fees and taxes on motor vehicles were the major resource generators. However, as a group, commodities and service taxes contributed the most to all State tax resources (Breakup of commodity taxes is in Table 5)

4.8 Revenue receipt from taxes was 10.86 percent of GDP for the Union Government and bulk of that came from direct taxes (5.87 percent of GDP or 54 percent of total tax receipts). In the case of States, around 86 percent of tax revenue came from commodities and service taxes with sales tax alone contributing to around 62 percent. Relative to GDP, receipts from State taxes were 5.98 percent.

4.9 For the Union and States combined, nearly 60 percent of the receipts from taxes came from commodities and service taxes while remaining 40 per cent from taxes on income and expenditures and property transactions.

4.10 Taxes on property transactions for both Union and States contributed 5.17 percent of total tax receipts. Though the States mostly levied property taxes, their share in total tax revenue of the States was only 13 %. 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. Receipts from three 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**

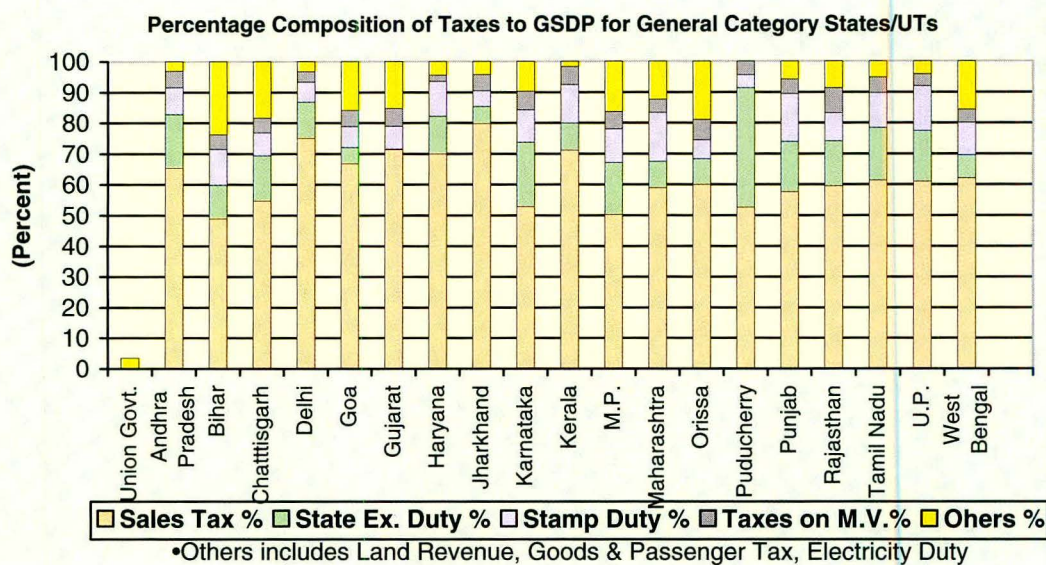
	Receipts (Rupees in crore)			Percent of GDP		
	Union	States	Combined	Union	States	Combined
Total Tax Revenue	605299	333504	938803	10.86	5.98	16.84
<b>A) Income and Expenditure Taxes</b>	<b>327475</b>	<b>3568</b>	<b>331043</b>	<b>5.87</b>	<b>0.07</b>	<b>5.94</b>
Corporation Tax	213395	0	213395	3.83	0	3.83
Income Tax	106075	0	106075	1.90	0	1.90
Others	8005	3568	11573	0.14	0.07	0.21
<b>B) Property Transactions Taxes</b>	<b>6502</b>	<b>42076</b>	<b>48578</b>	<b>0.12</b>	<b>0.75</b>	<b>0.87</b>
Land Revenue	3	4893	4896	0	0.09	0.09
Stamp Duty and Registration	118	36701	36819	0	0.66	0.66
Others	6381	482	6863	0.12	0.00	0.12
<b>C) Commodities and Service Taxes</b>	<b>271322</b>	<b>287860</b>	<b>559182</b>	<b>4.87</b>	<b>5.16</b>	<b>10.03</b>
Customs Duties	99879	0	99879	1.79	0	1.79
Excise Duties	108613	0	108613	1.95	0	1.95
Service Tax	60941	0	60941	1.09	0	1.09
Sales Tax	1063	207126	208189	0.02	3.72	3.74
State Excise duty	209	42527	42736	0.01	0.76	0.77
Taxes on Motor Vehicles	44	16686	16730	0	0.30	0.30
Goods and Passengers Tax	4	8476	8480	0	0.15	0.15
Electricity Duty	12	9500	9512	0	0.17	0.17
Others	557	3545	4102	0.01	0.06	0.07

4.11 There were, however, significant Inter-State variations in revenue and tax receipts. Tables in Annexure 3 and 4 indicate Inter-State position in respect of various parameters relating to revenue and tax receipts.

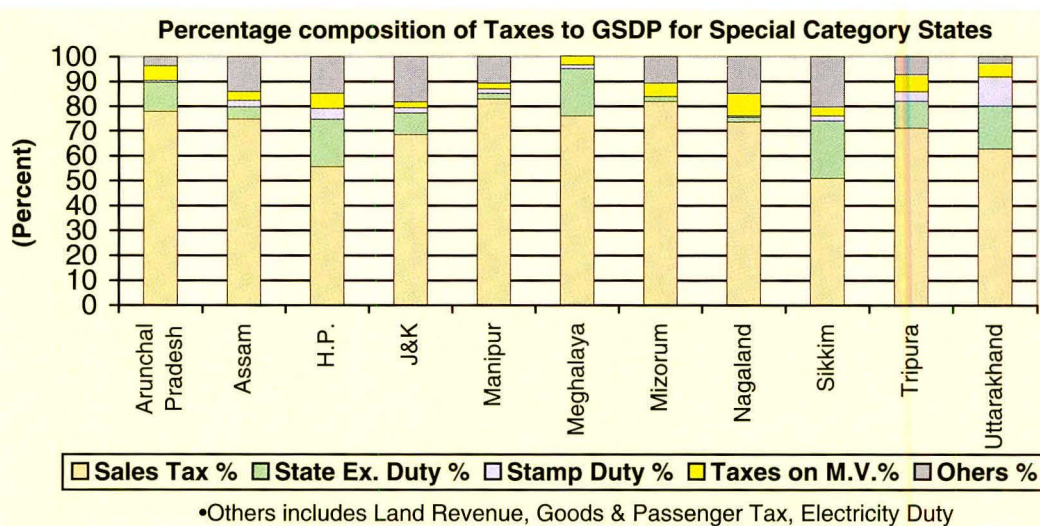


4.12 Inter-state variations in various components of tax/revenue are depicted in graph-XIII & graph -XIV.

Graph - XIII



Graph - XIV



4.13 These Inter-State variations could be due to differences in base or rate of taxation or varying levels of compliance or a combination of all of them. Some of the broad conclusions that emerge from these tables are summarized below:

- a. Commodity taxes comprising of Sales Tax, Excise Duty, Goods and Passenger Taxes and Motor Vehicle Tax accounted for around 82 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<sup>17</sup> was 4.65 percent for all States put together, for Nagaland, it was less than 2 percent. The ratio was in the range of 2 to 5 percent for all states except

<sup>17</sup> 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 20 percent lower than the GDP at market prices used in summary table, ratio of the receipts and other parameters relating 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 comparability is maintained



Andhra Pradesh, Delhi, Goa, Karnataka and Jammu and Kashmir where it exceeded 5 percent maximum being 6.31 percent for Kerala.

b. States were realizing more than 12 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 0.94 percent, varying from a low of 0.03 percent, for Nagaland to 1.27 percent for Maharashtra. The other States, which had the ratio in excess of 1 percent, were Chhattisgarh, Karnataka, Kerala, Madhya Pradesh, Maharashtra, Punjab, Rajasthan, Tamil Nadu and Uttar Pradesh.

c. In commodity taxes, motor vehicle tax was one of the larger sources of taxes. While the average ratio of motor vehicle tax to GSDP was 0.38 percent, it exceeded 0.50 percent for Karnataka, Kerala and Rajasthan.

d. The average ratio of revenue receipts to GSDP for the States was 15.90 percent. For Kerala however, this ratio was close to 14 percent. In Non-special Category States, Bihar had the highest ratio of 25 percent followed by Puducherry (20.98 percent), Madhya Pradesh (20.66 per cent). The States with the ratio lying between 15 to 20 percent included Andhra Pradesh, Chhattisgarh, Jharkhand, Karnataka, Goa, Rajasthan, Tamil Nadu and Uttar Pradesh. Other states in this category had this ratio within the range of 10 to 15 per cent. Special Category States usually had a much higher ratio of revenue receipts to GSDP varying from a low of 21.57 percent for Uttarakhand to a high of 103.13 percent for Arunachal Pradesh. Further it was more than 60 per cent in case of Manipur and Mizoram and exceeded 40 per cent for Jammu & Kashmir, Nagaland and Tripura. In case of Sikkim, due to larger accruals from lotteries, revenue receipts exceeded GSDP by two percentage points.

e. When population is used as normalizing factor, the State-wise picture undergoes a complete change. As against an average of Rs. 6167 per capita revenue receipts, these were just Rs. 3490 for Bihar. The other States where per capita revenue receipts were more than Rs. 4000 included Jharkhand, Madhya Pradesh, Uttar Pradesh and West Bengal. The index of per capita revenue receipts at 56.59 was lowest for Bihar and at 721.86 highest for Sikkim. Index was less than 100 for Jharkhand, Assam, Madhya Pradesh, Orissa, Rajasthan, Uttar Pradesh and West Bengal.

f. Nearly 59 percent of the revenue receipts were generated by the States from their own resources. However, in the case of Special Category States, particularly, Manipur, Mizoram, Nagaland and Tripura own resources contributed less than 15 percent to their revenue receipts. In case of Sikkim, own resources contributed nearly 53 percent to its revenue receipts, but that was because of large inflow of receipts from lotteries, which were reckoned on gross basis.<sup>18</sup>

4.14 Non-tax receipts of the Union<sup>19</sup> and States could be considered as being composed of mainly two components: receipts from their sovereign functions like judiciary, police etc and income from their past investments which includes receipts from financial intermediation and delivery of social and economic services

<sup>18</sup> Receipts from Lotteries included as receipts from general services.

<sup>19</sup> 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 only a few States Electricity distributions is departmental. These receipts are, therefore, not strictly comparable for these two tiers of Government



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

(Rs. in crore)

	Union	States	Combined
Fiscal Services	58	3	61
Financial Intermediation <sup>20</sup>	69454	19399	88853
General Services	17735	22464	40199
Social Services	540	7771	8311
Economic Services	118146	34511	152657
<b>Total Non Tax Receipts</b>	<b>205933</b>	<b>84148</b>	<b>290081</b>

4.15 Combined non-tax receipts for the Union and States was Rs.290081 crore and constituted nearly one fourth of the gross revenue receipts (Table 6). As non-tax receipts percent to GDP, were 5.20 percent. The revenue from economic services accounted for around 52.63 percent of non-tax receipts, while an additional 30.65 percent came from financial intermediation and equity investment. Social services contributed only 2.87 percent to the combined non-tax receipts. Bulk of the non-tax receipts of the Union Government from financial intermediation came as Interest Receipt and dividends and profits. General services, which included police, judiciary, public service commission and other, contributed 13.85 percent to the total non-tax receipts. As was the case with tax receipts, Inter-State variations in non-tax receipts were quite significant. Graph – VII & Graph – VIII highlights the variations. In case of Bihar, Delhi, Gujarat, Jammu and Kashmir, Karnataka, Kerala, Madhya Pradesh, Maharashtra, Tamil Nadu, Tripura, Uttar Pradesh, Uttarakhand, non-tax receipts were less than 20 percent of their own resources. However, in absolute terms non-tax revenue is more in Maharashtra, Andhra Pradesh etc. on account of mineral royalties etc.

## 5. Expenditure (Application of Resources)

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 87 percent of the combined expenditure of the Union and States was in the nature of revenue expenditure, primarily to maintain the existing level of social economic services network and for their sovereign functions.

<sup>20</sup> 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



5.2 Total gross revenue expenditure of the Union and States was Rs.1703563 crore in 2008-09. 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	2964	6738	9702
Fiscal Services	5271	10145	15416
Financial Intermediation	201143	111906	313049
Administrative Services	27435	52863	80298
Miscellaneous General Services	12806	5198	18004
Pensions <sup>21</sup>	32941	65591	98532
Defence	76772	0	76772
<b>Total General Services</b>	<b>359332</b>	<b>252440</b>	<b>611773</b>
Social Services	86894	261752	348646
Economic Services	438169	160629	598798
Grants-in-aid	125829	18517	144346
<b>Total</b>	<b>1010224</b>	<b>693339</b>	<b>1703563</b>

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 of Government to the lower tier are actually a transfer payment where the recipient incurs the final expenditure. Excluding the grants component 26 percent of the revenue expenditure of the Union and the States was on account of past obligation (contractual in nature), nearly 61 percent on economic and social services and around 13 percent on residual functions. Revenue receipts were able to meet about 80 percent of revenue expenditure for both the Union and the States and the balance was met from borrowings or other capital receipts.

### Capital Expenditure

5.4 In the case of expenditure on past obligations and residual functions, expenditure in the nature of capital and 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. 1143703 crore. It was around 20.52 percent of GDP and Rs. 9911 on per capita basis. While the States contributed to over 76 percent of combined expenditure on social services, their contribution in expenditure on economic services was around 38 percent. Expenditure on social services for both the Union and States had a strong revenue expenditure base, which constituted over 89 percent of total expenditure. In case of

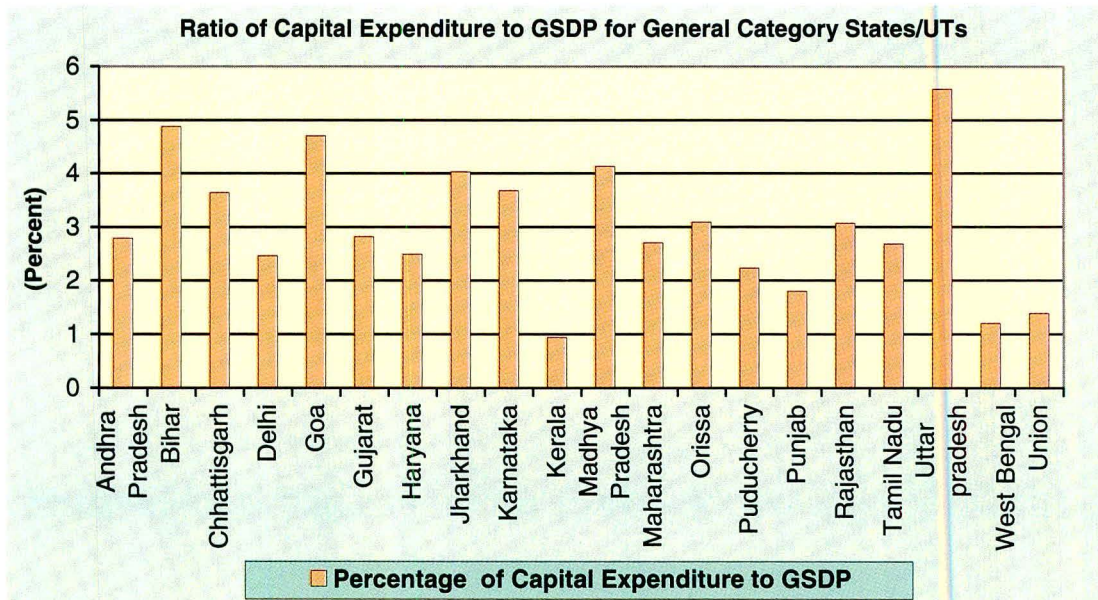
<sup>21</sup> Pension Expenditure does not include pension to Railways employees



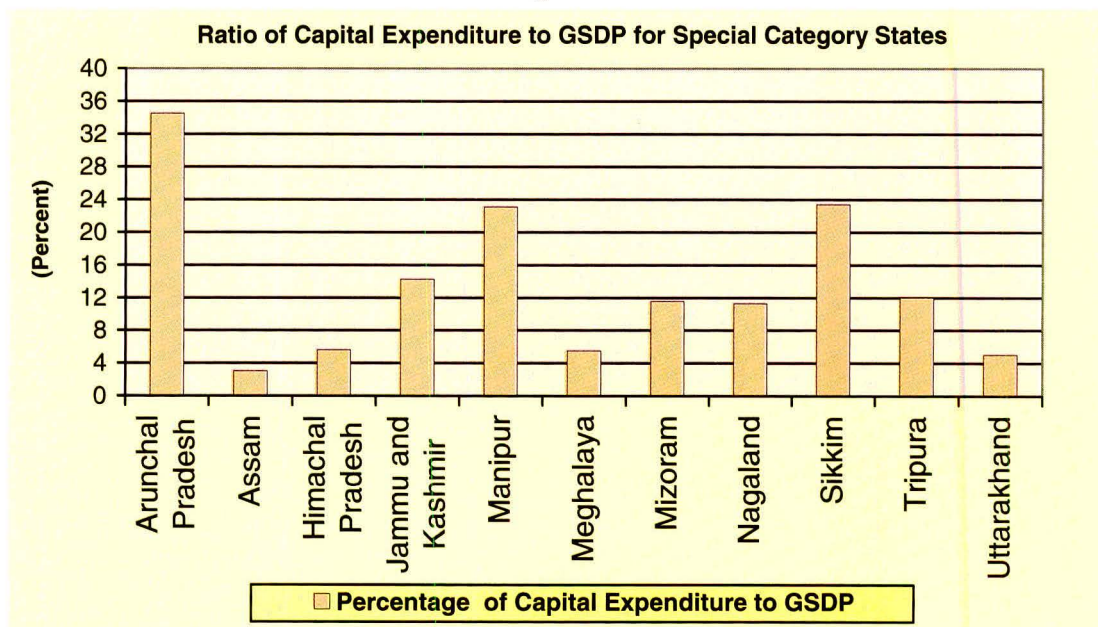
expenditure on economic services, revenue expenditure across the two tiers of Government differed significantly. In case of the States about one fourth of total expenditure was in the nature of capital expenditure.

5.5 The position of Capital Expenditure (excluding loans and advances) across States are depicted in Graph XV & XVI

Graph-XV



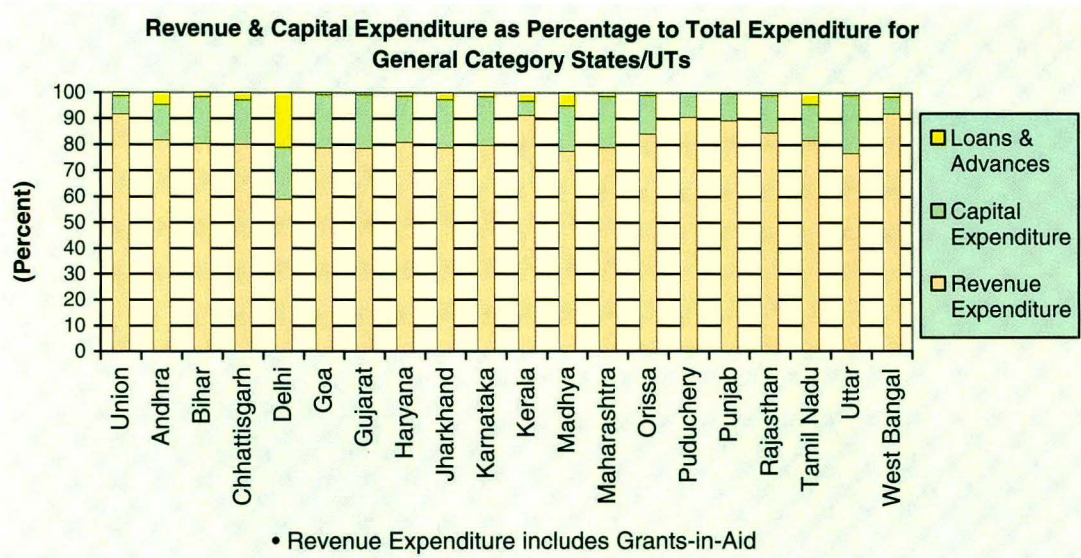
Graph-XVI



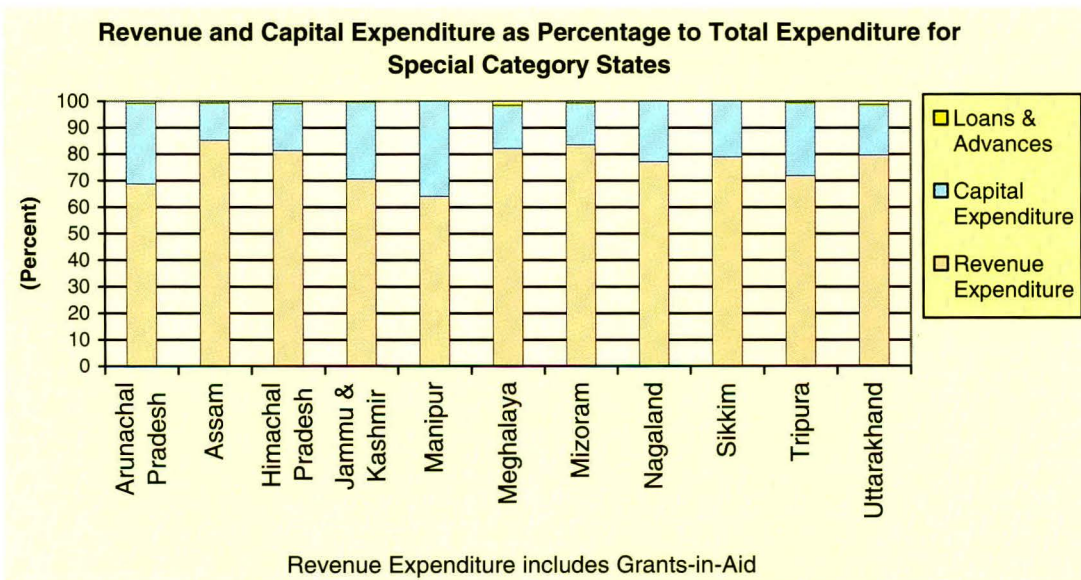


5.6 The share of revenue & capital expenditure to total expenditure varied as shown in graph- XVII and graph – XVIII below. Loans and advance formed a small proportion of total capital expenditure of the States:

**Graph- XVII**



**Graph- XVIII**



5.7 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 represented 7.23 percent of the revenue receipts of the Union and the States. (It was 5.04 percent of revenue receipt for the Union Government and 9.3 percent of the revenue receipts for the States.) There were, however, significant Inter-State variations in expenditure on pensions. At 19.01 percent of revenue receipts, Kerala was on top of the table. West Bengal, Himachal Pradesh, Puducherry and Tamil Nadu (12.4,13.7 and14.01 percent respectively) were the other States where pension payment took away over 12 percent of the revenue receipts. Inter-State comparative picture of pension payments giving the absolute figures and these payments related to the revenue receipts is indicated in Annexure 5.



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

- a. The ratio of revenue expenditure to total expenditure was largely range bound. Except for Delhi, Jammu & Kashmir, Arunachal Pradesh, Manipur and Tripura all the other States had their ratio of revenue expenditure to total expenditure in excess of 75 percent. However, in the case of Kerala, Puducherry 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 26.30 percent of revenue expenditure net of grants-in-aid. However, in the case of Chhattisgarh, Puducherry, Haryana, Arunachal Pradesh, Nagaland, Meghalaya, Mizoram and Sikkim it was less than 20 percent. It exceeded 30 percent in case of Kerala and West Bengal, Punjab and Himachal Pradesh.
- c. Development expenditure comprising the expenditure of social and economic services accounted for 67.60percent of the total expenditure of all the States. For Punjab was less than 50 percent.

5.9 The development expenditure on social and economic services at a further disaggregated level in terms of activities/functions is dealt with the succeeding paragraphs.

**Table 8**  
**Developmental Expenditure**

(Rs. in crore)

	Union	States	Combine
<b>Social Services</b>			
Revenue Expenditure	86894	261752	348646
Capital Expenditure	3393	28813	32206
Loans and Advances	3419	7081	10500
<b>Revenue Expenditure on Social Services as percent to Total Expenditure</b>	<b>92.73</b>	<b>87.94</b>	<b>89.09</b>
<b>Economic Services</b>			
Revenue Expenditure	438169	160629	598798
Capital Expenditure	28409	111617	140026
Loans and Advances	2845	10682	13527
<b>Revenue Expenditure on Economic Services as percent to Total Expenditure</b>	<b>93.34</b>	<b>56.77</b>	<b>79.59</b>
<b>Total Developmental Expenditure</b>	<b>563129</b>	<b>580574</b>	<b>1143703</b>
<b>Revenue Expenditure as percent to Total Developmental Expenditure</b>	<b>93.24</b>	<b>72.75</b>	<b>82.84</b>



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

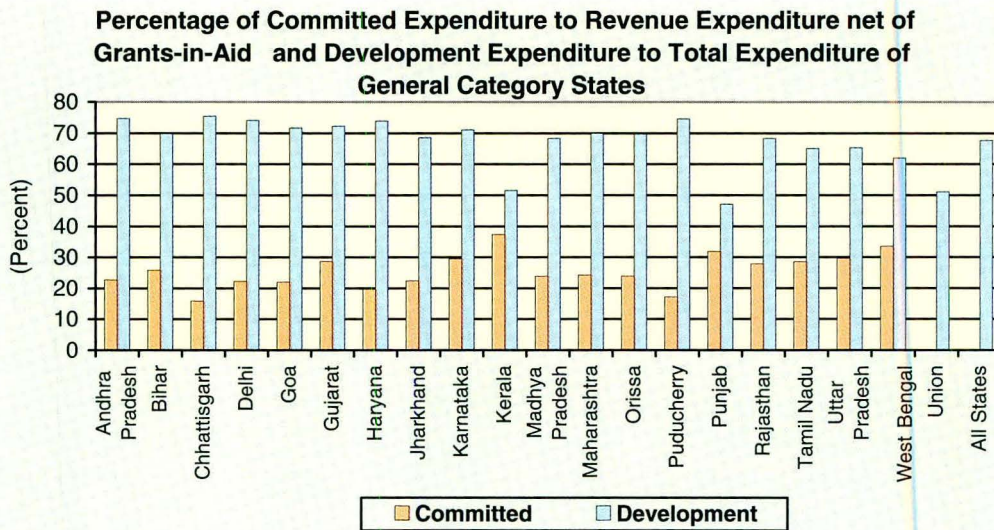
	Revenue Expenditure (Rs. in crore)		Per Capita Expenditure (Rupees)		Expenditure as percent of GDP		Expenditure as percent to Revenue Expenditure	
	Union	States	Union	States	Union	States	Union	States
Education, Art and Culture	36416	124139	316	1076	0.65	2.23	3.60	17.90
Medical and Public Health	6544	27673	57	240	0.12	0.50	0.65	3.99
Family Welfare	6826	4412	59	38	0.12	0.08	0.68	0.64
Water Supply and Sanitation	3621	10597	31	92	0.06	0.19	0.36	1.53
Housing	9322	5989	81	52	0.17	0.11	0.92	0.86
Urban Development	633	23025	5	200	0.01	0.41	0.06	3.32
Information and Broadcasting	1579	1775	14	15	0.03	0.03	0.16	0.26
Labour	2053	2816	18	24	0.04	0.05	0.20	0.41
Social Security	17194	25770	149	223	0.31	0.46	1.70	3.72
Natural Calamities	1888	8196	16	71	0.03	0.15	0.19	1.18
Others	818	27359	7	237	0.01	0.49	0.08	3.95
<b>Total Social Services</b>	<b>86894</b>	<b>261751</b>	<b>753</b>	<b>2268</b>	<b>1.55</b>	<b>4.70</b>	<b>8.60</b>	<b>37.76</b>

5.10 Education, Health and Family Welfare, Housing and Urban Development, Relief to mitigate the impact of Natural Calamities, Social Security, Information and Publicity and Labour 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. 261751 crore constituted 38 percent of their total revenue expenditure while this percentage for the Union Government was more than 8 percent during 2008-09. Adding revenue expenditure incurred on economic services increases these percentages to 61 percent for States and to 52 percent in case of Union indicating the predominant role assumed by the Union in creating the economic infrastructure in the country. Further, all States combined have incurred 64 percent of revenue expenditure on social services on education, including art and culture, medical and public health including family welfare and water supply and sanitation during the year 2008-09. Union Government spent more than 1/3<sup>rd</sup> 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 Governments, which is reflected by the fact that 56 percent of total revenue expenditure on social sectors had been incurred on these two sectors by all States taken together while Union Government spent 42 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 segments/social groups not reached so far.

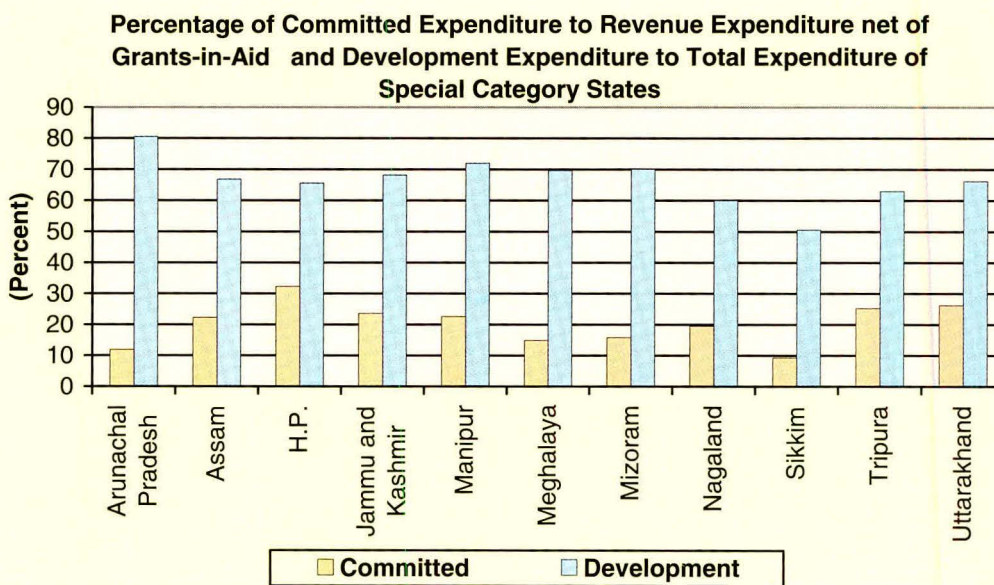


5.11 The development expenditure has been represented graphically in Graph-XIX and Graph-XX below:

**Graph-XIX**



**Graph-XX**



5.12 In expenditure on economic services, the share of Union Government was predominant. In Rural Development, Energy, communication, transport, food storage and warehousing, industry and scientific research, the expenditure by the States was even less. On the other hand, only in Irrigation and Flood Control, 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	93911	36223	814	314	1.68	0.65	9.30	5.22
Food Storage and Ware Housing	44589	3317	386	29	0.80	0.06	4.41	0.48
Rural Development	42019	26510	364	230	0.75	0.48	4.16	3.82
Special Area Programmes	1672	1422	14	12	0.03	0.03	0.16	0.21
Irrigation and Flood Control	620	17452	5	151	0.01	0.31	0.06	2.52
Energy	87296	38257	756	332	1.57	0.69	8.64	5.52
Industry	33727	6309	292	55	0.61	0.11	3.34	0.91
Transport	104917	20234	909	175	1.88	0.36	10.38	2.92
Communication	11194	68	97	1	0.20	0.00	1.11	0.01
Scientific Research	10576	422	92	3	0.19	0.01	1.05	0.06
Others	7648	10415	66	90	0.14	0.19	0.76	1.50
Total Economic Services	438169	160629	3797	1392	7.86	2.88	43.37	23.17

5.13 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 charges<sup>22</sup> as a percentage of total revenue expenditure as well as to non-plan revenue expenditure (NPRE) incurred for some important social and economic services for the Union and the States is indicated in Table 11. As non-plan revenue expenditure component of revenue expenditure is largely incurred on maintenance as well as to continue to run these services, user charges as percent to NPRE is likely 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	0.27	1.39	2.27	2.72	1.82	2.63
Medical and Public Health	1.81	5.01	5.36	6.75	4.68	6.58
Family Welfare	0.38	9.58	1.25	7.96	0.72	8.42
Social Services	0.62	1.68	2.97	4.64	2.38	4.16
Economic Services	26.96	34.29	21.49	31.58	25.49	33.64

<sup>22</sup> 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

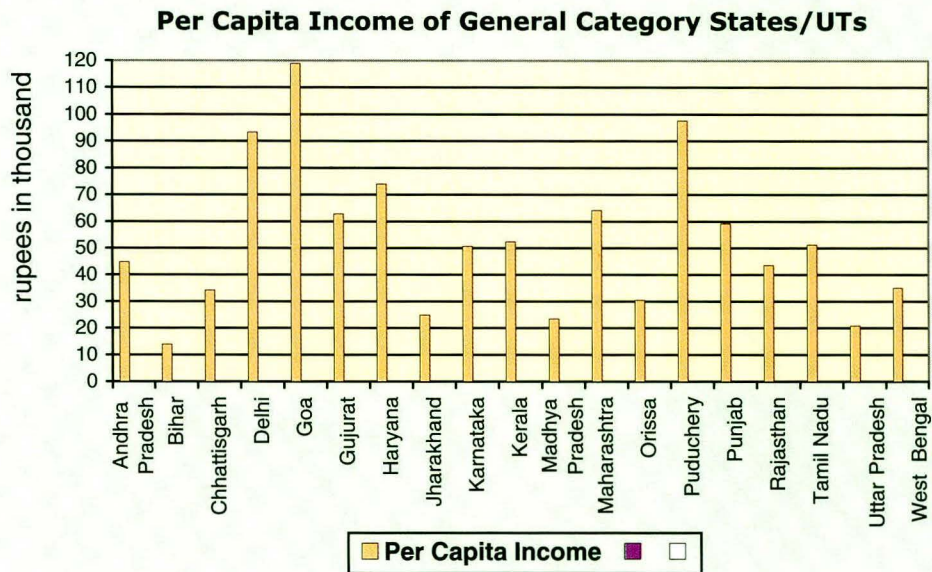


5.14 The recovery of overall user charges for social services was 0.62 percent of revenue expenditure for the Union Government and 2.97 percent for the States. The corresponding percentages with respect to non-plan revenue expenditure were 1.68 for Union Government and 4.64 for States. For economic services, 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 Annexure 7. Broad conclusions are summarized as under:

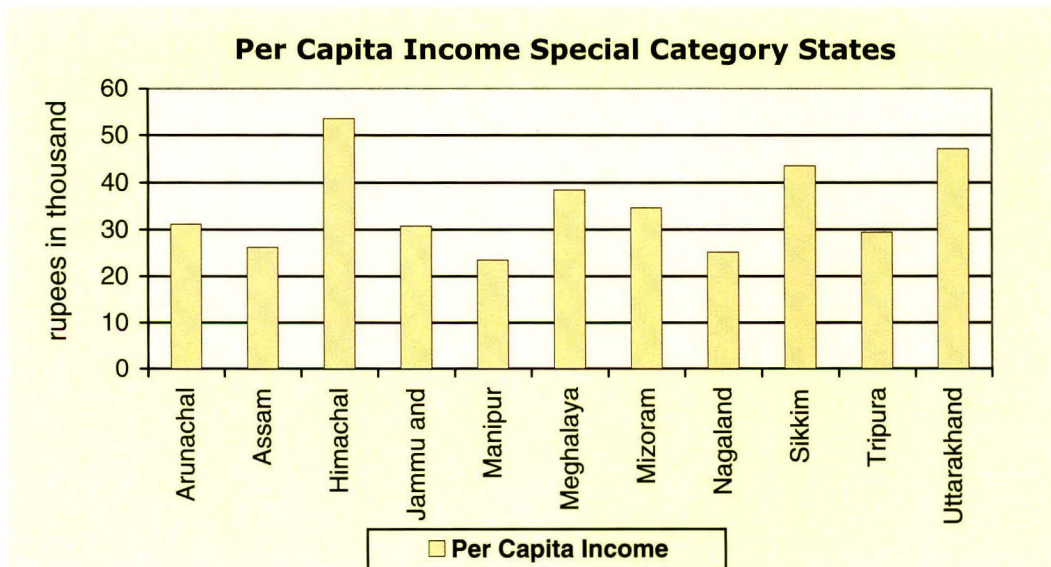
- a. Revenue receipts from the social services in the form of recovery of user charges, assessed as the ratio to revenue expenditure incurred on them continued to remain poor which was 2.97 percent. It was only in case of States of Punjab, Goa, Gujarat, Madhya Pradesh and Uttar Pradesh where it exceeded 3 percent. In case of Haryana, it was around to 16 percent owing to large inflow of receipts from development charges on account of conversion charges of land from Agriculture to residential and Licence Fee from 1997.
- b. In respect of education, the average recovery was 2.27 percent. The States, which had the recovery rates higher than the all States average, were Haryana, Gujarat, Kerala, Madhya Pradesh, Tamil Nadu, Uttar Pradesh and Himachal Pradesh.
- c. In case of medical and public health though the average recovery was 5.36 percent it exceeded 5 percent for, Gujarat, Maharashtra, Punjab and Uttar Pradesh.
- d. In case of economic services, the average recovery was 21.49 percent. Higher recoveries were observed in case of Chhattisgarh, Goa, Jharkhand, Himachal Pradesh, Puducherry, Arunachal Pradesh, Assam, and Sikkim. 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, Delhi, West Bengal and Tripura.

5.15 Per Capita income for each of the General and Special Category State is presented in Graph XXI and Graph XXII.

Graph-XXI



Graph- XXII



5.15 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 of any specific State, which are also in public domain.



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

	Total Assets 2007-08(Rs. in crore)	Total Liabilities 2007-08 (Rs. in crore)	Total Assets (Rs. in crore)	Total Liabilities (Rs. in crore)	Liabilities to GSDP Ratio	Ratio of Assets/ Liabilities (Percent)	Ratio of assets to revenue receipt (Ratio)
Andhra Pradesh	88928	101761	98799	110628	29.80	89.31	1.57
Bihar	46684	48986	54828	52661	39.93	104.11	1.66
Chhattisgarh	16481	14972	18701	15320	18.98	122.07	1.19
Delhi	58572	25339*	63205	30326	18.67	208.42	3.87
Goa	5774	6802	6756	7512	39.50	89.94	1.91
Gujarat	72093	100668	82065	110685	30.59	74.14	2.12
Haryana	28076	29921	29452	33374	18.49	88.25	1.60
Jharkhand	17110	21274	20031	24005	31.71	83.45	1.52
Karnataka	64012	63293	78457	68806	25.66	114.03	1.81
Kerala	21441	58875	25934	67269	37.31	38.55	1.06
Madhya Pradesh	52129	55507	61258	60628	37.30	101.04	1.82
Maharashtra	113142	161904	143085	186559	26.74	76.70	1.76
Orissa	33355	42867	37404	43746	35.81	85.50	1.52
Puducherry	3424	3169*	3844	3700	31.59	103.89	1.56
Punjab	24704	55901	26534	61589	38.74	43.08	1.28
Rajasthan	52816	77092	58937	84199	43.86	70.00	1.76
Tamil Nadu	59123	77090	73143	89677	26.44	81.56	1.33
Uttar Pradesh	100510	178351	129496	192736	48.10	67.19	1.66
West Bengal	45095	136511	44678	150805	48.75	29.63	1.21
<b>Special Category States</b>							
Arunachal Pradesh	6801	2721	10867	5826	155.82	186.53	2.82
Assam	21203	18503	27863	21330	27.52	130.63	1.54
Himachal Pradesh	12683	19849	14262	22282	60.32	64.01	1.53
Jammu and Kashmir	27358	23867	32310	26563	76.32	121.64	2.26
Manipur	7142	4322	8807	4736	74.65	185.96	2.27
Meghalaya	4636	3103	5283	3623	37.70	145.82	1.88
Mizoram	4649	4059	5019	4089	107.35	122.74	1.89
Nagaland	5047	3299	6034	3774	49.97	159.88	1.77
Sikkim	3777	1794	4515	2154	82.47	209.61	1.69
Tripura	7906	4426	9060	4597	45.93	197.08	2.22
Uttarakhand	8796	13109	11075	15124	37.78	73.23	1.28
<b>All States</b>	<b>1013467</b>	<b>1359335</b>	<b>1191702</b>	<b>1508323</b>	<b>33.83</b>	<b>79.01</b>	<b>1.68</b>

**Note:** The total population as per CSO is 115.40 crores. The population figure of the States is 114.98 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



## Parameters of Fiscal Imbalances

	Revenue deficit: Deficit (-) Surplus (+) (Rs. in crore)	Fiscal deficit: Deficit (-) Surplus (+) (Rs. in crore)	Incremental Liabilities <sup>23</sup> (Rs. in crore)	RB/ GSDP (percent)	FB/ GSDP (percent)	RB/Revenue Receipt (percent)	RB/FB (percent)	Incremental Liabilities/RR (percent)
Andhra Pradesh	1004	-12406	9549	0.27	-3.34	1.60	Surplus	15.19
Bihar	4469	-2507	3987	3.39	-1.90	13.55	Surplus	12.09
Chhattisgarh	1869	-1027	268	2.32	-1.27	11.93	Surplus	1.71
Delhi	4589	-2824	43	2.82	-1.74	28.06	Surplus	0.26
Goa	103	-813	835	0.54	-4.28	2.92	Surplus	23.67
Gujarat	-65	-10437	9201	-0.02	-2.88	0.17	0.62	23.79
Haryana	-2083	-6558	3160	-1.15	-3.63	11.29	31.76	17.13
Jharkhand	336	-3114	2468	0.44	-4.11	2.54	Surplus	18.68
Karnataka	1632	-8731	11407	0.61	-3.26	3.77	Surplus	26.35
Kerala	-3712	-6346	7989	-2.06	-3.52	15.14	58.49	32.59
Madhya Pradesh	4063	-4434	5046	2.50	-2.73	12.10	Surplus	15.03
Maharashtra	5577	-13999	19720	0.80	-2.01	6.86	Surplus	24.26
Orissa	3420	-334	642	2.80	-0.27	13.90	Surplus	2.61
Puducherry	-112	-371	402	-0.96	-3.17	4.56	30.19	16.35
Punjab	-3856	-6691	5868	-2.43	-4.21	18.62	57.63	28.33
Rajasthan	-826	-6973	6885	-0.43	-3.63	2.47	11.85	20.57
Tamil Nadu	1452	-8548	12590	0.43	-2.52	2.64	Surplus	22.87
Uttar Pradesh	1862	-20513	13163	0.46	-5.12	2.39	Surplus	16.91
West Bengal	-14709	-13558	12601	-4.75	-4.38	39.86	108.49	34.15
<b>Special Category States</b>								
Arunachal Pradesh	961	-353	316	25.70	-9.44	24.92	Surplus	8.20
Assam	3834	-1407	3204	4.94	-1.82	21.21	Surplus	17.72
Himachal Pradesh	-130	-2278	2400	-0.35	-6.17	1.40	5.71	25.78
Jammu and Kashmir	2254	-2748	2921	6.48	-7.90	15.76	Surplus	20.42
Manipur	1251	-216	331	19.72	-3.40	32.30	Surplus	8.55
Meghalaya	128	-435	432	1.33	-4.53	4.55	Surplus	15.37
Mizoram	339	-95	235	8.90	-2.47	12.78	Surplus	8.86
Nagaland	511	-342	691	6.76	-4.53	15.02	Surplus	20.32
Sikkim	377	-235	317	14.43	-9.00	14.11	Surplus	11.87
Tripura	947	-270	178	9.46	-2.70	23.23	Surplus	4.37
Uttarakhand	241	-1844	1885	0.60	-4.61	2.79	Surplus	21.83
<b>All States</b>	<b>15726</b>	<b>-137593</b>	<b>138734</b>	<b>0.35</b>	<b>-3.09</b>	<b>2.22</b>	<b>Surplus</b>	<b>19.57</b>

<sup>23</sup> 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



## Parameters of Revenue Receipts

	Revenue Receipts (Rs. in crore)	RR/ GSDP Ratio (percent)	Per Capita RR (Rupees)	Per Capita RR Index (percent)	Own Resources/ RR Ratio (percent)
Andhra Pradesh	62858	16.93	7582	122.94	68.47
Bihar	32981	25.01	3490	56.59	22.21
Chhattisgarh	15663	19.41	6637	107.62	56.16
Delhi	16352	10.07	9398	152.39	88.56
Goa	3528	18.55	22050	357.55	83.05
Gujarat	38676	10.69	6715	108.89	74.09
Haryana	18452	10.22	7562	122.62	80.71
Jharkhand	13213	17.45	4346	70.47	43.18
Karnataka	43291	16.15	8184	132.71	71.16
Kerala	24512	13.60	7126	115.55	71.60
Madhya Pradesh	33577	20.66	4838	78.45	50.50
Maharashtra	81271	11.65	7477	121.24	76.07
Orissa	24610	20.14	6137	99.51	45.39
Puducherry	2458	20.98	20483	332.14	55.09
Punjab	20713	13.03	7700	124.86	81.76
Rajasthan	33469	17.43	5056	81.98	56.27
Tamil Nadu	55042	16.23	8315	134.83	71.57
Uttar Pradesh	77831	19.42	4047	65.62	45.52
West Bengal	36904	11.93	4179	67.76	52.53
<b>Special Category States</b>					
Arunachal Pradesh	3856	103.13	32133	521.05	23.55
Assam	18077	23.32	6107	99.03	35.52
Himachal Pradesh	9308	25.20	13490	218.74	42.96
Jammu and Kashmir	14302	41.09	12657	205.24	24.60
Manipur	3873	61.05	14344	232.59	10.95
Meghalaya	2811	29.25	11244	182.33	21.17
Mizoram	2653	69.65	29118	472.16	9.54
Nagaland	3401	45.03	11337	183.83	9.91
Sikkim	2671	*102.26	44517	721.86	52.56
Tripura	4077	40.74	11991	194.44	14.50
Uttarakhand	8635	21.57	10159	164.73	43.36
<b>All States</b>	<b>709065</b>	<b>15.90</b>	<b>6167</b>	<b>100.00</b>	<b>58.90</b>

\* Includes receipts 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* (percent to GSDP)	Motor Vehicle Tax (percent to GSDP)
Andhra Pradesh	33358	8.99	0.85	8.04	5.89	0.49
Bihar	6172	4.68	0.62	4.06	2.29	0.23
Chhattisgarh	6594	8.17	1.06	7.10	4.47	0.39
Delhi	12181	7.50	0.49	7.01	5.63	0.26
Goa	1694	8.91	0.65	8.26	5.95	0.47
Gujarat	23556	6.51	0.66	5.80	4.65	0.38
Haryana	11655	6.46	0.74	5.72	4.52	0.13
Jharkhand	3753	4.96	0.32	4.63	3.96	0.27
Karnataka	27646	10.31	1.19	8.92	5.45	0.63
Kerala	15991	8.87	1.17	7.69	6.31	0.52
Madhya Pradesh	13614	8.38	1.12	7.15	4.21	0.48
Maharashtra	52030	7.46	1.27	5.97	4.40	0.32
Orissa	7995	6.54	0.69	5.76	3.93	0.43
Puducherry	725	6.19	0.26	5.92	3.26	0.27
Punjab	11150	7.01	1.10	5.92	4.05	0.33
Rajasthan	14943	7.78	0.91	6.87	4.64	0.63
Tamil Nadu	33684	9.93	1.18	8.75	6.10	0.50
Uttar Pradesh	28659	7.15	1.17	5.98	4.36	0.28
West Bengal	14419	4.66	0.81	3.75	2.89	0.20
<b>Special Category States</b>						
Arunachal Pradesh	136	3.64	0.16	3.48	2.83	0.21
Assam	4149	5.35	0.29	4.86	4.01	0.19
Himachal Pradesh	2243	6.07	0.32	5.75	3.37	0.37
Jammu and Kashmir	2683	7.71	0.35	7.36	5.28	0.19
Manipur	170	2.68	0.06	2.36	2.22	0.06
Meghalaya	370	3.85	0.07	3.85	2.93	0.14
Mizoram	94	2.47	0.05	2.26	2.02	0.13
Nagaland	156	2.07	0.03	1.77	1.52	0.19
Sikkim	198	7.58	0.22	6.74	3.87	0.27
Tripura	442	4.42	0.23	3.94	3.15	0.30
Uttarakhand	3044	7.61	0.94	6.65	4.77	0.42
<b>All States</b>	<b>333504</b>	<b>7.48</b>	<b>0.94</b>	<b>6.46</b>	<b>4.65</b>	<b>0.38</b>

\* 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	5518.5	8.8
Bihar	3479.0	10.6
Chhattisgarh	930.8	5.9
Delhi	@	0
Goa	213.9	6.1
Gujarat	2962.8	7.7
Haryana	1614.2	8.8
Jharkhand	988.4	7.5
Karnataka	4112.6	9.5
Kerala	4686.4	19.1
Madhya Pradesh	2433.0	7.3
Maharashtra	5153.0	6.3
Orissa	2075.0	8.4
Puducherry	165.7	6.7
Punjab	2829.8	13.7
Rajasthan	3322.1	9.9
Tamil Nadu	7734.5	14.1
Uttar Pradesh	6926.3	8.9
West Bengal	4432.8	12.0
<b>Special Category States</b>		
Arunachal Pradesh	113.6	3.0
Assam	1437.4	8.0
Himachal Pradesh	1153.9	12.4
Jammu and Kashmir	1269.4	8.9
Manipur	267.1	6.9
Meghalaya	171.8	6.1
Mizoram	126.1	4.8
Nagaland	229.0	6.7
Sikkim	59.4	2.2
Tripura	356.4	8.7
Uttarakhand	828.2	9.6
<b>All States</b>	<b>65591.1</b>	<b>9.3</b>

@ 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 to Revenue Expenditure net of Grants in aid. (Percent)*	Development Expenditure (Revenue+Capital + Loans and Advances) to total Expenditure (Percent)**
Andhra Pradesh	75634	81.78	22.74	74.62
Bihar	35499	80.32	25.86	69.73
Chhattisgarh	17225	80.08	15.89	75.44
Delhi	19975	58.89	22.22	74.05
Goa	4351	78.72	22.01	71.62
Gujarat	49315	78.56	28.64	72.21
Haryana	25369	80.95	19.69	73.89
Jharkhand	16346	78.78	22.39	68.54
Karnataka	52261	79.71	29.52	71.05
Kerala	30903	91.33	37.33	51.50
Madhya Pradesh	38089	77.49	23.88	68.26
Maharashtra	95848	78.97	24.25	69.99
Orissa	25180	84.15	23.87	69.71
Puducherry	2834	90.68	17.12	74.56
Punjab	27482	89.40	31.87	47.05
Rajasthan	40536	84.61	27.86	68.35
Tamil Nadu	65524	81.79	28.52	65.12
Uttar Pradesh	99122	76.64	29.62	65.31
West Bengal	56078	92.04	33.55	61.93
<b>Special Category States</b>				
Arunachal Pradesh	4213	68.72	11.88	80.49
Assam	16705	85.26	22.26	66.75
Himachal Pradesh	11607	81.31	32.30	65.56
Jammu and Kashmir	17054	70.64	23.63	68.15
Manipur	4090	64.11	22.65	71.91
Meghalaya	3264	82.20	14.83	69.58
Mizoram	2772	83.47	15.86	70.09
Nagaland	3744	77.19	19.52	59.99
Sikkim	2906	78.94	9.29	50.55
Tripura	4350	71.95	25.25	62.97
Uttarakhand	10532	79.70	26.21	66.21
<b>All States</b>	<b>858808</b>	<b>80.73</b>	<b>26.30</b>	<b>67.60</b>

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

\*\* Development Expenditure includes expenditure on Social Services and Economic Services.(Revenue + Capital + Loans & Advances)



## Parameters of Recovery of User Charges

	Education, Art & Culture	Medical and Public Health	Family Welfare	Social Services	Economic Services
	(Revenue Receipts as percent to Revenue Expenditure)				
Andhra Pradesh	1.56	2.03	0.52	1.83	14.52
Bihar	0.35	1.68	0.07	0.46	6.61
Chhattisgarh	0.20	0.38	0.15	0.65	50.75
Delhi	0.81	1.27	1.41	0.83	3.92
Goa	1.69	3.84	0.00	7.23	92.68
Gujarat	2.68	10.39	5.81	4.38	27.66
Haryana	4.05	4.81	0.10	*15.50	14.47
Jharkhand	0.66	2.11	0.22	1.00	65.42
Karnataka	0.87	2.69	0.12	1.17	17.24
Kerala	2.41	2.86	0.03	1.98	11.18
Madhya Pradesh	6.52	1.82	0.35	4.41	29.01
Maharashtra	1.07	5.13	3.11	2.89	20.04
Orissa	0.24	4.02	0.15	1.38	29.96
Puducherry	0.13	4.15	0.00	1.27	59.76
Punjab	1.14	6.34	0.15	4.70	12.51
Rajasthan	0.58	2.19	0.08	2.23	20.62
Tamil Nadu	3.44	7.47	6.67	2.78	30.44
Uttar Pradesh	8.35	21.52	0.04	6.41	12.76
West Bengal	0.56	3.76	0.20	0.91	3.68
<b>Special Category States</b>					
Arunachal Pradesh	0.60	0.17	0.00	1.09	61.20
Assam	0.15	0.99	0.00	0.36	57.48
Himachal Pradesh	3.30	1.94	0.08	2.92	65.00
Jammu and Kashmir	0.12	1.60	0.00	1.03	18.64
Manipur	0.22	0.55	0.00	1.22	13.60
Meghalaya	0.21	0.62	0.00	0.48	16.71
Mizoram	0.13	0.35	0.00	0.92	17.22
Nagaland	0.14	0.14	0.00	0.71	15.66
Sikkim	0.63	1.28	0.00	1.44	48.80
Tripura	0.27	3.56	0.00	0.79	4.20
Uttarakhand	1.57	1.85	0.02	1.71	29.05
<b>All States</b>	<b>2.27</b>	<b>5.36</b>	<b>1.25</b>	<b>2.97</b>	<b>21.49</b>

\* 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	1.88	2.74	45.33	3.61	22.94
Bihar	0.46	1.70	0.46	0.71	12.23
Chhattisgarh	0.55	0.74	0.00	1.86	82.62
Delhi	1.00	3.09	0.00	1.72	5.96
Goa	2.14	5.31	0.00	11.01	111.80
Gujarat	3.05	17.42	9.73	7.43	50.48
Haryana	5.44	6.07	0.00	24.47	17.45
Jharkhand	0.97	2.74	1.06	1.65	161.00
Karnataka	1.11	3.72	2.07	1.87	25.82
Kerala	2.55	3.15	0.04	2.48	15.77
Madhya Pradesh	8.50	2.15	26.42	7.45	51.18
Maharashtra	1.13	6.02	39.42	3.94	25.63
Orissa	0.30	4.77	1.16	2.01	57.47
Puducherry	0.21	8.58	0.00	2.96	78.24
Punjab	1.26	6.55	0.64	5.81	13.55
Rajasthan	0.65	2.56	1.98	2.75	32.69
Tamil Nadu	3.69	8.40	55.49	4.58	37.63
Uttar Pradesh	10.09	24.79	0.22	10.78	20.86
West Bengal	0.70	4.35	2.06	1.38	4.44
<b>Special Category States</b>					
Arunachal Pradesh	1.03	0.27	0.00	2.65	116.86
Assam	0.17	1.23	0.00	0.48	111.51
Himachal Pradesh	3.53	2.08	0.11	3.53	80.13
Jammu and Kashmir	0.12	1.61	0.00	1.10	19.18
Manipur	0.24	0.63	0.00	1.71	20.98
Meghalaya	0.36	0.96	0.00	0.80	53.05
Mizoram	0.24	1.06	0.00	1.81	31.82
Nagaland	0.16	0.16	0.00	0.93	27.92
Sikkim	1.10	2.11	0.00	2.82	127.09
Tripura	0.29	5.60	0.00	1.31	6.34
Uttarakhand	2.08	2.42	2.08	2.98	52.65
<b>All States</b>	<b>2.72</b>	<b>6.75</b>	<b>7.96</b>	<b>4.64</b>	<b>31.58</b>



No.1 - SUMMARY OF RECEIPTS and DISBURSEMENTS of the UNION, UNION TERRITORY and STATE GOVERNMENTS  
for the year ended 31st March,2009

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)	653846.87	2458.50	(A&B) 62858.45	3855.97	18077.04	32980.69	15662.76	16352.21	3528.27
EXCESS OF REVENUE OVER EXPENDITURE ON REVENUE ACCOUNT	--	--	1004.23	960.51	3833.71	4469.11	1869.05	4589.65	102.80
(2) Capital Receipts	565.93	--	--	--	--	--	1.78	--	--
(3) Public Debt	2395765.19	444.48	15352.66	143.88	2877.51	5927.89	386.34	428.74	662.83
(4) Loans and Advances	13509.02	4.99	369.77	2.79	34.83	11.32	533.42	799.00	9.77
(5) Inter-State Settlement	--	--	--	--	--	--	1.46	--	--
(6) Transfer to Contingency Fund	--	--	--	--	--	--	--	--	170.00
Total Part I-CONSOLIDATED FUND [(1) to (6)]	3063687.01	2907.97	78580.88	4002.64	20989.38	38919.90	16585.76	17579.95	4370.87
Part II-CONTINGENCY FUND - Contingency Fund	--	--	(C) 0.93	--	--	--	--	--	--
Part III-PUBLIC ACCOUNT - Total Part III-PUBLIC ACCOUNT (For details see A/C No. 6)	584477.14	610.24	(D) 157537.45	22807.64	162444.69	151635.65	51852.25	--	14121.02
Total Receipts Part I,II and III	3648164.15	3518.21	236119 .26	26810.28	183434.07	190555.55	68438.01	17579.95	18491.89
Opening Balance on 1st April, 2008	229632.83	861.51	-205.90	-366.69	-1195.00	-2400.21	-694.36	8556.49	-99.86
GRAND TOTAL	3877796.98	4379.72	235913.36	26443.59	182239.07	188155.34	67743.65	26136.44	18392.03

(A) Total Revenue Receipts includes Rs. 210.61 crores collected towards user charges.

(B) Includes Debt Relief of Rs 703.08 crores given by Ministry of Finance, Department of Expenditure on repayment of Consolidated Loan.

(C) Represents recoupment during 2008-09 of the expenditure met from Contingency Fund during 2007-08 which remained unrecouped before the close of that financial year.

(D) Excludes Rs.150066.33 Crores under 8675- Deposits with Reserve Bank.

No.1 - SUMMARY OF RECEIPTS and DISBURSEMENTS of the UNION, UNION TERRITORY and STATE GOVERNMENTS  
for the year ended 31st March,2009 - Contd.

(In crores of rupees)

DISBURSEMENTS	Union Government	U.T.Govt. Puducherry	STATE GOVERNMENTS						
			Andhra Pradesh	Arunachal Pradesh	Assam	Bihar	Chhattisgarh	NCT Delhi	Goa
PART I - CONSOLIDATED FUND -									
(1) Revenue Expenditure(For details see A/c No.3)	1010224.34	2570.48	(A) 61854.22	2895.46	14243.33	28511.58	13793.71	11762.56	3425.48
EXCESS OF EXPENDITURE ON REVENUE ACCOUNT OVER ORDINARY REVENUE-(S)	356377.47	111.98	--	--	--	--	--	--	--
(2) Capital Expenditure(For detail see Account No.4)	77555.61	260.86	10366.46	1290.23	2373.01	6436.35	2940.16	3995.40	897.07
(3) Public Debt	2164560.52	122.40	4833.12	63.46	780.80	1682.28	489.36	386.03	166.29
(4) Loans and Advances	14585.54	2.87	3413.37	27.24	88.75	551.05	490.74	4217.32	28.67
(5) Inter-State Settlement	--	--	--	--	--	--	1.47	--	--
(6) Transfer to Contingency Fund	--	--	--	--	--	--	--	--	--
Total Part I-CONSOLIDATED FUND [(1) to (6)]	3266926.01	2956.61	80467.17	4276.39	17485.89	37181.26	17715.44	20361.31	4517.51
Part II-CONTINGENCY FUND -									
Contingency Fund	--	--	(B) 7.18	--	--	--	0.50	--	170.06
Part III-PUBLIC ACCOUNT -									
Total Part III-PUBLIC ACCOUNT (For details see A/c. No. 6)	515615.40	400.25	(C) 155724.96	22606.64	165583.98	151714.14	50376.39	--	13701.40
Total Disbursements Part I,II and III	3782541.41	3356.86	2 36199.31	26883.03	183069.87	188895.40	68092.33	20361.31	18388.97
Closing Balance on 31st March,2009	95255.57	(D) 1022.86	-285.95	-439.44	-830.80	-740.06	-348.68	5775.13	3.06
GRAND TOTAL	3877796.98	4379.72	235913.36	26443.59	182239.07	188155.34	67743.65	26136.44	18392.03

(A) Includes Rs.36.01 crore towards expenditure met from user charges collected.

(B) Represents recoupment during 2008-09 of the expenditure met from Contingency Fund during 2007-08 which remained unrecouped before the close of that financial year.

(C) Excludes Rs.150066.33 crores under Major Head 8675- Deposits with Reserve Bank of India.

(D) There was a difference of Rs.46.14 crores between the figures reflected in the accounts and that intimated by Reserve Bank of India on 31.3.2009. The same was cleared by Reserve Bank of India on 2.4.2009.



No.1 - SUMMARY OF RECEIPTS and DISBURSEMENTS of the UNION, UNION TERRITORY and STATE GOVERNMENTS  
for the year ended 31st March,2009 - Contd.

(In crores of rupees)

RECEIPTS	STATE GOVERNMENTS							
	Gujarat	Haryana	Himachal Pradesh	Jammu and Kashmir	Jharkhand	Karnataka	Kerala	Madhya Pradesh
<b>PART I - CONSOLIDATED FUND -</b>								
(1) Revenue Receipts (For details see Account No.2)	38675.71	18452.31	9307.99	14302.52	13212.84	43290.68	24512.17	33577.21
<b>EXCESS OF REVENUE OVER EXPENDITURE ON REVENUE ACCOUNT</b>	--	--	--	2255.06	335.94	1631.38	--	4063.33
(2) Capital Receipts	20.60	6.80	--	--	--	181.14	9.11	24.00
(3) Public Debt	10306.11	3888.06	2248.74	5596.80	2436.56	8592.15	10842.36	6552.98
(4) Loans and Advances	181.10	351.79	20.97	3.70	18.90	56.65	35.64	53.62
(5) Inter-State Settlement	--	--	--	--	--	--	--	0.79
(6) Transfer to Contingency Fund	--	--	--	--	--	--	--	--
<b>Total Part I-CONSOLIDATED FUND [(1) to (6)]</b>	<b>49183.52</b>	<b>22698.96</b>	<b>11577.70</b>	<b>19903.02</b>	<b>15668.30</b>	<b>52120.62</b>	<b>35399.28</b>	<b>40208.60</b>
<b>Part II-CONTINGENCY FUND -</b>								
Contingency Fund	9.94	--	--	0.17	--	--	80.00	--
<b>Part III-PUBLIC ACCOUNT -</b>								
<b>Total Part III-PUBLIC ACCOUNT (For details see A/C No. 6)</b>	<b>161304.83</b>	<b>60557.01</b>	<b>38270.48</b>	<b>36187.86</b>	<b>59443.52</b>	<b>135201.00</b>	<b>72230.39</b>	<b>100586.68</b>
<b>Total Receipts Part I,II and III</b>	<b>210498.29</b>	<b>83255.97</b>	<b>49848.18</b>	<b>56091.05</b>	<b>75111.82</b>	<b>187321.62</b>	<b>107709.67</b>	<b>140795.28</b>
Opening Balance on 1st April, 2008	-44.13	-725.22	-298.95	65.31	-444.47	89.90	123.27	-1301.15
<b>GRAND TOTAL</b>	<b>210454.16</b>	<b>82530.75</b>	<b>49549.23</b>	<b>56156.36</b>	<b>74667.35</b>	<b>187411.52</b>	<b>107832.94</b>	<b>139494.13</b>

No.1 - SUMMARY OF RECEIPTS and DISBURSEMENTS of the UNION, UNION TERRITORY and STATE GOVERNMENTS  
for the year ended 31st March,2009 - Contd.

DISBURSEMENTS	STATE GOVERNMENTS							
	Gujarat	Haryana	Himachal Pradesh	Jammu and Kashmir	Jharkhand	Karnataka	Kerala	Madhya Pradesh
(In crores of rupees)								
PART I - CONSOLIDATED FUND -								
(1) Revenue Expenditure(For details see A/c No.3)	38741.46	20534.73	9438.13	12047.45	12876.90	41659.29	28223.85	29513.88
EXCESS OF EXPENDITURE ON REVENUE ACCOUNT OVER ORDINARY REVENUE-(S)	65.75	2082.42	130.14	--	--	--	3711.68	--
(2) Capital Expenditure(For detail see Account No.4)	10219.76	4501.66	2079.07	(A) 4964.23	(B) 3051.28	9870.29	1695.60	6713.15
(3) Public Debt	2604.91	1291.84	885.54	3351.60	863.40	1777.90	5571.31	1961.02
(4) Loans and Advances	353.75	332.31	89.61	42.42	418.19	731.34	983.69	1861.46
(5) Inter-State Settlement	--	--	--	--	145.87	--	--	0.73
(6) Transfer to Contingency Fund	--	--	--	--	--	--	--	--
Total Part I-CONSOLIDATED FUND [(1) to (6)]	51919.88	26660.54	12492.35	20405.70	17355.64	54038.82	36474.45	40050.24
Part II-CONTINGENCY FUND -								
Contingency Fund	33.97	--	--	0.29	--	2.10	5.84	--
Part III-PUBLIC ACCOUNT -								
Total Part III-PUBLIC ACCOUNT (For details see A/c. No. 6)	158401.51	56473.06	37207.02	35737.43	57794.21	133729.05	71314.52	100282.16
Total Disbursements Part I,II and III	210355.36	83133.60	4 9699.37	56143.42	75149.85	187769.97	107794.81	140332.40
Closing Balance on 31st March,2009	98.80	-602.85	-150.14	12.94	-482.50	-358.45	38.14	-838.27
GRAND TOTAL	210454.16	82530.75	49549.23	56156.36	74667.35	187411.52	107832.95	139494.13

(A) Includes Rs.59.52 crores as Grants-in-aid.

(B) Overstates by Rs.342.27 crore as these amounts relate to Grants-in-aid to Local Bodies etc.incorrectly classified under Capital Accounts.



No.1 - SUMMARY OF RECEIPTS and DISBURSEMENTS of the UNION, UNION TERRITORY and STATE GOVERNMENTS  
for the year ended 31st March,2009 - Contd.

RECEIPTS	STATE GOVERNMENTS						
	Maharashtra	Manipur	Meghalaya	Mizoram	Nagaland	Orissa	Punjab
(In crores of rupees)							
<b>PART I - CONSOLIDATED FUND -</b>							
(1) Revenue Receipts (For details see Account No.2)	81270.68	3872.62	2810.64	2653.13	3400.89	24610.01	20712.79
<b>EXCESS OF REVENUE OVER EXPENDITURE ON REVENUE ACCOUNT</b>	<b>5576.76</b>	<b>1250.34</b>	<b>127.87</b>	<b>339.33</b>	<b>511.35</b>	<b>3419.89</b>	<b>--</b>
(2) Capital Receipts	18.01	--	--	--	--	--	1.12
(3) Public Debt	21612.76	314.53	322.55	105.76	836.12	1151.66	6432.25
(4) Loans and Advances	560.21	0.66	18.26	24.86	2.57	236.21	77.63
(5) Inter-State Settlement	--	--	--	--	--	--	--
(6) Transfer to Contingency Fund	400.00	--	--	--	--	--	--
<b>Total Part I-CONSOLIDATED FUND [(1) to (6)]</b>	<b>103861.66</b>	<b>4187.81</b>	<b>3151.45</b>	<b>2783.75</b>	<b>4239.58</b>	<b>25997.88</b>	<b>27223.79</b>
<b>Part II-CONTINGENCY FUND -</b>							
Contingency Fund	(A) 708.94	--	--	--	--	301.34	--
<b>Part III-PUBLIC ACCOUNT -</b>							
<b>Total Part III-PUBLIC ACCOUNT (For details see A/C No. 6)</b>	<b>169745.40</b>	<b>22645.23</b>	<b>9960.69</b>	<b>10206.09</b>	<b>7793.99</b>	<b>108410.99</b>	<b>41008.75</b>
<b>Total Receipts Part I,II and III</b>	<b>274316.00</b>	<b>26833.04</b>	<b>13112. 14</b>	<b>12989.84</b>	<b>12033.57</b>	<b>134710.21</b>	<b>68232.54</b>
Opening Balance on 1st April, 2008	-906.93	-229.84	-59.42	-76.59	-446.96	-839.21	75.52
<b>GRAND TOTAL</b>	<b>273409.07</b>	<b>26603.20</b>	<b>13052.72</b>	<b>12913.25</b>	<b>11586.61</b>	<b>133871.00</b>	<b>68308.06</b>

(A) Includes recoupment Rs.58.94 crore during the year 2008-09 met out from the Contingency Fund during the year 2007-08 which remained unrecouped before the close of financial year 2007-08.

No.1 - SUMMARY OF RECEIPTS and DISBURSEMENTS of the UNION, UNION TERRITORY and STATE GOVERNMENTS  
for the year ended 31st March,2009 - 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)	75693.92	2622.28	2682.78	2313.80	2889.54	21190.12	24568.99
EXCESS OF EXPENDITURE ON REVENUE ACCOUNT OVER ORDINARY REVENUE-(S)	--	--	--	--	--	--	3856.20
(2) Capital Expenditure(For detail see Account No.4)	18873.20	1466.80	531.01	441.04	853.09	3779.16	2857.93
(3) Public Debt	(A) 4124.51	309.79	168.72	96.29	389.97	1492.61	2288.52
(4) Loans and Advances	1280.59	1.08	50.21	17.41	1.46	210.97	55.07
(5) Inter-State Settlement	--	--	--	--	--	--	--
(6) Transfer to Contingency Fund	650.00	--	--	--	--	250.00	--
Total Part I-CONSOLIDATED FUND [(1) to (6)]	100622.22	4399.95	3432.72	2868.54	4134.06	26922.86	29770.51
Part II-CONTINGENCY FUND -							
Contingency Fund	(B) 401.93	--	--	--	--	11.07	--
Part III-PUBLIC ACCOUNT -							
Total Part III-PUBLIC ACCOUNT (For details see A/c. No. 6)	172927.71	22462.28	9670.70	10129.82	7865.82	107950.59	38838.73
Total Disbursements Part I,II and III	273951.86	26862.23	1 3103.42	12998.36	11999.88	134884.52	68609.24
Closing Balance on 31st March,2009	-542.79	-259.03	-50.70	-85.11	-413.27	-1013.52	(C) -301.18
GRAND TOTAL	273409.07	26603.20	13052.72	12913.25	11586.61	133871.00	68308.06

(A)Includes Debt relief of Rs.339.97 crores given by Department of Expenditure,Ministry of Finance, Government of India a repayment of Consolidated Loans

(B)Includes recoupmnt of Rs.1.93 crores during the year 2008-09 met out of the Contingency Fund which remained unrecouped before the close of financial

(C) Difference of Rs.0.53 crores (Credit) between the figures reflected in the accounts Rs301.18 crores (Credit) and that intimated by Reserve Bank of India Rs300.65 crores (Debit) regarding "Deposits with Reserve Bank" is under reconciliation ( June-2009).



No.1 - SUMMARY OF RECEIPTS and DISBURSEMENTS of the UNION, UNION TERRITORY and STATE GOVERNMENTS  
for the year ended 31st March,2009 - Contd.

RECEIPTS	STATE GOVERNMENTS							Total
	Rajasthan	Sikkim	Tamil Nadu	Tripura	Uttar Pradesh	Uttarakhand	West Bengal	
PART I - CONSOLIDATED FUND -								
(1) Revenue Receipts (For details see Account No.2)	33468.85	2671.25	55042.51	4076.78	77830.73	8634.98	36904.39	1362912.44
EXCESS OF REVENUE OVER EXPENDITURE ON REVENUE ACCOUNT	--	377.64	1452.25	947.33	1861.84	241.27	--	41220.64
(2) Capital Receipts	4.21	--	--	--	--	--	--	832.70
(3) Public Debt	7477.87	337.46	11841.18	208.69	16760.03	2219.68	25255.06	2567328.88
(4) Loans and Advances	89.23	0.38	1934.23	3.25	778.09	53.63	5615.83	25392.32
(5) Inter-State Settlement	--	--	--	--	--	--	--	2.25
(6) Transfer to Contingency Fund	--	--	--	--	--	--	--	570.00
Total Part I-CONSOLIDATED FUND [(1) to (6)]	41040.16	3009.09	68817.92	4288.72	95368.85	10908.29	67775.28	3957038.59
Part II-CONTINGENCY FUND -								
Contingency Fund	165.00	--	--	--	(A) 170.92	(B) 2.42	6.35	1446.01
Part III-PUBLIC ACCOUNT -								
Total Part III-PUBLIC ACCOUNT (For details see A/C No. 6)	164854.91	3444.56	205467.60	17823.54	275432.84	23277.10	74951.33	2944290.87
Total Receipts Part I,II and III	206060.07	6453.65	274285.52	22112.26	370972.61	34187.81	142732.96	6902775.47
Opening Balance on 1st April, 2008	-911.56	78.83	-798.73	-147.38	238.22	74.04	-257.04	227346.32
GRAND TOTAL	205148.51	6532.48	273486.79	21964.88	371210.83	34261.85	142475.92	7130121.79

(A) Represents recoupment during the year 2008-09 of expenditure met out of advances from the Contingency Fund upto 31-03-2008..

(B) Represents recoupment during the year 2008-09 of the Expenditure met from the Contingency Fund during the year 2002-03 (0.17 crore), 2003-04 (0.46 crore 2006-07 (1.43 crore) and 2007-08 (0.37 crore) which remained unrecouped before the close of the financial year.

No.1 - SUMMARY OF RECEIPTS and DISBURSEMENTS of the UNION, UNION TERRITORY and STATE GOVERNMENTS  
for the year ended 31st March,2009 - 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)	34295.60	2293.60	53590.26	3129.45	75968.89	8393.71	51613.31	1703563.10
EXCESS OF EXPENDITURE ON REVENUE ACCOUNT OVER ORDINARY REVENUE-(S)	826.74	--	--	--	--	--	14708.92	381871.30
(2) Capital Expenditure(For detail see Account No.4)	5899.95	611.78	9104.30	1202.39	22345.72	2016.34	3705.30	222898.20
(3) Public Debt	2432.63	76.28	2215.75	161.12	6776.49	1031.24	14118.77	2227074.47
(4) Loans and Advances	340.06	0.25	2829.94	18.08	807.01	121.71	759.65	34711.81
(5) Inter-State Settlement	--	--	--	--	--	--	--	148.07
(6) Transfer to Contingency Fund	165.00	--	--	--	--	--	--	1065.00
Total Part I-CONSOLIDATED FUND [(1) to (6)]	43133.24	2981.91	67740.25	4511.04	105898.11	11563.00	70197.03	4189460.65
Part II-CONTINGENCY FUND -								
Contingency Fund	--	--	(A) 0.50	--	--	32.05	0.47	665.96
Part III-PUBLIC ACCOUNT -								
Total Part III-PUBLIC ACCOUNT (For details see A/c. No. 6)	162382.13	3454.88	205866.12	17585.03	265217.76	23150.89	72500.27	2846664.85
Total Disbursements Part I,II and III	205515.37	6436.79	27 3606.87	22096.07	371115.87	34745.94	142697.77	7036791.46
Closing Balance on 31st March,2009	-366.86	95.69	-120.08	-131.20	94.96	-484.09	-221.85	93330.33
GRAND TOTAL	205148.51	6532.48	273486.79	21964.87	371210.83	34261.85	142475.92	7130121.79

(A) Represents unrecovered expenditure incurred under the head of Account '2070-00-105-1-CS'.

(B) Includes a debt relief of Rs.13.08 crores given by the Department of Expenditure, Ministry of Finance, Government of India on repayment of Consolidated Loan (Rs.209.26 crores).



NO.2-ACCOUNT SHOWING BY MAJOR HEADS THE REVENUE RECEIPTS OF THE UNION, UNION TERRITORY AND  
STATE GOVERNMENTS for the year ended 31st March, 2009

(In crores of rupees)

RECEIPT HEADS (Revenue Account)	Union Government	U.T.Govt. Puducherry	STATE GOVERNMENTS							Item No.
			Andhra Pradesh	Arunachal Pradesh	Assam	Bihar	Chhattisgarh	NCT Delhi	Goa	
<b>A - TAX REVENUE-</b>										
(a) Taxes on Income and Expenditure										
0020-Corporation Tax	160797.49	--	3869.95	151.55	1702.01	5801.59	1396.22	--	136.28	1
0021- Taxes on Income Other than Corporation Tax	73046.80	--	2430.03	95.12	1068.71	3643.14	876.77	--	85.55	2
0022-Taxes on Agricultural Income	--	--	--	--	18.19	--	--	--	--	3
0023-Hotel Receipts Tax	2.27	--	--	--	--	--	0.75	--	--	4
0024-Interest Tax	8.62	--	--	--	--	--	--	--	--	5
0026- Collection under Fringe Benefit Tax	7976.57	--	--	--	--	--	--	--	--	6
0028-Other Taxes on Income and Expenditure	19.49	--	374.35	--	137.62	-0.22	6.93	--	--	7
<b>TOTAL (a)</b>	<b>241851.24</b>	<b>0.00</b>	<b>6674.33</b>	<b>246.67</b>	<b>2926.53</b>	<b>9444.51</b>	<b>2280.67</b>	<b>0.00</b>	<b>221.83</b>	<b>8</b>
(b) Taxes on Property and Capital Transactions -										
0029-Land Revenue	2.71	0.38	130.35	4.90	113.36	101.74	359.50	0.01	9.39	9
0030-Stamps and Registration Fees	117.68	30.80	2930.99	1.25	111.17	716.19	495.59	788.00	115.37	10
0031-Estate Duty	0.58	--	--	--	--	--	--	--	--	11
0032-Taxes on Wealth	339.44	--	3.64	0.14	1.61	5.50	1.36	--	0.14	12
0033-Gift Tax	1.21	--	--	--	--	--	--	--	--	13
0034-Securities Transaction Tax	5404.96	--	--	--	--	--	--	--	--	14
0035-Taxes on Immovable Property other than Agricultural Land	--	--	80.05	--	--	--	--	--	--	15
0036-Collection under Banking cash Transaction Tax	585.42	--	--	--	--	--	--	--	--	16
<b>TOTAL (b)</b>	<b>6452.00</b>	<b>31.18</b>	<b>3145.03</b>	<b>6.29</b>	<b>226.14</b>	<b>823.43</b>	<b>856.45</b>	<b>788.01</b>	<b>124.90</b>	<b>17</b>
(c) Taxes on Commodities and Services -										
0037-Customs	69216.89	--	2255.96	88.33	992.08	3382.08	813.92	--	79.41	18
0038-Union Excise Duties	81871.50	--	1967.43	77.02	865.10	2949.67	709.89	--	69.27	19
0039-State Excise	209.60	279.60	5752.61	16.61	198.68	679.14	964.10	1420.91	88.71	20
0040-Taxes on Sales, Trade etc.	1063.21	381.86	21851.66	105.68	3110.58	3016.47	3610.94	9152.09	1131.64	21
0041-Taxes on Vehicles	43.61	32.46	1800.62	7.76	145.21	297.74	313.78	419.12	90.15	22
0042-Taxes on Goods and Passengers	3.92	--	15.88	--	284.67	1279.41	420.71	--	157.45	23
0043-Taxes and Duties on Electricity	12.11	--	218.54	--	22.36	67.62	415.10	--	--	24
0044-Service Tax	43834.78	--	1274.93	49.94	560.60	1911.30	459.85	--	44.79	25
0045-Other Taxes and Duties on Commodities and Services	560.48	0.25	202.80	0.01	8.16	13.88	6.22	400.57	100.85	26
<b>Total (c)</b>	<b>196816.10</b>	<b>694.17</b>	<b>35340.43</b>	<b>345.35</b>	<b>6187.44</b>	<b>13597.31</b>	<b>7714.51</b>	<b>11392.69</b>	<b>1762.27</b>	<b>27</b>
<b>Total : A-TAX REVENUE carried over to pages 46-47</b>	<b>445119.34</b>	<b>725.35</b>	<b>45159.79</b>	<b>598.31</b>	<b>9340.11</b>	<b>23865.25</b>	<b>10851.63</b>	<b>12180.70</b>	<b>2109.00</b>	<b>28</b>

## NO.2-ACCOUNT SHOWING BY MAJOR HEADS THE REVENUE RECEIPTS OF THE UNION, UNION TERRITORY AND STATE GOVERNMENTS for the year ended 31st March, 2009 - Contd.

Item No.	STATE GOVERNMENTS								Total carried over
	Gujarat	Haryana	Himachal Pradesh	Jammu and Kashmir	Jharkhand	Karnataka	Kerala	Madhya Pradesh	
1	1877.86	565.45	274.63	671.72	1768.21	2345.84	1402.06	3530.66	186291.52
2	1179.02	355.07	172.42	421.75	1110.25	1472.96	880.38	2216.97	89054.94
3	--	--	--	--	--	9.28	11.97	--	39.44
4	--	--	--	--	--	--	--	9.67	12.69
5	--	--	--	--	--	--	--	--	8.62
6	--	--	--	--	--	--	--	--	7976.57
7	185.84	--	--	--	(A) -0.11	538.68	-0.11	172.29	1434.76
8	3242.72	920.52	447.05	1093.47	2878.35	4366.76	2294.30	5929.59	284818.54
9	543.50	8.58	20.28	63.53	53.33	255.65	47.56	338.84	2053.61
10	1728.50	1326.39	98.33	57.13	192.16	2926.71	2002.99	1479.29	15118.54
11	--	--	--	--	--	--	--	--	0.58
12	1.75	0.50	0.25	0.61	1.64	2.25	1.36	3.36	363.55
13	--	--	--	--	--	--	--	--	1.21
14	--	--	--	--	--	--	--	--	5404.96
15	100.89	--	--	--	--	--	61.22	--	242.16
16	--	--	--	--	--	--	--	--	585.42
17	2374.64	1335.47	118.86	121.27	247.13	3184.61	2113.13	1821.49	23770.03
18	1094.50	329.73	160.10	391.51	1030.74	1367.55	817.31	2058.09	84078.20
19	954.53	287.57	139.62	341.47	898.98	1192.65	712.81	1795.02	94832.53
20	48.71	1418.53	431.83	238.68	205.46	5749.57	1397.64	2301.95	21402.33
21	16810.65	8154.73	1246.31	1835.99	2996.19	14622.73	11377.13	6842.99	107310.85
22	1381.66	239.30	135.53	65.47	201.57	1681.16	937.45	772.56	8565.15
23	169.35	370.29	62.39	271.39	54.02	1085.02	--	1332.57	5507.07
24	2369.92	106.31	78.83	150.76	43.47	370.59	56.00	343.06	4254.67
25	618.53	186.30	90.47	0.00	582.52	772.85	461.82	1163.04	52011.72
26	217.69	31.15	168.99	(B) -0.10	6.89	405.93	98.10	20.28	2242.15
27	23665.54	11123.91	2514.07	3295.17	6019.84	27248.05	15858.26	16629.56	380204.67
28	29282.90	13379.90	3079.98	4509.91	9145.32	34799.42	20265.69	24380.64	688793.24

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

(B) Minus receipt is due to adjustment of excess shares of previous years deducted at source from fresh releases by Govt. 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, 2009 - Contd.

RECEIPT HEADS (Revenue Account)	Total brought forward	STATE GOVERNMENTS						Item No.
		Maharashtra	Manipur	Meghalaya	Mizoram	Nagaland	Orissa	
(In crores of rupees)								
<b>A - TAX REVENUE</b>								
(a) Taxes on Income and Expenditure								
0020-Corporation Tax	186291.52	2628.81	190.48	195.01	125.68	138.19	2714.97	1
0021-Taxes on Income Other than Corporation Tax	89054.94	1650.77	119.56	122.59	78.91	86.94	1704.97	2
0022-Taxes on Agricultural Income	39.44	--	--	--	--	--	--	3
0023-Hotel Receipts Tax	12.69	--	--	--	--	--	--	4
0024-Interest Tax	8.62	--	--	--	--	--	--	5
0026- Collection under Fringe Benefit Tax	7976.57	--	--	--	--	--	--	6
0028-Other Taxes on Income and Expenditure	1434.76	1561.22	15.46	(A) -6.47	5.93	19.86	112.07	7
<b>TOTAL (a)</b>	<b>284818.54</b>	<b>5840.80</b>	<b>325.50</b>	<b>311.13</b>	<b>210.52</b>	<b>244.99</b>	<b>4532.01</b>	<b>8</b>
(b) Taxes on Property and Capital Transactions -								
0029-Land Revenue	2053.61	546.22	0.78	0.50	1.63	0.60	348.79	9
0030-Stamps and Registration Fees	15118.54	8287.63	3.18	5.54	0.46	1.01	495.66	10
0031-Estate Duty	0.58	--	--	--	--	--	--	11
0032-Taxes on Wealth	363.55	2.10	0.14	0.25	0.11	0.11	2.61	12
0033-Gift Tax	1.21	--	--	--	--	--	--	13
	5404.96	--	--	--	--	--	--	14
0035-Taxes on Immovable Property other than Agricultural Land	242.16	--	--	--	--	--	--	15
0036- Collection under banking cash Transaction Tax	585.42	--	--	--	--	--	--	16
<b>TOTAL (b)</b>	<b>23770.03</b>	<b>8835.95</b>	<b>4.10</b>	<b>6.29</b>	<b>2.20</b>	<b>1.72</b>	<b>847.06</b>	<b>17</b>
(c) Taxes on Commodities and Services -								
0037-Customs	84078.20	1532.51	111.03	113.81	73.30	80.69	1582.80	18
0038-Union Excise Duties	94832.53	1336.97	96.86	99.25	63.99	70.37	1380.39	19
0039-State Excise	21402.33	4433.76	3.91	69.79	1.88	3.34	660.07	20
0040-Taxes on Sales, Trade etc.	107310.85	30680.53	141.38	281.83	77.51	114.70	4803.34	21
0041-Taxes on Vehicles	8565.15	2220.22	4.04	13.21	5.50	14.14	524.42	22
0042-Taxes on Goods and Passengers	5507.07	891.95	0.80	3.31	1.43	2.34	638.32	23
0043-Taxes and Duties on Electricity	4254.67	2394.86	0.39	0.03	--	0.03	365.03	24
0044-Service Tax	52011.72	866.14	62.74	64.32	41.40	45.54	894.55	25
0045-Other Taxes and Duties on Commodities and Services	2242.15	1014.66	0.13	1.70	0.28	--	47.17	26
<b>Total (c)</b>	<b>380204.67</b>	<b>45371.60</b>	<b>421.28</b>	<b>647.25</b>	<b>265.29</b>	<b>331.15</b>	<b>10896.09</b>	<b>27</b>
<b>Total : A-TAX REVENUE carried over to pages 48-49</b>	<b>688793.24</b>	<b>60048.35</b>	<b>750.88</b>	<b>964.67</b>	<b>478.01</b>	<b>577.86</b>	<b>16275.16</b>	<b>28</b>

(A) Minus figure is due to adjustment of Rs.8 crore misclassified in 2006-07 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, 2009 - Contd.

Item No.	STATE GOVERNMENTS								Total
	Punjab	Rajasthan	Sikkim	Tamil Nadu	Tripura	Uttar Pradesh	Uttarakhand	West Bengal	
1	683.51	2950.81	119.30	2790.98	225.20	10134.47	493.95	3712.55	213395.43
2	429.09	1852.90	89.61	1752.50	141.40	6363.88	310.17	2331.28	106089.51
3	--	--	--	0.01	0.17	--	--	3.51	43.13
4	--	--	--	--	--	20.90	6.09	--	39.68
5	--	--	--	--	--	--	--	--	8.62
6	--	--	--	--	--	--	--	--	7976.57
7	--	(A) -0.07	1.56	(B) -0.11	25.98	-0.33	--	321.49	3491.35
8	1112.60	4803.64	210.47	4543.38	392.75	16518.92	810.21	6368.83	331044.29
9	15.44	162.52	1.95	207.73	5.55	549.28	17.91	983.78	4896.29
10	1730.29	1356.63	4.35	3793.68	17.03	4138.27	357.46	1509.49	36819.22
11	--	--	--	--	--	--	--	--	0.58
12	0.64	2.75	0.11	2.61	0.25	9.61	0.50	3.50	388.84
13	--	--	--	--	--	--	--	--	1.21
14	--	--	--	--	--	--	--	--	5404.96
15	--	227.91	--	11.79	0.03	--	--	0.09	481.98
16	--	--	--	--	--	--	--	--	585.42
17	1746.37	1749.81	6.41	4015.81	22.86	4697.16	375.87	2496.86	48578.50
18	398.36	1720.20	69.63	1626.98	131.23	5907.92	287.97	2164.23	99878.86
19	347.43	1500.18	60.74	1418.89	114.42	5152.47	251.18	1887.52	108613.19
20	1809.95	2169.90	46.47	5755.52	48.27	4720.01	528.35	1082.94	42736.49
21	6435.63	8904.50	101.14	20674.70	314.79	17482.05	1910.64	8955.09	208188.68
22	524.09	1213.56	6.94	1709.57	29.82	1124.66	166.99	608.01	16730.32
23	--	189.86	--	978.74	--	266.49	--	(C) -0.04	8480.27
24	631.33	654.05	--	355.69	0.02	216.72	51.61	587.52	9511.95
25	225.09	972.21	39.40	919.28	74.02	3338.69	162.82	1223.14	60941.06
26	3.35	64.30	22.18	196.62	0.84	139.60	5.87	366.82	4105.67
27	10375.23	17388.76	346.50	33635.99	713.41	38348.61	3365.43	16875.23	559186.49
28	13234.20	23942.21	563.38	42195.18	1129.02	59564.69	4551.51	25740.92	938809.28

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

(B) The release made by Government of India under the Minor Head '901' itself was minus figure.

(C) Represents refund of Tax.



NO.2-ACCOUNT SHOWING BY MAJOR HEADS THE REVENUE RECEIPTS OF THE UNION, UNION TERRITORY AND  
STATE GOVERNMENTS for the year ended 31st March, 2009 - Contd.

(In crores of rupees)

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	445119.34	725.35	45159.79	598.31	9340.11	23865.25	10851.63	12180.70	2109.00	1
<b>B-NON-TAX REVENUE-</b>										
(a) Fiscal Services -										
0046-Currency Coinage and Mint	--	--	--	--	--	--	--	--	--	2
0047-Other Fiscal Services	58.88	--	--	--	--	--	--	--	--	3
Total (a)	58.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4
(b) Interest Receipts Dividends and Profits-										
0049-Interest Receipts	30846.13	43.45	3487.40 (A)	34.80	433.16	304.57	237.40	2101.41	20.45	5
0050-Dividends and Profits	38607.71	4.15	18.80	--	19.45	2.14	0.10	29.92	0.89	6
Total (b)	69453.84	47.60	3506.20	34.80	452.61	306.71	237.50	2131.33	21.34	7
(c) Other Non-Tax Revenue-										
(i) General Services -										
0051-Public Service Commission	17.86	--	7.41	0.01	0.20	2.04	3.70	0.71	0.02	8
0055-Police	2119.79	0.71	105.36	1.97	12.69	9.44	8.22	--	1.02	9
0056-Jails	0.19	--	2.74	--	0.10	2.08	1.00	5.23	0.02	10
0057-Supplies and Disposals	73.06	--	--	--	--	--	--	--	--	11
0058-Stationery and Printing	23.89	0.27	0.61	--	0.06	0.11	1.82	--	1.16	12
0059-Public Works	199.38	1.29	7.66	2.56	3.84	3.72	13.59	9.23	2.82	13
0070-Other Administrative Services	2487.67	10.87	50.37	3.13	12.77	8.09	11.49	49.27	37.46	14
0071-Contributions and Recoveries towards Pension and Other Retirement Benefits	1628.66	0.99	15.67	0.52	5.13	1.17	1.64	--	0.74	15
0075-Miscellaneous General Services	7717.22	1.17	2944.06 (B)	20.26	104.98	385.82	95.58	0.47	--	16
0076-Defence Services - Army	1506.69	--	--	--	--	--	--	--	--	17
0077-Defence Services - Navy	158.02	--	--	--	--	--	--	--	--	18
0078-Defence Services - Air Force	570.50	--	--	--	--	--	--	--	--	19
0079-Defence Services - Ordnance Factory	1198.33	--	--	--	--	--	--	--	--	20
0080-Defence Services Research and Development	33.67	--	--	--	--	--	--	--	--	21
Total (c)(i)	17734.93	15.30	3133.88	28.45	139.77	412.47	137.04	64.91	43.24	22
TOTAL : B-NON-TAX REVENUE a+b+c(i)	87247.65	62.90	6640.08	63.25	592.38	719.18	374.54	2196.24	64.58	23
Total : A + B carried over to pages 50-51	532366.99	788.25	51799.87	661.56	9932.49	24584.43	11226.17	14376.94	2173.58	24

(A) Includes interest of Rs.3195.40 crore which is of notional in nature arising out of book adjustment from Irrigation projects..

(B) Includes Debt Relief of Rs. 703.08 crores given by Ministry of Finance, Department of Expenditure on repayment of Consolidated loan.

**NO.2-ACCOUNT SHOWING BY MAJOR HEADS THE REVENUE RECEIPTS OF THE UNION, UNION TERRITORY AND STATE GOVERNMENTS for the year ended 31st March, 2009 - Contd.**

Item No.	STATE GOVERNMENTS								Total carried over
	Gujarat	Haryana	Himachal Pradesh	Jammu and Kashmir	Jharkhand	Karnataka	Kerala	Madhya Pradesh	
1	29282.90	13379.90	3079.98	4509.91	9145.32	34799.42	20265.69	24380.64	688793.24
2	--	--	--	--	--	--	--	--	0.00
3	0.09	--	--	--	--	--	--	--	58.97
4	0.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	58.97
5	567.81	(B) 776.28	77.97	15.65	109.53	337.17	(E) 83.69	163.29	39640.16
6	49.41	8.27	89.58	40.86	--	40.14	33.53	69.05	39014.00
7	617.22	784.55	167.55	56.51	109.53	377.31	117.22	232.34	78654.16
8	1.35	9.08	1.30	0.01	0.40	10.89	1.69	3.01	59.68
9	77.44	55.22	15.05	10.35	3.29	69.82	57.99	23.63	2571.99
10	4.44	1.05	0.09	0.10	2.96	1.93	0.85	2.55	25.33
11	--	0.64	0.02	--	--	--	--	--	73.72
12	14.29	1.58	5.64	5.44	--	4.88	6.08	12.83	78.66
13	31.69	18.03	22.59	16.89	1.96	18.81	3.80	21.74	379.60
14	189.44	120.95	14.07	13.89	7.49	94.37	88.22	55.58	3255.13
15	29.80	14.87	7.57	0.91	1.36	76.20	31.09	8.03	1824.35
16	(A) 643.28	(C) 89.39	5.25	1.60	114.11	398.91	(F) 628.01	(D) 380.17	13530.28
17	--	--	--	--	--	--	--	--	1506.69
18	--	--	--	--	--	--	--	--	158.02
19	--	--	--	--	--	--	--	--	570.50
20	--	--	--	--	--	--	--	--	1198.33
21	--	--	--	--	--	--	--	--	33.67
22	991.73	310.81	71.58	49.19	131.57	675.81	817.73	507.54	25265.95
23	1609.04	1095.36	239.13	105.70	241.10	1053.12	934.95	739.88	103979.08
24	30891.94	14475.26	3319.11	4615.61	9386.42	35852.54	21200.64	25120.52	792772.32

(A) Includes Debt and interest relief of Rs. 471.87 crores given by Department of Expenditure, Ministry of Finance, Government of India on repayment of Consolidated Loan (Rs. 471.87 crores and interest relief Rs. Nil).

(B) Includes Rs. 301.46 crores as book adjustment of Interest.

(C) Includes debt relief of Rs.96.67 crores given by Department of Expenditure, Ministry of Finance, Government of India on repayment of Consolidated Loan

(D) Includes Rs. 363.06 crores received by the State Govt. on account of Debt Consolidation and Relief Facility to State under recommendations of the Twelfth Finance Commission from Government of India.

(E) Includes Rs.12.60 Crore being the notional receipt towards interest from Departmental Commercial Undertakings.

(F) Includes Rs.102.40Crore being the notional receipt on account of the adjustment towards debt-waiver for the year 2006-07 sanctioned to the State Government.



NO.2-ACCOUNT SHOWING BY MAJOR HEADS THE REVENUE RECEIPTS OF THE UNION, UNION TERRITORY AND  
STATE GOVERNMENTS for the year ended 31st March, 2009 - 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	688793.24	60048.35	750.88	964.67	478.01	577.86	16275.16	1
B-NON-TAX REVENUE-								
(a) Fiscal Services -								
0046-Currency Coinage and Mint	0.00	--	--	--	--	--	--	2
0047-Other Fiscal Services	58.97	1.53	--	--	--	--	--	3
Total (a)	58.97	1.53	0.00	0.00	0.00	0.00	0.00	4
(b) Interest Receipts Dividends and Profits-								
0049-Interest Receipts	39640.16	1016.67	39.99	17.82	32.91	11.57	654.67	5
0050-Dividends and Profits	39014.00	71.16	--	0.03	--	--	252.84	6
Total (b)	78654.16	1087.83	39.99	17.85	32.91	11.57	907.51	7
(c) Other Non-Tax Revenue-								
(i) General Services -								
0051-Public Service Commission	59.68	5.55	0.03	0.14	0.19	0.80	0.51	8
0055-Police	2571.99	137.27	3.37	1.59	3.56	0.61	22.25	9
0056-Jails	25.33	12.27	--	--	--	--	0.40	10
0057-Supplies and Disposals	73.72	0.03	--	--	0.02	--	--	11
0058-Stationery and Printing	78.66	20.92	0.04	0.06	0.58	0.01	2.32	12
0059-Public Works	379.60	154.77	7.96	6.70	2.02	0.10	38.30	13
0070-Other Administrative Services	3255.13	117.89	0.59	13.53	2.02	1.21	9.38	14
0071-Contributions and Recoveries towards Pension and Other Retirement Benefits	1824.35	35.13	0.36	0.33	0.73	1.05	29.36	15
0075-Miscellaneous General Services	13530.28	(A) 3952.28	(B) 92.77	24.13	3.01	(C) 28.05	(D) 388.85	16
0076-Defence Services - Army	1506.69	--	--	--	--	--	--	17
0077-Defence Services - Navy	158.02	--	--	--	--	--	--	18
0078-Defence Services - Air Force	570.50	--	--	--	--	--	--	19
0079-Defence Services - Ordnance Factory	1198.33	--	--	--	--	--	--	20
0080-Defence Services Research and Development	33.67	--	--	--	--	--	--	21
Total (c)(i)	25265.95	4436.11	105.12	46.48	12.13	31.83	491.37	22
TOTAL : B-NON-TAX REVENUE a+b+c(i)	103979.08	5525.47	145.11	64.33	45.04	43.40	1398.88	23
Total : A + B carried over to pages 52-53	792772.32	65573.82	895.99	1029.00	523.05	621.26	17674.04	24

(A) Includes Debt Relief of Rs. 339.97 crores given by Department of Expenditure, Ministry of Finance, Government of India on repayment of Consolidated Loan.

(B) Includes Debt Relief of Rs. 37.54 crores given by the Department of Expenditure, Ministry of Finance, Government of India on repayment of Consolidated Loan.

(C) This includes Debt Relief of Rs. 15.87 crores given by Ministry of Finance, Deptt. of Expenditure, Govt. of India on repayment of Consolidated Loans.

(D) Includes Debt Relief of Rs. 3.82 crores pertaining to the year 2008-09 given by Department of Expenditure., Ministry of Finance, Govt. of India on repayment o Consolidated Loans.

NO.2-ACCOUNT SHOWING BY MAJOR HEADS THE REVENUE RECEIPTS OF THE UNION, UNION TERRITORY AND  
STATE GOVERNMENTS for the year ended 31st March, 2009 - Contd.

Item No.	STATE GOVERNMENTS								Total
	Punjab	Rajasthan	Sikkim	Tamil Nadu	Tripura	Uttar Pradesh	Uttarakhand	West Bengal	
1	13234.20	23942.21	563.38	42195.18	1129.02	59564.69	4551.51	25740.92	938809.28
2	--	--	--	--	--	--	--	--	0.00
3	--	--	--	0.12	0.01	0.06	--	--	60.69
4	0.00	0.00	0.00	0.12	0.01	0.06	0.00	0.00	60.69
5	181.98	(B) 1195.96	25.94	(D) 1465.08	62.93	963.87	68.49	3999.90	49377.94
6	0.78	43.39	1.31	36.01	--	49.54	0.24	6.05	39475.35
7	182.76	1239.35	27.25	1501.09	62.93	1013.41	68.73	4005.95	88853.29
8	0.17	26.34	0.05	4.01	0.18	4.05	1.07	2.66	105.43
9	58.58	71.43	11.68	132.48	19.86	160.78	7.01	66.88	3269.34
10	11.25	1.12	--	1.13	0.05	1.86	0.68	0.14	54.23
11	0.02	--	--	--	--	--	--	--	73.79
12	0.88	2.74	1.50	7.72	1.75	11.42	0.86	0.13	129.59
13	17.52	93.43	4.97	14.84	6.17	57.52	15.53	6.69	806.12
14	80.35	49.57	2.55	130.17	2.33	145.04	28.09	30.46	3868.31
15	13.57	12.75	0.19	(E) 14.57	0.70	40.12	27.21	19.83	2020.25
16	(A) 4567.80	(C) 580.33	957.02	(F) 370.62	22.28	1698.79	20.61	168.02	26404.84
17	--	--	--	--	--	--	--	--	1506.69
18	--	--	--	--	--	--	--	--	158.02
19	--	--	--	--	--	--	--	--	570.50
20	--	--	--	--	--	--	--	--	1198.33
21	--	--	--	--	--	--	--	--	33.67
22	4750.14	837.71	977.96	675.54	53.32	2119.58	101.06	294.81	40199.11
23	4932.90	2077.06	1005.21	2176.75	116.26	3133.05	169.79	4300.76	129113.09
24	18167.10	26019.27	1568.59	44371.93	1245.28	62697.74	4721.30	30041.68	1067922.37

(A) Includes Rs.153.39 crores as Debt Relief given by Department of Expenditure, Ministry of Finance, Government of India on repayment of Principal of the Consolidated Loan.

(B) It includes notional adjustment of interest on capital account (Rs.827.28 crore).

(C) It includes debt of Rs.308.70 crores by Department of Expenditure, Ministry of Finance, Government of India on repayment of Consolidated Loan.

(D) Includes Rs.389 crores representing pro-rata adjustments under irrigation heads of account.

(E) Includes Rs.2.34 crores representing pro-rata adjustment under Irrigation Heads of Account.

(F) Includes Debt Waiver of Rs.263.28 crores sanctioned to Tamil Nadu Government by the Government of India, Ministry of Finance, Department of Expenditure as per the recommendations of 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, 2009 - 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	
			(In crores of rupees)							
Brought forward from pages 46-47 A+B[a+b+c(i)]	532366.99	788.25	51799.87	661.56	9932.49	24584.43	11226.17	14376.94	2173.58	1
<b>B - NON-TAX REVENUE-CONTD.</b>										
(c) Other Non-Tax Revenue-Contd.										
(ii) Social Services -										
0202-Education, Sports, Art and Culture	96.76	0.46	111.68	2.43	5.23	23.54	4.61	22.97	9.24	2
0210-Medical and Public Health	118.30	6.56	48.43	0.28	7.91	17.25	1.67	18.75	8.30	3
0211-Family Welfare	26.18	--	2.67	--	--	0.12	0.11	0.23	--	4
0215-Water Supply and Sanitation	2.13	3.06	6.95	2.98	0.49	1.68	4.32	--	65.76	5
0216-Housing	88.39	0.55	203.22	0.04	3.49	1.49	4.47	2.24	0.37	6
0217-Urban Development	3.68	0.06	52.92	4.95	0.01	0.05	1.91	3.09	0.36	7
0220-Information and Publicity	193.32	--	0.23	--	0.03	0.08	0.02	--	0.01	8
0221-Broadcasting	0.01	--	--	--	--	--	--	--	--	9
0230-Labour and Employment	10.63	0.98	24.03	0.04	2.41	1.51	7.60	7.07	2.15	10
0235-Social Security and Welfare	0.64	0.30	3.14	0.01	1.31	0.95	2.83	0.17	0.04	11
0250-Other Social Services	0.01	0.21	4.72	--	--	9.11	12.24	0.01	--	12
<b>Total (c)(ii)</b>	<b>540.05</b>	<b>12.18</b>	<b>457.99</b>	<b>10.73</b>	<b>20.88</b>	<b>55.78</b>	<b>39.78</b>	<b>54.53</b>	<b>86.23</b>	<b>13</b>
(iii) Economic Services -										
0401-Crop Husbandry	209.77	0.29	3.85	1.59	0.38	6.25	34.81	0.40	1.11	14
0402-Soil and Water Conservation	--	--	--	--	--	--	--	--	--	15
0403-Animal Husbandry	12.57	0.04	2.90	0.33	0.51	0.20	2.76	0.36	0.97	16
0404-Dairy Development	271.58	--	--	0.03	0.04	1.56	--	--	0.69	17
0405-Fisheries	6.11	0.22	4.24	0.07	1.34	6.87	1.98	0.03	1.62	18
0406-Forestry and Wild Life	11.98	0.03	93.22	12.50	115.64	6.15	322.29	0.08	2.89	19
0407-Plantations	0.04	--	--	--	--	--	--	--	--	20
0408-Food Storage and Warehousing	2.77	--	--	0.21	--	--	0.15	--	--	21
0415-Agricultural Research and Education	--	--	--	--	--	--	--	--	--	22
0425-Cooperation	0.47	0.14	20.09	1.03	0.96	0.79	7.52	0.06	0.30	23
0435-Other Agricultural Programmes	12.89	0.01	0.07	0.09	0.27	--	0.72	0.04	0.02	24
0506-Land Reforms	--	--	3.04	0.01	--	0.03	--	--	--	25
0515-Other Rural Development Programmes	0.30	0.03	556.82	0.01	0.23	10.34	1.61	14.22	0.02	26
0551-Hill Areas	--	--	--	--	--	--	--	--	--	27
0552-North Eastern Areas	--	--	--	--	1.55	--	--	--	--	28
0575-Other Special Areas Programmes	--	--	--	--	--	--	--	--	--	29
0700-Major Irrigation	--	--	--	--	--	3.32	119.59	--	--	30
0701-Medium Irrigation	6.64	--	38.33	--	0.56	10.64	6.45	8.83	8.51	31
0702-Minor Irrigation	0.39	0.18	3.44	0.04	0.65	2.08	22.31	0.04	7.54	32
0801-Power	2167.85	545.90	15.77	609.74	--	--	--	10.97	986.70	33
0802-Petroleum	8493.07	--	--	--	1430.12	--	--	--	--	34
0803-Coal and Lignite	66.87	--	--	--	19.19	--	--	--	--	35
0810-Non Conventional Sources of Energy	0.52	--	--	--	--	--	--	--	--	36
0851-Village and Small Industries	21.35	0.25	3.49	0.43	14.39	-0.19	0.83	5.26	4.90	37
0852-Industries	1425.11	--	0.49	--	0.01	53.59	1.92	--	0.11	38
0853-Non-Ferrous Mining and Metallurgical Industries	14.06	0.61	1684.98	42.95	0.54	245.00	1243.24	0.10	36.35	39
0875-Other Industries	315.28	--	0.03	--	--	--	--	--	--	40
1001-Indian Railways - Miscellaneous Receipts	1797.14	--	--	--	--	--	--	--	--	41
1002-Indian Railways - Commercial Lines Revenue Receipts	79093.76	--	--	--	--	--	--	--	--	42
1003-Indian Railways - Strategic Lines Revenue Receipts	768.08	--	--	--	--	--	--	--	--	43
1051-Ports and Light Houses	159.42	0.35	68.10	--	--	--	--	--	16.04	44
1052-Shipping	91.96	--	--	--	--	--	--	--	--	45
<b>Total c (iii)</b>	<b>94949.98</b>	<b>548.05</b>	<b>2498.86</b>	<b>669.03</b>	<b>1586.38</b>	<b>346.63</b>	<b>1766.18</b>	<b>40.39</b>	<b>1067.77</b>	<b>46</b>
carried over to pages 54-55										
<b>Total : B-NON-TAX REVENUE</b> <b>[a+b+c(i)+(ii)]</b>	<b>87787.70</b>	<b>75.08</b>	<b>7098.07</b>	<b>73.98</b>	<b>613.26</b>	<b>774.96</b>	<b>414.32</b>	<b>2250.77</b>	<b>150.81</b>	<b>47</b>
carried over to pages 54-55										
carried over to pages 54-55 A+B[a+b+c(i)+c(ii)]	532907.04	800.43	52257.86	672.29	9953.37	24640.21	11265.95	14431.47	2259.81	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, 2009 - 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	30891.94	14475.26	3319.11	4615.61	9386.42	35852.54	21200.64	25120.52	792772.32
2	155.91	156.10	56.84	1.60	20.82	73.56	130.24	318.97	1190.96
3	126.50	30.94	8.19	9.92	10.82	40.52	38.58	20.88	513.80
4	12.29	0.08	0.05	-	0.12	0.32	0.05	0.56	42.78
5	2.84	30.74	18.18	14.65	7.84	0.19	3.16	6.14	171.11
6	33.30	1.86	2.05	1.48	0.75	20.69	0.32	14.41	379.12
7	103.82	884.50	2.27	0.10	0.02	0.50	0.99	3.39	1062.62
8	1.34	0.24	1.14	0.06	0.06	0.87	0.21	0.35	197.96
9	--	--	--	--	--	--	--	--	0.01
10	143.80	13.02	4.65	1.67	2.34	24.29	6.28	11.28	263.75
11	2.72	5.92	3.55	1.48	4.25	22.16	0.84	39.11	89.42
12	71.23	1.39	0.32	0.02	6.86	2.61	4.31	32.18	145.22
13	653.75	1124.79	97.24	30.98	53.88	185.71	184.98	447.27	4056.75
14	10.74	4.02	5.40	5.00	66.33	15.69	15.04	15.51	396.18
15	--	--	--	--	--	--	--	--	0.00
16	7.52	2.56	0.51	4.70	0.74	4.04	2.96	3.08	46.75
17	0.56	0.02	--	--	0.04	--	0.97	--	275.49
18	5.10	2.03	1.24	2.49	2.25	6.13	4.09	1.93	47.74
19	40.51	40.74	55.40	31.61	7.20	126.92	223.70	685.60	1776.46
20	--	--	0.02	--	--	--	--	--	0.06
21	45.72	--	0.06	0.03	--	6.90	--	0.75	56.59
22	--	--	--	--	--	--	--	--	0.00
23	19.24	9.34	2.80	0.11	14.61	37.30	42.02	13.25	170.03
24	0.07	1.01	0.21	0.03	0.32	0.08	0.07	4.67	20.57
25	--	0.02	0.17	0.01	--	-15.66	--	--	-12.38
26	32.26	11.63	2.02	0.13	6.82	491.53	0.24	3.77	1131.98
27	--	--	--	--	--	--	--	--	0.00
28	--	--	--	--	--	--	--	--	1.55
29	24.61	--	0.10	3.97	--	--	--	--	28.68
30	245.75	73.43	0.09	--	0.15	20.87	5.43	13.15	481.78
31	210.02	0.58	0.09	0.67	47.99	1.24	3.07	23.93	367.55
32	14.57	0.11	0.64	2.67	0.35	16.33	2.93	8.07	82.34
33	77.52	2.67	1255.43	629.98	--	82.83	--	0.02	6385.38
34	0.03	--	--	--	--	--	0.01	0.01	9923.24
35	--	--	--	--	--	--	--	--	86.06
36	--	0.04	--	--	--	--	--	--	0.56
37	5.88	2.14	0.48	3.05	4.62	36.65	4.86	0.78	109.17
38	10.45	1.57	8.55	0.01	0.32	7.30	16.94	6.51	1532.88
39	1559.82	195.97	76.57	14.86	1477.94	556.07	40.32	1361.08	8550.46
40	1.00	--	--	--	--	--	--	--	316.31
41	--	--	--	--	--	--	--	--	1797.14
42	--	--	--	--	--	--	--	--	79093.76
43	--	--	--	--	--	--	--	--	768.08
44	434.73	--	--	--	--	11.10	4.56	--	694.30
45	--	--	--	--	--	11.67	--	--	103.63
46	2746.10	347.88	1409.78	699.32	1629.68	1416.99	367.21	2142.11	114232.34
47	2262.79	2220.15	336.37	136.68	294.98	1238.83	1119.93	1187.15	108035.83
48	31545.69	15600.05	3416.35	4646.59	9440.30	36038.25	21385.62	25567.79	796829.07



NO.2-ACCOUNT SHOWING BY MAJOR HEADS THE REVENUE RECEIPTS OF THE UNION, UNION TERRITORY AND  
STATE GOVERNMENTS for the year ended 31st March, 2009 - Contd.

(In crores of rupees)

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)]	792772.32	65573.82	895.99	1029.00	523.05	621.26	17674.04	1
<b>B - NON-TAX REVENUE-CONTD.</b>								
(c) Other Non-Tax Revenue-Concltd.								
(ii) Social Services -								
0202-Education, Sports Art and Culture	1190.96	176.51	0.91	0.93	0.52	0.55	10.65	2
0210-Medical and Public Health	513.80	131.22	0.52	0.74	0.55	0.17	32.18	3
0211-Family Welfare	42.78	10.83	--	--	--	--	0.18	4
0215-Water Supply and Sanitation	171.11	12.75	6.89	1.04	6.57	0.98	48.74	5
0216-Housing	379.12	21.22	1.30	0.15	0.45	2.97	12.17	6
0217-Urban Development	1062.62	401.40	--	0.36	0.03	0.02	0.66	7
0220-Information and Publicity	197.96	1.84	0.06	0.02	0.13	--	0.44	8
0221-Broadcasting	0.01	--	--	--	--	--	--	9
0230-Labour and Employment	263.75	53.75	0.04	0.58	--	0.03	5.01	10
0235-Social Security and Welfare	89.42	45.24	0.02	0.01	--	0.25	0.32	11
0250-Other Social Services	145.22	41.10	0.04	--	--	--	3.87	12
<b>Total (c)(ii)</b>	<b>4056.75</b>	<b>895.86</b>	<b>9.78</b>	<b>3.83</b>	<b>8.25</b>	<b>4.97</b>	<b>114.22</b>	<b>13</b>
(iii) Economic Services -								
0401-Crop Husbandry	396.18	47.20	0.08	3.22	0.18	0.11	7.13	14
0402-Soil and Water Conservation	0.00	--	--	--	--	--	--	15
0403-Animal Husbandry	46.75	15.09	0.08	1.37	0.57	0.43	1.01	16
0404-Dairy Development	275.49	471.01	0.08	0.04	0.11	--	0.01	17
0405-Fisheries	47.74	6.76	0.12	0.04	0.06	0.03	3.46	18
0406-Forestry and Wild Life	1776.46	259.76	1.03	17.36	2.20	4.78	139.29	19
0407-Plantations	0.06	--	--	--	--	--	--	20
0408-Food Storage and Warehousing	56.59	10.98	0.14	--	0.01	0.02	--	21
0415-Agricultural Research and Education	0.00	--	--	--	--	--	--	22
0425-Cooperation	170.03	87.78	0.16	0.09	0.02	0.79	2.01	23
0435-Other Agricultural Programmes	20.57	2.89	--	1.10	0.94	0.01	0.92	24
0506-Land Reforms	-12.38	26.47	--	--	0.88	--	0.07	25
0515-Other Rural Development Programmes	1131.98	49.19	--	0.01	0.01	2.25	0.21	26
0551-Hill Areas	0.00	0.87	--	--	--	--	--	27
0552-North Eastern Areas	1.55	--	--	--	--	0.01	--	28
0575-Other Special Areas Programmes	28.68	--	--	--	--	0.01	--	29
0700-Major Irrigation	481.78	481.17	--	--	--	--	1.84	30
0701-Medium Irrigation	367.55	150.59	8.00	--	--	--	45.57	31
0702-Minor Irrigation	82.34	47.55	0.10	0.39	--	0.02	5.32	32
0801-Power	6385.38	413.28	88.28	--	93.40	111.49	0.63	33
0802-Petroleum	9923.24	0.02	--	--	--	--	--	34
0803-Coal and Light	86.06	--	--	--	--	--	--	35
0810-Non Conventional Sources of Energy	0.56	0.13	--	--	--	--	--	36
0851-Village and Small Industries	109.17	4.61	0.04	0.25	0.08	0.67	0.17	37
0852-Industries	1532.88	3.86	--	--	--	--	0.06	38
0853-Non-Ferrous Mining and Metallurgical Industries	8550.46	1215.67	0.02	132.73	1.54	0.89	1380.60	39
0875-Other Industries	316.31	--	--	--	--	--	--	40
1001-Indian Railways - Miscellaneous Receipts	1797.14	--	--	--	--	--	--	41
1002-Indian Railways - Commercial Lines Revenue Receipts	79093.76	--	--	--	--	--	--	42
1003-Indian Railways - Strategic Lines Revenue Receipts	768.08	--	--	--	--	--	--	43
1051-Ports and Light Houses	694.30	--	--	--	--	--	0.67	44
1052-Shipping	103.63	--	--	--	--	--	--	45
<b>Total c (iii)</b>	<b>114232.34</b>	<b>3294.88</b>	<b>98.13</b>	<b>156.60</b>	<b>100.00</b>	<b>121.51</b>	<b>1588.97</b>	<b>46</b>
carried over to pages 56-57								
<b>Total : B-NON-TAX REVENUE</b> [a+b+c(i)+(ii)]	<b>108035.83</b>	<b>6421.33</b>	<b>154.89</b>	<b>68.16</b>	<b>53.29</b>	<b>48.37</b>	<b>1513.10</b>	<b>47</b>
carried over to pages 56-57								
carried over to pages 56-57 A+B[a+b+c(i)+c(ii)]	796829.07	66469.68	905.77	103 2.83	531.30	626.23	17788.26	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, 2009 - Contd.

Item No.	STATE GOVERNMENTS								Total
	Punjab	Rajasthan	Sikkim	Tamil Nadu	Tripura	Uttar Pradesh	Uttarakhand	West Bengal	
1	18167.10	26019.27	1568.59	44371.93	1245.28	62697.74	4721.30	30041.68	1067922.37
2	35.06	44.52	1.79	302.74	1.55	1080.62	28.66	44.62	2920.59
3	47.63	36.87	0.96	141.53	4.52	618.84	6.84	66.36	1602.73
4	0.12	0.29	--	26.23	--	0.34	0.01	0.50	81.28
5	37.33	215.27	2.58	0.18	1.23	46.09	0.08	2.02	552.86
6	2.06	4.80	0.27	29.62	1.13	11.47	1.61	9.06	477.40
7	113.08	0.66	1.60	6.05	--	0.25	11.11	8.08	1605.92
8	0.07	0.36	0.25	8.94	0.22	2.44	0.01	3.42	216.16
9	--	--	--	--	--	--	--	--	0.01
10	8.89	4.98	0.24	41.15	0.26	14.95	1.82	5.53	400.98
11	12.44	2.14	0.01	32.65	0.03	34.07	0.94	7.64	225.18
12	0.74	3.16	0.07	5.54	0.12	19.50	7.05	1.60	228.01
13	257.42	313.05	7.77	594.63	9.06	1828.57	58.13	148.83	8311.12
14	9.23	2.44	0.71	73.53	1.70	49.64	3.62	5.09	600.06
15	--	--	--	--	--	--	--	--	0.00
16	6.01	8.46	0.30	8.08	1.56	16.66	1.51	5.55	113.43
17	0.09	--	--	1.51	--	1.48	0.32	29.84	779.98
18	1.08	7.40	0.01	19.55	1.89	4.73	0.06	4.11	97.04
19	15.52	57.74	11.26	82.65	5.57	271.92	207.16	45.33	2898.03
20	--	--	2.35	--	--	--	0.00	0.07	2.48
21	--	--	0.07	--	1.52	--	--	340.17	409.50
22	--	--	--	0.13	--	--	--	--	0.13
23	4.55	18.13	0.01	18.69	0.05	26.47	3.19	4.48	336.45
24	29.75	3.35	--	24.20	--	13.29	0.02	0.29	97.33
25	--	0.20	--	--	--	2.35	--	0.01	17.60
26	60.14	0.10	1.24	2.42	0.03	39.72	2.08	1.42	1290.80
27	--	--	--	0.12	--	--	0.01	1.05	2.05
28	--	--	--	--	--	--	--	--	1.56
29	--	0.47	--	--	--	0.89	0.08	0.36	30.49
30	11.09	48.42	--	--	--	2.36	0.07	3.53	1030.26
31	0.76	5.74	--	25.47	0.00	260.91	7.57	3.40	875.56
32	0.19	17.36	1.38	7.32	0.71	31.65	1.46	20.33	216.12
33	--	3.30	154.74	--	--	462.25	171.37	0.01	7884.13
34	--	8.48	--	0.01	--	--	--	0.01	9931.76
35	--	--	--	--	--	--	--	--	86.06
36	--	--	--	--	0.01	5.35	0.00	--	6.05
37	1.37	0.83	0.08	8.50	0.02	2.63	0.60	3.84	132.86
38	0.02	0.57	0.25	2046.42	9.38	50.08	0.75	2.67	3646.94
39	37.06	1275.60	0.10	527.36	--	427.31	63.74	9.91	13622.99
40	--	--	--	--	--	0.11	--	--	316.42
41	--	--	--	--	--	--	--	--	1797.14
42	--	--	--	--	--	--	--	--	79093.76
43	--	--	--	--	--	--	--	--	768.08
44	--	--	--	--	--	--	--	0.12	695.09
45	--	--	--	--	--	--	--	--	103.63
46	176.86	1458.59	172.50	2845.96	22.44	1669.80	463.61	481.59	126883.78
47	5190.32	2390.11	1012.98	2771.38	125.32	4961.62	227.92	4449.59	137424.21
48	18424.52	26332.32	1576.36	44966.56	1254.34	64526.31	4779.43	30190.51	1076233.49



NO.2-ACCOUNT SHOWING BY MAJOR HEADS THE REVENUE RECEIPTS OF THE UNION, UNION TERRITORY AND  
STATE GOVERNMENTS for the year ended 31st March, 2009 - 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)]	532907.04	800.43	52257.86	672.29	9953.37	24640.21	11265.95	14431.47	2259.81	1
TOTAL : B-NON-TAX REVENUE [a+b+c(i)+c(ii)]	87787.70	75.08	7098.07	73.98	613.26	774.96	414.32	2250.77	150.81	2
Brought forward from pages 50-51										
Total c (iii)	94949.98	548.05	2498.86	669.03	1586.38	346.63	1766.18	40.39	1067.77	3
Brought forward from pages 50-51										
(iii) Economic Services - Concl'd.										
1053-Civil Aviation	36.23	--	--	--	--	0.24	9.97	--	--	4
1054-Roads and Bridges	113.75	0.78	30.26	--	66.90	26.40	8.50	--	9.90	5
1055-Road Transport	99.35	--	--	10.44	--	0.05	--	--	--	6
1056-Inland Water Transport	0.61	--	--	--	2.71	--	--	--	0.43	7
1075-Other Transport Services	0.05	--	--	--	--	--	--	--	--	8
1201-Postal Receipts	5862.33	--	--	--	--	--	--	--	--	9
1225-Telecommunication Receipts	--	--	--	--	--	--	--	--	--	10
1275-Other Communications Services	12997.80	--	--	17.49	--	--	--	--	--	11
1401-Atomic Energy Research	34.06	--	--	--	--	--	--	--	--	12
1425-Other Scientific Research	1427.34	0.01	--	--	0.12	--	--	--	--	13
1452-Tourism	8.09	0.52	13.70	0.29	0.14	0.01	--	0.10	5.98	14
1453-Foreign Trade and Export Promotion	191.93	--	--	--	--	--	--	--	--	15
1456-Civil Supplies	0.11	3.68	16.58	0.48	--	0.05	--	1.39	0.20	16
1475-Other General Economic Services	2424.07	0.53	25.93	0.31	2.39	4.98	3.25	8.07	1.06	17
Total : c(iii)	118145.70	553.57	2585.33	698.04	1658.64	378.36	1787.90	49.95	1085.34	18
Total (c) Other Non-Tax Revenue c(i)+c(ii)+c(iii)	136420.68	581.05	6177.20	737.22	1819.29	846.61	1964.72	169.39	1214.81	19
TOTAL : B-NON-TAX REVENUE (a)+(b)+(c)	205933.40	628.65	9683.40	772.02	2271.90	1153.32	2202.22	2300.72	1236.15	20
C- GRANTS-IN-AID AND CONTRIBUTIONS-										
1601-Grants-in-aid from Central Government	--	1104.50	8015.26	2485.64	6465.03	7962.12	2608.91	1870.79	183.12	21
1605-External Grant Assistance	2719.33	--	--	--	--	--	--	--	--	22
1606-Aid Material and Equipment	74.80	--	--	--	--	--	--	--	--	23
TOTAL : C - GRANTS-IN-AID AND CONTRIBUTIONS	2794.13	1104.50	8015.26	2485.64	6465.03	7962.12	2608.91	1870.79	183.12	24
TOTAL : REVENUE RECEIPTS (A)+(B)+(C)	653846.87	2458.50	62858.45	3855.97	18077.04	32980.69	15662.76	16352.21	3528.27	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, 2009 - Contd.

Item No.	STATE GOVERNMENTS								Total carried over
	Gujarat	Haryana	Himachal Pradesh	Jammu and Kashmir	Jharkhand	Karnataka	Kerala	Madhya Pradesh	
1	31545.69	15600.05	3416.35	4646.59	9440.30	36038.25	21385.62	25567.79	796829.07
2	2262.79	2220.15	336.37	136.68	294.98	1238.83	1119.93	1187.15	108035.83
3	2746.10	347.88	1409.78	699.32	1629.68	1416.99	367.21	2142.11	114232.34
4	--	0.52	--	--	--	0.32	--	--	47.28
5	73.83	14.40	7.47	--	19.29	36.71	33.17	4.61	445.97
6	0.09	645.04	0.10	--	--	--	--	--	755.07
7	--	--	--	--	--	0.34	5.06	--	9.15
8	--	--	--	--	--	--	0.11	--	0.16
9	--	--	--	--	--	--	--	--	5862.33
10	--	--	--	--	--	--	--	--	0.00
11	--	--	--	--	--	--	--	--	13015.29
12	--	--	--	--	--	--	--	--	34.06
13	0.31	0.01	0.02	--	--	--	0.22	--	1428.03
14	0.39	1.18	0.34	0.62	0.12	33.10	5.27	--	69.85
15	--	--	--	--	--	--	--	--	191.93
16	0.15	--	--	--	0.50	0.24	4.70	--	28.08
17	15.65	9.27	2.16	0.54	7.17	432.47	23.62	8.99	2970.46
18	2836.52	1018.30	1419.87	700.48	1656.76	1920.17	439.36	2155.71	139090.00
19	4482.00	2453.90	1588.69	780.65	1842.21	2781.69	1442.07	3110.52	168412.70
20	5099.31	3238.45	1756.24	837.16	1951.74	3159.00	1559.29	3342.86	247125.83
21	4293.50	1833.96	4471.77	8955.45	2115.78	5332.26	2687.19	5853.71	66238.99
22	--	--	--	--	--	--	--	--	2719.33
23	--	--	--	--	--	--	--	--	74.80
24	4293.50	1833.96	4471.77	8955.45	2115.78	5332.26	2687.19	5853.71	69033.12
25	38675.71	18452.31	9307.99	14302.52	13212.84	43290.68	24512.17	33577.21	1004952.19



NO.2-ACCOUNT SHOWING BY MAJOR HEADS THE REVENUE RECEIPTS OF THE UNION, UNION TERRITORY AND STATE GOVERNMENTS for the year ended 31st March, 2009 - 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)]	796829.07	66469.68	905.77	1032.83	531.30	626.23	17788.26	1
TOTAL : B-NON-TAX REVENUE [a+b+c(i)+c(ii)] brought forward from pages 52-53	108035.83	6421.33	154.89	68.16	53.29	48.37	1513.10	2
Total c (iii) brought forward from pages 52-53	114232.34	3294.88	98.13	156.60	100.00	121.51	1588.97	3
(iii) Economic Services - Concl'd.								
1053-Civil Aviation	47.28	--	--	--	2.00	--	0.02	4
1054-Roads and Bridges	445.97	11.57	0.36	0.07	0.11	1.09	58.41	5
1055-Road Transport	755.07	--	--	--	2.07	9.38	--	6
1056-Inland Water Transport	9.15	--	--	--	--	--	0.22	7
1075-Other Transport Services	0.16	--	--	--	--	--	--	8
1201-Postal Receipts	5862.33	--	--	--	--	--	--	9
1225-Telecommunication Receipts	0.00	--	--	--	--	--	--	10
1275-Other Communications Services	13015.29	--	--	--	--	--	--	11
1401-Atomic Energy Research	34.06	--	--	--	--	--	--	12
1425-Other Scientific Research	1428.03	--	0.01	--	0.01	--	--	13
1452-Tourism	69.85	0.22	--	--	1.12	0.13	0.18	14
1453-Foreign Trade and Export Promotion	191.93	--	--	--	--	--	--	15
1456-Civil Supplies	28.08	--	--	0.21	--	--	9.41	16
1475-Other General Economic Services	2970.46	61.93	0.07	0.26	0.07	0.08	5.84	17
Total : c(iii)	139090.00	3368.60	98.57	157.14	105.38	132.19	1663.05	18
Total (c) Other Non-Tax Revenue c(i)+c(ii)+c(iii)	168412.70	8700.57	213.47	207.45	125.76	168.99	2268.64	19
TOTAL : B-NON-TAX REVENUE (a)+(b)+(c)	247125.83	9789.93	253.46	225.30	158.67	180.56	3176.15	20
C- GRANTS-IN-AID AND CONTRIBUTIONS-								
1601-Grants-in-aid from Central Government	66238.99	11432.40	2868.28	1620.67	2016.45	2642.47	5158.70	21
1605-External Grant Assistance	2719.33	--	--	--	--	--	--	22
1606-Aid Material and Equipment	74.80	--	--	--	--	--	--	23
TOTAL : C - GRANTS-IN-AID AND CONTRIBUTIONS	69033.12	11432.40	2868.28	1620.67	2016.45	2642.47	5158.70	24
TOTAL : REVENUE RECEIPTS (A)+(B)+(C)	1004952.19	81270.68	3872.62	2810.64	2653.13	3400.89	24610.01	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, 2009 - Concl d.

Item No.	STATE GOVERNMENTS								Total
	Punjab	Rajasthan	Sikkim	Tamil Nadu	Tripura	Uttar Pradesh	Uttarakhand	West Bengal	
1	18424.52	26332.32	1576.36	44966.56	1254.34	64526.31	4779.43	30190.51	1076233.49
2	5190.32	2390.11	1012.98	2771.38	125.32	4961.62	227.92	4449.59	137424.21
3	176.86	1458.59	172.50	2845.96	22.44	1669.80	463.61	481.59	126883.78
4	230.73	--	--	--	--	(A) -0.02	0.28	--	280.29
5	0.32	8.38	--	45.57	--	60.69	1.39	18.58	652.51
6	115.86	--	17.64	--	0.14	7.79	0.50	--	908.45
7	--	--	--	2.57	--	--	--	--	11.94
8	--	--	--	--	0.07	--	--	0.36	0.59
9	--	--	--	--	--	--	--	--	5862.33
10	--	--	--	--	--	--	--	--	0.00
11	--	--	--	--	--	--	--	--	13015.29
12	--	--	--	--	--	--	--	--	34.06
13	--	--	--	--	--	--	--	--	1428.05
14	--	17.74	2.11	25.61	0.62	32.45	3.18	2.90	156.11
15	--	--	--	--	--	--	--	--	191.93
16	37.58	--	--	5.12	0.09	3.48	0.23	3.71	87.91
17	32.24	13.65	0.09	16.11	0.36	30.75	2.33	9.67	3143.91
18	593.59	1498.36	192.34	2940.94	23.72	1804.94	471.52	516.81	152657.15
19	5601.15	2649.12	1178.07	4211.11	86.10	5753.09	630.71	960.45	201167.38
20	5783.91	3888.47	1205.32	5712.32	149.04	6766.56	699.44	4966.40	290081.36
21	1694.68	5638.17	902.55	7135.01	2798.72	11496.98	3384.03	6197.07	131225.17
22	--	--	--	--	--	2.50	--	--	2721.83
23	--	--	--	--	--	--	--	--	74.80
24	1694.68	5638.17	902.55	7135.01	2798.72	11499.48	3384.03	6197.07	134021.80
25	20712.79	33468.85	2671.25	55042.51	4076.78	77830.73	8634.98	36904.39	1362912.44

(A) Minus figure is under investigation with State Government.



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, 2009

(In crores of rupees)

EXPENDITURE HEADS (Revenue Account)	Union Government	U.T.Govt. Puducherry	STATE GOVERNMENTS							Item No.
			Andhra Pradesh	Arunachal Pradesh	Assam	Bihar	Chhattisgarh	NCT Delhi	Goa	
<b>A-GENERAL SERVICES-</b>										
(a) Organs of State-										
2011-Parliament/State/Union Territory Legislatures	424.86	7.00	52.72	9.29	20.09	55.28	12.46	7.37	9.12	1
2012-President, Vice-President /Governor/Administrator of Union Territories	26.02	1.89	5.54	3.01	3.36	5.81	3.10	5.13	3.09	2
2013-Council of Ministers	183.06	5.55	11.98	5.42	3.60	8.33	21.28	3.84	2.00	3
2014-Administration of Justice	213.54	6.76	324.02	1.59	71.17	258.05	48.89	225.69	18.90	4
2015-Elections	405.05	1.16	96.49	15.89	79.21	80.62	32.53	58.41	2.38	5
2016-Audit	1711.34	--	--	--	--	--	--	5.29	--	6
<b>Total (a) Organs of State</b>	<b>2963.87</b>	<b>22.36</b>	<b>490.75</b>	<b>35.20</b>	<b>177.43</b>	<b>408.09</b>	<b>118.26</b>	<b>305.73</b>	<b>35.49</b>	<b>7</b>
(b) Fiscal Services-										
(i) Collection of Taxes on Income and Expenditure-										
2020-Collection of Taxes on Income and Expenditure	2091.91	--	--	--	--	--	--	--	--	8
(ii) Collection of Taxes on Property and Capital Transactions-										
2029-Land Revenue	7.00	45.29	56.25	3.22	89.57	194.81	81.26	2.62	6.25	9
2030-Stamps and Registration	2.61	2.52	85.33	0.35	10.27	37.68	48.14	27.61	3.51	10
2031-Collection of Estate Duty, Taxes on Wealth and Gift Tax	195.45	--	--	--	--	--	--	--	--	11
2035-Collection of Taxes on Property and Capital Transactions	--	--	--	--	--	--	--	--	--	12
<b>Total (ii)</b>	<b>205.06</b>	<b>47.81</b>	<b>141.58</b>	<b>3.57</b>	<b>99.84</b>	<b>232.49</b>	<b>129.40</b>	<b>30.23</b>	<b>9.76</b>	<b>13</b>
(iii) Collection of Taxes on Commodities and Services-										
2037-Customs	1235.49	--	--	--	--	--	--	--	--	14
2038-Union Excise Duties	1650.27	--	--	--	--	--	--	--	--	15
2039-State Excise	1.43	3.69	201.28	4.01	11.62	24.15	48.17	6.89	5.86	16
2040-Taxes on Sales Trade etc.	2.24	3.77	190.80	--	39.49	46.67	16.38	47.50	5.82	17
2041-Taxes on Vehicles	3.08	2.35	58.02	--	9.03	6.95	15.37	27.26	1.75	18
2045-Other Taxes and Duties on Commodities and Services	8.96	0.44	4.09	--	1.75	0.36	132.44	0.52	1.41	19
<b>Total (iii)</b>	<b>2901.47</b>	<b>10.25</b>	<b>454.19</b>	<b>4.01</b>	<b>61.89</b>	<b>78.13</b>	<b>212.36</b>	<b>82.17</b>	<b>14.84</b>	<b>20</b>
(iv) Other Fiscal Services-										
2046-Currency, Coinage and Mint	--	--	--	--	--	--	--	--	--	21
2047-Other Fiscal Services	72.82	--	54.49	0.45	0.97	2.13	0.45	0.25	--	22
<b>Total (iv)</b>	<b>72.82</b>	<b>0.00</b>	<b>54.49</b>	<b>0.45</b>	<b>0.97</b>	<b>2.13</b>	<b>0.45</b>	<b>0.25</b>	<b>0.00</b>	<b>23</b>
<b>Total (b) Fiscal Services (i)+(ii)+(iii)+(iv)</b>	<b>5271.26</b>	<b>58.06</b>	<b>650.26</b>	<b>8.03</b>	<b>162.70</b>	<b>312.75</b>	<b>342.21</b>	<b>112.65</b>	<b>24.60</b>	<b>24</b>
Carried over to pages 62-63	8235.13	80.42	1141.01	43.23	34 0.13	720.84	460.47	418.38	60.09	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, 2009 - Contd.

Item No.	STATE GOVERNMENTS								Total carried over
	Gujarat	Haryana	Himachal Pradesh	Jammu and Kashmir	Jharkhand	Karnataka	Kerala	Madhya Pradesh	
1	11.74	22.99	10.11	16.24	28.57	42.22	30.17	27.02	787.25
2	2.72	5.00	2.64	3.77	4.03	4.55	3.59	4.02	87.27
3	1.51	45.48	3.80	1.31	2.95	8.07	6.05	27.69	341.92
4	207.19	140.26	63.89	51.83	96.09	274.24	212.63	187.59	2402.33
5	37.90	19.33	14.59	67.03	17.25	125.82	21.23	34.24	1109.13
6	--	--	--	--	--	--	--	--	1716.63
7	261.06	233.06	95.03	140.18	148.89	454.90	273.67	280.56	6444.53
8	--	--	--	--	--	4.46	0.11	0.33	2096.81
9	46.43	77.18	94.64	34.34	127.86	138.44	169.08	211.51	1385.75
10	42.15	16.31	1.23	6.04	9.91	41.04	85.69	195.88	616.27
11	--	--	--	--	--	--	--	--	195.45
12	--	--	--	0.23	--	--	0.10	--	0.33
13	88.58	93.49	95.87	40.61	137.77	179.48	254.87	407.39	2197.80
14	--	--	--	--	--	--	--	--	1235.49
15	--	--	--	--	--	--	--	--	1650.27
16	6.88	18.46	2.19	11.10	10.37	58.38	72.84	505.51	992.83
17	99.51	65.92	1.44	15.30	24.88	131.56	102.59	89.47	883.34
18	43.43	8.00	1.10	4.73	4.03	48.51	30.04	31.98	295.63
19	12.12	3.02	17.34	1.03	0.33	9.99	8.96	173.72	376.48
20	161.94	95.40	22.07	32.16	39.61	248.44	214.43	800.68	5434.04
21	--	--	--	--	--	--	--	--	0.00
22	1.41	1.42	0.69	0.60	1.69	11.99	90.41	2.18	241.95
23	1.41	1.42	0.69	0.60	1.69	11.99	90.41	2.18	241.95
24	251.93	190.31	118.63	73.37	179.07	444.37	559.82	1210.58	9970.60
25	512.99	423.37	213.66	213.55	327.96	899.27	833.49	1491.14	16415.13



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, 2009 - Continued.

(In crores of rupees)

EXPENDITURE HEADS (Revenue Account)	Total brought forward	STATE GOVERNMENTS						Item No.
		Maharashtra	Manipur	Meghalaya	Mizoram	Nagaland	Orissa	
<b>A-GENERAL SERVICES-</b>								
(a) Organs of State-								
2011-Parliament/State/Union Territory Legislatures	787.25	51.90	15.58	31.78	10.81	9.02	14.01	1
2012-President, Vice-President /Governor/Administrator of Union Territories	87.27	7.58	1.97	3.76	2.95	2.85	3.92	2
2013-Council of Ministers	341.92	9.16	1.86	4.75	2.76	4.91	4.74	3
2014-Administration of Justice	2402.33	486.54	6.38	10.91	9.79	10.19	122.32	4
2015-Elections	1109.13	86.05	10.87	27.29	19.19	5.74	46.33	5
2016-Audit	1716.63	--	--	--	--	--	--	6
<b>Total (a) Organs of State</b>	<b>6444.53</b>	<b>641.23</b>	<b>36.66</b>	<b>78.49</b>	<b>45.50</b>	<b>32.71</b>	<b>191.32</b>	<b>7</b>
<b>(b) Fiscal Services-</b>								
(i) Collection of Taxes on Income and Expenditure-								
2020-Collection of Taxes on Income and Expenditure	2096.81	11.06	--	--	0.44	--	--	8
(ii) Collection of Taxes on Property and Capital Transactions-								
2029-Land Revenue	1385.75	127.09	15.38	6.00	6.91	10.45	185.25	9
2030-Stamps and Registration	616.27	87.12	0.93	0.87	0.16	0.38	25.85	10
2031-Collection of Estate Duty, Taxes on Wealth and Gift Tax	195.45	--	--	--	--	--	--	11
2035-Collection of Taxes on Property and Capital Transactions	0.33	--	--	--	--	--	--	12
<b>Total (ii)</b>	<b>2197.80</b>	<b>214.21</b>	<b>16.31</b>	<b>6.87</b>	<b>7.07</b>	<b>10.83</b>	<b>211.10</b>	<b>13</b>
(iii) Collection of Taxes on Commodities and Services-								
2037-Customs	1235.49	--	--	--	--	--	--	14
2038-Union Excise Duties	1650.27	--	--	--	--	--	--	15
2039-State Excise	992.83	42.59	1.75	5.15	12.07	6.87	25.73	16
2040-Taxes on Sales Trade etc.	883.34	218.20	1.92	6.20	6.03	4.89	45.64	17
2041-Taxes on Vehicles	295.63	761.31	3.29	6.86	3.31	3.92	30.88	18
2045-Other Taxes and Duties on Commodities and Services	376.48	32.56	0.06	50.56	--	0.28	3.99	19
<b>Total (iii)</b>	<b>5434.04</b>	<b>1054.66</b>	<b>7.02</b>	<b>68.77</b>	<b>21.41</b>	<b>15.96</b>	<b>106.24</b>	<b>20</b>
(iv) Other Fiscal Services--								
2046-Currency, Coinage and Mint	0.00	--	--	--	--	--	--	21
2047-Other Fiscal Services	241.95	5.50	0.30	0.15	0.77	0.04	2.30	22
<b>Total (iv)</b>	<b>241.95</b>	<b>5.50</b>	<b>0.30</b>	<b>0.15</b>	<b>0.78</b>	<b>0.04</b>	<b>2.30</b>	<b>23</b>
<b>Total (b) Fiscal Services (i)+(ii)+(iii)+(iv)</b>	<b>9970.60</b>	<b>1285.43</b>	<b>23.63</b>	<b>75.79</b>	<b>29.70</b>	<b>26.83</b>	<b>319.64</b>	<b>24</b>
Carried over to pages 64-65	16415.13	1926.66	60.29	154.28	75.20	59.54	510.96	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, 2009 - Contd.

Item No.	STATE GOVERNMENTS								(In crores of rupees)
	Punjab	Rajasthan	Sikkim	Tamil Nadu	Tripura	Uttar Pradesh	Uttarakhand	West Bengal	Total
1	15.64	21.45	4.90	22.04	6.96	64.82	11.14	22.77	1090.07
2	3.41	5.17	3.40	5.14	2.23	3.97	2.89	3.84	140.35
3	27.76	7.18	6.99	5.58	0.66	37.69	19.00	4.26	479.22
4	145.07	288.22	8.49	327.11	18.80	542.86	50.03	208.35	4637.39
5	40.24	82.84	3.51	39.39	6.12	95.47	13.66	52.51	1638.34
6	--	--	--	--	--	--	--	--	1716.63
7	232.12	404.86	27.29	399.26	34.77	744.81	96.72	291.73	9702.00
8	--	--	0.70	0.13	0.17	--	--	11.08	2120.39
9	97.89	320.65	4.44	135.44	12.49	869.45	76.74	353.89	3607.82
10	23.69	29.09	0.05	128.44	1.68	78.46	21.61	53.61	1068.21
11	--	--	--	--	--	--	--	--	195.45
12	--	--	--	4.86	--	--	--	0.46	5.65
13	121.58	349.74	4.49	268.74	14.17	947.91	98.35	407.96	4877.13
14	--	--	--	--	--	--	--	--	1235.49
15	--	--	--	--	--	--	--	--	1650.27
16	14.57	64.46	2.36	45.11	1.09	45.30	6.21	65.76	1331.85
17	48.53	178.19	1.95	151.59	3.59	258.80	36.58	100.34	1945.79
18	9.20	42.84	0.77	62.04	1.05	105.08	0.15	11.92	1338.25
19	2.10	12.23	14.29	5.33	0.18	73.28	1.66	4.45	577.45
20	74.40	297.72	19.37	264.07	5.91	482.46	44.60	182.47	8079.10
21	--	--	--	--	--	--	--	--	0.00
22	12.42	3.32	--	30.04	1.17	10.51	2.66	27.89	339.02
23	12.42	3.32	0.00	30.04	1.17	10.51	2.66	27.89	339.02
24	208.40	650.78	24.56	562.98	21.42	1440.88	145.61	629.40	15415.64
25	440.52	1055.64	51.85	962.24	56.19	2185.69	242.33	921.13	25117.64



## 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, 2009 - 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 58-59	8235.13	80.42	1141.01	43.23	340.13	720.84	460.47	418.38	60.09	1
<b>A-GENERAL SERVICES-Concl.</b>										
(c) Interest Payment and Servicing of Debt- 2048-Appropriation for reduction or avoidance of debt	563.04	12.00	419.50	14.00	108.00	140.00	100.00	--	30.00	2
2049-Interest Payments	200580.33	260.69	8057.12	215.54	1593.33	3752.94	1077.53	2511.87	509.80	3
<b>Total (c)</b>	<b>201143.37</b>	<b>272.69</b>	<b>8476.62</b>	<b>229.54</b>	<b>1701.33</b>	<b>3892.94</b>	<b>1177.53</b>	<b>2511.87</b>	<b>539.80</b>	<b>4</b>
<b>(d)Administrative Services-</b>										
2051-Public Service Commission	126.05	--	18.64	2.05	3.72	10.89	3.62	9.94	1.14	5
2052-Secretariat-General Services	1621.85	11.72	127.90	37.40	529.05	72.20	31.05	36.50	16.59	6
2053-District Administration	12.71	2.76	506.93	66.95	59.19	335.28	77.72	42.19	16.41	7
2054-Treasury and Accounts Administration	7.34	8.66	143.76	8.15	27.29	29.30	16.28	22.11	9.22	8
2055-Police	20152.10	71.64	2229.93	159.27	975.79	1553.85	657.68	5.67	127.42	9
2056-Jails	9.34	2.35	86.08	1.65	43.12	100.89	30.67	77.84	4.56	10
2057-Supplies and Disposals	71.86	--	--	--	--	--	--	--	--	11
2058-Stationery and Printing	93.02	13.06	43.40	3.07	10.24	9.38	5.92	--	4.99	12
2059-Public Works	1052.30	24.86	185.66	95.05	132.12	186.70	166.37	228.72	48.37	13
2061-External Affairs	3266.07	--	--	--	--	--	--	--	--	14
2070-Other Administrative Services	1022.70	25.78	251.04	13.42	105.54	138.22	40.60	80.07	16.21	15
<b>Total (d)</b>	<b>27435.34</b>	<b>160.83</b>	<b>3593.34</b>	<b>387.01</b>	<b>1886.06</b>	<b>2436.71</b>	<b>1029.91</b>	<b>503.04</b>	<b>244.91</b>	<b>16</b>
<b>(e)Pensions and Miscellaneous General Services-</b>										
2071-Pensions and Other retirement benefits	32940.55	165.67	5518.46	113.56	1437.37	3479.03	930.78	--	213.87	17
2075-Miscellaneous General Services	12806.21	0.90	0.73	0.90	0.93	--	0.06	1.27	3.21	18
<b>Total (e)</b>	<b>45746.76</b>	<b>166.57</b>	<b>5519.19</b>	<b>114.46</b>	<b>1438.30</b>	<b>3479.03</b>	<b>930.84</b>	<b>1.27</b>	<b>217.08</b>	<b>19</b>
<b>(f) Defence Service-</b>										
2076-Defence Services - Army	49025.20	--	--	--	--	--	--	--	--	20
2077-Defence Services - Navy	7948.78	--	--	--	--	--	--	--	--	21
2078-Defence Services - Air Force	13243.36	--	--	--	--	--	--	--	--	22
2079-Defence Services - Ordnance Factories	2681.11	--	--	--	--	--	--	--	--	23
2080-Defence Services - 'Research and Development	3873.56	--	--	--	--	--	--	--	--	24
<b>Total (f)</b>	<b>76772.01</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>25</b>
<b>TOTAL: A-GENERAL SERVICES carried over to pages 66-67</b>	<b>359332.61</b>	<b>680.51</b>	<b>18730.16</b>	<b>774.24</b>	<b>5365.82</b>	<b>10529.52</b>	<b>3598.75</b>	<b>3434.56</b>	<b>1061.88</b>	<b>26</b>

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, 2009 - Contd.

Item No.	STATE GOVERNMENTS								Total carried over
	Gujarat	Haryana	Himachal Pradesh	Jammu and Kashmir	Jharkhand	Karnataka	Kerala	Madhya Pradesh	
1	512.99	423.37	213.66	213.55	327.96	899.27	833.49	1491.14	16415.13
2	200.00	47.43	--	1.00	--	--	344.34	--	1979.31
3	7884.05	2338.91	1893.57	1577.23	1886.88	4532.03	4659.69	4191.99	247523.50
4	8084.05	2386.34	1893.57	1578.23	1886.88	4532.03	5004.03	4191.99	249502.81
5	6.95	10.68	5.06	3.44	4.64	18.59	45.33	7.71	278.45
6	92.21	65.09	37.66	23.80	62.64	68.58	81.92	90.52	3006.68
7	119.70	82.60	79.36	43.95	152.15	204.57	152.18	200.66	2155.31
8	76.22	26.42	18.81	36.14	11.27	61.41	84.60	54.32	641.30
9	1184.40	1065.23	306.76	1735.48	1287.39	1590.63	959.39	1303.04	35365.67
10	37.17	63.03	10.92	21.15	48.52	52.90	41.20	99.00	730.39
11	--	1.44	0.70	--	--	--	--	--	74.00
12	46.33	15.51	13.59	16.41	1.44	106.03	66.29	29.52	478.20
13	185.48	226.56	127.95	202.78	89.38	426.21	132.35	158.81	3669.67
14	--	--	--	--	--	--	--	--	3266.07
15	70.27	43.06	43.33	128.04	63.31	176.10	84.34	101.72	2403.75
16	1818.73	1599.62	644.14	2211.19	1720.74	2705.02	1647.60	2045.30	52069.49
17	2962.81	1614.17	1153.92	1269.40	988.40	4112.63	4686.43	2433.05	64020.10
18	6.74	0.97	12.42	0.03	--	26.62	495.80	0.85	13357.64
19	2969.55	1615.14	1166.34	1269.43	988.40	4139.25	5182.23	2433.90	77377.74
20	--	--	--	--	--	--	--	--	49025.20
21	--	--	--	--	--	--	--	--	7948.78
22	--	--	--	--	--	--	--	--	13243.36
23	--	--	--	--	--	--	--	--	2681.11
24	--	--	--	--	--	--	--	--	3873.56
25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	76772.01
26	13385.32	6024.47	3917.71	5272.40	4923.98	12275.57	12667.35	10162.33	472137.18



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, 2009 - Contd.

(In crores of rupees)

EXPENDITURE HEADS (Revenue Account)	Total brought forward	STATE GOVERNMENTS						Item No.
		Maharashtra	Manipur	Meghalaya	Mizoram	Nagaland	Orissa	
Brought forward from pages 60-61	16415.13	1926.66	60.29	154.28	75.20	59.54	510.96	1
A-GENERAL SERVICES-Concd.								
(c) Interest Payment and Servicing of Debt- 2048-Appropriation for reduction or avoidance of debt	1979.31	599.00	13.66	13.52	15.00	20.54	0.07	2
2049-Interest Payments	247523.50	12299.31	313.83	212.04	225.62	313.99	2889.81	3
Total (c)	249502.81	12898.31	327.49	225.56	240.62	334.53	2889.88	4
(d)Administrative Services-								
2051-Public Service Commission	278.45	12.41	1.72	1.46	2.35	1.83	4.54	5
2052-Secretariat-General Services	3006.68	117.29	23.74	35.33	29.79	45.46	84.60	6
2053-District Administration	2155.31	1748.70	15.48	11.60	20.12	49.18	75.19	7
2054-Treasury and Accounts Administration	641.30	99.30	6.19	8.61	9.65	10.34	48.48	8
2055-Police	35365.67	3588.54	317.28	171.66	214.24	514.71	855.32	9
2056-Jails	730.39	100.60	6.00	4.22	9.59	11.12	57.40	10
2057-Supplies and Disposals	74.00	0.84	--	--	0.53	--	--	11
2058-Stationery and Printing	478.20	94.61	3.15	11.03	7.56	8.12	38.42	12
2059-Public Works	3669.67	630.68	48.44	88.79	31.27	54.31	193.51	13
2061-External Affairs	3266.07	--	--	--	--	--	--	14
2070-Other Administrative Services	2403.75	167.29	17.40	52.77	35.85	29.08	118.42	15
Total (d)	52069.49	6560.26	439.40	385.47	360.95	724.15	1475.88	16
(e)Pensions and Miscellaneous General Services-								
2071-Pensions and Other retirement benefits	64020.10	5153.01	267.06	171.76	126.05	228.96	2074.96	17
2075-Miscellaneous General Services	13357.64	46.47	0.37	0.45	0.93	1.66	10.19	18
Total (e)	77377.74	5199.48	267.43	172.21	126.98	230.62	2085.15	19
(f) Defence Service-								
2076-Defence Services - Army	49025.20	--	--	--	--	--	--	20
2077-Defence Services - Navy	7948.78	--	--	--	--	--	--	21
2078-Defence Services - Air Force	13243.36	--	--	--	--	--	--	22
2079-Defence Services - Ordnance Factories	2681.11	--	--	--	--	--	--	23
2080-Defence Services - 'Research and Development	3873.56	--	--	--	--	--	--	24
Total (f)	76772.01	0.00	0.00	0.00	0.00	0.00	0.00	25
TOTAL: A-GENERAL SERVICES carried over to pages 68-69	472137.18	26584.71	1094.61	937.52	803.75	1348.84	6961.87	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, 2009 - Contd.

Item No.	STATE GOVERNMENTS								Total
	Punjab	Rajasthan	Sikkim	Tamil Nadu	Tripura	Uttar Pradesh	Uttarakhand	West Bengal	
1	440.52	1055.64	51.85	962.24	56.19	2185.69	242.33	921.13	25117.64
2	--	--	11.73	450.00	20.00	3163.79	55.00	672.00	7013.62
3	4901.68	6224.25	142.64	5962.82	394.29	11375.06	1187.51	12068.99	306035.34
4	4901.68	6224.25	154.37	6412.82	414.29	14538.85	1242.51	12740.99	313048.96
5	2.91	14.92	0.92	20.60	1.88	19.49	3.61	12.62	379.71
6	75.63	89.71	14.49	89.52	22.57	673.92	44.76	82.01	4435.50
7	154.06	220.19	5.37	565.15	26.51	305.38	47.84	89.91	5489.99
8	30.70	83.49	6.30	123.66	2.13	113.64	28.00	74.48	1286.27
9	1612.94	1535.60	87.68	1966.50	345.39	3907.92	419.22	1669.01	52571.68
10	77.33	55.23	2.62	90.52	10.49	203.25	13.44	100.83	1473.03
11	1.18	--	--	--	--	--	--	--	76.55
12	19.41	21.35	3.67	67.01	6.84	72.71	7.31	21.31	860.70
13	237.09	191.13	22.18	271.73	63.45	312.39	201.51	327.04	6343.19
14	--	--	--	--	--	--	--	--	3266.07
15	127.56	118.31	34.41	195.27	30.77	482.35	21.92	280.28	4115.43
16	2338.81	2329.93	177.64	3389.96	510.03	6091.05	787.61	2657.49	80298.12
17	2829.83	3322.11	59.45	7734.54	356.43	6926.28	828.25	4432.80	98531.59
18	3521.30	17.95	915.90	78.14	--	27.47	3.27	23.03	18004.77
19	6351.13	3340.06	975.35	7812.68	356.43	6953.75	831.52	4455.83	116536.36
20	--	--	--	--	--	--	--	--	49025.20
21	--	--	--	--	--	--	--	--	7948.78
22	--	--	--	--	--	--	--	--	13243.36
23	--	--	--	--	--	--	--	--	2681.11
24	--	--	--	--	--	--	--	--	3873.56
25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	76772.01
26	14032.14	12949.88	1359.21	18577.70	1336.94	29769.34	3103.97	20775.44	611773.10



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, 2009 - Contd.

EXPENDITURE HEADS (Revenue Account)	Union Government	U.T.Govt. Puducherry	STATE GOVERNMENTS							Item No.
			(In crores of rupees)							
			Andhra Pradesh	Arunachal Pradesh	Assam	Bihar	Chhattisgarh	NCT Delhi	Goa	
Total : A-General Services brought forward from pages 62-63	359332.61	680.51	18730.16	774.24	5365.82	10529.52	3598.75	3434.56	1061.88	1
<b>B-SOCIAL SERVICES-</b>										
(a) Education, Sports, Art and Culture-										
2202-General Education	29827.46	301.13	6843.35	369.02	3281.80	6641.01	2261.62	2611.25	463.24	2
2203-Technical Education	4264.68	29.37	172.12	2.71	48.62	34.26	27.98	121.50	27.23	3
2204-Sports and Youth Services	1304.29	4.98	89.50	25.03	19.72	18.89	13.40	83.56	28.27	4
2205-Art and Culture	1020.09	9.22	63.40	11.09	28.57	11.75	16.94	32.00	29.32	5
Total (a)	36416.52	344.70	7168.37	407.85	3378.71	6705.91	2319.94	2848.31	548.06	6
(b) Health and Family Welfare-										
2210-Medical and Public Health	6544.08	157.94	2386.13	164.78	799.86	1028.78	434.04	1474.38	216.10	7
2211-Family Welfare	6825.63	4.27	508.65	6.70	109.85	164.59	73.87	16.26	5.47	8
Total (b)	13369.71	162.21	2894.78	171.48	909.71	1193.37	507.91	1490.64	221.57	9
(c) Water Supply Sanitation, Housing and Urban- Development-										
2215-Water Supply and Sanitation	3621.35	28.66	1340.23	247.73	271.10	370.51	461.58	225.60	164.09	10
2216-Housing	9321.86	43.14	1364.81	24.97	6.34	7.41	91.51	77.58	6.24	11
2217-Urban Development	633.07	37.54	2919.93	8.20	174.39	1035.47	235.28	1217.99	55.54	12
Total (c)	13576.28	109.34	5624.97	280.90	451.83	1413.39	788.37	1521.17	225.87	13
(d) Information and Broad Casting										
2220-Information and Publicity	360.39	2.30	230.47	6.15	20.11	43.99	25.62	26.60	14.76	14
2221-Broadcasting	1218.94	--	--	--	--	--	--	--	--	15
Total (d)	1579.33	2.30	230.47	6.15	20.11	43.99	25.62	26.60	14.76	16
(e) Welfare of Scheduled Castes, Scheduled Tribes and Other Backward classes-										
2225-Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	534.46	80.95	3175.20	--	337.51	230.46	703.07	21.84	2.82	17
(f) Labour and Labour Welfare -										
2230-Labour and Employment	2052.57	14.09	225.72	5.44	44.21	67.39	38.27	60.65	20.54	18
(g) Social Welfare and Nutrition-										
2235-Social Security and Welfare	17194.33	166.79	2461.08	39.59	375.56	910.96	1453.08	522.72	151.67	19
2236-Nutrition	25.73	30.29	2777.40	8.96	103.72	504.97	189.50	92.27	3.91	20
2245-Relief on account of Natural Calamities	1887.61	45.92	421.09	55.17	207.50	1146.29	120.13	3.77	2.42	21
Total(g)	19107.67	243.00	5659.57	103.72	686.78	2562.22	1762.71	618.76	158.00	22
(h) Others-										
2250-Other Social Services	25.84	2.71	--	0.08	1.57	14.08	2.84	3.84	--	23
2251-Secretariat-Social Services	232.13	--	25.41	5.09	13.93	21.27	4.02	7.54	0.94	24
Total (h)	257.97	2.71	25.41	5.17	15.50	35.35	6.86	11.38	0.94	25
<b>TOTAL : B-SOCIAL SERVICES</b>	<b>86894.51</b>	<b>959.30</b>	<b>25004.49</b>	<b>980.71</b>	<b>5844.36</b>	<b>12252.08</b>	<b>6152.75</b>	<b>6599.35</b>	<b>1192.56</b>	<b>26</b>
Carried over to pages 70-71	446227.12	1639.81	43734.65	1754.95	11210.18	22781.60	9751.50	10033.91	2254.44	27

## 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, 2009 - Contd.

Item No.	STATE GOVERNMENTS								Total carried over
	Gujarat	Haryana	Himachal Pradesh	Jammu and Kashmir	Jharkhand	Karnataka	Kerala	Madhya Pradesh	
1	13385.32	6024.47	3917.71	5272.40	4923.98	12275.57	12667.35	10162.33	472137.18
2	5545.18	3543.69	1689.44	1275.51	2811.10	8121.70	5042.47	4704.78	85333.75
3	198.85	234.66	13.86	33.99	76.10	145.57	244.21	103.50	5779.21
4	34.55	70.96	11.17	60.97	253.79	74.55	56.23	44.18	2194.04
5	42.15	4.99	7.71	16.35	4.95	150.56	60.42	42.19	1551.70
6	5820.73	3854.30	1722.18	1386.82	3145.94	8492.38	5403.33	4894.65	94858.70
7	1217.20	643.73	421.73	620.01	513.01	1507.03	1350.09	1147.96	20626.85
8	211.66	81.08	60.73	26.92	54.28	265.67	177.70	160.19	8753.52
9	1428.86	724.81	482.46	646.93	567.29	1772.70	1527.79	1308.15	29380.37
10	545.98	649.48	479.65	430.99	171.47	213.09	274.78	416.67	9912.96
11	439.53	20.55	23.28	34.17	109.17	609.74	43.82	167.91	12392.03
12	4084.64	500.61	79.08	199.41	17.00	561.50	538.57	507.90	12806.12
13	5070.15	1170.64	582.01	664.57	297.64	1384.33	857.17	1092.48	35111.11
14	50.04	53.44	15.70	17.16	34.85	54.24	24.09	57.16	1037.07
15	--	--	--	--	--	--	--	--	1218.94
16	50.04	53.44	15.70	17.16	34.85	54.24	24.09	57.16	2256.01
17	916.50	121.09	49.82	31.91	350.65	1318.93	506.14	1109.50	9490.85
18	238.31	145.44	36.37	25.66	113.84	182.34	200.81	99.09	3570.74
19	329.52	949.64	226.31	160.96	597.23	1962.90	709.19	999.21	29210.74
20	610.23	120.96	36.58	24.76	188.94	255.51	0.70	284.45	5258.88
21	431.80	112.68	171.71	47.49	76.94	321.84	108.46	279.03	5439.85
22	1371.55	1183.28	434.60	233.21	863.11	2540.25	818.35	1562.69	39909.47
23	4.66	1.78	0.45	1.29	(A) -0.96	112.05	7.91	10.64	188.78
24	31.35	3.95	8.60	10.14	12.83	15.77	17.26	11.58	421.81
25	36.01	5.73	9.05	11.43	11.87	127.82	25.17	22.22	610.59
26	14932.15	7258.73	3332.19	3017.69	5385.19	15872.99	9362.85	10145.94	215187.84
27	28317.47	13283.20	7249.90	8290.09	10309.17	28148.56	22030.20	20308.27	687325.02

(A) Minus expenditure is due to receipt of recoveries of Rs.1.10 crore.



## 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, 2009 - 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	472137.18	26584.71	1094.6	937.52	803.75	1348.84	6961.87	1
<b>B-SOCIAL SERVICES-</b>								
(a) Education, Sports, Art and Culture-								
2202-General Education	85333.75	15565.57	386.61	402.97	373.78	372.21	4386.26	2
2203-Technical Education	5779.21	580.98	4.46	4.06	4.67	5.71	43.50	3
2204-Sports and Youth Services	2194.04	161.24	16.67	18.33	14.77	10.98	38.37	4
2205-Art and Culture	1551.70	139.02	10.67	8.28	5.53	6.97	29.60	5
Total (a)	94858.70	16446.81	418.41	433.64	398.75	395.87	4497.73	6
(b) Health and Family Welfare-								
2210-Medical and Public Health	20626.85	2757.29	94.92	118.63	157.50	120.74	800.20	7
2211-Family Welfare	8753.52	348.17	12.27	12.45	13.43	13.86	121.71	8
Total (b)	29380.37	3105.46	107.19	131.08	170.93	134.60	921.91	9
(c) Water Supply Sanitation, Housing and Urban- Development-								
2215-Water Supply and Sanitation	9912.96	663.03	17.35	76.89	84.61	34.10	269.96	10
2216-Housing	12392.03	1253.66	16.17	39.92	11.02	7.59	147.04	11
2217-Urban Development	12806.12	2543.54	41.11	19.74	22.39	2.27	128.60	12
Total (c)	35111.11	4460.23	74.63	136.55	118.02	43.96	545.60	13
(d) Information and Broad Casting-								
2220-Information and Publicity	1037.07	30.55	3.37	5.82	5.46	13.61	24.57	14
2221-Broadcasting	1218.94	--	--	--	--	--	--	15
Total (d)	2256.01	30.55	3.37	5.82	5.46	13.61	24.57	16
(e) Welfare of Scheduled Castes, Scheduled Tribes and Other Backward classes-								
2225-Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	9490.85	3200.50	72.05	16.93	90.50	14.51	573.50	17
(f) Labour and Labour Welfare -								
2230-Labour and Employment	3570.74	527.59	8.42	8.81	5.07	11.03	43.17	18
(g) Social Welfare and Nutrition-								
2235-Social Security and Welfare	29210.74	1265.54	79.15	23.75	31.45	38.06	880.58	19
2236-Nutrition	5258.88	872.39	23.04	32.15	15.32	31.20	218.76	20
2245-Relief on account of Natural Calamities	5439.85	1098.74	11.99	12.31	56.79	8.21	532.48	21
Total(g)	39909.47	3236.67	114.18	68.21	103.56	77.47	1631.82	22
(h) Others-								
2250-Other Social Services	188.78	1.82	0.99	0.01	--	0.01	13.66	23
2251-Secretariat-Social Services	421.81	42.57	3.80	3.87	5.90	5.70	32.45	24
Total (h)	610.59	44.39	4.79	3.88	5.90	5.71	46.11	25
<b>TOTAL : B-SOCIAL SERVICES</b>	<b>215187.84</b>	<b>31052.20</b>	<b>803.04</b>	<b>804.92</b>	<b>898.19</b>	<b>696.76</b>	<b>8284.41</b>	<b>26</b>
Carried over to pages 72-73	687325.02	57636.91	1897.65	17 42.44	1701.94	2045.60	15246.28	27

## 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, 2009 - Contd.

Item No.	STATE GOVERNMENTS								Total
	Punjab	Rajasthan	Sikkim	Tamil Nadu	Tripura	Uttar Pradesh	Uttarakhand	West Bengal	
1	14032.14	12949.88	1359.21	18577.70	1336.94	29769.34	3103.97	20775.44	611773.10
2	2914.20	7522.59	267.87	8465.93	544.96	12584.15	1757.04	7595.57	148473.46
3	44.68	54.23	2.51	202.17	4.44	136.03	43.51	196.18	7106.34
4	44.60	40.25	6.11	69.50	20.99	67.59	23.27	116.17	2842.88
5	61.83	35.77	8.72	66.55	3.13	156.57	7.43	40.35	2132.12
6	3065.31	7652.84	285.21	8804.15	573.52	12944.34	1831.25	7948.27	160554.80
7	751.02	1682.88	75.16	1895.06	126.88	2875.71	369.86	1764.13	34216.83
8	78.20	344.12	7.11	393.43	12.33	827.33	44.06	256.21	11238.20
9	829.22	2027.00	82.27	2288.49	139.21	3703.04	413.92	2020.34	45455.03
10	239.55	1304.22	23.62	249.13	3.03	682.75	394.38	262.48	14218.06
11	--	31.79	32.92	1249.76	7.10	33.35	1.59	86.86	15310.80
12	43.07	943.90	19.30	1209.99	45.55	3161.17	241.11	2430.44	23658.30
13	282.62	2279.91	75.84	2708.88	55.68	3877.27	637.08	2779.78	53187.16
14	25.90	40.86	7.89	789.52	13.46	58.13	14.65	64.43	2135.29
15	--	--	--	--	--	--	--	--	1218.94
16	25.90	40.86	7.89	789.52	13.46	58.13	14.65	64.43	3354.23
17	161.65	450.38	16.47	1082.92	156.89	2608.03	111.70	502.83	18549.71
18	74.35	93.90	3.05	202.81	8.94	187.31	31.75	92.03	4868.97
19	701.39	509.11	25.00	2726.94	162.07	4793.36	251.70	2265.38	42964.22
20	--	474.42	8.10	1330.48	24.50	--	--	338.71	8627.95
21	330.74	501.86	27.61	1379.51	12.32	333.86	82.06	255.39	10083.72
22	1032.13	1485.39	60.71	5436.93	198.89	5127.22	333.76	2859.48	61675.89
23	0.32	10.97	8.65	13.08	1.58	5.98	17.72	51.15	314.72
24	11.18	11.62	0.15	44.69	--	34.68	0.01	66.51	684.94
25	11.50	22.59	8.80	57.77	1.58	40.66	17.73	117.66	999.66
26	5482.68	14052.87	540.24	21371.47	1148.17	28546.00	3391.84	16384.82	348645.45
27	19514.82	27002.75	1899.45	39949.17	2485.11	58315.34	6495.81	37160.26	960418.55



## 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, 2009 - 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	446227.12	1639.81	43734.6	5 1754.95	11210.18	22781.60	9751.50	10033.91	2254.44	1
<b>C. ECONOMIC SERVICES-</b>										
(a) Agriculture and Allied Activities -										
2401-Crop Husbandry	82042.70	37.51	2511.68	86.98	354.91	673.60	267.45	12.27	27.92	2
2402-Soil and Water Conservation	23.13	1.24	21.09	39.10	30.91	15.69	10.70	0.20	1.30	3
2403-Animal Husbandry	360.31	25.26	342.69	32.56	108.00	180.39	129.61	9.39	13.46	4
2404-Dairy Development	355.44	5.15	0.50	1.22	10.73	91.25	--	1.33	7.79	5
2405-Fisheries	188.75	17.91	46.10	8.62	47.07	12.95	22.06	0.36	15.42	6
2406-Forestry and Wild Life	681.85	2.86	299.59	83.34	195.44	76.99	552.69	18.27	23.32	7
2407-Plantations	426.67	--	--	--	0.05	--	--	--	--	8
2408-Food, Storage and Warehousing	44589.27	3.63	--	77.70	21.57	59.02	578.17	--	9.52	9
2415-Agricultural Research and Education	2822.74	10.47	275.39	1.49	88.78	94.98	24.40	1.03	1.19	10
2416-Agricultural Financial Institutions	6695.42	--	--	--	--	--	--	--	--	11
2425-Co-operation	100.07	4.50	235.33	6.33	35.47	64.27	85.68	7.12	5.91	12
2435-Other Agricultural Programmes	213.20	3.39	15.34	1.07	4.03	3.55	1.41	1.73	0.65	13
<b>Total (a)</b>	<b>138499.55</b>	<b>111.92</b>	<b>3747.71</b>	<b>338.41</b>	<b>896.96</b>	<b>1272.69</b>	<b>1672.17</b>	<b>51.70</b>	<b>106.48</b>	<b>14</b>
(b) Rural Development-										
2501-Special Programmes for Rural Development	3898.11	0.80	619.37	6.46	383.52	64.86	35.12	2.05	--	15
2505-Rural Employment	37499.48	--	--	12.18	--	823.43	182.98	--	8.37	16
2506-Land Reforms	4.89	--	9.06	1.20	--	--	--	--	--	17
2515-Other Rural Development Programmes	615.98	22.71	2460.02	52.49	289.68	1220.91	654.10	4.47	50.37	18
<b>Total (b)</b>	<b>42018.46</b>	<b>23.51</b>	<b>3088.45</b>	<b>72.33</b>	<b>673.20</b>	<b>2109.20</b>	<b>872.20</b>	<b>6.52</b>	<b>58.74</b>	<b>19</b>
(c) Special Areas Programmes -										
2551-Hill Areas	--	--	--	0.03	--	--	--	--	3.87	20
2552-North Eastern Areas	92.19	--	--	4.77	2.08	--	--	--	--	21
2553-MPs Local Area Development Scheme	1580.00	--	--	--	--	--	--	--	--	22
2575-Other Special Area Programmes	--	27.40	--	74.07	103.88	--	--	--	--	23
<b>Total (c)</b>	<b>1672.19</b>	<b>27.40</b>	<b>0.00</b>	<b>78.87</b>	<b>105.96</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3.87</b>	<b>24</b>
(d) Irrigation and Flood Control -										
2700-Major Irrigation	--	--	--	--	--	164.18	24.21	--	--	25
2701-Medium Irrigation	298.10	--	3797.60	0.50	44.46	146.17	119.64	--	17.26	26
2702-Minor Irrigation	146.39	14.49	133.08	114.91	155.17	250.31	44.87	9.48	16.26	27
2705-Command Area Development	--	--	5.37	2.50	1.62	31.95	3.53	--	4.00	28
2711-Flood Control and Drainage	175.28	1.56	103.64	5.30	109.52	111.71	--	61.67	3.48	29
<b>Total (d)</b>	<b>619.77</b>	<b>16.05</b>	<b>4039.69</b>	<b>123.21</b>	<b>310.77</b>	<b>704.32</b>	<b>192.25</b>	<b>71.15</b>	<b>41.00</b>	<b>30</b>
<b>Total :C-Economic Services (a to d) carried over to pages 74-75</b>	<b>182809.97</b>	<b>178.88</b>	<b>10875.85</b>	<b>612.82</b>	<b>1986.89</b>	<b>4086.21</b>	<b>2736.62</b>	<b>129.37</b>	<b>210.09</b>	<b>31</b>
Carried over to pages 74-75	446227.12	1639.81	43734.65	17 54.95	11210.18	22781.60	9751.50	10033.91	2254.44	32

(A) Includes Interest of Rs. 3195.40 crore which is of notional in 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, 2009 - Contd.

Item No.	STATE GOVERNMENTS								Total carried over
	Gujarat	Haryana	Himachal Pradesh	Jammu and Kashmir	Jharkhand	Karnataka	Kerala	Madhya Pradesh	
1	28317.47	13283.20	7249.90	8290.09	10309.17	28148.56	22030.20	20308.27	687325.02
2	693.05	236.17	135.19	146.41	151.45	988.09	464.19	675.04	89504.61
3	319.35	34.06	48.27	34.13	14.47	174.41	34.48	40.69	843.22
4	143.07	244.70	110.23	194.21	70.25	307.79	188.48	255.17	2715.57
5	33.23	3.34	9.84	--	48.52	117.48	43.09	--	728.91
6	133.71	21.33	8.17	22.63	19.71	54.66	84.08	22.37	725.90
7	203.38	182.94	283.69	218.29	206.29	468.29	193.61	895.54	4586.38
8	--	--	0.76	--	--	--	--	--	427.48
9	23.71	12.62	143.09	1.80	--	752.10	240.72	540.26	47053.18
10	208.55	140.46	68.70	59.52	43.69	166.72	104.92	68.10	4181.13
11	--	--	--	--	--	--	--	--	6695.42
12	84.50	62.75	15.24	13.83	68.09	308.88	129.58	74.19	1301.74
13	6.82	1.23	--	10.29	0.99	--	4.37	--	268.07
14	1849.37	939.60	823.18	701.11	623.46	3338.42	1487.52	2571.36	159031.61
15	240.17	21.68	15.19	13.95	41.68	67.13	36.94	468.10	5915.13
16	64.81	51.49	35.62	--	202.47	78.87	24.08	526.55	39510.33
17	--	5.81	6.48	33.10	--	4.42	5.20	--	70.16
18	841.93	764.75	192.81	104.45	560.67	791.02	238.14	981.14	9845.64
19	1146.91	843.73	250.10	151.50	804.82	941.44	304.36	1975.79	55341.26
20	--	--	--	--	--	31.73	14.10	--	49.73
21	--	--	--	--	--	--	--	--	99.04
22	--	--	--	--	--	--	--	--	1580.00
23	35.83	--	--	197.79	--	198.19	--	--	637.16
24	35.83	0.00	0.00	197.79	0.00	229.92	14.10	0.00	2365.93
25	203.88	652.77	6.02	3.64	74.29	28.67	55.30	78.10	1291.06
26	139.25	8.55	4.00	42.95	97.68	40.55	104.33	283.72	5144.76
27	366.27	5.86	190.14	134.29	46.67	133.30	150.31	65.29	1977.09
28	9.64	88.26	--	15.54	0.12	59.29	4.88	1.20	227.90
29	42.47	--	1.12	34.78	4.20	0.41	30.44	--	685.58
30	761.51	755.44	201.28	231.20	222.96	262.22	345.26	428.31	9326.39
31	3793.62	2538.77	1274.56	1281.60	1651.24	4772.00	2151.24	4975.46	226065.19
32	28317.47	13283.20	7249.90	8290.09	10309.17	28148.56	22030.20	20308.27	687325.02



## 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, 2009 - Contd.

EXPENDITURE HEADS (Revenue Account)	Total brought forward	STATE GOVERNMENTS						Item No.
		Maharashtra	Manipur	Meghalaya	Mizoram	Nagaland	Orissa	
Brought forward from pages 68-69	687325.02	57636.91	1897.65	1742.44	1701.94	2045.60	15246.28	1
<b>C. ECONOMIC SERVICES-</b>								
<b>(a) Agriculture and Allied Activities -</b>								
2401-Crop Husbandry	89504.61	1097.15	61.54	82.06	88.79	66.63	481.83	2
2402-Soil and Water Conservation	843.22	30.87	24.13	49.80	10.32	33.73	86.63	3
2403-Animal Husbandry	2715.57	363.66	36.67	35.37	26.81	33.46	168.77	4
2404-Dairy Development	728.91	679.27	1.21	4.52	1.22	2.75	3.30	5
2405-Fisheries	725.90	147.81	12.90	8.59	11.98	12.27	45.92	6
2406-Forestry and Wild Life	4586.38	617.83	30.95	53.21	44.90	34.23	292.53	7
2407-Plantations	427.48	--	0.00	--	--	--	--	8
2408-Food, Storage and Warehousing	47053.18	104.19	6.14	--	29.29	7.43	582.85	9
2415-Agricultural Research and Education	4181.13	365.80	1.42	5.39	0.12	7.96	40.01	10
2416-Agricultural Financial Institutions	6695.42	--	--	--	--	--	--	11
2425-Co-operation	1301.74	2996.17	9.00	8.51	8.10	9.07	134.67	12
2435-Other Agricultural Programmes	268.07	--	0.05	2.55	3.12	--	4.30	13
<b>Total (a)</b>	<b>159031.61</b>	<b>6402.75</b>	<b>184.01</b>	<b>250.00</b>	<b>224.65</b>	<b>207.53</b>	<b>1840.81</b>	<b>14</b>
<b>(b) Rural Development-</b>								
2501-Special Programmes for Rural Development	5915.13	221.88	5.85	29.59	21.98	39.39	154.32	15
2505-Rural Employment	39510.33	886.62	37.00	15.40	2.61	16.00	268.76	16
2506-Land Reforms	70.16	--	--	--	3.42	--	38.57	17
2515-Other Rural Development Programmes	9845.64	871.51	44.96	151.51	13.85	62.79	763.88	18
<b>Total (b)</b>	<b>55341.26</b>	<b>1980.01</b>	<b>87.81</b>	<b>196.50</b>	<b>41.86</b>	<b>118.18</b>	<b>1225.53</b>	<b>19</b>
<b>(c) Special Areas Programmes -</b>								
2551-Hill Areas	49.73	31.20	--	--	--	--	--	20
2552-North Eastern Areas	99.04	--	2.06	24.93	5.72	6.15	--	21
2553-MPs Local Area Development Schemes	1580.00	--	--	--	--	--	--	22
2575-Other Special Area Programmes	637.16	--	34.96	--	29.30	72.42	--	23
<b>Total (c)</b>	<b>2365.93</b>	<b>31.20</b>	<b>37.02</b>	<b>24.93</b>	<b>35.02</b>	<b>78.57</b>	<b>0.00</b>	<b>24</b>
<b>(d) Irrigation and Flood Control -</b>								
2700-Major Irrigation	1291.06	--	--	--	--	--	161.36	25
2701-Medium Irrigation	5144.76	1432.03	16.14	--	0.01	--	45.89	26
2702-Minor Irrigation	1977.09	485.43	5.54	24.35	3.99	68.18	174.77	27
2705-Command Area Development	227.90	13.71	10.20	--	0.15	--	47.25	28
2711-Flood Control and Drainage	685.58	8.09	9.97	0.63	--	--	127.30	29
<b>Total (d)</b>	<b>9326.39</b>	<b>1939.26</b>	<b>41.85</b>	<b>24.98</b>	<b>4.15</b>	<b>68.18</b>	<b>556.57</b>	<b>30</b>
<b>Total :C-Economic Services (a to d)</b>	<b>226065.19</b>	<b>10353.22</b>	<b>350.69</b>	<b>496.41</b>	<b>305.68</b>	<b>472.46</b>	<b>3622.91</b>	<b>31</b>
Carried over to pages 76-77	687325.02	57636.91	1897.65	1742.44	1701.94	2045.60	15246.28	32

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, 2009 - Contd.

Item No.	STATE GOVERNMENTS								Total
	Punjab	Rajasthan	Sikkim	Tamil Nadu	Tripura	Uttar Pradesh	Uttarakhand	West Bengal	
1	19514.82	27002.75	1899.45	39949.17	2485.11	58315.34	6495.81	37160.26	960418.55
2	236.10	555.98	39.74	1303.98	103.42	1185.53	288.38	360.12	95455.86
3	39.12	42.80	4.76	60.33	8.28	652.47	4.40	24.09	1914.95
4	157.74	232.68	23.36	201.14	41.00	313.60	63.59	208.16	4621.58
5	23.43	--	3.56	38.88	1.17	97.65	12.91	81.40	1680.18
6	9.42	11.22	2.52	111.13	23.19	42.44	4.35	75.20	1244.84
7	76.68	311.82	30.33	160.14	45.88	248.76	299.48	193.83	7026.95
8	--	--	3.13	(A) -0.51	0.28	2.81	0.50	--	433.69
9	--	0.20	12.09	0.06	8.03	0.47	14.98	86.94	47905.85
10	142.91	62.29	0.05	259.54	0.91	207.30	76.40	72.26	5423.49
11	--	--	--	--	--	--	--	--	6695.42
12	60.00	61.19	7.26	279.60	8.92	159.98	15.84	121.71	5181.76
13	3.50	8.74	26.39	63.81	--	6.38	--	68.79	455.70
14	748.90	1286.92	153.19	2478.10	241.08	2917.39	780.83	1292.50	178040.27
15	2.38	87.95	19.38	76.89	6.41	155.48	40.58	226.94	7004.15
16	--	535.30	3.63	283.47	0.22	571.01	--	243.10	42373.45
17	--	--	3.34	0.11	10.90	0.02	--	18.87	145.39
18	72.11	1467.75	21.71	369.50	84.71	3781.29	307.15	1147.19	19005.55
19	74.49	2091.00	48.06	729.97	102.24	4507.80	347.73	1636.10	68528.54
20	--	--	--	13.97	--	--	--	236.36	331.26
21	--	--	--	--	3.72	--	--	--	141.62
22	--	--	--	--	--	--	--	--	1580.00
23	--	0.24	0.29	--	--	22.86	--	243.65	1040.88
24	0.00	0.24	0.29	13.97	3.72	22.86	0.00	480.01	3093.76
25	443.81	849.33	--	--	--	249.44	144.52	150.43	3289.95
26	54.79	167.48	--	639.88	--	1301.86	9.03	96.93	8908.80
27	58.50	104.77	9.10	56.09	27.35	1003.38	49.48	280.28	4328.30
28	--	35.11	0.11	17.40	--	123.54	1.50	4.53	481.40
29	56.17	--	17.79	8.01	7.14	34.93	3.09	105.25	1063.95
30	613.27	1156.69	27.00	721.38	34.49	2713.15	207.62	637.42	18072.40
31	1436.66	4534.85	228.54	3943.42	381.53	10161.20	1336.18	4046.03	267734.97
32	19514.82	27002.75	1899.45	39949.17	2485.11	58315.34	6495.81	37160.26	960418.55

(A) Minus expenditure is due to recoveries of overpayments relating to previous years.



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, 2009 - 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 70-71	446227.12	1639.81	43734.6	5 1754.95	11210.18	22781.60	9751.50	10033.91	2254.44	1
Total :C-Economic Services (a to d) brought forward from pages 70-71	182809.97	178.88	10875.85	612.82	1986.89	4086.21	2736.62	129.37	210.09	2
C-ECONOMIC SERVICES-Contd.										
(e) Energy-										
2801-Power	7884.81	620.03	3663.52	154.74	--	720.00	180.02	405.73	742.36	3
2802-Petroleum	78833.16	--	--	--	--	--	--	--	--	4
2803-Coal and Lignite	201.46	--	--	--	--	--	--	--	--	5
2810-Non-Conventional Sources of Energy	376.99	--	5.18	2.28	0.08	2.50	15.63	0.24	0.31	6
2820-Energy Co-ordination and Development	--	--	--	--	--	--	--	--	--	7
Total (e)	87296.42	620.03	3668.70	157.02	0.08	722.50	195.65	405.97	742.67	8
(f) Industry and Minerals-										
2851-Village and Small Industries	2686.07	28.09	190.03	19.51	152.95	36.15	68.99	22.19	20.61	9
2852-Industries	29043.86	1.21	152.27	0.20	25.18	170.57	9.75	0.01	23.24	10
2853-Non Ferrous, Mining and Metallurgical Industries	456.96	--	17.08	2.09	6.90	19.35	102.33	0.07	1.70	11
2875-Other Industries	167.75	--	34.85	0.20	--	--	--	--	--	12
2885-Other Outlays on Industries and Minerals	1371.81	--	--	--	--	--	0.25	--	2.37	13
Total (f)	33726.45	29.30	394.23	22.00	185.03	226.07	181.32	22.27	47.92	14
(g) Transport-										
3001-Indian Railways-Policy Formulation, Direction, Research and Other Misc- ellaneous Organisations	596.77	--	--	--	--	--	--	--	--	15
3002-Indian Railways Commercial Lines-Working Expenses	71046.02	--	--	--	--	--	--	--	--	16
3003-Indian Railways Strategic lines-Working Expenses	793.28	--	--	--	--	--	--	--	--	17
3004-Indian Railways-Open line works (Revenue)	48.46	--	--	--	--	--	--	--	--	18
3005-Payments to General Revenues	4717.67	--	--	--	--	--	--	--	--	19
3006-Apropriation from Railway Surplus	4456.78	--	--	--	--	--	--	--	--	20
3007-Repayment of Loans taken from General Revenues	--	--	--	--	--	--	--	--	--	21
3051-Ports and Light Houses	648.83	0.94	8.14	--	--	--	--	--	4.36	22
3052-Shipping	449.22	--	--	--	--	--	--	--	--	23
3053-Civil Aviation	741.86	--	16.28	1.32	--	1.91	--	--	0.23	24
3054-Roads and Bridges	18688.12	37.29	1662.76	168.65	386.16	491.17	344.98	459.59	92.79	25
3055-Road Transport	252.59	0.40	160.00	44.19	12.92	--	--	19.00	17.18	26
3056-Inland Water Transport	93.20	--	1.76	--	49.00	--	--	--	17.02	27
3075-Other Transport Services	2384.30	0.51	--	--	--	0.29	--	9.78	--	28
Total (g)	104917.10	39.14	1848.94	214.16	448.08	493.37	344.98	488.37	131.58	29
Total :C-Economic Services (a to g)	408749.94	867.35	16787.72	1006.00	2620.08	5528.15	3458.57	1045.98	1132.26	30
Carried over to pages 78-79										
Carried over to pages 78-79	446227.12	1639.81	43734.65	17 54.95	11210.18	22781.60	9751.50	10033.91	2254.44	31

## COMBINED FINANCE AND REVENUE ACCOUNTS OF THE UNION AND STATE GOVERNMENTS IN INDIA FOR THE YEAR 2008-09

## 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, 2009 - Contd.

Item No.	STATE GOVERNMENTS								Total carried over
	Gujarat	Haryana	Himachal Pradesh	Jammu and Kashmir	Jharkhand	Karnataka	Kerala	Madhya Pradesh	
1	28317.47	13283.20	7249.90	8290.09	10309.17	28148.56	22030.20	20308.27	687325.02
2	3793.62	2538.77	1274.56	1281.60	1651.24	4772.00	2151.24	4975.46	226065.19
3	3525.81	3001.09	104.94	2135.02	198.43	1945.09	75.22	1437.22	26794.03
4	--	--	--	--	--	--	--	--	78833.16
5	--	--	--	--	--	--	--	--	201.46
6	2.00	10.97	3.09	--	1.50	6.98	9.23	6.27	443.25
7	--	--	--	--	--	--	--	--	0.00
8	3527.81	3012.06	108.03	2135.02	199.93	1952.07	84.45	1443.49	106271.90
9	239.85	27.07	44.34	121.45	63.28	367.70	160.69	126.15	4375.12
10	313.48	33.81	2.91	--	48.09	80.27	52.03	58.37	30015.25
11	52.79	12.29	4.64	13.17	17.17	9.49	5.97	105.20	827.20
12	0.11	--	--	--	--	--	--	--	202.91
13	--	--	--	--	--	--	--	--	1374.43
14	606.23	73.17	51.89	134.62	128.54	457.46	218.69	289.72	36794.91
15	--	--	--	--	--	--	--	--	596.77
16	--	--	--	--	--	--	--	--	71046.02
17	--	--	--	--	--	--	--	--	793.28
18	--	--	--	--	--	--	--	--	48.46
19	--	--	--	--	--	--	--	--	4717.67
20	--	--	--	--	--	--	--	--	4456.78
21	--	--	--	--	--	--	--	--	0.00
22	--	--	--	--	--	53.04	62.57	--	777.88
23	--	--	--	--	--	--	--	--	449.22
24	--	1.46	0.32	--	100.14	0.69	--	0.87	865.08
25	1589.92	449.18	658.76	47.03	204.03	1262.31	1048.58	607.85	28199.17
26	362.97	826.53	55.92	--	--	143.33	24.37	--	1919.40
27	--	--	0.02	--	--	2.36	22.63	--	185.99
28	--	--	--	--	29.67	--	4.34	--	2428.89
29	1952.89	1277.17	715.02	47.03	333.84	1461.73	1162.49	608.72	116484.61
30	9880.55	6901.17	2149.50	3598.27	2313.55	8643.26	3616.87	7317.39	485616.61
31	28317.47	13283.20	7249.90	8290.09	10309.17	28148.56	22030.20	20308.27	687325.02



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, 2009 - Contd.

EXPENDITURE HEADS (Revenue Account)	Total brought forward	STATE GOVERNMENTS						Item No.
		Maharashtra	Manipur	Meghalaya	Mizoram	Nagaland	Orissa	
Brought forward from pages 72-73	687325.02	57636.91	1897.6	5 1742.44	1701.94	2045.60	15246.28	1
Total :C-Economic Services (a to d) brought forward from pages 72-73	226065.19	10353.22	350.69	496.41	305.68	472.46	3622.91	2
C-ECONOMIC SERVICES-Contd. (e) Energy-								
2801-Power	26794.03	2784.21	185.33	234.52	165.34	150.69	275.78	3
2802-Petroleum	78833.16	--	--	--	--	--	--	4
2803-Coal and Lignite	201.46	--	--	--	--	--	--	5
2810-Non-Conventional Sources of Energy	443.25	23.40	4.80	1.64	0.50	1.56	5.81	6
2820-Energy Co-ordination and Development	0.00	--	--	--	--	--	--	7
Total (e)	106271.90	2807.61	190.13	236.16	165.84	152.25	281.59	8
(f) Industry and Minerals-								
2851-Village and Small Industries	4375.12	72.01	45.01	39.24	26.81	40.14	106.36	9
2852-Industries	30015.25	510.62	1.29	3.12	0.50	--	33.42	10
2853-Non Ferrous, Mining and Metallurgical Industries	827.20	99.96	1.73	46.16	2.27	9.37	25.58	11
2875-Other Industries	202.91	--	--	--	--	--	9.85	12
2885-Other Outlays on Industries and Minerals	1374.43	--	--	--	--	--	0.68	13
Total (f)	36794.91	682.59	48.03	88.52	29.58	49.51	175.89	14
(g) Transport-								
3001-Indian Railways-Policy Formulation, Direction, Research and Other Misc- -ellaneous Organisations	596.77	25.04	--	--	--	--	--	15
3002-Indian Railways Commercial Lines-Working Expenses	71046.02	--	--	--	--	--	--	16
3003-Indian Railways Strategic lines-Working Expenses	793.28	--	--	--	--	--	--	17
3004-Indian Railways-Open line works (Revenue)	48.46	--	--	--	--	--	--	18
3005-Payments to General Revenues	4717.67	--	--	--	--	--	--	19
3006-Apropriation from Railway Surplus	4456.78	--	--	--	--	--	--	20
3007-Repayment of Loans taken from General Revenues	0.00	--	--	--	--	--	--	21
3051-Ports and Light Houses	777.88	8.18	--	--	--	--	0.84	22
3052-Shipping	449.22	--	--	--	--	--	--	23
3053-Civil Aviation	865.08	92.22	--	--	2.81	5.00	0.95	24
3054-Roads and Bridges	28199.17	2560.60	68.94	74.79	49.39	88.26	884.79	25
3055-Road Transport	1919.40	0.03	--	--	16.83	24.26	6.60	26
3056-Inland Water Transport	185.99	4.92	--	--	0.26	--	2.68	27
3075-Other Transport Services	2428.89	--	--	--	--	--	--	28
Total (g)	116484.61	2690.99	68.94	74.79	69.29	117.52	895.86	29
Total :C-Economic Services (a to g) Carried over to pages 80-81	485616.61	16534.41	657.79	895.88	570.39	791.74	4976.25	30
Carried over to pages 80-81	687325.02	57636.91	1897.65	17 42.44	1701.94	2045.60	15246.28	31

## COMBINED FINANCE AND REVENUE ACCOUNTS OF THE UNION AND STATE GOVERNMENTS IN INDIA FOR THE YEAR 2008-09

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, 2009 - Contd.

Item No.	STATE GOVERNMENTS								Total
	Punjab	Rajasthan	Sikkim	Tamil Nadu	Tripura	Uttar Pradesh	Uttarakhand	West Bengal	
1	19514.82	27002.75	1899.45	39949.17	2485.11	58315.34	6495.81	37160.26	960418.55
2	1436.66	4534.85	228.54	3943.42	381.53	10161.20	1336.18	4046.03	267734.97
3	2601.73	1382.68	49.19	1292.99	1.74	1632.65	16.42	8426.53	45993.83
4	--	0.56	--	--	--	--	--	--	78833.72
5	--	--	--	--	--	--	--	--	201.46
6	0.55	0.30	0.58	1.11	0.62	18.18	11.26	11.01	524.57
7	--	--	--	--	--	--	--	--	0.00
8	2602.28	1383.54	49.77	1294.10	2.36	1650.83	27.68	8437.54	125553.58
9	30.52	34.89	14.64	350.24	30.46	174.28	26.92	161.41	5528.05
10	101.00	32.42	6.24	137.10	--	550.18	--	392.71	31783.85
11	1.10	55.05	2.79	51.04	--	11.37	3.53	2.44	1139.59
12	--	--	--	--	1.01	--	--	--	213.77
13	--	--	--	(A) -6.39	--	2.16	--	--	1370.88
14	132.62	122.36	23.67	531.99	31.47	737.99	30.45	556.56	40036.14
15	--	--	--	--	--	--	--	--	621.81
16	--	--	--	--	--	--	--	--	71046.02
17	--	--	--	--	--	--	--	--	793.28
18	--	--	--	--	--	--	--	--	48.46
19	--	--	--	--	--	--	--	--	4717.67
20	--	--	--	--	--	--	--	--	4456.78
21	--	--	--	--	--	--	--	--	0.00
22	--	--	--	--	--	--	--	1.05	787.95
23	--	--	--	--	--	--	--	--	449.22
24	15.43	--	--	0.07	--	1.08	4.27	0.34	987.25
25	126.30	863.94	48.26	911.68	117.35	1388.42	156.86	480.30	36019.05
26	184.68	11.92	20.33	1.38	0.38	49.87	10.59	348.30	2594.57
27	--	--	--	2.10	--	--	--	0.07	196.02
28	--	--	--	--	--	--	--	3.68	2432.57
29	326.41	875.86	68.59	915.23	117.73	1439.37	171.72	833.74	125150.65
30	4497.97	6916.61	370.57	6684.74	533.09	13989.39	1566.03	13873.87	558475.34
31	19514.82	27002.75	1899.45	39949.17	2485.11	58315.34	6495.81	37160.26	960418.55

(A) Minus expenditure is due to recoveries of over payments relating to previous years.



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, 2009 - 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 74-75	446227.12	1639.81	43734.6	5 1754.95	11210.18	22781.60	9751.50	10033.91	2254.44	1
Total :C-Economic Services (a to g) brought forward from pages 74-75	408749.94	867.35	16787.72	1006.00	2620.08	5528.15	3458.57	1045.98	1132.26	2
C-ECONOMIC SERVICES-Concl'd.										
(h) Communications-										
3201-Postal Services	9455.43	--	--	--	--	--	--	--	--	3
3225-Telecommunication Services	--	--	--	--	--	--	--	--	--	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	53.82	--	--	--	--	--	--	--	--	8
3275-Other Communications Services	1685.19	--	--	37.28	--	--	13.94	--	--	9
Total (h)	11194.44	0.00	0.00	37.28	0.00	0.00	13.94	0.00	0.00	10
(i) Scientific Technology and Environment-										
3401-Atomic Energy Research	2184.19	--	--	--	--	--	--	--	--	11
3402-Space Research	2364.22	--	--	--	--	--	--	--	--	12
3403-Oceanographic Research	298.33	--	--	--	--	--	--	--	--	13
3425-Other Scientific Research	5048.86	1.59	9.01	5.12	18.94	--	7.34	--	1.06	14
3435-Ecology and Environment	680.83	--	0.87	0.21	--	--	--	13.82	2.55	15
Total (i)	10576.43	1.59	9.88	5.33	18.94	0.00	7.34	13.82	3.61	16
(j) General Economic Services -										
3451-Secretariat-Economic Services	1465.23	8.32	782.41	64.10	203.92	33.99	4.69	4.12	7.22	17
3452-Tourism	473.08	16.91	28.93	7.23	13.26	4.58	31.00	2.17	21.20	18
3453-Foreign Trade and Export Promotion	3677.17	--	0.72	--	--	--	--	0.03	--	19
3454-Census Surveys and Statistics	453.44	2.44	42.71	6.30	15.79	21.99	5.88	31.03	3.68	20
3455-Meteorology	230.11	--	--	--	--	--	--	--	--	21
3456-Civil Supplies	258.45	29.35	142.94	11.83	3.92	131.31	--	170.75	1.90	22
3465-General Financial and Trading Institutions	625.00	--	--	--	--	--	--	--	--	23
3466-International Financial Institutions	5.62	--	--	--	--	--	--	--	--	24
3475-Other General Economic Services	459.67	0.38	11.57	2.44	9.73	5.99	1.83	4.80	1.17	25
Total (j)	7647.77	57.40	1009.28	91.90	246.62	197.86	43.40	212.90	35.17	26
TOTAL : (C) ECONOMIC SERVICES	438168.58	926.34	17806.88	1140.51	2885.64	5726.01	3523.25	1272.70	1171.04	27
Carried over to pages 82-83	884395.70	2566.15	61541.53	28 95.46	14095.82	28507.61	13274.75	11306.61	3425.48	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, 2009 - Contd.

Item No.	STATE GOVERNMENTS								Total carried over
	Gujarat	Haryana	Himachal Pradesh	Jammu and Kashmir	Jharkhand	Karnataka	Kerala	Madhya Pradesh	
1	28317.47	13283.20	7249.90	8290.09	10309.17	28148.56	22030.20	20308.27	687325.02
2	9880.55	6901.17	2149.50	3598.27	2313.55	8643.26	3616.87	7317.39	485616.61
3	--	--	--	--	--	--	--	--	9455.43
4	--	--	--	--	--	--	--	--	0.00
5	--	--	--	--	--	--	--	--	0.00
6	--	--	--	--	--	--	--	--	0.00
7	--	--	--	--	--	--	--	--	0.00
8	--	--	--	--	--	--	--	--	53.82
9	--	--	--	--	--	--	--	--	1736.41
10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11245.66
11	--	--	--	--	--	--	--	--	2184.19
12	--	--	--	--	--	--	--	--	2364.22
13	--	--	--	--	--	--	--	--	298.33
14	18.21	7.57	1.94	--	--	12.97	46.07	50.64	5229.32
15	1.26	1.94	0.48	10.80	--	9.03	3.37	--	725.16
16	19.47	9.51	2.42	10.80	0.00	22.00	49.44	50.64	10801.22
17	48.88	110.70	11.75	35.38	18.95	82.22	93.85	10.17	2985.90
18	85.32	2.07	7.69	73.45	33.22	65.61	110.76	19.65	996.13
19	--	--	--	--	--	--	--	--	3677.92
20	9.25	8.41	4.74	35.41	11.09	18.06	27.90	26.81	724.93
21	--	--	--	--	--	0.70	--	--	230.81
22	184.15	--	6.68	--	152.97	12.23	8.61	--	1115.09
23	--	--	--	--	--	--	--	--	625.00
24	--	--	--	--	--	--	--	--	5.62
25	28.84	3.89	1.48	4.05	2.70	2292.56	21.10	6.51	2858.71
26	356.44	125.07	32.34	148.29	218.93	2471.38	262.22	63.14	13220.11
27	10256.46	7035.75	2184.26	3757.36	2532.48	11136.64	3928.53	7431.17	520883.60
28	38573.93	20318.95	9434.16	12047.45	12841.65	39285.20	25958.73	27739.44	1208208.62



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, 2009 - Contd.

EXPENDITURE HEADS (Revenue Account)	Total brought forward	STATE GOVERNMENTS						Item No.
		Maharashtra	Manipur	Meghalaya	Mizoram	Nagaland	Orissa	
Brought forward from pages 76-77	687325.02	57636.91	1897.65	1742.44	1701.94	2045.60	15246.28	1
Total :C-Economic Services (a to g) brought forward from pages 76-77	485616.61	16534.41	657.79	895.88	570.39	791.74	4976.25	2
C-ECONOMIC SERVICES-Concl'd.								
(h) Communications-								
3201-Postal Services	9455.43	--	--	--	--	--	--	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	53.82	--	--	--	--	--	--	8
3275-Other Communications Services	1736.41	--	--	--	4.95	--	--	9
Total (h)	11245.66	0.00	0.00	0.00	4.95	0.00	0.00	10
(i) Scientific Technology and Environment-								
3401-Atomic Energy Research	2184.19	--	--	--	--	--	--	11
3402-Space Research	2364.22	0.34	--	--	--	--	--	12
3403-Oceanographic Research	298.33	--	--	--	--	--	--	13
3425-Other Scientific Research	5229.32	2.50	10.12	0.15	2.26	12.98	18.00	14
3435-Ecology and Environment	725.16	39.15	5.55	--	0.30	--	14.72	15
Total (i)	10801.22	41.99	15.67	0.15	2.56	12.98	32.72	16
(j) General Economic Services -								
3451-Secretariat-Economic Services	2985.90	81.66	40.62	26.31	10.79	17.83	505.86	17
3452-Tourism	996.13	120.81	2.41	4.29	5.03	6.90	11.02	18
3453-Foreign Trade and Export Promotion	3677.92	--	--	--	--	--	4.88	19
3454-Census Surveys and Statistics	724.93	16.37	6.30	5.52	5.48	11.03	9.02	20
3455-Meteorology	230.81	--	--	--	--	--	--	21
3456-Civil Supplies	1115.09	0.05	--	6.57	10.56	--	4.30	22
3465-General Financial and Trading Institutions	625.00	--	--	--	--	--	--	23
3466-International Financial Institutions	5.62	--	--	--	--	--	--	24
3475-Other General Economic Services	2858.71	17.95	1.84	1.62	2.10	3.46	7.03	25
Total (j)	13220.11	236.84	51.17	44.31	33.96	39.22	542.11	26
TOTAL : (C) ECONOMIC SERVICES	520883.60	16813.24	724.63	940.34	611.86	843.94	5551.08	27
Carried over to pages 84-85	1208208.62	74450.15	2622.28	2682.78	2313.80	2889.54	20797.36	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, 2009 - Contd.

Item No.	STATE GOVERNMENTS								Total
	Punjab	Rajasthan	Sikkim	Tamil Nadu	Tripura	Uttar Pradesh	Uttarakhand	West Bengal	
1	19514.82	27002.75	1899.45	39949.17	2485.11	58315.34	6495.81	37160.26	960418.55
2	4497.97	6916.61	370.57	6684.74	533.09	13989.39	1566.03	13873.87	558475.34
3	--	--	--	--	--	--	--	--	9455.43
4	--	--	--	--	--	--	--	--	0.00
5	--	--	--	--	--	--	--	--	0.00
6	--	--	--	--	--	--	--	--	0.00
7	--	--	--	--	--	--	--	--	0.00
8	--	--	--	--	--	--	--	--	53.82
9	--	--	--	--	11.32	--	--	--	1752.68
10	0.00	0.00	0.00	0.00	11.32	0.00	0.00	0.00	11261.93
11	--	--	--	--	--	--	--	--	2184.19
12	--	--	--	--	--	--	--	--	2364.56
13	--	--	--	--	--	--	--	--	298.33
14	1.69	6.50	2.10	8.93	4.16	16.39	4.00	28.81	5347.91
15	0.30	0.71	0.99	3.67	0.40	2.84	--	9.17	802.96
16	1.99	7.21	3.09	12.60	4.56	19.23	4.00	37.98	10997.95
17	106.90	236.66	4.59	37.67	2.05	52.88	14.84	43.22	4167.78
18	1.00	21.74	8.69	36.48	2.55	14.26	28.13	25.71	1285.15
19	--	--	--	--	--	0.07	--	--	3682.87
20	11.04	17.89	3.96	30.52	2.79	36.91	7.16	13.01	901.93
21	--	--	--	--	--	--	--	--	230.81
22	124.30	46.29	1.04	2830.00	7.17	9.32	1.50	23.34	4179.53
23	--	--	--	--	--	--	--	--	625.00
24	--	--	--	--	--	--	--	--	5.62
25	1.28	20.33	2.21	29.33	1.39	27.28	1.47	8.28	2984.28
26	244.52	342.91	20.49	2964.00	15.95	140.72	53.10	113.56	18062.97
27	4744.48	7266.73	394.15	9661.34	564.92	14149.34	1623.13	14025.41	598798.19
28	24259.30	34269.48	2293.60	49610.51	3050.03	72464.68	8118.94	51185.67	1559216.74



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, 2009 - Contd.

(In crores of rupees)

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 78-79	884395.70	2566.15	61541.5	3	2895.46	14095.82	28507.61	13274.75	11306.61	3425.48	1
<b>D. GRANTS-IN-AID AND CONTRIBUTIONS-</b>											
3601-Grants-in-aid to State Governments	121702.15	--	--	--	--	--	--	--	--	--	2
3602-Grants-in-aid to Union Territory Governments	2387.51	--	--	--	--	--	--	--	--	--	3
3603-Payment of States Share of Union Excise Duties	--	--	--	--	--	--	--	--	--	--	4
3604-Compensation and assignment to Local bodies and Panchayati Raj Institutions	--	4.33	312.69	--	147.51	3.97	518.96	455.95	--	--	5
3605-Technical and Economic Co-operation with other countries	1738.98	--	--	--	--	--	--	--	--	--	6
3606-Aid Materials and Equipment	--	--	--	--	--	--	--	--	--	--	7
<b>TOTAL : D-Grants-in-aid and Contributions</b>	<b>125828.64</b>	<b>4.33</b>	<b>312.69</b>	<b>0.00</b>	<b>147.5</b>	<b>1</b>	<b>3.97</b>	<b>518.96</b>	<b>455.95</b>	<b>0.00</b>	<b>8</b>
<b>TOTAL: EXPENDITURE MET FROM REVENUE</b>	<b>1010224.34</b>	<b>2570.48</b>	<b>61854.22</b>	<b>2895.46</b>	<b>14243.33</b>	<b>28511.58</b>	<b>13793.71</b>	<b>11762.56</b>	<b>3425.48</b>	<b>9</b>	
Total : Revenue Receipts (See Account No. 2)	653846.87	2458.50	62858.45	38	55.97	18077.04	32980.69	15662.76	16352.21	3528.27	10
Surplus (+) Deficit (-) Government	-356377.47	-111.98	1004.23	960.51	3833.71	4	469.11	1869.05	4589.65	102.79	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, 2009 - Contd.

Item No.	STATE GOVERNMENTS								Total carried over
	Gujarat	Haryana	Himachal Pradesh	Jammu and Kashmir	Jharkhand	Karnataka	Kerala	Madhya Pradesh	
1	38573.93	20318.95	9434.16	12047.45	12841.65	39285.20	25958.73	27739.44	1208208.62
2	--	--	--	--	--	--	--	--	121702.15
3	--	--	--	--	--	--	--	--	2387.51
4	--	--	--	--	--	--	--	--	0.00
5	167.53	215.78	3.97	--	35.25	2374.09	2265.12	1774.44	8279.59
6	--	--	--	--	--	--	--	--	1738.98
7	--	--	--	--	--	--	--	--	0.00
8	167.53	215.78	3.97	0.00	35.25	2374.09	2265.12	1774.44	134108.23
9	38741.46	20534.73	9438.13	12047.45	12876.90	41659.29	28223.85	29513.88	1342316.85
10	38675.71	18452.31	9307.99	14302.52	13212.84	43290.68	24512.17	33577.21	1004952.19
11	-65.75	-2082.42	-130.14	2255.07	335.94	1631.39	-3711.68	4063.33	-337364.66



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, 2009 - Contd.

EXPENDITURE HEADS (Revenue Account)	Total brought forward	(In crores of rupees)						Item No.
		STATE GOVERNMENTS						
		Maharashtra	Manipur	Meghalaya	Mizoram	Nagaland	Orissa	
Brought forward from pages 80-81	1208208.62	74450.15	2622.28	2682.78	2313.80	2889.54	20797.36	1
<b>D. GRANTS-IN-AID AND CONTRIBUTIONS-</b>								
3601-Grants-in-aid to State Governments	121702.15	--	--	--	--	--	--	2
3602-Grants-in-aid to Union Territory Governments	2387.51	--	--	--	--	--	--	3
3603-Payment of States Share of Union Excise Duties	0.00	--	--	--	--	--	--	4
3604-Compensation and assignment to Local bodies and Panchayati Raj Institutions	8279.59	1133.78	--	--	--	--	392.76	5
3605-Technical and Economic Co-operation with other countries	1738.98	--	--	--	--	--	--	6
3606-Aid Materials and Equipment	0.00	109.99	--	--	--	--	--	7
<b>TOTAL : D-Grants-in-aid and Contributions</b>	<b>134108.23</b>	<b>1243.77</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>392.76</b>	<b>8</b>
<b>TOTAL: EXPENDITURE MET FROM REVENUE</b>	<b>1342316.85</b>	<b>75693.92</b>	<b>2622.28</b>	<b>2682.78</b>	<b>2313.80</b>	<b>2889.54</b>	<b>21190.12</b>	<b>9</b>
Total : Revenue Receipts (See Account No. 2)	1004952.19	81270.68	3872.62	2810.64	2653.13	3400.89	24610.01	10
Surplus (+) Deficit (-) Government	-337364.66	5576.76	1250.34	127.86	339.33	511.35	3419.89	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, 2009 - Concl d.

Item No.	STATE GOVERNMENTS								(In crores of rupees)
	Punjab	Rajasthan	Sikkim	Tamil Nadu	Tripura	Uttar Pradesh	Uttarakhand	West Bengal	Total
1	24259.30	34269.48	2293.60	49610.51	3050.03	72464.68	8118.94	51185.67	1559216.74
2	--	--	--	--	--	--	--	--	121702.15
3	--	--	--	--	--	--	--	--	2387.51
4	--	--	--	--	--	--	--	--	0.00
5	309.69	26.12	--	3979.75	79.42	3504.21	274.77	427.64	18407.73
6	--	--	--	--	--	--	--	--	1738.98
7	--	--	--	--	--	--	--	--	109.99
8	309.69	26.12	0.00	3979.75	79.42	3504.21	274.77	427.64	144346.36
9	24568.99	34295.60	2293.60	53590.26	3129.45	75968.89	8393.71	51613.31	1703563.10
10	20712.79	33468.85	2671.25	55042.51	4076.78	77830.73	8634.98	36904.39	1362912.44
11	-3856.20	-826.75	377.65	1452.25	947.33	1861.84	241.27	-14708.92	-340650.66



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 31<sup>st</sup> March, 2009

(In thousands of rupees)

PART-I CONSOLIDATED FUND	Union Government	U.T.Govt. Puducherry	STATE GOVERNMENTS							Item No.	
			Andhra Pradesh	Arunachal Pradesh	Assam	Bihar	Chhattisgarh	NCT Delhi	Goa		
RECEIPT HEADS (Capital Account)											
4000-Miscellaneous Capital Receipts	5659330	--	--	--	--	--	--	17827	--	--	1
TOTAL : RECEIPT HEADS (Capital Account)	5659330	0	0	0	0	0	0	17827	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	6063117	--	--	2000	50000	133028	--	--	--	--	4
4055-Capital outlay on Police	31749209	22634	184517	85750	--	543379	5000	12441	22693		5
4058-Capital Outlay on Stationery and Printing	9358	--	--	1437	--	--	154	--	4491		6
4059-Capital Outlay on Public Works	6992856	309999	354288	358105	314702	379412	1005646	2610755	405420		7
4070-Capital Outlay on other Administrative Services	3576351	--	44715	24926	--	1010727	10242	711631	3338		8
4075-Capital Outlay on Miscellaneous General Services	-44241	--	--	--	--	--	--	--	1070000		9
4076-Capital Outlay on Defence Services	409184810	--	--	--	--	--	--	--	--	--	10
TOTAL:A-CAPITAL ACCOUNT OF GENERAL SERVICES	457531460	332633	583520	472218	3 64702	2066546	1021042	3334827	1505942		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	822596	218683	791918	778076	14651	1765133	2287204	3735906	529086		12
Total (a)	822596	218683	791918	778076	14651	1765133	2287204	3735906	529086		13
(b) Capital Account of Health and Family Welfare-											
4210-Capital Outlay on Medical and Public Health	6347127	174955	295243	118915	24257	972111	1139421	1740564	203839		14
4211-Capital Outlay on Family Welfare	--	--	5938	--	--	--	--	--	3112		15
Total (b)	6347127	174955	301181	118915	24257	972111	1139421	1740564	206951		16
(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development -											
4215-Capital Outlay on Water Supply and Sanitation	843095	289212	18066	80000	4225031	1822259	270644	--	1094757		17
4216-Capital Outlay on Housing	13235139	29006	167385	178364	73850	43357	413463	272752	397		18
4217-Capital Outlay on Urban Development	9962478	--	--	267792	623179	--	785052	644688	31222		19
Total (c)	24040712	318218	185451	526156	4922060	1865616	1469159	917440	1126376		20
(d) Capital Account of Information and Broadcasting-											
4220-Capital Outlay on Information and Publicity	135046	--	--	726	--	49261	199	--	--	--	21
4221-Capital Outlay on Broadcasting	--	--	--	--	--	--	--	--	--	--	22
Total (d)	135046	0	0	726	0	49261	199	0	0		23
Total : B - Capital Account of Social Services (a to d) carried over to pages 90-91	31345481	71 1856	1278550	1423873	4960968	4652121	4895983	6393910	1862413		24
Total : A-Capital Account of General Services	457531460	332633	58352 0	472218	364702	2066546	1021042	3334827	1505942		25

## COMBINED FINANCE AND REVENUE ACCOUNTS OF THE UNION AND STATE GOVERNMENTS IN INDIA FOR THE YEAR 2008-09

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 31<sup>st</sup> March, 2009 - Contd.

Item No.	STATE GOVERNMENTS								Total carried over
	Gujarat	Haryana	Himachal Pradesh	Jammu and Kashmir	Jharkhand	Karnataka	Kerala	Madhya Pradesh	
1	205977	67954	--	--	--	1811412	91117	240002	8093619
2	205977	67954	0	0	0	1811412	91117	240002	8093619
3	--	--	--	--	--	--	--	--	0
4	--	--	--	--	--	--	--	--	6248145
5	64530	784201	128642	--	1299801	1036293	4695	237033	36180818
6	--	254	--	24726	--	--	3600	--	44020
7	711939	1163610	514152	1346222	397528	3717345	518351	1011792	22112122
8	--	--	--	49415	63451	--	--	--	5494796
9	25419	--	--	170578	--	--	--	--	1221756
10	--	--	--	--	--	--	--	--	409184810
11	801888	1948065	642794	1590941	1760780	4753638	526646	1248825	480486467
12	2489329	905406	3012012	2246649	3602288	1993244	310736	2465376	27968293
13	2489329	905406	3012012	2246649	3602288	1993244	310736	2465376	27968293
14	1725859	441387	797209	1649365	2157683	3006478	445562	681008	21920983
15	--	--	--	--	--	--	1808	952	11810
16	1725859	441387	797209	1649365	2157683	3006478	447370	681960	21932793
17	11012723	8269266	3510720	5060434	3254202	11712402	300000	5606207	57369018
18	1208487	288374	538440	31600	162943	1745558	1301056	302042	19992213
19	470463	--	226810	1628113	3422658	4263368	200000	520608	23046431
20	12691673	8557640	4275970	6720147	6839803	17721328	1801056	6428857	100407662
21	7857	--	1000	11870	--	14923	--	--	220882
22	--	--	--	--	--	--	--	--	0
23	7857	0	1000	11870	0	14923	0	0	220882
24	16914718	9904433	8086191	10628031	12599774	22735973	2559162	9576193	150529630
25	801888	1948065	642794	1590941	1760780	4753638	526646	1248825	480486467



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 31<sup>st</sup> March, 2009 - Contd.

PART-I CONSOLIDATED FUND	Total brought forward	(In thousands of rupees)						Item No.
		STATE GOVERNMENTS						
		Maharashtra	Manipur	Meghalaya	Mizoram	Nagaland	Orissa	
RECEIPT HEADS (Capital Account)								
4000-Miscellaneous Capital Receipts	8093619	180130	--	--	--	--	--	1
TOTAL : RECEIPT HEADS (Capital Account)	8093619	180130	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	6248145	--	--	--	--	--	--	4
4055-Capital outlay on Police	36180818	1173264	--	24821	86968	498080	75080	5
4058-Capital Outlay on Stationery and Printing	44020	--	--	6200	--	--	--	6
4059-Capital Outlay on Public Works	22112122	2142111	542910	444627	110924	993469	1774291	7
4070-Capital Outlay on other Administrative Services	5494796	1277196	4974	--	--	--	--	8
4075-Capital Outlay on Miscellaneous General Services	1221756	--	--	--	--	--	--	9
4076-Capital Outlay on Defence Services	409184810	--	--	--	--	--	--	10
TOTAL:A-CAPITAL ACCOUNT OF GENERAL SERVICES	480486467	4592571	547884	475648	197892	1491549	1849371	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	27968293	3871010	1106426	46939	69021	454473	33496	12
Total (a)	27968293	3871010	1106426	46939	69021	454473	33496	13
(b) Capital Account of Health and Family Welfare-								
4210-Capital Outlay on Medical and Public Health	21920983	3399959	477077	202735	41110	140076	149067	14
4211-Capital Outlay on Family Welfare	11810	--	--	--	--	--	--	15
Total (b)	21932793	3399959	477077	202735	41110	140076	149067	16
(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development -								
4215-Capital Outlay on Water Supply and Sanitation	57369018	3472683	2046728	1370071	642074	684888	7127976	17
4216-Capital Outlay on Housing	19992213	388361	460886	66966	21100	622068	899731	18
4217-Capital Outlay on Urban Development	23046431	1104915	934883	521520	64320	906860	74975	19
Total (c)	100407662	4965959	3442497	1958557	727494	2213816	8102682	20
(d) Capital Account of Information and Broadcasting-								
4220-Capital Outlay on Information and Publicity	220882	--	1982	--	4905	2000	--	21
4221-Capital Outlay on Broadcasting	0	--	--	--	--	--	--	22
Total (d)	220882	0	1982	0	4905	2000	0	23
Total : B - Capital Account of Social Services (a to d)	150529630	1 2236928	5027982	2208231	842530	2810365	8285245	24
Total : A-Capital Account of General Services	480486467	4592571	5478 84	475648	197892	1491549	1849371	25

## COMBINED FINANCE AND REVENUE ACCOUNTS OF THE UNION AND STATE GOVERNMENTS IN INDIA FOR THE YEAR 2008-09

## 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 31 st March, 2009- Contd.

Item No.	STATE GOVERNMENTS								Total
	Punjab	Rajasthan	Sikkim	Tamil Nadu	Tripura	Uttar Pradesh	Uttarakhand	West Bengal	
1	11176	42057	--	--	--	--	--	--	8326982
2	11176	42057	0	0	0	0	0	0	8326982
3	--	--	--	--	--	--	--	--	0
4	--	(A) -2120000	--	--	--	--	--	--	4128145
5	1161120	205060	38945	1055953	327742	2391575	354622	70031	43644079
6	672	--	--	-64505	--	16331	--	--	2718
7	704337	465919	732366	1142803	645889	3878897	1390021	959001	38039687
8	2955	--	--	172313	954713	2126641	--	407727	10441315
9	--	--	--	--	--	--	--	--	1221756
10	--	--	--	--	--	--	--	--	409184810
11	1869084	-1449021	771311	2306564	1928344	8413444	1744643	1436759	506662510
12	1835455	564928	295242	997716	749434	8872515	1519946	588157	48973051
13	1835455	564928	295242	997716	749434	8872515	1519946	588157	48973051
14	240553	240913	65732	1240865	767802	12304636	755906	1536109	43483523
15	--	(B) -44	--	691251	19	--	22785	--	725821
16	240553	240869	65732	1932116	767821	12304636	778691	1536109	44209344
17	2150841	22006950	784558	6037208	1555077	360636	--	8256622	113865330
18	1955	25928	476266	678537	355652	1190931	214582	88732	25483908
19	6984199	6667901	250003	3100179	4988	3666388	--	413443	47741005
20	9136995	28700779	1510827	9815924	1915717	5217955	214582	8758797	187090243
21	--	1982	--	23039	3000	-65902	--	6443	198331
22	--	--	--	250000	--	--	--	0	250000
23	0	1982	0	273039	3000	-65902	0	6443	448331
24	11213003	29508558	1871801	13018795	3435972	26329204	2513219	10889506	280720969
25	1869084	-1449021	771311	2306564	1928344	8413444	1744643	1436759	506662510

(A) Minus figure is due to deposit of unspent amount of "Rajasthan state investment Fund" laid under Major Head-8235.

(B) Minus figure is due to deposit of unspent amount of previous 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 31<sup>st</sup> March, 2009- 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 brought forward from pages 86-87	457531460	332633	58352 0	472218	364702	2066546	1021042	3334827	1505942	1
Total : B-Capital Account of Social Services (a to d) brought forward from pages 86-87	31345481	711856	12785 50	1423873	4960968	4652121	4895983	6393910	1862413	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	2059802	39200	1840640	--	8866	417745	1859601	295164	11000	3
Total (e)	2059802	39200	1840640	0	8866	417745	1859601	295164	11000	4
(g) Capital Account of Social Welfare and Nutrition -										
4235-Capital Outlay on Social Security and Welfare	273929	4250	77667	188589	--	1007621	236736	97633	8729	5
4236-Capital Outlay on Nutrition	--	--	--	--	--	--	--	--	--	6
Total (g)	273929	4250	77667	188589	0	1007621	236736	97633	8729	7
(h) Capital Account of other Social Services -										
4250-Capital Outlay on Other Social Services	252247	3972	46504	4390	100	322699	90242	26466	30	8
Total (h)	252247	3972	46504	4390	100	322699	90242	26466	30	9
TOTAL : B-CAPITAL ACCOUNT OF SOCIAL SERVICES	33931459	759278	3243361	1616852	4969934	6400186	7082562	6813173	1882172	10
C-CAPITAL ACCOUNT OF ECONOMIC SERVICES -										
(a) Capital Account of Agriculture and Allied Activities-										
4401-Capital Outlay on Crop Husbandry	784816	1372	--	28276	--	--	4332	5802	5197	11
4402-Capital Outlay on Soil and Water Conservation	30085	--	--	56000	--	--	246237	--	4332	12
4403-Capital Outlay on Animal Husbandry	41756	--	65951	10451	9842	--	1677	6774	14331	13
4404-Capital Outlay on Dairy Development	9853	80	--	500	10900	--	--	--	--	14
4405-Capital Outlay on Fisheries	85778	46674	77202	2500	--	--	9749	136	13199	15
4406-Capital Outlay on Forestry and Wildlife	524322	--	5566	--	--	9982	258509	59936	17574	16
4407-Capital Outlay on Plantations	150000	--	--	--	--	--	--	--	--	17
4408-Capital Outlay on Food Storage and Warehousing	609639	--	--	6246	10000	--	724	--	-9507	18
4415-Capital Outlay on Agricultural Research and Education	--	--	--	737	--	--	--	--	--	19
4416-Investments in Agricultural Financial Institutions	5948700	--	--	--	--	--	--	--	--	20
4425-Capital Outlay on Co-operation	5233	24357	48279	18775	7400	100370	246250	-500	56898	21
4435-Capital Outlay on other Agricultural Programmes	--	627	-50	--	--	--	--	--	--	22
Total (a)	8190182	73110	196948	123485	38142	110352	767478	72148	102024	23
(b) Capital Account of Rural Development -										
4515-Capital Outlay on other Rural Development Programmes	36418	--	--	103374	--	12737861	1606678	1859939	20244	24
Total (b)	36418	0	0	103374	0	12737861	1606678	1859939	20244	25
(c) Capital Account of Special Areas Programme -										
4551-Capital Outlay on Hill Areas	--	--	--	--	--	--	--	--	24876	26
4552-Capital Outlay on North Eastern Areas	1261715	--	--	414811	3076495	--	--	--	--	27
4575-Capital Outlay on other Special Areas Programmes	--	--	--	226416	--	--	--	--	--	28
Total (c)	1261715	0	0	641227	3076495	0	0	0	24876	29
Total : C-Capital Account of Economic Services (a+b+c) carried over to pages 94-95	9488315	73110	1969 48	868086	3114637	12848213	2374156	1932087	147144	30
Total : A + B carried over to pages 94-95	491462919	1091911	3826881	2089070	5334636	8466732	8103604	10148000	3388114	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 31 st March, 2009 - Contd.

Item No.	STATE GOVERNMENTS								Total carried over
	Gujarat	Haryana	Himachal Pradesh	Jammu and Kashmir	Jharkhand	Karnataka	Kerala	Madhya Pradesh	
1	801888	1948065	642794	1590941	1760780	4753638	526646	1248825	480486467
2	16914718	9904433	8086191	10628031	12599774	22735973	2559162	9576193	150529630
3	362990	24000	90929	50635	951514	2278029	312864	2759266	13362245
4	362990	24000	90929	50635	951514	2278029	312864	2759266	13362245
5	36063	153207	152037	1398367	--	483657	22840	553734	4695059
6	599977	--	--	130533	--	--	--	--	730510
7	636040	153207	152037	1528900	0	483657	22840	553734	5425569
8	2255890	1011126	1000	478386	--	53955	10271	61570	4618848
9	2255890	1011126	1000	478386	0	53955	10271	61570	4618848
10	20169638	11092766	8330157	12685952	13551288	25551614	2905137	12950763	173936292
11	16778	--	6942	369791	29994	73770	8920	--	1335990
12	12533	--	186628	69019	--	--	134763	--	739597
13	163	--	69206	90127	--	245227	36215	8590	600310
14	--	--	--	--	--	--	336	--	21669
15	-229	24750	9544	98236	45302	47598	297992	3376	761807
16	2611350	13700	100120	527610	--	30790	125211	245100	4529770
17	--	--	--	--	--	--	--	--	150000
18	2018	5114598	3020	1977636	--	--	154743	75008	7944125
19	--	--	--	222000	--	--	--	--	222737
20	--	--	--	--	--	--	--	--	5948700
21	-19335	340447	12080	248932	44958	1071	198087	99528	1432830
22	-4	--	--	--	--	--	--	--	573
23	2623274	5493495	387540	3603351	120254	398456	956267	431602	23688108
24	0	--	6666	652435	6250692	1343461	--	4608077	29225845
25	0	0	6666	652435	6250692	1343461	0	4608077	29225845
26	--	--	--	--	--	--	--	--	24876
27	--	--	--	--	--	--	--	--	4753021
28	1398	--	--	1244305	--	--	--	--	1472119
29	1398	0	0	1244305	0	0	0	0	6250016
30	2624672	5493495	394206	5500091	6370946	1741917	956267	5039679	59163969
31	20971526	13040831	8972951	14276893	15312068	30305252	3431783	14199588	654422759



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 31<sup>st</sup> March, 2009 - Contd.

	Total brought forward	STATE GOVERNMENTS						Item No.
		Maharashtra	Manipur	Meghalaya	Mizoram	Nagaland	Orissa	
(In thousands of rupees)								
Total : A-Capital Account of General Services brought forward from pages 88-89	480486467	4592571	5478 84	475648	197892	1491549	1849371	1
Total : B-Capital Account of Social Services (a to d) brought forward from pages 88-89	150529630	12236928	50 27982	2208231	842530	2810365	8285245	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	13362245	6821950	390337	--	--	--	925909	3
Total (e)	13362245	6821950	390337	0	0	0	925909	4
(g) Capital Account of Social Welfare and Nutrition -								
4235-Capital Outlay on Social Security and Welfare	4695059	552321	--	6873	86840	73254	--	5
4236-Capital Outlay on Nutrition	730510	--	--	--	--	--	--	6
Total (g)	5425569	552321	0	6873	86840	73254	0	7
(h) Capital Account of other Social Services -								
4250-Capital Outlay on Other Social Services	4618848	1035482	53186	--	--	34148	25000	8
Total (h)	4618848	1035482	53186	0	0	34148	25000	9
TOTAL : B-CAPITAL ACCOUNT OF SOCIAL SERVICES	173936292	20646681	5471505	2215104	929370	2917767	9236154	10
C-CAPITAL ACCOUNT OF ECONOMIC SERVICES -								
(a) Capital Account of Agriculture and Allied Activities-								
4401-Capital Outlay on Crop Husbandry	1335990	3312	--	3851	5500	137316	--	11
4402-Capital Outlay on Soil and Water Conservation	739597	5736090	225000	--	48712	2000	--	12
4403-Capital Outlay on Animal Husbandry	600310	16256	27590	--	--	47741	--	13
4404-Capital Outlay on Dairy Development	21669	2798	--	--	--	--	--	14
4405-Capital Outlay on Fisheries	761807	330213	426	996	2250	28000	3200	15
4406-Capital Outlay on Forestry and Wildlife	4529770	412239	--	91383	27500	175789	522381	16
4407-Capital Outlay on Plantations	150000	--	--	--	--	--	--	17
4408-Capital Outlay on Food Storage and Warehousing	7944125	4265350	30095	17352	766485	32475	2500	18
4415-Capital Outlay on Agricultural Research and Education	222737	7625	3500	--	--	--	--	19
4416-Investments in Agricultural Financial Institutions	5948700	--	19525	1000	--	--	--	20
4425-Capital Outlay on Co-operation	1432830	2238432	10000	38360	12200	5895	65159	21
4435-Capital Outlay on other Agricultural Programmes	573	--	--	2000	5200	--	--	22
Total (a)	23688108	13012315	316136	154942	867847	429216	593240	23
(b) Capital Account of Rural Development -								
4515-Capital Outlay on other Rural Development Programmes	29225845	4674356	2033	2662	83645	8750	-	24
Total (b)	29225845	4674356	2033	2662	83645	8750	0	25
(c) Capital Account of Special Areas Programme -								
4551-Capital Outlay on Hill Areas	24876	477346	--	--	--	--	--	26
4552-Capital Outlay on North Eastern Areas	4753021	--	153696	370767	283619	389171	--	27
4575-Capital Outlay on other Special Areas Programmes	1472119	--	--	--	302462	446933	--	28
Total (c)	6250016	477346	153696	370767	586081	836104	0	29
Total : C-Capital Account of Economic Services (a+b+c) carried over to pages 96-97	59163969	18164017	471865	528371	1537573	1274070	593240	30
Total : A + B carried over to pages 96-97	654422759	25239252	6019389	2690752	1127262	4409316	11085525	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 31 st March, 2009 - Contd.

Item No.	STATE GOVERNMENTS								Total
	Punjab	Rajasthan	Sikkim	Tamil Nadu	Tripura	Uttar Pradesh	Uttarakhand	West Bengal	
1	1869084	-1449021	771311	2306564	1928344	8413444	1744643	1436759	506662510
2	11213003	29508558	1871801	13018795	3435972	26329204	2513219	10889506	280720969
3	383	1172779	28945	1014454	255096	1709495	210407	302757	26194757
4	383	1172779	28945	1014454	255096	1709495	210407	302757	26194757
5	5	105946	4627	17613	234796	754227	41574	588941	7162076
6	--	6282	--	228240	1159	--	--	--	966191
7	5	112228	4627	245853	235955	754227	41574	588941	8128267
8	235028	88947	--	60577	7405	661481	40000	154576	7014678
9	235028	88947	0	60577	7405	661481	40000	154576	7014678
10	11448419	30882512	1905373	14339679	3934428	29454407	2805200	11935780	322058671
11	(A) -5363	449299	26513	38331	68459	187894	61219	37646	2349967
12	53677	336806	--	658194	40927	31458	--	--	7872461
13	91289	5371	5475	29989	69814	378530	47787	18521	1338673
14	(A) -3700	--	--	--	--	-9056	--	4747	16458
15	--	875	5334	257691	--	--	22180	158989	1571961
16	--	290900	45988	1363346	321578	2445518	173520	238019	10637931
17	--	--	--	--	--	56207	--	17211	223418
18	80409	2500	6074	3300	16000	23229813	263776	35075	36695329
19	--	26125	--	19728	131630	-110419	--	13012	313938
20	--	--	--	--	--	--	--	--	5969225
21	(A) -2328	131387	--	12416793	46400	47212	(A) -20253	16810	16438897
22	(A) -5	--	1459	54363	29795	--	--	1054380	1147765
23	213979	1243263	90843	14841735	724603	26257157	548229	1594410	84576023
24	1522041	1813648	247098	13107798	254355	7361313	1140526	8489	59452559
25	1522041	1813648	247098	13107798	254355	7361313	1140526	8489	59452559
26	--	--	--	398484	--	--	--	10500	911206
27	--	--	--	--	612963	--	--	--	6563237
28	--	1061377	102657	--	--	14164167	--	1566257	19115972
29	0	1061377	102657	398484	612963	14164167	0	1576757	26590415
30	1736020	4118288	440598	28348017	1591921	47782637	1688755	3179656	170618997
31	13317503	29433491	2676684	16646243	5862772	37867851	4549843	13372539	828721181

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



## COMBINED FINANCE AND REVENUE ACCOUNTS OF THE UNION AND STATE GOVERNMENTS IN INDIA FOR THE YEAR 2008-09

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 31 st March, 2009 - 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	491462919	1091911	3826881	2089070	5 334636	8466732	8103604	10148000	3388114	1
Total : C-Capital Account of Economic Services (a+b+c) brought forward from pages 90-91	9488315	73110	196 948	868086	3114637	12848213	2374156	1932087	147144	2
(d) Capital Account of Irrigation and Flood Control -										
4700-Capital outlay on Major Irrigation	--	--	--	--	--	4669609	3082646	--	--	3
4701-Capital Outlay on Medium Irrigation	767	--	77626046	--	808327	595115	1222749	--	1097098	4
4702-Capital Outlay on Minor Irrigation	53579	54516	5895760	81401	2397392	413671	3917863	18889	367153	5
4705-Capital Outlay on Command Area Development	3962	--	74336	--	35977	--	371419	--	6508	6
4711-Capital Outlay on Flood Control Projects	176946	132690	2094612	652708	1954027	5728416	33371	450362	356656	7
Total (d)	235254	187206	85690754	734109	5195723	11406811	8628048	469251	1827415	8
(e) Capital Account of Energy -										
4801-Capital Outlay on Power Projects	9039612	438938	3615	2599945	4044022	4000000	3	4674864	1673503	9
4802-Capital Outlay on Petroleum	2424686	--	--	--	--	--	--	--	--	10
4803-Capital Outlay on Coal and Lignite	68878	--	--	--	--	--	--	--	--	11
4810-Capital Outlay on Non-Conventional Sources of Energy	367841	--	--	--	--	--	--	--	--	12
Total (e)	11901017	438938	3615	2599945	4044022	4000000	3	4674864	1673503	13
(f) Capital Account of Industry and Minerals -										
4851-Capital Outlay on Village and Small Industries	160084	43000	126	11249	11499	--	152649	-3234	--	14
4852-Capital Outlay on Iron and Steel Industries	2600441	--	--	--	--	--	--	--	--	15
4853-Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	481781	--	--	23006	--	--	--	--	--	16
4854-Capital Outlay on Cement and Non-Metallic Mineral Industries	--	--	--	--	--	--	--	--	--	17
4855-Capital Outlay on Fertilizer Industries	--	--	--	--	--	--	--	--	--	18
4856-Capital Outlay on Petro-Chemical Industries	--	--	--	--	--	--	--	--	--	19
4857-Capital outlay on Chemical and Pharmaceutical Industries	--	--	--	--	--	--	--	--	--	20
4858-Capital Outlay on Engineering Industries	956154	--	--	--	--	--	--	--	--	21
4859-Capital Outlay on Telecommunication and Electronics Industries	144357	--	--	--	3200	247150	--	--	--	22
4860-Capital Outlay on Consumer Industries	48700	379998	20300	--	--	--	--	--	--	23
4861-Capital Outlay on Atomic Industries	13799877	--	--	--	--	--	--	--	--	24
4875-Capital Outlay on Other Industries	505560	--	12500	--	--	--	--	--	--	25
4885-Other Capital Outlay on Industries and Minerals	8022100	40252	--	--	146827	2520010	--	--	150000	26
Total (f)	26719054	463250	32926	34255	161526	2767160	152649	-3234	150000	27
Total : C-Capital Account of Economic Services(a to f) carried over to pages 98-99	48343640	11 62504	85924243	4236395	12515908	31022184	11154856	7072968	3798062	28
Total : A + B carried over to pages 98-99	491462919	1091911	3826881	2089070	533 4636	8466732	8103604	10148000	3388114	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 31<sup>st</sup> March, 2009 - Contd.

Item No.	STATE GOVERNMENTS								Total carried over
	Gujarat	Haryana	Himachal Pradesh	Jammu and Kashmir	Jharkhand	Karnataka	Kerala	Madhya Pradesh	
1	20971526	13040831	8972951	14276893	15312068	30305252	3431783	14199588	654422759
2	2624672	5493495	394206	5500091	6370946	1741917	956267	5039679	59163969
3	53313514	3399900	155133	--	-432471	--	1068165	15126725	80383221
4	4964307	3903578	634636	989513	2028764	25145658	205122	1454489	120676169
5	6160691	--	1260389	1248086	773522	4327578	158885	4597517	31726892
6	--	--	17629	166236	--	52767	--	114665	843499
7	760091	810458	236196	576479	57132	332889	1108631	126494	15588158
8	65198603	8113936	2303983	2980314	2426947	29858892	2540803	21419890	249217939
9	3926969	8557000	2992500	11768369	--	9366250	--	9070103	72155693
10	--	--	--	--	--	--	--	--	2424686
11	--	--	--	--	--	--	--	--	68878
12	--	--	--	--	--	--	--	--	367841
13	3926969	8557000	2992500	11768369	0	9366250	0	9070103	75017098
14	16085	7608	140806	1078088	--	353045	266327	85345	2322677
15	--	--	--	60000	--	--	--	--	2660441
16	--	--	--	18001	4807	--	--	476	528071
17	--	--	--	--	--	--	--	--	0
18	--	--	--	--	--	--	--	--	0
19	--	--	--	--	--	--	--	--	0
20	--	--	--	--	--	--	--	--	0
21	--	--	--	--	--	--	-37513	--	918641
22	--	10000	--	--	--	--	393795	--	798502
23	--	500	--	--	--	19239	228829	--	697566
24	--	--	--	--	--	--	--	--	13799877
25	--	--	--	--	--	--	--	14000	532060
26	127	814180	--	--	10000	2242051	1510000	219113	15674660
27	16212	832288	140806	1156089	14807	2614335	2361438	318934	37932495
28	71766456	22996719	5831495	21404863	8812700	43581394	5858508	35848606	421331501
29	20971526	13040831	8972951	14276893	15312068	30305252	3431783	14199588	654422759



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 31<sup>st</sup> March, 2009- Contd.

(In thousands of rupees)

	Total brought forward	STATE GOVERNMENTS						Item No.
		Maharashtra	Manipur	Meghalaya	Mizoram	Nagaland	Orissa	
Total : A + B brought forward from pages 92-93	654422759	25239252	6019389	2690752	1127262	4409316	11085525	1
Total : C-Capital Account of Economic Services (a+b+c) brought forward from pages 92-93	59163969	1816401	471865	528371	1537573	1274070	593240	2
(d) Capital Account of Irrigation and Flood Control -								
4700-Capital Outlay on Major Irrigation	80383221	--	--	--	--	--	10109289	3
4701-Capital Outlay on Medium Irrigation	120676169	109931374	1814297	--	--	--	3366973	4
4702-Capital Outlay on Minor Irrigation	31726892	2268616	572245	264081	640155	89823	967219	5
4705-Capital Outlay on Command Area Development	843499	--	44266	--	--	--	--	6
4711-Capital Outlay on Flood Control Projects	15588158	473568	643009	53882	110819	--	743803	7
Total (d)	249217939	112673558	3073817	317963	750974	89823	15187284	8
(e) Capital Account of Energy -								
4801-Capital Outlay on Power Projects	72155693	8983012	1128715	--	347801	1087967	230555	9
4802-Capital Outlay on Petroleum	2424686	--	--	--	--	--	--	10
4803-Capital Outlay on Coal and Lignite	68878	--	--	--	--	--	--	11
4810-Capital Outlay on Non-Conventional Sources of Energy	367841	--	--	--	--	--	--	12
Total (e)	75017098	8983012	1128715	0	347801	1087967	230555	13
(f) Capital Account of Industry and Minerals -								
4851-Capital Outlay on Village and Small Industries	2322677	144414	739474	4454	81681	11947	--	14
4852-Capital Outlay on Iron and Steel Industries	2660441	--	--	--	--	--	--	15
4853-Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	528071	--	--	--	--	158293	--	16
4854-Capital Outlay on Cement and Non-Metallic Mineral Industries	0	--	--	100000	--	--	--	17
4855-Capital Outlay on Fertilizer Industries	0	--	--	--	--	--	--	18
4856-Capital Outlay on Petro-Chemical Industries	0	--	--	--	--	--	--	19
4857-Capital outlay on Chemical and Pharmaceutical Industries	0	--	--	--	--	--	--	20
4858-Capital Outlay on Engineering Industries	918641	--	--	--	--	--	--	21
4859-Capital Outlay on Telecommunication and Electronics Industries	798502	--	--	--	--	4000	--	22
4860-Capital Outlay on Consumer Industries	697566	(A) -29	28000	--	--	353465	1000	23
4861-Capital Outlay on Atomic Industries	13799877	--	--	--	--	--	--	24
4875-Capital Outlay on Other Industries	532060	--	--	--	--	--	--	25
4885-Other Capital Outlay on Industries and Minerals	15674660	--	--	40000	--	--	--	26
Total (f)	37932495	144385	767474	144454	81681	527705	1000	27
Total : C-Capital Account of Economic Services(a to f) carried over to pages 100-101	421331501	1 39964972	5441871	990788	2718029	2979565	16012079	28
Total : A + B carried over to pages 100-101	654422759	25239252	6019389	2690752	1127262	4409316	11085525	29

(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 2008-09

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 31<sup>st</sup> March, 2009 - Contd.

(In thousands of rupees)

Item No.	STATE GOVERNMENTS								Total
	Punjab	Rajasthan	Sikkim	Tamil Nadu	Tripura	Uttar Pradesh	Uttarakhand	West Bengal	
1	13317503	29433491	2676684	16646243	5862772	37867851	4549843	13372539	828721181
2	1736020	4118288	440598	28348017	1591921	47782637	1688755	3179656	170618997
3	677084	5482578	--	--	--	16233594	2163433	988178	116037377
4	2238749	743129	--	3669527	96520	3619908	19827	91701	246268174
5	369585	1733708	1996	979127	235703	2413953	2685154	1280647	46228904
6	640160	569010	--	365585	--	--	--	88538	2551058
7	1501977	16223	46831	513144	92215	3752460	180851	1378613	25095553
8	5427555	8544648	48827	5527383	424438	26019915	5049265	3827677	436181066
9	1425200	13360000	619324	11705000	692131	61318667	1648104	10903740	185605909
10	--	--	--	--	--	--	--	--	2424686
11	--	--	--	--	--	--	--	--	68878
12	--	--	--	--	51400	--	--	--	419241
13	1425200	13360000	619324	11705000	743531	61318667	1648104	10903740	188518714
14	200333	12813	39761	1000	1000	32113	44545	216351	3852563
15	--	--	--	--	--	--	--	--	2660441
16	--	28813	100	--	--	--	--	--	715277
17	--	--	--	--	--	11000	--	--	111000
18	--	--	--	--	--	--	--	--	0
19	--	--	--	--	--	--	--	--	0
20	--	--	--	--	--	--	--	158999	158999
21	--	--	--	--	--	--	--	--	918641
22	--	--	4000	--	--	-89660	215741	15000	947583
23	--	73	21740	13571	116950	--	--	168578	1400914
24	--	--	--	--	--	--	--	--	13799877
25	--	--	--	--	15000	--	--	--	547060
26	--	107788	--	--	8500	2112	(A) -1000000	450000	15283060
27	200333	149487	65601	14571	141450	-44435	-739714	1008928	40395415
28	8789108	26172423	1174350	45594971	2901340	135076784	7646410	18920001	835714192
29	13317503	29433491	2676684	16646243	5862772	37867851	4549843	13372539	828721181

(A) Minus figure is due to excess of receipts over expenditure.



## COMBINED FINANCE AND REVENUE ACCOUNTS OF THE UNION AND STATE GOVERNMENTS IN INDIA FOR THE YEAR 2008-09

## 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 31 st March, 2009- Contd.

(In thousands of rupees)

	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 94-95	491462919	1091911	3826881	2089070	5 334636	8466732	8103604	10148000	3388114	1
Total : C-Capital Account of Economic Services(a to f) brought forward from pages 94-95	48343640	11 62504	85924243	4236395	12515908	31022184	11154856	7072968	3798062	2
(g) Capital Account of Transport -										
5002-Capital Outlay on Indian Railways-Commercial Lines	95428589	--	--	--	--	--	--	--	--	3
5003-Capital Outlay on Indian Railways Strategic Lines	24950	--	--	--	--	--	--	--	--	4
5051-Capital Outlay on Ports and Light Houses	2019956	37381	1982237	--	--	--	--	--	2095	5
5052-Capital Outlay on Shipping	1483999	--	--	--	--	--	--	--	--	6
5053-Capital Outlay on Civil Aviation	1365265	--	460303	70907	--	40396	68	--	--	7
5054-Capital Outlay on Roads and Bridges	60586331	194026	8484866	6132872	5611100	24592943	10083777	11177933	1566647	8
5055-Capital Outlay on Road Transport	148269	1780	--	37452	242378	--	--	11386194	33335	9
5056-Capital Outlay on Inland and Water Transport	--	--	--	--	--	--	--	--	15290	10
5075-Capital Outlay on Other Transport Services	540312	--	--	--	--	881	--	135000	30000	11
Total (g)	161597671	233187	10927406	6241231	5853478	24634220	10083845	22699127	1647367	12
(h) Capital Account of Economic Services -										
5201-Capital Outlay on Postal Services	2448496	--	--	--	--	--	--	--	--	13
5225-Capital Outlay on Telecommunication Services	--	--	--	--	--	--	--	--	--	14
5252-Capital Outlay on Satellite System	1779812	--	--	--	--	--	--	--	--	15
5275-Capital Outlay on Other Communication Services	5689491	--	--	--	--	--	--	--	--	16
Total (h)	9917799	0	0	0	0	0	0	0	0	17
(i) Capital Account of Science, Technology and Environment -										
5401-Capital Outlay on Atomic Energy Research	7654223	--	--	--	--	--	--	--	--	18
5402-Capital Outlay on Space Research	8905924	--	--	--	--	--	--	--	--	19
5403-Capital Outlay on Oceanographic Research	11226	--	--	--	--	--	--	--	--	20
5425-Capital Outlay on other Scientific and Environmental Research	323692	--	--	--	--	--	--	--	--	21
Total (i)	16895065	0	0	0	0	0	0	0	0	22
(j) Capital Account of General Economic Services -										
5452-Capital Outlay on Tourism	5770355	121031	--	331157	23081	230397	59270	24	137131	23
5453-Capital Outlay on Foreign Trade and Export Promotion	5944841	--	--	--	--	--	--	--	--	24
5455-Capital Outlay on Meteorology	1565997	--	--	--	--	--	--	--	--	25
5465-Investments in General Financial and Trading Institutions	19000000	--	--	--	--	10000	--	--	--	26
5466-Investments in International Financial Institutions	10955310	--	--	--	--	--	--	--	--	27
5467-Investment of National Investment Fund	1634470	--	--	--	--	--	--	--	--	28
5475-Capital Outlay on Other General Economic Services	2468052	--	2986056	4444	3000	14	--	33903	--	29
Total (j)	47339025	121031	2986056	335601	26081	240411	59270	33927	137131	30
TOTAL :C-CAPITAL ACCOUNT OF ECONOMIC SERVICES	284093200	1516722	99837705	10813227	18395467	55896815	21297971	29806022	5582560	31
TOTAL : EXPENDITURE HEADS (Capital Account) (A + B + C)	775556119	2608633	10366 4586	12902297	23730103	64363547	29401575	39954022	8970674	32

## COMBINED FINANCE AND REVENUE ACCOUNTS OF THE UNION AND STATE GOVERNMENTS IN INDIA FOR THE YEAR 2008-09

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 31<sup>st</sup> March, 2009 - Contd.

(In thousands of rupees)

Item No.	STATE GOVERNMENTS								Total carried over
	Gujarat	Haryana	Himachal Pradesh	Jammu and Kashmir	Jharkhand	Karnataka	Kerala	Madhya Pradesh	
1	20971526	13040831	8972951	14276893	15312068	30305252	3431783	14199588	654422759
2	71766456	22996719	5831495	21404863	8812700	43581394	5858508	35848606	421331501
3	--	--	--	--	--	--	--	--	95428589
4	--	--	--	--	--	--	--	--	24950
5	2500	--	--	--	--	-64850	449279	--	4428598
6	--	--	--	--	--	--	--	--	1483999
7	39789	382297	7140	--	--	--	450000	116377	2932542
8	9126345	7311431	4681164	9087501	5470236	20479679	5899981	16373710	206860542
9	150000	1094387	481718	92138	28425	2052626	302600	--	16051302
10	--	--	--	--	--	--	117561	--	132851
11	--	--	--	--	--	--	145399	--	851592
12	9318634	8788115	5170022	9179639	5498661	22467455	7364820	16490087	328194965
13	--	--	--	--	--	--	--	--	2448496
14	--	--	--	--	--	--	--	--	0
15	--	--	--	--	--	--	--	--	1779812
16	--	--	--	--	--	--	--	--	5689491
17	0	0	0	0	0	0	0	0	9917799
18	--	--	--	--	--	--	--	--	7654223
19	--	--	--	--	--	--	--	--	8905924
20	--	--	--	--	--	--	--	--	11226
21	40000	--	--	56665	--	--	22499	80000	522856
22	40000	0	0	56665	0	0	22499	80000	17094229
23	1000	190987	23200	1282799	889225	561300	175675	513223	10309855
24	--	--	--	--	--	--	--	--	5944841
25	--	--	--	--	--	--	--	--	1565997
26	100000	--	--	6700	--	1740158	100000	--	20956858
27	--	--	--	--	--	--	--	--	10955310
28	--	--	--	--	--	--	--	--	1634470
29	--	--	793000	3434756	95	47313	2732	--	9773365
30	101000	190987	816200	4724255	889320	2348771	278407	513223	61140696
31	81226090	31975821	11817717	35365422	15200681	68397620	13524234	52931916	837679190
32	102197616	45016652	20790668	49642315	30512749	98702872	16956017	67131504	1492101949



## COMBINED FINANCE AND REVENUE ACCOUNTS OF THE UNION AND STATE GOVERNMENTS IN INDIA FOR THE YEAR 2008-09

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 31<sup>st</sup> March, 2009 - Contd.

	Total brought forward	STATE GOVERNMENTS						Item No.
		Maharashtra	Manipur	Meghalaya	Mizoram	Nagaland	Orissa	
Total : A + B brought forward from pages 96-97	654422759	25239252	6019389	2690752	1127262	4409316	11085525	1
Total : C-Capital Account of Economic Services(a to f) brought forward from pages 96-97	421331501	1 39964972	5441871	990788	2718029	2979565	16012079	2
(g) Capital Account of Transport -								
5002-Capital Outlay on Indian Railways-Commercial Lines	95428589	--	--	--	--	--	--	3
5003-Capital Outlay on Indian Railways Strategic Lines	24950	--	--	--	--	--	--	4
5051-Capital Outlay on Ports and Light Houses	4428598	--	--	--	--	--	15304	5
5052-Capital Outlay on Shipping	1483999	--	--	--	--	--	--	6
5053-Capital Outlay on Civil Aviation	2932542	--	--	--	10000	--	11143	7
5054-Capital Outlay on Roads and Bridges	206860542	19878377	2209620	1587884	414478	987607	9715015	8
5055-Capital Outlay on Road Transport	16051302	1713413	65082	40121	2230	86419	--	9
5056-Capital Outlay on Inland and Water Transport	132851	--	--	--	--	--	--	10
5075-Capital Outlay on Other Transport Services	851592	--	720978	--	--	--	--	11
Total (g)	328194965	21591790	2995680	1628005	426708	1074026	9741462	12
(h) Capital Account of Economic Services -								
5201-Capital Outlay on Postal Services	2448496	--	--	--	--	--	--	13
5225-Capital Outlay on Telecommunication Services	0	--	--	--	--	--	--	14
5252-Capital Outlay on Satellite System	1779812	--	--	--	--	--	--	15
5275-Capital Outlay on Other Communication Services	5689491	--	--	--	--	--	--	16
Total (h)	9917799	0	0	0	0	0	0	17
(i) Capital Account of Science, Technology and Environment -								
5401-Capital Outlay on Atomic Energy Research	7654223	--	--	--	--	--	--	18
5402-Capital Outlay on Space Research	8905924	--	--	--	--	--	--	19
5403-Capital Outlay on Oceanographic Research	11226	--	--	--	--	--	--	20
5425-Capital Outlay on other Scientific and Environmental Research	522856	--	107000	--	--	17000	--	21
Total (i)	17094229	0	107000	0	0	17000	0	22
(j) Capital Account of General Economic Services -								
5452-Capital Outlay on Tourism	10309855	--	104066	550	138432	33500	387846	23
5453-Capital Outlay on Foreign Trade and Export Promotion	5944841	--	--	--	--	--	-126	24
5455-Capital Outlay on Meteorology	1565997	--	--	--	--	--	--	25
5465-Investments in General Financial and Trading Institutions	20956858	1940856	--	--	--	--	563389	26
5466-Investments in International Financial Institutions	10955310	--	--	--	--	--	--	27
5467-Investment of National Investment Fund	1634470	--	--	--	--	--	--	28
5475-Capital Outlay on Other General Economic Services	9773365	(A) -4836	--	--	--	17463	1480	29
Total (j)	61140696	1936020	104066	550	138432	50963	952589	30
TOTAL :C-CAPITAL ACCOUNT OF ECONOMIC SERVICES	837679190	163492782	8648617	2619343	3283169	4121554	26706130	31
TOTAL : EXPENDITURE HEADS (Capital Account) (A + B + C)	1492101949	188732034	14 668006	5310095	4410431	8530870	37791655	32

(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 2008-09

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 31<sup>st</sup> March, 2009 - Concl'd.

Item No.	STATE GOVERNMENTS								Total
	Punjab	Rajasthan	Sikkim	Tamil Nadu	Tripura	Uttar Pradesh	Uttarakhand	West Bengal	
1	13317503	29433491	2676684	16646243	5862772	37867851	4549843	13372539	828721181
2	8789108	26172423	1174350	45594971	2901340	135076784	7646410	18920001	835714192
3	--	--	--	--	--	--	--	--	95428589
4	--	--	--	--	--	--	--	--	24950
5	--	--	--	--	--	--	--	--	4443902
6	--	--	--	74653	--	--	--	--	1558652
7	1643474	18227	500000	--	--	713568	37005	210	5866169
8	3265888	3023594	1276926	26944641	2923515	49319714	7396046	3340775	339144622
9	162946	--	5102	1650000	253805	100000	60732	143746	20334898
10	--	--	--	--	--	--	--	6609	139460
11	--	--	--	--	--	--	--	812648	2385218
12	5072308	3041821	1782028	28669294	3177320	50133282	7493783	4303988	469326460
13	--	--	--	--	--	--	--	--	2448496
14	--	--	--	--	--	--	--	--	0
15	--	--	--	--	--	--	--	--	1779812
16	--	--	--	--	729	--	--	--	5690220
17	0	0	0	0	729	0	0	0	9918528
18	--	--	--	--	--	--	--	--	7654223
19	--	--	--	--	--	--	--	--	8905924
20	--	--	--	--	--	--	--	--	11226
21	100550	32500	18963	--	5800	--	--	--	804669
22	100550	32500	18963	0	5800	0	0	0	17376042
23	158753	136358	465739	132464	6631	379233	473323	35000	12761750
24	--	--	--	--	--	--	--	--	5944715
25	--	--	--	--	--	--	--	--	1565997
26	--	46767	--	--	68200	--	--	305786	23881856
27	--	--	--	--	--	--	--	--	10955310
28	--	--	--	--	--	--	--	--	1634470
29	1141044	136113	--	70	1096	--	--	115702	11181497
30	1299797	319238	465739	132534	75927	379233	473323	456488	67925595
31	15261763	29565982	3441080	74396799	6161116	185589299	15613516	23680477	1400260817
32	28579266	58999473	6117764	91043042	12023888	223457150	20163359	37053016	2228981998



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, 2009

(In thousands of rupees)

RECEIPTS	Union Government	U.T.Govt. Puducherry	STATE GOVERNMENTS						
			Andhra Pradesh	Arunachal Pradesh	Assam	Bihar	Chhattisgarh	NCT Delhi	Goa
CONSOLIDATED FUND E-PUBLIC DEBT-									
6001-Internal Debt of the Central Government	23747434987	--	--	--	--	--	--	--	--
6002-External Debt	210216929	--	--	--	--	--	--	--	--
6003-Internal Debt of the State Government	--	3504300	149557528	1438814	28325059	57780281	1808397	--	6093183
6004-Loans and Advances from the Central Government	--	940500	3969027	--	450040	1498598	2055005	4287400	535078
<b>TOTAL : E-PUBLIC DEBT</b>	<b>23957651916</b>	<b>4444800</b>	<b>153526555</b>	<b>1438814</b>	<b>28775099</b>	<b>59278879</b>	<b>3863402</b>	<b>4287400</b>	<b>6628261</b>
F-LOANS AND ADVANCES - General Services-									
6075-Loans for Miscellaneous General Services	--	--	4926	--	--	--	--	7828	--
<b>Total : General Services</b>	<b>0</b>	<b>0</b>	<b>4926</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7828</b>	<b>0</b>
Social Services-									
6202-Loans for Education, Sports, Art and Culture	-1922	--	--	--	--	--	40003	--	25155
6210-Loans for Medical and Public Health	13529	--	--	--	--	--	--	--	--
6211-Loans for Family Welfare	--	--	--	--	--	--	--	--	--
6212-Loans for Nutrition	--	--	--	--	--	--	--	--	--
6215-Loans for Water Supply and Sanitation	95	--	--	--	--	--	2637	498	--
6216-Loans for Housing	414095	370	16613	--	--	92	--	19477	2614
6217-Loans for Urban Development	273832	624	979	--	--	--	666358	608598	1260
6220-Loans for Information and Publicity	--	--	--	--	--	--	--	--	--
6221-Loans for Broadcasting	--	--	--	--	--	--	--	--	--
6225-Loans for Welfare of Scheduled Castes, Scheduled Tribes and other backward classes	1199	--	16974	--	--	--	--	--	--
6235-Loans for Social Security and Welfare	3	--	--	--	--	--	--	--	20
6245-Loans for Relief on account of Natural Calamities	--	--	2000	--	--	--	--	--	--
6250-Loans for other Social Services	--	--	--	--	--	--	--	--	--
<b>Total : Social Services</b>	<b>700831</b>	<b>994</b>	<b>36566</b>	<b>0</b>	<b>0</b>	<b>92</b>	<b>708998</b>	<b>628573</b>	<b>2 9049</b>
Economic Services									
6401-Loans for Crop Husbandry	-11735	--	449	--	--	--	195	--	73
6402-Loans for Soil and Water Conservation	1287	--	--	--	--	--	43	--	--
6403-Loans for Animal Husbandry	-6428	--	--	--	--	--	1	1319	--
6404-Loans for Dairy Development	396592	693	--	--	--	--	1	--	--
<b>Total : Economic Services carried over to page 110</b>	<b>379716</b>	<b>693</b>	<b>449</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>240</b>	<b>1319</b>	<b>73</b>





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, 2009 - Contd.

(In thousands of rupees)

RECEIPTS	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	100793323	38220629	22367519	55775561	24339803	79959923	100743258	53992955
6004-Loans and Advances from the Central Government	2267774	660020	119852	192467	25847	5961631	7680380	11536786
<b>TOTAL : E-PUBLIC DEBT</b>	<b>103061097</b>	<b>38880649</b>	<b>22487371</b>	<b>55968028</b>	<b>24365650</b>	<b>85921554</b>	<b>108423638</b>	<b>65529741</b>
F-LOANS AND ADVANCES - General Services-								
6075-Loans for Miscellaneous General Services	1	--	--	--	--	--	--	16500
<b>Total : General Services</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16500</b>
Social Services-								
6202-Loans for Education, Sports, Art and Culture	4	81	--	1091	--	628	171	2860
6210-Loans for Medical and Public Health	--	--	--	339	--	--	1960	--
6211-Loans for Family Welfare	--	--	--	--	--	51	--	--
6212-Loans for Nutrition	--	--	--	--	--	--	--	--
6215-Loans for Water Supply and Sanitation	2	404	--	--	--	22	--	122493
6216-Loans for Housing	72546	1004	3272	458	--	61222	1140	--
6217-Loans for Urban Development	9711	465	--	--	--	674	15027	48486
6220-Loans for Information and Publicity	--	--	--	--	--	--	--	--
6221-Loans for Broadcasting	--	--	--	--	--	--	--	--
6225-Loans for Welfare of Scheduled Castes, Scheduled Tribes and other backward classes	9696	--	21	--	--	--	326	--
6235-Loans for Social Security and Welfare	340	--	32	--	--	--	459	--
6245-Loans for Relief on account of Natural Calamities	2177	--	275	--	2615	--	--	2001
6250-Loans for other Social Services	--	--	--	--	--	9	-264	--
<b>Total : Social Services</b>	<b>94476</b>	<b>1954</b>	<b>3600</b>	<b>1888</b>	<b>2615</b>	<b>62606</b>	<b>18819</b>	<b>175840</b>
Economic Services								
6401-Loans for Crop Husbandry	401	--	190	150	15	--	--	1243
6402-Loans for Soil and Water Conservation	5	--	501	--	--	327	--	624
6403-Loans for Animal Husbandry	--	--	--	99	--	--	--	--
6404-Loans for Dairy Development	--	--	--	--	--	--	--	--
<b>Total : Economic Services</b>	<b>406</b>	<b>0</b>	<b>691</b>	<b>249</b>	<b>15</b>	<b>327</b>	<b>0</b>	<b>1867</b>
carried over to page 112								

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, 2009 - 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	20458580	11783792	8296571	32056358	7246897	13164638	52792618	15161527
6004-Loans and Advances from the Central Government	5590542	1134556	558851	1459687	1387089	4614318	2920488	4448619
<b>TOTAL : E-PUBLIC DEBT</b>	<b>26049122</b>	<b>12918348</b>	<b>8855422</b>	<b>33516045</b>	<b>8633986</b>	<b>17778956</b>	<b>55713106</b>	<b>19610146</b>
F-LOANS AND ADVANCES - General Services-								
6075-Loans for Miscellaneous General Services	--	--	--	--	--	--	--	271450
<b>Total : General Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>271450</b>
Social Services-								
6202-Loans for Education, Sports Art and Culture	--	--	--	86	--	--	--	40000
6210-Loans for Medical and Public Health	--	--	--	--	--	31748	--	--
6211-Loans for Family Welfare	--	--	--	--	--	7075	--	--
6212-Loans for Nutrition	--	--	--	--	--	--	--	--
6215-Loans for Water Supply and Sanitation	--	--	--	--	416994	637975	3790000	510679
6216-Loans for Housing	--	--	--	--	12000	1000000	2611000	--
6217-Loans for Urban Development	--	--	20000	--	289411	56572	17000	1793216
6220-Loans for Information and Publicity	--	--	--	--	--	--	--	--
6221-Loans for Broadcasting	--	--	--	--	--	--	--	--
6225-Loans for Welfare of Scheduled Castes, Scheduled Tribes and other backward classes	230382	--	4000	--	--	--	1035	--
6235-Loans for Social Security and Welfare	--	--	--	5000	--	--	--	--
6245-Loans for Relief on account of Natural Calamities	--	--	--	--	--	--	--	--
6250-Loans for other Social Services	--	--	--	--	--	--	--	--
<b>Total : Social Services</b>	<b>230382</b>	<b>0</b>	<b>24000</b>	<b>5086</b>	<b>718405</b>	<b>1733370</b>	<b>64 19035</b>	<b>2343895</b>
6401-Loans for Crop Husbandry	--	--	15600	--	--	--	11052	311
6402-Loans for Soil and Water Conservation	--	--	--	--	--	--	--	--
6403-Loans for Animal Husbandry	--	--	--	--	--	--	--	--
6404-Loans for Dairy Development	19800	--	--	--	--	--	--	--
<b>Total : Economic Services carried over to page 113</b>	<b>19800</b>	<b>0</b>	<b>15600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11052</b>	<b>311</b>



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, 2009 - Contd.

(In thousands of rupees)

RECEIPTS	STATE GOVERNMENTS						
	Maharashtra	Manipur	Meghalaya	Mizoram	Nagaland	Orissa	Punjab
<b>CONSOLIDATED FUND</b>							
<b>E-PUBLIC DEBT-</b>							
6001-Internal Debt of the Central Government	--	--	--	--	--	--	--
6002-External Debt	--	--	--	--	--	--	--
6003-Internal Debt of the State Government	212271800	3093576	3164184	995805	8519946	6431767	61545300
6004-Loans and Advances from the Central Government	3855782	51772	61283	61866	-158696	5084810	2777151
<b>TOTAL : E-PUBLIC DEBT</b>	<b>216127582</b>	<b>3145348</b>	<b>3225467</b>	<b>1057671</b>	<b>8361250</b>	<b>11516577</b>	<b>64322451</b>
<b>F-LOANS AND ADVANCES - General Services-</b>							
6075-Loans for Miscellaneous General Services	--	--	--	--	--	4	--
<b>Total : General Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>0</b>
<b>Social Services-</b>							
6202-Loans for Education, Sports, Art and Culture	8	--	--	--	--	10580	6
6210-Loans for Medical and Public Health	--	--	--	8	--	--	--
6211-Loans for Family Welfare	2321	--	--	--	--	--	--
6212-Loans for Nutrition	--	--	--	7	--	--	--
6215-Loans for Water Supply and Sanitation	703121	--	--	--	--	95	--
6216-Loans for Housing	582254	3	393	215260	954	14487	661
6217-Loans for Urban Development	36584	--	--	16	--	3603	2682
6220-Loans for Information and Publicity	--	--	--	--	--	--	--
6221-Loans for Broadcasting	--	--	--	--	--	--	--
6225-Loans for Welfare of Scheduled Castes, Scheduled Tribes and other backward classes	3278	--	--	--	--	--	--
6235-Loans for Social Security and Welfare	41	--	--	--	--	--	1
6245-Loans for Relief on account of Natural Calamities	15223	--	--	--	--	--	--
6250-Loans for other Social Services	17239	--	--	--	--	37	42
<b>Total : Social Services</b>	<b>1360069</b>	<b>3</b>	<b>393</b>	<b>215291</b>	<b>954</b>	<b>28802</b>	<b>3392</b>
<b>Economic Services</b>							
6401-Loans for Crop Husbandry	138	--	--	--	--	--	1
6402-Loans for Soil and Water Conservation	14620	--	--	--	--	--	2852
6403-Loans for Animal Husbandry	69728	--	--	--	--	16	--
6404-Loans for Dairy Development	3	--	--	--	--	--	--
<b>Total : Economic Services</b>	<b>84489</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16</b>	<b>2853</b>
carried over to page 114							

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, 2009 - 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	37039752	646501	1092183	780541	3842270	10583088	21153963
6004-Loans and Advances from the Central Government	4205322	2451404	595062	182392	57384	4342995	1731258
<b>TOTAL : E-PUBLIC DEBT</b>	<b>41245074</b>	<b>3097905</b>	<b>1687245</b>	<b>962933</b>	<b>3899654</b>	<b>14926083</b>	<b>22885221</b>
F-LOANS AND ADVANCES - General Services-							
6075-Loans for Miscellaneous General Services	--	--	--	--	--	--	--
<b>Total : General Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Social Services-							
6202-Loans for Education, Sports Art and Culture	--	--	--	--	--	11004	--
6210-Loans for Medical and Public Health	--	--	--	--	--	--	--
6211-Loans for Family Welfare	--	2400	--	--	--	--	--
6212-Loans for Nutrition	--	--	--	--	--	--	--
6215-Loans for Water Supply and Sanitation	72274	--	--	--	--	--	--
6216-Loans for Housing	672554	--	--	32800	--	545202	--
6217-Loans for Urban Development	180355	--	--	--	--	--	--
6220-Loans for Information and Publicity	--	--	--	--	--	--	--
6221-Loans for Broadcasting	--	--	--	--	--	--	--
6225-Loans for Welfare of Scheduled Castes, Scheduled Tribes and other backward classes	760925	--	--	--	--	--	--
6235-Loans for Social Security and Welfare	--	--	--	--	--	--	--
6245-Loans for Relief on account of Natural Calamities	680	--	--	--	--	--	--
6250-Loans for other Social Services	84560	--	--	--	--	--	--
<b>Total : Social Services</b>	<b>1771348</b>	<b>2400</b>	<b>0</b>	<b>32800</b>	<b>0</b>	<b>556206</b>	<b>0</b>
6401-Loans for Crop Husbandry	21000	--	--	--	--	--	--
6402-Loans for Soil and Water Conservation	--	--	--	--	--	--	62413
6403-Loans for Animal Husbandry	--	--	--	--	--	9000	--
6404-Loans for Dairy Development	--	--	--	--	--	--	--
<b>Total : Economic Services carried over to page 115</b>	<b>21000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9000</b>	<b>62413</b>



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, 2009 - Contd.

RECEIPTS	STATE GOVERNMENTS							Total
	Rajasthan	Sikkim	Tamil Nadu	Tripura	Uttar Pradesh	Uttarakhand	West Bengal	
(In thousands of rupees)								
CONSOLIDATED FUND								
E-PUBLIC DEBT-								
6001-Internal Debt of the Central Government	--	--	--	--	--	--	--	23747434987
6002-External Debt	--	--	--	--	--	--	--	210216929
6003-Internal Debt of the State Government	71519678	3370135	107979780	2061737	163390903	22015560	248554075	1639614779
6004-Loans and Advances from the Central Government	3259013	4443	10432029	25133	4209357	181214	3996500	76022062
<b>TOTAL : E-PUBLIC DEBT</b>	<b>74778691</b>	<b>3374578</b>	<b>118411809</b>	<b>2086870</b>	<b>167600260</b>	<b>22196774</b>	<b>252550575</b>	<b>25673288757</b>
F-LOANS AND ADVANCES - General Services-								
6075-Loans for Miscellaneous General Services	--	--	--	--	206662	--	--	235921
<b>Total : General Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>206662</b>	<b>0</b>	<b>0</b>	<b>235921</b>
Social Services-								
6202-Loans for Education, Sports, Art and Culture	92	--	25437	--	10362	--	--	114556
6210-Loans for Medical and Public Health	--	497	3	--	--	--	--	16336
6211-Loans for Family Welfare	--	--	--	--	--	--	--	2372
6212-Loans for Nutrition	--	--	--	--	--	--	--	7
6215-Loans for Water Supply and Sanitation	--	--	1645320	--	880783	791	--	3356261
6216-Loans for Housing	11213	--	4104503	1041	862393	--	1325	6387390
6217-Loans for Urban Development	300	--	192717	--	202967	--	--	2064883
6220-Loans for Information and Publicity	--	--	--	--	4000	--	--	4000
6221-Loans for Broadcasting	--	--	--	--	--	--	--	0
6225-Loans for Welfare of Scheduled Castes, Scheduled Tribes and other backward classes	--	--	4176	--	5	--	--	35675
6235-Loans for Social Security and Welfare	2814	--	34	--	--	--	--	3744
6245-Loans for Relief on account of Natural Calamities	7677	--	-117	--	144	--	--	31995
6250-Loans for other Social Services	--	--	12	--	--	--	637	17712
<b>Total : Social Services</b>	<b>22096</b>	<b>497</b>	<b>5972085</b>	<b>1041</b>	<b>1960654</b>	<b>791</b>	<b>19 62</b>	<b>12034931</b>
Economic Services								
6401-Loans for Crop Husbandry	257	--	27713	--	1399	--	--	20489
6402-Loans for Soil and Water Conservation	12	--	13401	--	--	--	--	33672
6403-Loans for Animal Husbandry	--	--	--	--	--	--	--	64735
6404-Loans for Dairy Development	--	--	--	--	--	--	--	397289
<b>Total : Economic Services carried over to page 116</b>	<b>269</b>	<b>0</b>	<b>41114</b>	<b>0</b>	<b>1399</b>	<b>0</b>	<b>0</b>	<b>516185</b>

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, 2009 - Contd.

DISBURSEMENTS	STATE GOVERNMENTS							Total
	Rajasthan	Sikkim	Tamil Nadu	Tripura	Uttar Pradesh	Uttarakhand	West Bengal	
(In thousands of rupees)								
CONSOLIDATED FUND								
E-PUBLIC DEBT-								
6001-Internal Debt of the Central Government	--	--	--	--	--	--	--	2154535008
6002-External Debt	--	--	--	--	--	--	--	100070210
6003-Internal Debt of the State Government	20406266	601293	18965287	1328043	55770949	9939787	131338031	539668679
6004-Loans and Advances from the Central Government	3920075	161515	3192215	283181	11993924	372608	9849628	85470814
<b>TOTAL : E-PUBLIC DEBT</b>	<b>24326341</b>	<b>762808</b>	<b>22157502</b>	<b>1611224</b>	<b>67764873</b>	<b>10312395</b>	<b>141187659</b>	<b>22270744711</b>
F-LOANS AND ADVANCES -								
General Services-								
6075-Loans for Miscellaneous General Services	1826	--	--	--	1049829	35354	--	1462959
<b>Total : General Services</b>	<b>1826</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1049829</b>	<b>35354</b>	<b>0</b>	<b>1462959</b>
Social Services-								
6202-Loans for Education, Sports Art and Culture	--	--	25000	--	12961	--	--	3046051
6210-Loans for Medical and Public Health	1134	--	--	--	--	--	--	1462729
6211-Loans for Family Welfare	--	--	--	--	--	--	--	9475
6212-Loans for Nutrition	--	--	--	--	--	--	--	0
6215-Loans for Water Supply and Sanitation	--	--	638364	--	1887954	27309	--	20794649
6216-Loans for Housing	--	--	504150	--	--	--	--	33199540
6217-Loans for Urban Development	--	--	6966000	--	25000	--	1494765	41073093
6220-Loans for Information and Publicity	--	--	54342	--	--	--	18798	73140
6221-Loans for Broadcasting	--	--	363500	--	--	--	--	2746600
6225-Loans for Welfare of Scheduled Castes, Scheduled Tribes and other backward classes	5500	--	2525	--	41200	--	--	1144606
6235-Loans for Social Security and Welfare	100000	--	--	--	6852	--	254	112143
6245-Loans for Relief on account of Natural Calamities	19600	--	--	--	--	--	--	20280
6250-Loans for other Social Services	--	--	--	--	--	--	--	1309460
<b>Total : Social Services</b>	<b>126234</b>	<b>0</b>	<b>8553881</b>	<b>0</b>	<b>1973967</b>	<b>27309</b>	<b>1513 817</b>	<b>104991766</b>
6401-Loans for Crop Husbandry	551500	--	400000	--	--	564170	-15000	1885129
6402-Loans for Soil and Water Conservation	--	--	--	--	--	--	--	62413
6403-Loans for Animal Husbandry	--	--	--	--	--	--	--	9000
6404-Loans for Dairy Development	--	--	180000	--	--	--	--	203337
<b>Total : Economic Services</b>	<b>551500</b>	<b>0</b>	<b>580000</b>	<b>0</b>	<b>0</b>	<b>564170</b>	<b>-15000</b>	<b>215 9879</b>
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, 2009 - 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 102	379716	693	449	0	0	0	240	1319	73
F-LOANS AND ADVANCES - Contd.									
6405-Loans for Fisheries	552	198	443	--	--	--	52	--	--
6406-Loans for forestry and Wild Life	--	--	--	--	--	--	17443	--	--
6407-Loans for Plantations	36874	--	--	--	--	--	--	--	--
6408-Loans for Food Storage and Warehousing	138	--	65	--	--	--	3521314	--	--
6416-Loans for Agriculture Financial Institutions	164006	--	--	--	--	--	--	--	--
6425-Loans for Co-operation	1587414	175	28412	3921	1535	21040	92204	-481	3323
6435-Loans for Agricultural Programmes	--	402	49142	--	--	--	--	--	--
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	-326	236	--	--	--	--	--	131443	50
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	1237086	--	663414	--	29839	--	947941	5998955	--
6802-Loans for Petroleum	3383	--	--	--	--	--	--	--	--
6803-Loans for Coal and Lignite	--	--	--	--	--	--	--	--	--
6810-Loans for Non-conventional Sources of Energy	--	--	--	--	--	--	--	--	--
6851-Loans for Village and Small Industries	455409	98	80292	69	205	289	807	3460	65
6852-Loans for Iron and Steel Industries	32007	--	--	--	--	--	600	--	--
6853-Loans for Non-ferrous Mining and Metallurgical Industries	--	--	--	--	--	--	--	--	--
Total : Economic Services carried over to page 118	3896259	1802	822217	3990	31579	21329	45806 01	6134696	3511

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, 2009 - 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 103	7296	3537	0	0	0	29200	300000	0	0
F-LOANS AND ADVANCES - Contd.									
6405-Loans for Fisheries	690	--	--	--	--	--	--	--	--
6406-Loans for forestry and Wild Life	95000	--	--	--	--	--	--	--	--
6407-Loans for Plantations	--	--	--	--	--	--	--	--	--
6408-Loans for Food Storage and Warehousing	--	--	--	--	--	--	3463458	--	--
6416-Loans for Agriculture Financial Institutions	--	--	--	--	--	--	--	--	--
6425-Loans for Co-operation	590204	--	80720	205330	--	346740	569136	--	12429
6435-Loans for Agricultural Programmes	--	--	400000	--	--	--	--	--	--
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	92	--	--	--	--	--	--	243722	--
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	13213000	--	6280	50000	581700	4368884	--	937500	--
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	73000	750	293020	--	9890	--	2557	100	--
6852-Loans for Iron and Steel Industries	--	--	--	--	--	--	19500	--	--
6853-Loans for Non-ferrous Mining and Metallurgical Industries	90000	--	--	--	--	--	--	--	--
Total : Economic Services carried over to page 119	14069282	4287	780020	255330	591590	474482 4	4354651	1181322	12429



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, 2009 - 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 104	406	0	691	249	15	327	0	1867
F-LOANS AND ADVANCES - Contd.								
6405-Loans for Fisheries	1426	--	--	--	--	5635	--	102
6406-Loans for forestry and Wild Life	--	--	--	--	--	--	--	7235
6407-Loans for Plantations	--	--	--	--	--	--	--	--
6408-Loans for Food Storage and Warehousing	5486	--	411	--	--	--	4554	2772
6416-Loans for Agriculture Financial Institutions	--	--	--	--	--	--	--	--
6425-Loans for Co-operation	70801	40206	44561	--	--	14310	64261	146685
6435-Loans for Agricultural Programmes	--	--	--	--	--	--	--	--
6501-Loans for Special Programmes for Rural Development	--	--	--	--	--	--	--	--
6505-Loans for Rural Employment	--	--	--	--	--	--	--	--
6506-Loans for Land Reforms	--	--	12	--	--	--	--	--
6515-Loans for other Rural Development Programmes	3	2130	245	--	--	--	--	--
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	-5	--	--	--	--	--	--	1
6711-Loans for Flood Control Projects	--	--	--	--	--	--	--	--
6801-Loans for Power Projects	424454	1093717	7533	--	--	172598	--	--
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	10587	957887	3033	91	1069	5336	62017	657
6852-Loans for Iron and Steel Industries	--	--	--	--	--	53172	--	--
6853-Loans for Non-ferrous Mining and Metallurgical Industries	--	--	--	--	--	--	--	--
Total : Economic Services carried over to page 120	513158	2093940	56486	340	1084	251378	13083 2	159319

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, 2009 - 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 105	19800	0	15600	0	0	0	11052	311
F-LOANS AND ADVANCES - Contd.								
6405-Loans for Fisheries	--	--	--	--	--	400	141100	329
6406-Loans for forestry and Wild Life	--	--	--	--	--	885	10000	--
6407-Loans for Plantations	--	--	--	--	--	--	--	--
6408-Loans for Food Storage and Warehousing	1700	--	--	--	--	155303	15600	--
6416-Loans for Agriculture Financial Institutions	--	--	--	--	--	87932	--	--
6425-Loans for Co-operation	31795	26390	575	--	89683	107900	648740	60000
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	--	12717	--	--	10489	--	15586	--
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	--	--	750000	--	3290751	5000079	57144	15749194
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	2042	105300	2000	--	--	11700	243566	--
6852-Loans for Iron and Steel Industries	--	--	--	--	--	--	--	--
6853-Loans for Non-ferrous Mining and Metallurgical Industries	--	--	--	--	--	--	100000	--
Total : Economic Services carried over to page 121	55337	144407	768175	0	3390923	5364199	1242 788	15809834



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, 2009 - Contd.

(In thousands of rupees)

RECEIPTS	STATE GOVERNMENTS						
	Maharashtra	Manipur	Meghalaya	Mizoram	Nagaland	Orissa	Punjab
Total : Economic Services brought forward from page 106	84489	0	0	0	0	16	2853
F-LOANS AND ADVANCES - Contd.							
6405-Loans for Fisheries	106198	--	--	--	--	--	--
6406-Loans for forestry and Wild Life	8171	--	--	--	--	--	--
6407-Loans for Plantations	--	--	--	--	--	--	--
6408-Loans for Food Storage and Warehousing	--	--	--	--	--	50	2044
6416-Loans for Agriculture Financial Institutions	--	--	--	--	--	--	--
6425-Loans for Co-operation	353626	347	1018	4729	576	56021	2800
6435-Loans for Agricultural Programmes	--	--	--	--	--	3362	--
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	1147	--	--	--	--	23	129
6551-Loans for Hill Areas	--	--	--	--	--	--	--
6552-Loans for North-Eastern Areas	--	--	--	170	--	--	--
6575-Loans for other Special Areas Programmes	--	--	--	--	--	--	--
6701-Loans for Major and Medium Irrigation	--	--	--	--	--	--	--
6702-Loans for Minor Irrigation	74	--	--	--	--	110	--
6705-Loans for Command Areas Development	--	--	--	--	--	--	--
6711-Loans for Flood Control Projects	--	--	--	--	--	--	--
6801-Loans for Power Projects	884016	--	--	--	--	1102874	42334
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	5983	2	--	--	--	3851	14879
6852-Loans for Iron and Steel Industries	--	--	--	--	--	--	--
6853-Loans for Non-ferrous Mining and Metallurgical Industries	--	--	--	--	--	--	--
Total : Economic Services carried over to page 122	1443704	349	1018	4899	576	1166307	65039

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, 2009 - Contd.

DISBURSEMENTS	STATE GOVERNMENTS						
	Maharashtra	Manipur	Meghalaya	Mizoram	Nagaland	Orissa	Punjab
Total : Economic Services brought forward from page 107	21000	0	0	0	0	9000	62413
F-LOANS AND ADVANCES - Contd.							
6405-Loans for Fisheries	273593	--	--	--	--	--	--
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	2314450	--	1210	--	8252	1541	244152
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	--	--	--	--	--	--	--
6551-Loans for Hill Areas	--	--	--	--	--	--	--
6552-Loans for North-Eastern Areas	--	--	--	1295	--	--	--
6575-Loans for other Special Areas Programmes	--	--	--	--	--	--	--
6701-Loans for Major and Medium Irrigation	--	--	--	--	--	--	--
6702-Loans for Minor Irrigation	--	--	--	--	--	5765	--
6705-Loans for Command Areas Development	--	--	--	--	--	--	--
6711-Loans for Flood Control Projects	--	--	--	--	--	--	--
6801-Loans for Power Projects	3147961	--	431369	--	--	--	--
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	171131	--	--	87200	--	--	--
6852-Loans for Iron and Steel Industries	--	--	--	--	--	--	--
6853-Loans for Non-ferrous Mining and Metallurgical Industries	--	--	--	--	--	--	--
Total : Economic Services carried over to page 123	5928135	0	432579	88495	8252	16306	306565



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, 2009 - 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	269	0	41114	0	1399	0	0	516185
F-LOANS AND ADVANCES - Contd.								
6405-Loans for Fisheries	--	--	--	--	--	--	122	114728
6406-Loans for forestry and Wild Life	--	--	--	--	--	--	--	32849
6407-Loans for Plantations	--	--	--	--	--	--	--	36874
6408-Loans for Food Storage and Warehousing	9584	--	9000385	17	878	--	--	12547698
6416-Loans for Agriculture Financial Institutions	--	--	--	--	--	--	--	164006
6425-Loans for Co-operation	94200	--	2235118	193	324963	7551	65254	5264763
6435-Loans for Agricultural Programmes	--	--	208	--	--	--	--	53114
6501-Loans for Special Programmes for Rural Development	--	--	738	--	--	--	--	738
6505-Loans for Rural Employment	--	--	--	--	--	--	--	0
6506-Loans for Land Reforms	--	--	--	--	--	--	--	12
6515-Loans for other Rural Development Programmes	29	--	25911	--	--	--	440	161460
6551-Loans for Hill Areas	--	--	92	--	--	--	--	92
6552-Loans for North-Eastern Areas	--	--	--	--	--	--	--	170
6575-Loans for other Special Areas Programmes	--	--	--	--	--	--	--	0
6701-Loans for Major and Medium Irrigation	--	--	--	--	--	--	--	0
6702-Loans for Minor Irrigation	30	--	-24394	--	--	--	--	-24180
6705-Loans for Command Areas Development	--	--	6	--	--	--	--	2
6711-Loans for Flood Control Projects	--	--	--	--	--	--	--	0
6801-Loans for Power Projects	706068	--	223520	--	--	450079	55753804	69738232
6802-Loans for Petroleum	--	--	--	--	--	--	--	3383
6803-Loans for Coal and Lignite	--	--	--	--	--	--	--	0
6810-Loans for Non-conventional Sources of Energy	--	--	--	--	--	--	--	0
6851-Loans for Village and Small Industries	17380	--	28755	62	36326	48	19906	1708563
6852-Loans for Iron and Steel Industries	--	--	1195	--	--	--	--	86974
6853-Loans for Non-ferrous Mining and Metallurgical Industries	--	--	62579	--	--	--	--	62579
Total : Economic Services carried over to page 124	827560	0	11595227	272	363566	457678	558395 26	90468242

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, 2009 - Contd.

DISBURSEMENTS	STATE GOVERNMENTS							Total
	Rajasthan	Sikkim	Tamil Nadu	Tripura	Uttar Pradesh	Uttarakhand	West Bengal	
Total : Economic Services brought forward from page 109	551500	0	580000	0	0	564170	-15000	2159879
F-LOANS AND ADVANCES - Contd.								
6405-Loans for Fisheries	--	--	--	--	--	--	89950	506062
6406-Loans for forestry and Wild Life	--	--	--	--	--	--	--	105885
6407-Loans for Plantations	--	--	--	--	--	--	18100	18100
6408-Loans for Food Storage and Warehousing	5500	--	11500000	--	--	--	100000	15241561
6416-Loans for Agriculture Financial Institutions	--	--	--	--	--	--	--	87932
6425-Loans for Co-operation	187305	--	2188054	--	268548	34	43175	8026363
6435-Loans for Agricultural Programmes	--	--	--	--	--	--	--	400000
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	--	--	--	--	--	--	--	282606
6551-Loans for Hill Areas	--	--	--	--	--	--	41545	41545
6552-Loans for North-Eastern Areas	--	--	--	--	--	--	--	1295
6575-Loans for other Special Areas Programmes	--	--	--	--	--	--	--	0
6701-Loans for Major and Medium Irrigation	--	--	--	--	--	--	--	0
6702-Loans for Minor Irrigation	--	--	--	--	--	--	--	5765
6705-Loans for Command Areas Development	--	--	--	--	--	--	--	0
6711-Loans for Flood Control Projects	--	--	--	--	--	--	--	0
6801-Loans for Power Projects	2500000	--	--	170000	--	562914	4062646	54879422
6802-Loans for Petroleum	--	--	--	--	--	--	--	0
6803-Loans for Coal and Lignite	--	--	--	--	--	--	--	0
6810-Loans for Non-conventional Sources of Energy	--	--	--	--	--	--	--	0
6851-Loans for Village and Small Industries	--	--	32288	--	7141	--	69072	1110757
6852-Loans for Iron and Steel Industries	--	--	--	--	--	--	--	19500
6853-Loans for Non-ferrous Mining and Metallurgical Industries	--	--	--	--	--	--	--	190000
Total : Economic Services carried over to page 125	3244305	0	14300342	170000	275689	1127118	4 409488	83076672



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, 2009 - 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 110	3896259	1802	822217	3990	31579	21329	458 0601	6134696	3511
F-LOANS AND ADVANCES - Contd.									
6854-Loans for Cement and Non-Metallic Mineral Industries	104871	--	--	--	--	--	--	--	--
6855-Loans for Fertilizer Industries	--	--	--	--	--	--	--	--	--
6856-Loans for Petro-Chemical Industries	--	--	--	--	--	--	--	--	--
6857-Loans for Chemical and Phramaceutical Industries	51300	--	--	--	--	--	--	--	--
6858-Loans for Engineering Industries	3412065	--	--	--	--	--	--	--	--
6859-Loans for Telecommunication and Electronic Industries	2500	--	--	--	--	--	--	--	--
6860-Loans for Consumer Industries	320624	--	79690	--	--	--	--	--	--
6861-Loans for Atomic Energy Industries	--	--	--	--	--	--	--	--	--
6875-Loans for other Industries	--	--	--	--	--	--	--	--	--
6885-Other Loans to Industries and Minerals	28248350	--	1008	--	--	834	--	--	--
7002-Loans to Railways	--	--	--	--	--	--	--	--	--
7051-Loans to Port and Light Houses	776301	--	--	--	--	--	--	--	--
7052-Loans for Shipping	--	--	--	--	--	--	--	--	--
7053-Loans for Civil Aviation	175000	--	--	--	--	--	--	--	--
7055-Loans for Road Transport	--	--	--	--	--	--	--	--	--
7056-Loans for Inland Water Transport	--	--	--	--	--	--	--	--	--
7075-Loans for other Transport Services	5835000	--	--	--	--	--	--	--	--
7225-Loans for Telecommunication Services	--	--	--	--	--	--	--	--	--
7275-Loan for other Communication Services	--	--	--	--	--	--	--	--	--
7425-Loans for other Scientific Research	45860	--	--	--	--	--	--	--	--
Total : Economic Services carried over to page 126	42868130	1802	902915	3990	31579	22163	4580 601	6134696	3511

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, 2009 - 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	14069282	4287	780020	255330	591590	4744 824	4354651	1181322	12429
F-LOANS AND ADVANCES - Contd.									
6854-Loans for Cement and Non-Metallic Mineral Industries	--	--	--	--	--	--	--	--	--
6855-Loans for Fertilizer Industries	459500	--	8000	--	--	--	--	--	--
6856-Loans for Petro-Chemical Industries	146000	--	--	--	--	--	--	--	--
6857-Loans for Chemical and Phramaceutical Industries	255600	--	--	--	--	--	--	--	--
6858-Loans for Engineering Industries	3719569	--	153	--	--	--	--	--	--
6859-Loans for Telecommunication and Electronic Industries	1270000	--	--	--	--	--	--	--	--
6860-Loans for Consumer Industries	3295810	--	60522	--	66921	293750	--	--	--
6861-Loans for Atomic Energy Industries	--	--	--	--	--	--	--	--	--
6875-Loans for other Industries	--	--	16497	--	--	--	--	--	--
6885-Other Loans to Industries and Minerals	600000	--	--	--	--	300000	--	--	--
7002-Loans to Railways	--	--	--	--	--	--	--	--	--
7051-Loans to Port and Light Houses	--	--	--	--	--	--	--	--	--
7052-Loans for Shipping	--	--	--	--	--	--	--	--	--
7053-Loans for Civil Aviation	276200	--	162732	--	--	--	--	--	--
7055-Loans for Road Transport	--	--	222672	--	--	100000	--	17138000	--
7056-Loans for Inland Water Transport	--	--	--	--	--	--	--	--	--
7075-Loans for other Transport Services	3790000	--	213406	--	--	--	--	--	--
7225-Loans for Telecommunication Services	--	--	--	--	--	--	--	--	--
7275-Loan for other Communication Services	--	--	--	--	--	--	--	--	--
7425-Loans for other Scientific Research	565000	--	--	--	--	--	--	--	--
Total : Economic Services carried over to page 127	28446961	4287	1464002	255330	658511	54385 74	4354651	18319322	12429



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, 2009 - 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 112	513158	2093940	56486	340	1084	251378	130 832	159319
F-LOANS AND ADVANCES - Contd.								
6854-Loans for Cement and Non-Metallic Mineral Industries	--	--	--	--	--	--	--	--
6855-Loans for Fertilizer Industries	--	--	--	--	--	58360	--	--
6856-Loans for Petro-Chemical Industries	--	--	--	--	--	--	--	--
6857-Loans for Chemical and Pharmaceutical Industries	--	--	--	--	--	--	--	--
6858-Loans for Engineering Industries	--	--	--	--	--	--	18770	--
6859-Loans for Telecommunication and Electronic Industries	--	--	--	--	--	--	--	--
6860-Loans for Consumer Industries	--	--	--	--	--	--	--	--
6861-Loans for Atomic Energy Industries	--	--	--	--	--	--	--	--
6875-Loans for other Industries	--	--	--	--	--	--	--	--
6885-Other Loans to Industries and Minerals	300000	--	--	21500	1793	160008	2798	170536
7002-Loans to Railways	--	--	--	--	--	--	--	--
7051-Loans to Port and Light Houses	33	--	--	--	--	--	--	--
7052-Loans for Shipping	--	--	--	--	--	--	--	--
7053-Loans for Civil Aviation	--	--	--	--	--	--	--	--
7055-Loans for Road Transport	--	--	--	--	--	9196	--	--
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	813191	2093940	56486	21840	2877	478942	152 400	329855

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, 2009 - Contd.

DISBURSEMENTS	STATE GOVERNMENTS							
	Gujarat	Haryana	Himachal Pradesh	Jammu and Kashmir	Jharkhand	Karnataka	Kerala	Madhya Pradesh
Total : Economic Services brought forward from page 113	55337	144407	768175	0	3390923	5364199	12 42788	15809834
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	--	--	--	--	--	--	70000	--
6858-Loans for Engineering Industries	500000	--	--	--	--	--	191877	--
6859-Loans for Telecommunication and Electronic Industries	--	--	--	--	--	--	139500	--
6860-Loans for Consumer Industries	--	1280000	--	--	--	189888	218394	--
6861-Loans for Atomic Energy Industries	--	--	--	--	--	--	--	--
6875-Loans for other Industries	--	--	--	--	--	--	--	--
6885-Other Loans to Industries and Minerals	600000	--	--	153694	--	--	150000	--
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	1455000	--	--	262407	--	--	1355000	--
7056-Loans for Inland Water Transport	--	--	--	--	--	--	--	--
7075-Loans for other Transport Services	--	--	--	--	--	--	--	188400
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	2610337	1424407	768175	416101	3390923	555 4087	3367559	15998234



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, 2009 - Contd.

(In thousands of rupees)

RECEIPTS	STATE GOVERNMENTS						
	Maharashtra	Manipur	Meghalaya	Mizoram	Nagaland	Orissa	Punjab
Total : Economic Services brought forward from page 114	1443704	349	1018	4899	576	1166307	65039
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	--	--	--	--	--	--	--
6860-Loans for Consumer Industries	490000	--	--	--	--	--	--
6861-Loans for Atomic Energy Industries	--	--	--	--	--	--	--
6875-Loans for other Industries	--	--	--	--	--	--	--
6885-Other Loans to Industries and Minerals	239819	--	--	--	--	177005	--
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	2173523	349	1018	4899	576	1343312	65039

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, 2009 - Contd.

DISBURSEMENTS	STATE GOVERNMENTS						
	Maharashtra	Manipur	Meghalaya	Mizoram	Nagaland	Orissa	Punjab
Total : Economic Services brought forward from page 115	5928135	0	432579	88495	8252	16306	306565
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	--	--	--	--	--	221903	--
6861-Loans for Atomic Energy Industries	--	--	--	--	--	--	--
6875-Loans for other Industries	--	--	--	--	--	9800	--
6885-Other Loans to Industries and Minerals	330161	--	--	--	--	419000	--
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	6258296	0	432579	88495	8252	667009	306565



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, 2009 - Contd.

(In thousands of rupees)

RECEIPTS	STATE GOVERNMENTS							Total
	Rajasthan	Sikkim	Tamil Nadu	Tripura	Uttar Pradesh	Uttarakhand	West Bengal	
Total : Economic Services brought forward from page 116	827560	0	11595227	272	363566	457678	5583 9526	90468242
F-LOANS AND ADVANCES - Contd.								
6854-Loans for Cement and Non-Metallic Mineral Industries	--	--	14667	--	--	--	--	119538
6855-Loans for Fertilizer Industries	--	--	--	--	--	--	--	58360
6856-Loans for Petro-Chemical Industries	--	--	--	--	--	--	--	0
6857-Loans for Chemical and Phramaceutical Industries	--	--	--	--	--	--	--	51300
6858-Loans for Engineering Industries	--	--	--	--	--	--	10132	3440967
6859-Loans for Telecommunication and Electronic Industries	--	--	--	--	--	--	--	2500
6860-Loans for Consumer Industries	6430	--	4384	--	1777850	--	15024	2694002
6861-Loans for Atomic Energy Industries	--	--	--	--	--	--	--	0
6875-Loans for other Industries	--	--	--	--	--	--	--	0
6885-Other Loans to Industries and Minerals	13076	--	920594	--	1,96903	--	--	31754224
7002-Loans to Railways	--	--	--	--	--	--	--	0
7051-Loans to Port and Light Houses	--	--	-2990	--	--	--	--	773344
7052-Loans for Shipping	--	--	3015	--	--	--	--	3015
7053-Loans for Civil Aviation	--	--	--	--	--	--	--	175000
7055-Loans for Road Transport	--	--	172	--	47400	--	--	56768
7056-Loans for Inland Water Transport	--	--	--	--	--	--	--	0
7075-Loans for other Transport Services	--	--	--	--	1490000	--	--	7325000
7225-Loans for Telecommunication Services	--	--	--	--	--	--	--	0
7275-Loan for other Communication Services	--	--	--	--	--	--	--	0
7425-Loans for other Scientific Research	--	--	--	--	--	--	--	45860
Total : Economic Services carried over to page 132	847066	0	12535069	272	5175719	457678	55864 682	136968120

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, 2009 - Contd.

DISBURSEMENTS	STATE GOVERNMENTS							Total
	Rajasthan	Sikkim	Tamil Nadu	Tripura	Uttar Pradesh	Uttarakhand	West Bengal	
Total : Economic Services brought forward from page 117	3244305	0	14300342	170000	275689	112711	8 4409488	83076672
F-LOANS AND ADVANCES - Contd.								
6854-Loans for Cement and Non-Metallic Mineral Industries	--	--	--	--	--	--	--	0
6855-Loans for Fertilizer Industries	--	--	--	--	--	--	--	467500
6856-Loans for Petro-Chemical Industries	--	--	--	--	--	--	--	146000
6857-Loans for Chemical and Phramaceutical Industries	--	--	--	--	--	--	8623	334223
6858-Loans for Engineering Industries	--	--	--	--	--	--	242043	4653642
6859-Loans for Telecommunication and Electronic Industries	--	--	--	--	--	--	25000	1434500
6860-Loans for Consumer Industries	2000	--	1071495	--	1712112	--	372991	8785786
6861-Loans for Atomic Energy Industries	--	--	--	--	--	--	--	0
6875-Loans for other Industries	--	--	176600	--	--	--	16939	219836
6885-Other Loans to Industries and Minerals	--	--	1000000	--	1409356	--	26680	4988891
7002-Loans to Railways	--	--	--	--	--	--	--	0
7051-Loans to Port and Light Houses	--	--	--	--	--	--	--	0
7052-Loans for Shipping	--	--	--	--	--	--	--	0
7053-Loans for Civil Aviation	26200	--	--	--	--	--	--	465132
7055-Loans for Road Transport	--	--	2506318	--	--	--	613255	23652652
7056-Loans for Inland Water Transport	--	--	--	--	--	--	50000	50000
7075-Loans for other Transport Services	--	--	--	--	--	--	260000	4451806
7225-Loans for Telecommunication Services	--	--	--	--	--	--	--	0
7275-Loan for other Communication Services	--	--	--	--	--	--	--	0
7425-Loans for other Scientific Research	--	--	--	--	--	--	--	565000
Total : Economic Services carried over to page 133	3272505	0	19054755	170000	3397157	1127118	6025019	133291640



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, 2009 - Contd.

(In thousands of rupees)

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	42868130	1802	902915	3990	31579	22163	45 80601	6134696	3511
F-LOANS AND ADVANCES - Concl'd.									
7452-Loans for Tourism	--	--	--	--	--	--	35000	--	1083
7453-Loans for Foreign Trade Export Promotion	--	--	--	--	--	--	--	--	--
7465-Loans for General Financial and Trading Institutions	--	--	--	--	--	--	--	--	--
7475-Loans for Other General Economic Services	--	--	1803202	--	--	--	--	--	--
Total : Economic Services	42868130	1802	2706117	3990	31579	22 163	4615601	6134696	4594
Miscellaneous Loans									
7601-Loans and Advances to State Governments	82715781	--	--	--	--	--	--	--	--
7602-Loans and Advances to Union Territory Governments	1101390	--	--	--	--	--	--	--	--
7605-Advances to Foreign Governments	2945810	--	--	--	--	--	--	--	--
7610-Loans to Government Servants, etc.	4739425	47171	950064	23860	316708	90914	9548	32193	64036
7615-Miscellaneous Loans	18806	--	--	--	--	--	--	1186700	--
Total : Miscellaneous Loans	91521212	47171	950064	23860	316708	90914	9548	1218893	64036
TOTAL : F-LOANS AND ADVANCES	135090173	49967	3697673	27850	34 8287	113169	5334147	7989990	97679
G-INTER STATE SETTLEMENTS-									
7810-Inter-State Settlements	--	--	--	--	--	--	14583	--	--
H-TRANSFER TO CONTINGENCY FUNDS -									
7999-Appropriation to the Contingency Funds	--	--	--	--	--	--	--	--	1700000
CONTINGENCY FUND -									
8000-Contingency Fund	--	--	9298	--	--	--	--	--	--

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, 2009 - 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 119	28446961	4287	1464002	255330	658511	543 8574	4354651	18319322	12429
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	--	--	--	--	100000	--	--	--	--
7475-Loans for Other General Economic Services	3449	--	1810000	--	--	--	--	--	--
Total : Economic Services	28450410	4287	3274002	255330	75851 1	5438574	4354651	18319322	12429
Miscellaneous Loans									
7601-Loans and Advances to State Governments	70430000	--	--	--	--	--	--	--	--
7602-Loans and Advances to Union Territory Governments	720000	--	--	--	--	--	--	--	--
7605-Advances to Foreign Governments	9469593	--	--	--	--	--	--	--	--
7610-Loans to Government Servants, etc.	2594426	24453	924142	17102	34519	71920	--	13845	224670
7615-Miscellaneous Loans	5215	--	--	--	--	--	--	9594000	--
Total: Miscellaneous Loans	83219234	24453	924142	17102	34519	7 1920	0	9607845	224670
TOTAL : F-LOANS AND ADVANCES	145855395	28740	34133734	272432	887447	5510494	4907468	42173167	286655
G-INTER STATE SETTLEMENTS-									
7810-Inter-State Settlements	--	--	--	--	--	--	14667	--	--
H-TRANSFER TO CONTINGENCY FUNDS -									
7999-Appropriation to the Contingency Funds	--	--	--	--	--	--	--	--	--
CONTINGENCY FUND -									
8000-Contingency Fund	--	--	71784	--	--	--	5025	--	1700620



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, 2009 - 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	813191	2093940	56486	21840	2877	478942	1 52400	329855
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	--	4862	--	--	--	--	--	--
7475-Loans for Other General Economic Services	--	--	--	--	--	156	1	--
Total : Economic Services	813191	2098802	56486	21840	2877	479 098	152401	329855
Miscellaneous Loans								
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.	608787	1417196	149654	13241	183473	21007	185155	13982
7615-Miscellaneous Loans	294606	--	--	--	--	3767	--	--
Total: Miscellaneous Loans	903393	1417196	149654	13241	183473	24774	185155	13982
TOTAL : F-LOANS AND ADVANCES	1811061	3517952	209740	36969	188 965	566478	356375	536177
G-INTER STATE SETTLEMENTS-								
7810-Inter-State Settlements	--	--	--	--	--	--	--	7910
H-TRANSFER TO CONTINGENCY FUNDS -								
7999-Appropriation to the Contingency Funds	--	--	--	--	--	--	--	--
CONTINGENCY FUND -								
8000-Contingency Fund	99446	--	--	1671	--	--	800000	--

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, 2009 - 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 121	2610337	1424407	768175	416101	3390923	5 554087	3367559	15998234
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	--	--	--	--	--	--	--	--
Total : Economic Services	2610337	1424407	768175	416101	3390 923	5554087	3367559	15998234
Miscellaneous Loans								
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.	346876	1898685	103914	2968	72597	25979	50266	986
7615-Miscellaneous Loans	349931	--	--	--	--	--	--	--
Total: Miscellaneous Loans	696807	1898685	103914	2968	72597	25 979	50266	986
TOTAL : F-LOANS AND ADVANCES	3537526	3323092	896089	424155	41 81925	7313436	9836860	18614565
G-INTER STATE SETTLEMENTS-								
7810-Inter-State Settlements	--	--	--	--	1458702	--	--	7349
H-TRANSFER TO CONTINGENCY FUNDS -								
7999-Appropriation to the Contingency Funds	--	--	--	--	--	--	--	--
CONTINGENCY FUND -								
8000-Contingency Fund	339665	--	--	2844	--	20980	58373	--



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, 2009 - Contd.

(In thousands of rupees)

RECEIPTS	STATE GOVERNMENTS						
	Maharashtra	Manipur	Meghalaya	Mizoram	Nagaland	Orissa	Punjab
Total : Economic Services brought forward from page 122	2173523	349	1018	4899	576	1343312	65039
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	19954	--	--	--	--	--	--
Total : Economic Services	2193477	349	1018	4899	576	1343312	65 039
Miscellaneous Loans							
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.	1661192	6264	181191	28434	24136	307803	707877
7615-Miscellaneous Loans	387327	--	--	--	--	682209	--
Total : Miscellaneous Loans	2048519	6264	181191	28434	24136	99 0012	707877
TOTAL : F-LOANS AND ADVANCES	5602065	6616	182602	248624	25666	2362130	776308
G-INTER STATE SETTLEMENTS-							
7810-Inter-State Settlements	--	--	--	--	--	--	--
H-TRANSFER TO CONTINGENCY FUNDS -							
7999-Appropriation to the Contingency Funds	4000000	--	--	--	--	--	--
CONTINGENCY FUND -							
8000-Contingency Fund	7089367	--	--	--	--	3013385	--

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, 2009 - Contd.

DISBURSEMENTS	STATE GOVERNMENTS						
	Maharashtra	Manipur	Meghalaya	Mizoram	Nagaland	Orissa	Punjab
Total : Economic Services brought forward from page 123	6258296	0	432579	88495	8252	667009	30656 5
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	14879	--	--	--	--	--	--
Total : Economic Services	6273175	0	432579	88495	8252	667009	3 06565
Miscellaneous Loans							
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.	2649039	3418	69515	52770	6365	290361	244126
7615-Miscellaneous Loans	2112385	--	--	--	--	596098	--
Total : Miscellaneous Loans	4761424	3418	69515	52770	6365	8864 59	244126
TOTAL : F-LOANS AND ADVANCES	12805947	5818	502094	174065	1461 7	2109674	550691
G-INTER STATE SETTLEMENTS-							
7810-Inter-State Settlements	5	--	--	--	--	--	--
H-TRANSFER TO CONTINGENCY FUNDS -							
7999-Appropriation to the Contingency Funds	6500000	--	--	--	--	2500000	--
CONTINGENCY FUND -							
8000-Contingency Fund	4019297	--	--	--	--	110700	--



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, 2009 - Contd.

RECEIPTS	STATE GOVERNMENTS								Total
	Rajasthan	Sikkim	Tamil Nadu	Tripura	Uttar Pradesh	Uttarakhand	West Bengal		
Total : Economic Services brought forward from page 124	847066	0	12535069	272	5175719	457678	558	64682	136968120
F-LOANS AND ADVANCES - Concl'd.									
7452-Loans for Tourism	--	--	4731	--	--	--	--	--	40814
7453-Loans for Foreign Trade Export Promotion	--	--	--	--	--	--	--	--	0
7465-Loans for General Financial and Trading Institutions	--	--	--	--	--	--	--	--	4862
7475-Loans for Other General Economic Services	161	--	--	--	--	--	--	--	1823474
Total : Economic Services	847227	0	12539800	272	5175719	457678	558	64682	138837270
Miscellaneous Loans									
7601-Loans and Advances to State Governments	--	--	--	--	--	--	--	--	82715781
7602-Loans and Advances to Union Territory Governments	--	--	--	--	--	--	--	--	1101390
7605-Advances to Foreign Governments	--	--	--	--	--	--	--	--	2945810
7610-Loans to Government Servants, etc.	23030	3294	821369	31204	437859	77863	291618		13469548
7615-Miscellaneous Loans	--	--	9088	--	--	--	--	--	2582503
Total : Miscellaneous Loans	23030	3294	830457	31204	437859	77863	291618		102815032
TOTAL : F-LOANS AND ADVANCES	892353	3791	19342342	32517	77808	94	536332	56158262	253923154
G-INTER STATE SETTLEMENTS-									
7810-Inter-State Settlements	--	--	--	--	--	--	--	--	22493
H-TRANSFER TO CONTINGENCY FUNDS -									
7999-Appropriation to the Contingency Funds	--	--	--	--	--	--	--	--	5700000
CONTINGENCY FUND -									
8000-Contingency Fund	1650000	--	--	--	1709239	24248	63448		14460102

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, 2009 - Concl'd.

DISBURSEMENTS	STATE GOVERNMENTS							(In thousands of rupees)	Total
	Rajasthan	Sikkim	Tamil Nadu	Tripura	Uttar Pradesh	Uttarakhand	West Bengal		
Total : Economic Services brought forward from page 125	3272505	0	19054755	170000	3397157	11271 18	6025019	133291640	
F-LOANS AND ADVANCES - Concl'd.									
7452-Loans for Tourism	--	--	--	--	6000	--	--	6000	
7453-Loans for Foreign Trade Export Promotion	--	--	--	--	--	--	--	0	
7465-Loans for General Financial and Trading Institutions	--	--	--	--	--	--	42302	142302	
7475-Loans for Other General Economic Services	--	--	--	--	--	--	--	1828328	
Total : Economic Services	3272505	0	19054755	170000	3403157	1 127118	6067321	135268270	
Miscellaneous Loans									
7601-Loans and Advances to State Governments	--	--	--	--	--	--	--	70430000	
7602-Loans and Advances to Union Territory Governments	--	--	--	--	--	--	--	720000	
7605-Advances to Foreign Governments	--	--	--	--	--	--	--	9469593	
7610-Loans to Government Servants, etc.	70	2511	686715	10795	1643180	26696	15334	12108243	
7615-Miscellaneous Loans	--	--	4000	--	--	650	--	12662279	
Total : Miscellaneous Loans	70	2511	690715	10795	1643180	27346	15334	105390115	
TOTAL : F-LOANS AND ADVANCES	3400635	2511	28299351	180795	807 0133	1217127	7596472	347113110	
G-INTER STATE SETTLEMENTS-									
7810-Inter-State Settlements	--	--	--	--	--	--	--	1480723	
H-TRANSFER TO CONTINGENCY FUNDS -									
7999-Appropriation to the Contingency Funds	1650000	--	--	--	--	--	--	10650000	
CONTINGENCY FUND -									
8000-Contingency Fund	--	--	5065	--	--	320473	4728	6659554	



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, 2009

(In thousands of rupees)

RECEIPTS	Union Government	U.T. Govt. Puduchery	STATE GOVERNMENTS						
			Andhra Pradesh	Arunachal Pradesh	Assam	Bihar	Chhattisgarh	Goa	Gujarat
<b>PART III PUBLIC ACCOUNT-</b>									
<b>I. SMALL SAVINGS, PROVIDENT FUNDS ETC.-</b>									
(a) Small Savings -									
8001-Savings Deposits	1212723775	-	-	-	-	-	-	-	-
8002-Savings Certificates	223909751	-	-	-	-	-	-	-	-
<b>Total (a)</b>	<b>1436633526</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
(b) Provident Funds -									
8006-Public Provident Funds	148466275	-	-	-	-	-	-	-	-
8007-Investment of National Small Savings Fund	85480308	-	3232000	-	-	-	-	-	-
8008-Income and Expenditure on N.S.S. Fund	619578625	-	-	-	-	-	-	-	-
8009-State Provident Funds	255697597	1662605	16552666	1509080	6077342	11161379	4115447	2397092	9946678
<b>Total (b)</b>	<b>1109222805</b>	<b>1662605</b>	<b>19784666</b>	<b>1509080</b>	<b>6077342</b>	<b>11161379</b>	<b>4115447</b>	<b>2397092</b>	<b>9946678</b>
(c) Other Accounts -									
8010-Trusts and Endowments	-	-	-	-	-	-	-	-	-
8011-Insurance and Pension Funds	46921733	35721	3721850	63069	201517	372184	756460	32737	1376783
8012-Special Deposits and Accounts	980649780	-	-	-	-	-	-	-	-
8013-Other Deposits and Accounts	-20	-	-	-	-	-	-	-	-
<b>Total (c)</b>	<b>1027571493</b>	<b>35721</b>	<b>3721850</b>	<b>63069</b>	<b>201517</b>	<b>372184</b>	<b>756460</b>	<b>32737</b>	<b>1376783</b>
(d) Other Saving Schemes-									
8031-Other Saving Deposit	-	-	-	-	-	-	-	-	-
<b>Total (d)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL : I-Small Savings, Provident Funds, etc.</b>	<b>3573427824</b>	<b>1698326</b>	<b>23506516</b>	<b>1572149</b>	<b>6278859</b>	<b>11533563</b>	<b>4871907</b>	<b>2429829</b>	<b>11323461</b>
<b>J. RESERVE FUNDS -</b>									
(a) Reserve Funds bearing interest -									
8115-Depreciation/Renewal Reserve Funds	73963207	-	-	-	-	-	-	-	-
8116-Revenue Reserve Funds	-	-	-	-	-	-	-	-	-
8117-Development Funds	16313920	-	-	-	-	-	-	-	-
8118-Capital Reserve Funds	36158110	-	-	-	-	-	-	-	-
8119-Railway Safety Funds	-	-	-	-	-	-	-	-	-
8121-General and other Reserve Funds	108748554	-	14744	-	-	-	-	-	-12
<b>Total (a)</b>	<b>235183791</b>	<b>0</b>	<b>14744</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-12</b>
(b) Reserve Funds not bearing interest -									
8222-Sinking Funds	-	120000	9413822	140000	1080000	1400000	1000000	546721	2000000
8223-Famine Relief Fund	-	-	-	-	-	-	7298	-	-
8224-Central Road Fund	136500000	-	-	-	-	-	-	-	-
8225-Roads and Bridges Fund	723900	-	-	-	-	-	-	-	-
8226-Depreciation/Renewal Reserve Funds	2727130	-	3074	-	-	-	-	-	5515
8228-Revenue Reserve Funds	-	-	-	-	-	-	3366	-	-
8229-Development and Welfare Funds	139471250	-	2961515	-	-	-	2489130	670992	1786757
8230-Special Railway Safety Fund	-	-	-	-	-	-	-	-	-
8231-Railway Safety Fund	7765098	-	-	-	-	-	-	-	-
8232-Rural Employment Guarantee Funds	300000000	-	-	-	-	-	-	-	-
8235-General and other Reserve Funds	187288900	-	5691641	-	2094016	11624800	1224977	273187	4623630
<b>Total (b)</b>	<b>774476278</b>	<b>120000</b>	<b>18070052</b>	<b>140000</b>	<b>3174016</b>	<b>13024800</b>	<b>4724771</b>	<b>1490900</b>	<b>8415902</b>
<b>TOTAL : J-RESERVE FUNDS</b>	<b>1009660069</b>	<b>120000</b>	<b>18084796</b>	<b>140000</b>	<b>3174016</b>	<b>13024800</b>	<b>4724771</b>	<b>1490900</b>	<b>8415890</b>
Carried over to page 142	4583087893	1818326	41591312	1712149	9452 875	24558363	9596678	3920729	19739351

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

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

## COMBINED FINANCE AND REVENUE ACCOUNTS OF THE UNION AND STATE GOVERNMENTS IN INDIA FOR THE YEAR 2008-09

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, 2009-Contd.

DISBURSEMENTS	Union Government	U.T. Govt. Puduchery	STATE GOVERNMENTS						
			Andhra Pradesh	Arunachal Pradesh	Assam	Bihar	Chhattisgarh	Goa	Gujarat
			(In thousands of rupees)						
<b>PART III PUBLIC ACCOUNT-</b>									
<b>I. SMALL SAVINGS, PROVIDENT FUNDS ETC.-</b>									
(a) Small Savings -									
8001-Savings Deposits	1304899618	-	-	-	-	-	-	-	-
8002-Savings Certificates	275548906	-	-	-	-	-	-	-	-
<b>Total (a)</b>	<b>1580448524</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
(b) Provident Funds -									
8006-Public Provident Funds	99163567	-	-	-	-	-	-	-	-
8007-Investment of National Small Savings Fund	84096500	-	3367255	-	-	-	-	-	-
8008-Income and Expenditure on N.S.S. Fund	567098718	-	-	-	-	-	-	-	-
8009-State Provident Funds	175287885	1273801	12368753	768959	2053016	8409825	3728277	759374	7487238
<b>Total (b)</b>	<b>925646670</b>	<b>1273801</b>	<b>15736008</b>	<b>768959</b>	<b>2053016</b>	<b>8409825</b>	<b>3728277</b>	<b>759374</b>	<b>7487238</b>
(c) Other Accounts -									
8010-Trusts and Endowments	-	-	-	-	-	-	-	-	-
8011-Insurance and Pension Funds	13465399	18111	2072972	17694	323551	1679721	406225	5952	633649
8012-Special Deposits and Accounts	176423927	-	-	-	-	-	-	-	-
8013-Other Deposits and Accounts	60670	-	-	-	-	-	-	-	-
<b>Total (c)</b>	<b>189949996</b>	<b>18111</b>	<b>2072972</b>	<b>17694</b>	<b>323551</b>	<b>1679721</b>	<b>406225</b>	<b>5952</b>	<b>633649</b>
(d) Other Saving Schemes-									
8031-Other Saving Deposit	-	-	-	-	-	-	-	-	-
<b>Total (d)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL : I-Small Savings, Provident Funds, etc.</b>	<b>2696045190</b>	<b>1291912</b>	<b>17808980</b>	<b>786653</b>	<b>2376567</b>	<b>10089546</b>	<b>4134502</b>	<b>765326</b>	<b>8120887</b>
<b>J. RESERVE FUNDS -</b>									
(a) Reserve Funds bearing interest -									
8115-Depreciation/Renewal Reserve Funds	83737450	-	-	-	-	-	-	-	-
8116-Revenue Reserve Funds	-	-	-	-	-	-	-	-	-
8117-Development Funds	29982380	-	-	-	-	-	-	-	-
8118-Capital Reserve Funds	75229746	-	-	-	-	-	-	-	-
8119-Railway Safety Funds	-	-	-	-	-	-	-	-	-
8121-General and other Reserve Funds	113449965	-	-	-	-	-	-	-	-
<b>Total (a)</b>	<b>302399541</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
(b) Reserve Funds not bearing interest -									
8222-Sinking Funds	-	-	9399015	140000	1585400	1400000	1000000	546721	2000250
8223-Famine Relief Fund	-	-	-	-	-	-	-	-	-
8224-Central Road Fund	140902721	-	-	-	-	-	-	-	-
8225-Roads and Bridges Fund	687139	-	-	-	-	-	-	-	-
8226-Depreciation/Renewal Reserve Funds	2762072	-	-	-	-	-	-	-	1673
8228-Revenue Reserve Funds	-	-	-	-	-	-	-	-	-
8229-Development and Welfare Funds	130381549	-	243060	-	-	-	303330	5268	301097
8230-Special Railway Safety Fund	-	-	-	-	-	-	-	-	-
8231-Railway Safety Fund	5650814	-	-	-	-	-	-	-	-
8232-Rural Employment Guarantee Fund	300000000	-	-	-	-	-	-	-	-
8235-General and other Reserve Funds	332858574	-	5737847	-	2688336	8692378	756768	292500	2297207
<b>Total (b)</b>	<b>913242869</b>	<b>0</b>	<b>15379922</b>	<b>140000</b>	<b>4273736</b>	<b>10092378</b>	<b>2060098</b>	<b>844489</b>	<b>4600227</b>
<b>TOTAL : J - RESERVE FUNDS</b>	<b>1215642410</b>	<b>0</b>	<b>15379922</b>	<b>140000</b>	<b>4273736</b>	<b>10092378</b>	<b>2060098</b>	<b>844489</b>	<b>4600227</b>
Carried over to page 143	3911687600	1291912	33188902	926653	66503 03	20181924	6194600	1609815	12721114



**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, 2009-Contd.**

RECEIPTS	STATE GOVERNMENTS						
	Haryana	Himachal Pradesh	Jammu and Kashmir	Jharkhand	Karnataka	Kerala	Madhya Pradesh
(In thousands of rupees)							
<b>PART III PUBLIC ACCOUNT-</b>							
<b>I. SMALL SAVINGS, PROVIDENT FUNDS ETC.-</b>							
(a) Small Savings -							
8001-Savings Deposits	-	-	-	-	-	-	-
8002-Savings Certificates	-	-	-	-	-	-	-
<b>Total (a)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
(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	13883130	15533189	10799383	5433682	12142744	30820146	12646015
<b>Total (b)</b>	<b>13883130</b>	<b>15533189</b>	<b>10799383</b>	<b>5433682</b>	<b>12142744</b>	<b>30820146</b>	<b>12646015</b>
(c) Other Accounts -							
8010-Trusts and Endowments	-	-	-	-	-	-	-
8011-Insurance and Pension Funds	129602	185068	487643	410870	11149965	3269190	1226304
8012-Special Deposits and Accounts	-	-	-	-	-	-	-
8013-Other Deposits and Accounts	-	-	-	-	-	-	-
<b>Total (c)</b>	<b>129602</b>	<b>185068</b>	<b>487643</b>	<b>410870</b>	<b>11149965</b>	<b>3269190</b>	<b>1226304</b>
(d) Other Saving Schemes-							
8031-Other Saving Deposit	-	-	-	-	22	98091066	-
<b>Total (d)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>22</b>	<b>98091066</b>	<b>0</b>
<b>TOTAL : I-Small Savings, Provident Funds, etc.</b>	<b>14012732</b>	<b>15718257</b>	<b>11287026</b>	<b>5844552</b>	<b>23292731</b>	<b>132180402</b>	<b>13872319</b>
<b>J. RESERVE FUNDS -</b>							
(a) Reserve Funds bearing interest -							
8115-Depreciation/Renewal Reserve Funds	605906	-	-	-	370	-	-
8116-Revenue Reserve Funds	-	-	-	-	-	-	-
8117-Development Funds	-	-	-	-	-	-	-
8118-Capital Reserve Funds	-	-	-	-	-	-	-
8119-Railway Safety Funds	-	-	-	-	-	-	-
8121-General and other Reserve Funds	3185	-	471650	-	-	1084560	-1560000
<b>Total (a)</b>	<b>609091</b>	<b>0</b>	<b>471650</b>	<b>0</b>	<b>370</b>	<b>1084560</b>	<b>-1560000</b>
(b) Reserve Funds not bearing interest -							
8222-Sinking Funds	601200	-	-	-	2051	7687077	-
8223-Famine Relief Fund	-	-	-	-	-	-	18117
8224-Central Road Fund	-	-	-	-	-	-	-
8225-Roads and Bridges Fund	-	-	-	-	-	-	-
8226-Depreciation/Renewal Reserve Funds	-	-	-	-	-	-	2586
8228-Revenue Reserve Funds	-	-	-	-	-	-	2731
8229-Development and Welfare Funds	137	2924193	413456	-	23066432	77390	3198819
8230-Special Railway Safety Fund	-	-	-	-	-	-	-
8231-Railway Safety Fund	-	-	-	-	-	-	-
8232-Rural Employment Guarantee Funds	-	-	-	-	-	-	-
8235-General and other Reserve Funds	2408494	1717100	65300	859925	3218381	11786	4341535
<b>Total (b)</b>	<b>3009831</b>	<b>4641293</b>	<b>478756</b>	<b>859925</b>	<b>26286864</b>	<b>7776253</b>	<b>7563788</b>
<b>TOTAL : J-RESERVE FUNDS</b>	<b>3618922</b>	<b>4641293</b>	<b>950406</b>	<b>859925</b>	<b>26287234</b>	<b>8860813</b>	<b>6003788</b>
Carried over to page 144	17631654	20359550	12237432	6704477	49579 965	141041215	19876107

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, 2009-Contd.

(In thousands of rupees)

DISBURSEMENTS	STATE GOVERNMENTS						
	Haryana	Himachal Pradesh	Jammu and Kashmir	Jharkhand	Karnataka	Kerala	Madhya Pradesh
<b>PART III PUBLIC ACCOUNT-</b>							
<b>FUNDS ETC.-</b>							
(a) Small Savings -							
8001-Savings Deposits	-	-	-	-	-	-	-
8002-Savings Certificates	-	-	-	-	-	-	-
<b>Total (a)</b>	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	10296315	10486749	6410819	3241142	5751873	18487019	10511503
<b>Total (b)</b>	10296315	10486749	6410819	3241142	5751873	18487019	10511503
(c) Other Accounts -							
8010-Trusts and Endowments	-	-	-	-	-	-	-
8011-Insurance and Pension Funds	192599	82729	293406	607178	5778362	698941	1323699
8012-Special Deposits and Accounts	-	-	-	-	-	-	-
8013-Other Deposits and Accounts	-	-	-	-	-	-	-
<b>Total (c)</b>	192599	82729	293406	607178	5778362	698941	1323699
(d) Other Saving Schemes-							
8031-Other Saving Deposit	-	-	-	-	55	87103893	-
<b>Total (d)</b>	0	0	0	0	55	87103893	0
<b>TOTAL : I-Small Savings, Provident Funds, etc.</b>	10488914	10569478	6704225	3848320	11530290	106289853	11835202
<b>J. RESERVE FUNDS -</b>							
(a) Reserve Funds bearing interest -							
8115-Depreciation/Renewal Reserve Funds	620000	-	-	-	463	-	-
8116-Revenue Reserve Funds	-	-	-	-	-	-	-
8117-Development Funds	-	-	-	-	-	-	-
8118-Capital Reserve Funds	-	-	-	-	-	-	-
8119-Railway Safety Funds	-	-	-	-	-	-	-
8121-General and other Reserve Funds	2000	-	185100	-	-	1169099	-
<b>Total (a)</b>	622000	0	185100	0	463	1169099	0
(b) Reserve Funds not bearing interest -							
8222-Sinking Funds	601200	-	-	-	662861	7687077	-
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	-	-	657791	-	3919766	18982	-
8230-Special Railway Safety Fund	-	-	-	-	-	-	-
8231-Railway Safety Fund	-	-	-	-	-	-	-
8232-Rural Employment Guarantee Fund	-	-	-	-	-	-	-
8235-General and other Reserve Funds	2443788	1587211	22	1335300	3063350	11786	5873839
<b>Total (b)</b>	3044988	1587211	657813	1335300	7645977	7717845	5873839
<b>TOTAL : J - RESERVE FUNDS</b>	3666988	1587211	842913	1335300	7646440	8886944	5873839
Carried over to page 145	14155902	12156689	7547138	5183620	191767 30	115176797	17709041



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, 2009-Contd.

(In thousands of rupees)

RECEIPTS	STATE GOVERNMENTS					
	Maharashtra	Manipur	Meghalaya	Mizoram	Nagaland	Orissa
<b>PART III PUBLIC ACCOUNT-</b>						
<b>I. SMALL SAVINGS, PROVIDENT FUNDS ETC. -</b>						
(a) Small Savings -						
8001-Savings Deposits	-	-	-	-	-	-
8002-Savings Certificates	-	-	-	-	-	-
<b>Total (a)</b>	0	0	0	0	0	0
(b) Provident Funds -						
8006-Public Provident Funds	-	-	-	-	-	-
8007-Investment of National Small Savings Fund	-	2032900	-	-	-	-
8008-Income and Expenditure on N.S.S. Fund	-	-	-	-	-	-
8009-State Provident Funds	19912606	1383604	1065543	3079601	1420984	21275900
<b>Total (b)</b>	19912606	3416504	1065543	3079601	1420984	21275900
(c) Other Accounts -						
8010-Trusts and Endowments	-	-	-	-	-	-
8011-Insurance and Pension Funds	2285449	17053	-	71896	24297	21055
8012-Special Deposits and Accounts	-	-	-	-	-	-
8013-Other Deposits and Accounts	-	-	-	-	-	-
<b>Total (c)</b>	2285449	17053	0	71896	24297	21055
(d) Other Saving Schemes-						
8031-Other Saving Deposit	-	-	-	-	-	-
<b>Total (d)</b>	0	0	0	0	0	0
<b>TOTAL : I-Small Savings, Provident Funds, etc.</b>	22198055	3433557	1065543	3151497	1445281	21296955
<b>J. RESERVE FUNDS -</b>						
(a) Reserve Funds bearing interest -						
8115-Depreciation/Renewal Reserve Funds	394	-	-	-	-	-
8116-Revenue Reserve Funds	-	-	-	-	-	-
8117-Development Funds	-	-	-	-	-	-
8118-Capital Reserve Funds	-	-	-	-	-	-
8119-Railway Safety Funds	-	-	-	-	-	-
8121-General and other Reserve Funds	903442	-	-	-	-	-
<b>Total (a)</b>	903836	0	0	0	0	0
(b) Reserve Funds not bearing interest -						
8222-Sinking Funds	14277400	126600	135351	150000	195400	724
8223-Famine Relief Fund	-	-	-	-	-	2
8224-Central Road Fund	-	-	-	-	-	-
8225-Roads and Bridges Fund	-	-	-	-	-	-
8226-Depreciation/Renewal Reserve Funds	-	-	-	-	-	-
8228-Revenue Reserve Funds	-	-	-	-	-	-
8229-Development and Welfare Funds	8451564	-	20	-	-	6966
8230-Special Railway Safety Fund	-	-	-	-	-	-
8231-Railway Safety Fund	-	-	-	-	-	-
8232-Rural Employment Guarantee Funds	-	-	-	-	-	-
8235-General and other Reserve Funds	645100	124184	123100	568163	199460	5715280
<b>Total (b)</b>	23374064	250784	258471	718163	394860	5722972
<b>TOTAL : J-RESERVE FUNDS</b>	24277900	250784	258471	718163	394860	5722972
Carried over to page 146	46475955	3684341	1324014	3869660	1840141	27019927

## COMBINED FINANCE AND REVENUE ACCOUNTS OF THE UNION AND STATE GOVERNMENTS IN INDIA FOR THE YEAR 2008-09

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, 2009-Contd.

(In thousands of rupees)

DISBURSEMENTS	STATE GOVERNMENTS					
	Maharashtra	Manipur	Meghalaya	Mizoram	Nagaland	Orissa
<b>PART III PUBLIC ACCOUNT-</b>						
<b>I. SMALL SAVINGS, PROVIDENT FUNDS ETC.-</b>						
(a) Small Savings -						
8001-Savings Deposits	-	-	-	-	-	-
8002-Savings Certificates	-	-	-	-	-	-
<b>Total (a)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
(b) Provident Funds -						
8006-Public Provident Funds	-	-	-	-	-	-
8007-Investment of National Small Savings Fund	-	38300	-	-	-	-
8008-Income and Expenditure on N.S.S. Fund	-	-	-	-	-	-
8009-State Provident Funds	13184682	850029	609742	1248009	1122924	16677060
<b>Total (b)</b>	<b>13184682</b>	<b>888329</b>	<b>609742</b>	<b>1248009</b>	<b>1122924</b>	<b>16677060</b>
(c) Other Accounts -						
8010-Trusts and Endowments	-	-	-	-	-	-
8011-Insurance and Pension Funds	978856	27522	-	24684	19057	32229
8012-Special Deposits and Accounts	-	-	-	-	-	-
8013-Other Deposits and Accounts	-	-	-	-	-	-
<b>Total (c)</b>	<b>978856</b>	<b>27522</b>	<b>0</b>	<b>24684</b>	<b>19057</b>	<b>32229</b>
(d) Other Saving Schemes-						
8031-Other Saving Deposit	-	-	-	-	-	-
<b>Total (d)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL : I-Small Savings, Provident Funds, etc.</b>	<b>14163538</b>	<b>915851</b>	<b>609742</b>	<b>1272693</b>	<b>1141981</b>	<b>16709289</b>
<b>J. RESERVE FUNDS -</b>						
(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	461609	-	-	-	-	-
<b>Total (a)</b>	<b>461609</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
(b) Reserve Funds not bearing interest -						
8222-Sinking Funds	14277400	126600	135200	150000	195400	100
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	6996146	-	-	-	-	8880
8230-Special Railway Safety Fund	-	-	-	-	-	-
8231-Railway Safety Fund	-	-	-	-	-	-
8232-Rural Employment Guarantee Fund	-	-	-	-	-	-
8235-General and other Reserve Funds	645100	206700	121300	558111	199460	6234130
<b>Total (b)</b>	<b>21918646</b>	<b>333300</b>	<b>256500</b>	<b>708111</b>	<b>394860</b>	<b>6243110</b>
<b>TOTAL : J - RESERVE FUNDS</b>	<b>22380255</b>	<b>333300</b>	<b>256500</b>	<b>708111</b>	<b>394860</b>	<b>6243110</b>
Carried over to page 147	36543793	1249151	866242	1980804	1536841	22952399



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, 2009-Contd.

(In thousands of rupees)

RECEIPTS	STATE GOVERNMENTS								Total
	Punjab	Rajasthan	Sikkim	Tamil Nadu	Tripura	Uttar Pradesh	Uttarakhand	West Bengal	
<b>PART III PUBLIC ACCOUNT-</b>									
<b>I. SMALL SAVINGS, PROVIDENT FUNDS ETC.-</b>									
(a) Small Savings -									
8001-Savings Deposits	-	-	-	-	-	-	-	-	1212723775
8002-Savings Certificates	-	-	-	-	-	-	-	-	223909751
Total (a)	0	0	0	0	0	0	0	0	1436633526
(b) Provident Funds -									
8006-Public Provident Funds	-	-	-	-	-	-	-	-	148466275
8007-Investment of National Small Savings Fund	-	-	-	-	-	-	-	-	90745208
8008-Income and Expenditure on N.S.S. Fund	-	-	-	-	-	-	-	-	619578625
8009-State Provident Funds	19970731	19722798	944461	36227808	4251265	63275541	8595383	14135378	625639778
Total (b)	19970731	19722798	944461	36227808	4251265	63275541	8595383	14135378	1484429886
(c) Other Accounts -									
8010-Trusts and Endowments	-	-	-	-	-	-	-	-	0
8011-Insurance and Pension Funds	569591	11330432	29486	-	34461	1832271	85474	168341	86810502
8012-Special Deposits and Accounts	-	-	-	-	-	-	-	-	980649780
8013-Other Deposits and Accounts	-	-	-	-	-	-	-	-	-20
Total (c)	569591	11330432	29486	0	34461	1832271	85474	168341	1067460262
(d) Other Saving Schemes-									
8031-Other Saving Deposit	-	-	-	905816	-	-	-	-	98996904
Total (d)	0	0	0	905816	0	0	0	0	98996904
<b>TOTAL : I-Small Savings, Provident Funds, etc.</b>	<b>20540322</b>	<b>31053230</b>	<b>973947</b>	<b>37133624</b>	<b>4285726</b>	<b>65107812</b>	<b>8680857</b>	<b>14303719</b>	<b>4087520578</b>
<b>J. RESERVE FUNDS -</b>									
(a) Reserve Funds bearing interest -									
8115-Depreciation/Renewal Reserve Funds	36668	-153970	-	-	-	1000000	-	-	75452575
8116-Revenue Reserve Funds	-	-	-	-	-	-	-	-	0
8117-Development Funds	-	-	-	-	-	-	-	-	16313920
8118-Capital Reserve Funds	-	-	-	-	-	-	-	-	36158110
8118-Capital Reserve Funds	-	-	-	-	-	-	-	-	0
8121-General and other Reserve Funds	5065746	-	-	1231	-	-	-	2966608	117699708
Total (a)	5102414	-153970	0	1231	0	1000000	0	2966608	245624313
(b) Reserve Funds not bearing interest -									
8222-Sinking Funds	-	-	117300	8897153	1437779	31637885	500000	11058164	92524627
8223-Famine Relief Fund	-	-143401	-	101	-	-	-	-	-117883
8224-Central Road Fund	-	-	-	-	-	-	-	-	136500000
8225-Roads and Bridges Fund	-	2244200	-	-	-	-	-	3070768	6038868
8226-Depreciation/Renewal Reserve Funds	-	-	-	5781	-	301500	-	-	3045586
8228-Revenue Reserve Funds	-	-	-	-	-	-	-	-	6097
8229-Development and Welfare Funds	-	2205654	-	34601797	-	76477	1138266	-	223540815
8230-Special Railway Safety Fund	-	-	-	-	-	-	-	-	0
8231-Railway Safety Fund	-	-	-	-	-	-	-	-	7765098
8232-Rural Employment Guarantee Funds	-	4398560	-	-	-	-	-	-	304398560
8235-General and other Reserve Funds	-	11887932	515161	8731564	121050	3266714	50000	58760	257450140
Total (b)	0	20592945	632461	52236396	1558829	35282576	1688266	14187692	1031151908
<b>TOTAL : J-RESERVE FUNDS</b>	<b>5102414</b>	<b>20438975</b>	<b>632461</b>	<b>52237627</b>	<b>1558829</b>	<b>36282576</b>	<b>1688266</b>	<b>17154300</b>	<b>1276776221</b>
Carried over to page 148	25642736	51492205	1606408	89371251	58445 55	101390388	10369123	31458019	5364296799

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, 2009-Contd.

DISBURSEMENTS	STATE GOVERNMENTS								Total
	Punjab	Rajasthan	Sikkim	Tamil Nadu	Tripura	Uttar Pradesh	Uttarakhand	West Bengal	
<b>PART III PUBLIC ACCOUNT-</b>									
<b>I. SMALL SAVINGS, PROVIDENT FUNDS ETC.-</b>									
(a) Small Savings -									
8001-Savings Deposits	-	-	-	-	-	-	-	-	1304899618
8002-Savings Certificates	-	-	-	-	-	-	-	-	275548906
<b>Total (a)</b>	0	0	0	0	0	0	0	0	1580448524
(b) Provident Funds -									
8006-Public Provident Funds	-	-	-	-	-	-	-	-	99163567
8007-Investment of National Small Savings Fund	-	-	-	-	-	-	-	-	87502055
8008-Income and Expenditure on N.S.S. Fund	-	-	-	-	-	-	-	-	567098718
8009-State Provident Funds	13174926	11145644	674640	30533848	3549894	34661943	3250689	10484750	418491328
<b>Total (b)</b>	13174926	11145644	674640	30533848	3549894	34661943	3250689	10484750	1172255668
(c) Other Accounts -									
8010-Trusts and Endowments	-	-	-	-	-	-	-	-	0
8011-Insurance and Pension Funds	161961	5855379	6537	-	61418	1001453	116964	265688	36151936
8012-Special Deposits and Accounts	-	-	-	-	-	-	-	-	176423927
8013-Other Deposits and Accounts	-	-	-	-	-	-	-	-	60670
<b>Total (c)</b>	161961	5855379	6537	0	61418	1001453	116964	265688	212636533
(d) Other Saving Schemes-									
8031-Other Saving Deposit	-	-	-	822646	-	-	-	-	87926594
<b>Total (d)</b>	0	0	0	822646	0	0	0	0	87926594
<b>TOTAL : I-Small Savings, Provident Funds, etc.</b>	13336887	17001023	681177	31356494	3611312	35663396	3367653	10750438	3053267319
<b>J. RESERVE FUNDS -</b>									
(a) Reserve Funds bearing interest -									
8115-Depreciation/Renewal Reserve Funds	-	-	-	-	-	-	-	-	84357913
8116-Revenue Reserve Funds	-	-	-	-	-	-	-	-	0
8117-Development Funds	-	-	-	-	-	-	-	-	29982380
8118-Capital Reserve Funds	-	-	-	-	-	-	-	-	75229746
8119-Railway Safety Funds	-	-	-	-	-	-	-	-	0
8121-General and other Reserve Funds	1514418	-	-	-	-	-	-	3363688	120145879
<b>Total (a)</b>	1514418	0	0	0	0	0	0	3363688	309715918
(b) Reserve Funds not bearing interest -									
8222-Sinking Funds	-	-	117300	8659805	1437779	-	500000	11058164	61680272
8223-Famine Relief Fund	-	-	-	-	-	-	-	-	0
8224-Central Road Fund	-	-	-	-	-	-	-	-	140902721
8225-Roads and Bridges Fund	-	2010178	-	-	-	-	-	3704062	6401379
8226-Depreciation/Renewal Reserve Funds	-	-	-	64505	-	289726	-	-	3117976
8228-Revenue Reserve Funds	-	-	-	-	-	-	-	-	0
8229-Development and Welfare Funds	-	10622	-	26933105	-	840264	102612	-	170722472
8230-Special Railway Safety Fund	-	-	-	-	-	-	-	-	0
8231-Railway Safety Fund	-	-	-	-	-	-	-	-	5650814
8232-Rural Employment Guarantee Fund	-	4632720	-	-	-	-	-	-	304632720
8235-General and other Reserve Funds	-	12907069	490222	8475605	22174	7553901	50000	236048	405338726
<b>Total (b)</b>	0	19560589	607522	44133020	1459953	8683891	652612	14998274	1098447080
<b>TOTAL : J - RESERVE FUNDS</b>	1514418	19560589	607522	44133020	1459953	8683891	652612	18361962	1408162998
Carried over to page 149	14851305	36561612	1288699	75489514	50712 65	44347287	4020265	29112400	4461430317



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, 2009-Contd.

(In thousands of rupees)

RECEIPTS	Union Government	U.T. Govt. Puducherry	STATE GOVERNMENTS						
			Andhra Pradesh	Arunachal Pradesh	Assam	Bihar	Chhattisgarh	Goa	Gujarat
Brought forward from page 134	4583087893	1818326	41591312	1712149	94 52875	24558363	9596678	3920729	19739351
<b>K. DEPOSITS AND ADVANCES -</b>									
(a) Deposits bearing Interests-									
8336-Civil Deposits	402597	-	-	-	-	-	-	711163	13501954
8337-Deposits of Railways	16925	-	-	-	-	-	-	-	-
8338-Deposits of Local Funds	-	-	5179504	-	-	-	-	-	-
8342-Other Deposits	246743767	6279	29797594	-	-	132	441563	254662	112506
Total (a)	247163289	6279	34977098	0	0	132	441563	965825	13614460
(b) Deposits not bearing interests-									
8443-Civil Deposits	126627242	664445	204091093	4695238	31792438	20487407	15404830	971763	19022515
8444-Defence Deposits	40775457	-	-	-	-	-	-	-	-
8445-Railway Deposits	138539931	-	-	-	-	-	-	-	-
8446-Postal Deposits	52574996	-	-	-	-	-	-	-	-
8447-Telecommunication Deposits	1866	-	-	-	-	-	-	-	-
8448-Deposits of Local Funds	88529	46500	82042068	-	389	16409964	263	-	104204453
8449-Other Deposits	1423113	-	71589076	-	-	34414589	-	456	1437390
8450-Balance Account of Union Territories	132007379	-	-	-	-	-	-	-	-
8451-Bhopal Gas leak disaster relief Fund	435	-	-	-	-	-	-	-	-
8452-National Investment Fund	1634470	-	-	-	-	-	-	-	-
Total (b)	493673418	710945	357722237	4695238	31792827	71311960	15405093	972219	124664358
(c) Advances -									
8550-Civil Advances	63993318	7393	1837628	639132	6729841	787326	3643006	79784	2538293
8551-Defence Advances	331254519	-	-	-	-	-	-	-	-
8552-Railway Advances	585980	-	-	-	-	-	-	-	-
8553-Postal Advances	23929880	-	-	-	-	-	-	-	-
8554-Telecommunication Advances	47317	-	-	-	-	-	-	-	-
Total (c)	419811014	7393	1837628	639132	6729841	787326	3643006	79784	2538293
<b>TOTAL : K - DEPOSITS AND ADVANCES</b>	<b>1160647721</b>	<b>724617</b>	<b>394536963</b>	<b>5334370</b>	<b>38522668</b>	<b>72099418</b>	<b>19489662</b>	<b>2017828</b>	<b>140817111</b>
<b>L. SUSPENSE AND MISCELLANEOUS-</b>									
(a) Coinage Accounts-									
8656-Coinage Accounts	-	-	-	-	-	-	-	-	-
(b) Suspense-									
8658-Suspense Accounts	52100787	1230631	1220129	38929353	839061	1844523	-922373	1055326	-660201
8659-Suspense Account Defence	2005	-	-	-	-	-	-	-	-
8660-Suspense Account Railways	118386	-	-	-	-	-	-	-	-
8661-Suspense Account (Postal)	-	-	-	-	-	-	-	-	-
8662-Suspense Account Telecommunications	747116	-	-	-	-	-	-	-	-
8663-Accounting Adjustment Suspense	-	-	-	-	-	-	-	-	-
Total Suspense	52968294	1230631	1220129	38929353	839061	1844523	-922373	1055326	-660201
(c) Other Accounts -									
8670-Cheques and Bills	-19989807	-207027	122071533	-	33493	-	120662320	19946831	233932779
8671-Departmental Balances	14450981	6121	82273	161124	345473	3715561	668607	124953	56215
8672-Permanent Cash Imprest	-	-	1	-	-	2	-	0.01	-
8673-Cash Balance Investment Account	37810000	-	846285305	155359500	1546164400	1343230695	317408676	90829255	1116728418
8674-Security Deposits made by Government	-	-	-	-	-	-	-	994	937
8675-Deposits with Reserve Bank	-	-	-	-	-	-	-	-	-
8677-Remittances into Banks/Treasuries	1288365	-	-	-	-	-	-	-	-
Total (c)	33559539	-200906	968439112	155520624	1546543366	1346946258	438739603	110902033	1350718349
Total : L-SUSPENSE AND MISCELLANEOUS (a+b+c)	86527833	1029725	969659241	194449977	1547382427	1348790781	437817230	111957359	1350058148
Carried over to page 150	5743735614	2542943	436128275	7046519	479 75543	96657781	29086340	5938557	160556462

## COMBINED FINANCE AND REVENUE ACCOUNTS OF THE UNION AND STATE GOVERNMENTS IN INDIA FOR THE YEAR 2008-09

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, 2009-Contd.

DISBURSEMENTS	Union Government	U.T. Govt. Puducherry	STATE GOVERNMENTS						
			Andhra Pradesh	Arunachal Pradesh	Assam	Bihar	Chhattisgarh	Goa	Gujarat
Brought forward from page 135	3911687600	1291912	33188902	926653	665 0303	20181924	6194600	1609815	12721114
<b>K. DEPOSITS AND ADVANCES -</b>									
(a) Deposits bearing Interests-									
8336-Civil Deposits	7053	-	-	-	-	-	-	178365	9768341
8337-Deposits of Railways	5624	-	-	-	-	-	-	-	-
8338-Deposits of Local Funds	-	-	3381788	-	-	-	-	-	-
8342-Other Deposits	126726805	-	53021647	-	-	-	87219	49	95718
<b>Total (a)</b>	<b>126739482</b>	<b>0</b>	<b>56403435</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>87219</b>	<b>178414</b>	<b>9864059</b>
(b) Deposits not bearing interests-									
8443-Civil Deposits	107835617	444568	214883487	3123884	23520772	19365965	15453541	697884	16958154
8444-Defence Deposits	39166274	-	-	-	-	-	-	-	-
8445-Railway Deposits	129251829	-	-	-	-	-	-	-	-
8446-Postal Deposits	50022149	-	-	-	-	-	-	-	-
8447-Telecommunication Deposits	1894	-	-	-	-	-	-	-	-
8448-Deposits of Local Funds	54538	-	78216769	-	-	13527180	-	-	100988585
8449-Other Deposits	1346364	-	61307828	-	-	45375903	-	343	2491026
8450-Balance Account of Union Territories Territories	159820988	-	-	-	-	-	-	-	-
8451-Bhopal Gas leak Disaster Relief Fund	30665	-	-	-	-	-	-	-	-
8452-National Investment Fund	1634470	-	-	-	-	-	-	-	-
<b>Total (b)</b>	<b>489164788</b>	<b>444568</b>	<b>354408084</b>	<b>3123884</b>	<b>23520772</b>	<b>78269048</b>	<b>15453541</b>	<b>698227</b>	<b>120437765</b>
(c) Advances -									
8550-Civil Advances	63945926	7574	1846935	675959	14697171	735602	3646925	79241	2538193
8551-Defence Advances	383637112	-	-	-	-	-	-	-	-
8552-Railway Advances	617210	-	-	-	-	-	-	-	-
8553-Postal Advances	25068258	-	-	-	-	-	-	-	-
8554-Telecommunication Advances	43569	-	-	-	-	-	-	-	-
<b>Total (c)</b>	<b>473312075</b>	<b>7574</b>	<b>1846935</b>	<b>675959</b>	<b>14697171</b>	<b>735602</b>	<b>3646925</b>	<b>79241</b>	<b>2538193</b>
<b>TOTAL : K - DEPOSITS AND ADVANCES</b>	<b>1089216345</b>	<b>452142</b>	<b>412658454</b>	<b>3799843</b>	<b>38217943</b>	<b>79004650</b>	<b>19187685</b>	<b>955882</b>	<b>132840017</b>
<b>L. SUSPENSE AND MISCELLANEOUS-</b>									
(a) Coinage Accounts-									
8656-Coinage Accounts	8851876	-	-	-	-	-	-	-	-
(b) Suspense-			(A)	(B)					
8658-Suspense Accounts	6066726	41703	-1170571	11108034	-855073	2195886	133695	995937	-381563
8659-Suspense Account Defence	35696175	-	-	-	-	-	-	-	-
8660-Suspense Account Railways	4917017	-	-	-	-	-	-	-	-
8661-Suspense Account (Posted)	29848597	-	-	-	-	-	-	-	-
8662-Suspense Account Telecommunications	162	-	-	-	-	-	-	-	-
8663-Accounting Adjustment Suspense	-	-	-	-	-	-	-	-	-
<b>Total : Suspense</b>	<b>76528677</b>	<b>41703</b>	<b>-1170571</b>	<b>11108034</b>	<b>-855073</b>	<b>2195886</b>	<b>133695</b>	<b>995937</b>	<b>-381563</b>
(c) Other Accounts -									
8670-Cheques and Bills	1365163	-	121253322	-	33493	-	120524581	20303819	227397156
8671-Departmental Balances	3003138	7010	82185	178341	422684	4325465	720487	125244	73553
8672-Permanent Cash Imprest	43360	10	148	-	115	510	413	154	11
8673-Cash Balance Investment Account	-	-	805442991	183456900	1583272650	1338309095	306190054	89635249	1109095421
8674-Security Deposits made by Government	21499	-	-	-	-	-	-	71104	-386470
8675-Deposits with Reserve Bank	-	-	-	-	-	-	-	-	-
8677-Remittances into Banks/Treasuries	10431010	-	-	-	-	-	-	-	-
<b>Total (c)</b>	<b>14864170</b>	<b>7020</b>	<b>926778646</b>	<b>183635241</b>	<b>1583728942</b>	<b>1342635070</b>	<b>427435535</b>	<b>110135570</b>	<b>1336179671</b>
<b>Total : L-SUSPENSE AND MISCELLANEOUS (a+b+c)</b>	<b>100244723</b>	<b>48723</b>	<b>925608075</b>	<b>194743275</b>	<b>1582873869</b>	<b>1344830956</b>	<b>427569230</b>	<b>111131507</b>	<b>1335798108</b>
Carried over to page 151									
Carried over to page 151	5000903945	1744054	445847356	4726496	448 68246	99186574	25382285	2565697	145561131

(A) Minus credits/debits are due to clearance of balance of earlier years.

(B) Minus figures appeared due to adjustment 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, 2009-Contd.

RECEIPTS	STATE GOVERNMENTS						
	Haryana	Himachal Pradesh	Jammu and Kashmir	Jharkhand	Karnataka	Kerala	Madhya Pradesh
Brought forward from page 136	17631654	20359550	12237432	6704477	495 79965	141041215	19876107
<b>K. DEPOSITS AND ADVANCES -</b>							
(a) Deposits bearing Interests-							
8336-Civil Deposits	-	-	-	-	-	-	-
8337-Deposits of Railways	-	-	-	-	-	-	-
8338-Deposits of Local Funds	-	-	-	-	1	-	-
8342-Other Deposits	162	666578	-	131963	566187	-	245580
Total (a)	162	666578	0	131963	566188	0	245580
(b) Deposits not bearing interests-							
8443-Civil Deposits	22901166	8196734	12844583	13194638	31903857	14530230	30344461
8444-Defence Deposits	-	-	-	-	-	-	-
8445-Railway Deposits	-	-	-	-	-	-	-
8446-Postal Deposits	-	-	-	-	-	-	-
8447-Telecommunication Deposits	-	-	-	-	-	-	-
8448-Deposits of Local Funds	751866	156717	4750574	12838636	128232801	26855857	907640
8449-Other Deposits	27996000	37182	540100	14860000	26488085	448468	44952500
8450-Balance Account of Union Territories	-	-	-	-	-	-	-
8451-Bhopal Gas leak disaster relief Fund	-	-	-	-	-	-	-
8452-National Investment Fund	-	-	-	-	-	-	-
Total (b)	51649032	8390633	18135257	40893274	186624743	41834555	76204601
(c) Advances -							
8550-Civil Advances	960259	2056032	2388619	1473426	13529	10483	2658461
8551-Defence Advances	-	-	-	-	-	-	-
8552-Railway Advances	-	-	-	-	-	-	-
8553-Postal Advances	-	-	-	-	-	-	-
8554-Telecommunication Advances	-	-	-	-	-	-	-
Total (c)	960259	2056032	2388619	1473426	13529	10483	2658461
<b>TOTAL : K - DEPOSITS AND ADVANCES</b>	<b>52609453</b>	<b>11113243</b>	<b>20523876</b>	<b>42498663</b>	<b>187204460</b>	<b>41845038</b>	<b>79108642</b>
<b>L. SUSPENSE AND MISCELLANEOUS-</b>							
(a) Coinage Accounts-							
8656-Coinage Accounts	-	-	-	-	-	-	-
(b) Suspense-							
8658-Suspense Accounts	2871034	2552182	968643	962303	1475837	56472964	23421
8659-Suspense Account Defence	-	-	-	-	-	-	-
8660-Suspense Account Railways	-	-	-	-	-	-	-
8661-Suspense Account (Postal)	-	-	-	-	-	-	-
8662-Suspense Account Telecommunications	-	-	-	-	-	-	-
8663-Accounting Adjustment Suspense	-	-	-	-	-	-	-
Total Suspense	2871034	2552182	968643	962303	1475837	56472964	23421
(c) Other Accounts -							
8670-Cheques and Bills	887745	622	4633269	-	355314714	250218379	274438869
8671-Departmental Balances	593309	1078	392664	314835	341888	44253	416797
8672-Permanent Cash Imprest	-	-	-	-	5	-	22
8673-Cash Balance Investment Account	481893944	315100100	-	510768691	745631100	159413867	540831982
8674-Security Deposits made by Government	-	-	-	-	-	7606	-
8675-Deposits with Reserve Bank	-	-	-	-	-	-	-
8677-Remittances into Banks/Treasuries	-	-	-	-	-	-	-
Total (c)	483374998	315101800	5025933	511083526	1101287707	409684105	815687670
<b>Total : L-SUSPENSE AND MISCELLANEOUS (a+b+c)</b>	<b>486246032</b>	<b>317653982</b>	<b>5994576</b>	<b>512045829</b>	<b>1102763544</b>	<b>466157069</b>	<b>815711091</b>
Carried over to page 152							
Carried over to page 152	70241107	31472793	32761308	49203140	2367 84425	182886253	98984749

## COMBINED FINANCE AND REVENUE ACCOUNTS OF THE UNION AND STATE GOVERNMENTS IN INDIA FOR THE YEAR 2008-09

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, 2009-Contd.

(In thousands of rupees)

DISBURSEMENTS	STATE GOVERNMENTS						
	Haryana	Himachal Pradesh	Jammu and Kashmir	Jharkhand	Karnataka	Kerala	Madhya Pradesh
Brought forward from page 137	14155902	12156689	7547138	5183620	1917 6730	115176797	17709041
<b>K. DEPOSITS AND ADVANCES -</b>							
(a) Deposits bearing Interests-							
8336-Civil Deposits	-	-	-	-	-	-	-
8337-Deposits of Railways	-	-	-	-	-	-	-
8338-Deposits of Local Funds	-	-	-	-	116	-	-
8342-Other Deposits	-	119	-	-	169912	-	260215
Total (a)	0	119	0	0	170028	0	260215
(b) Deposits not bearing interests-							
8443-Civil Deposits	20064397	6701502	10223848	7438697	27686611	14679093	27660859
8444-Defence Deposits	-	-	-	-	-	-	-
8445-Railway Deposits	-	-	-	-	-	-	-
8446-Postal Deposits	-	-	-	-	-	-	-
8447-Telecommunication Deposits	-	-	-	-	-	-	-
8448-Deposits of Local Funds	760465	149745	4970637	11285119	117940572	25356852	1208991
8449-Other Deposits	28658156	36260	878696	14860000	25862490	479527	44952500
8450-Balance Account of Union Territories	-	-	-	-	-	-	-
8451-Bhopal Gas leak Disaster Relief Fund	-	-	-	-	-	-	-
Total (b)	49483018	6887507	16073181	33583816	171489673	40515472	73822350
(c) Advances -							
8550-Civil Advances	960259	2058755	2388015	925516	116	10483	2659439
8551-Defence Advances	-	-	-	-	-	-	-
8552-Railway Advances	-	-	-	-	-	-	-
8553-Postal Advances	-	-	-	-	-	-	-
8554-Telecommunication Advances	-	-	-	-	-	-	-
Total (c)	960259	2058755	2388015	925516	116	10483	2659439
<b>TOTAL : K - DEPOSITS AND ADVANCES</b>	<b>50443277</b>	<b>8946381</b>	<b>18461196</b>	<b>34509332</b>	<b>171659817</b>	<b>40525955</b>	<b>76742004</b>
<b>L. SUSPENSE AND MISCELLANEOUS-</b>							
(a) Coinage Accounts-							
8656-Coinage Accounts	-	-	-	-	-	-	-
(b) Suspense-							
8658-Suspense Accounts	2499558	2024174	701157	-1131570	1541205	56501746	484947
8659-Suspense Account Defence	-	-	-	-	-	-	-
8660-Suspense Account Railways	-	-	-	-	-	-	-
8661-Suspense Account (Posted)	-	-	-	-	-	-	-
8662-Suspense Account Telecommunications	-	-	-	-	-	-	-
8663-Accounting Adjustment Suspense	-	-	-	-	-	-	-
Total : Suspense	2499558	2024174	701157	-1131570	1541205	56501746	484947
(c) Other Accounts -							
8670-Cheques and Bills	887808	1917	3324118	-	346235365	250972946	274370899
8671-Departmental Balances	628718	1079	409805	242116	343474	56281	391578
8672-Permanent Cash Imprest	200	-	-	-	124	112	310
8673-Cash Balance Investment Account	446765897	315174400	-	505848091	786019260	176810664	542536606
8674-Security Deposits made by Government	-	-	-	-	-	74520	-
8675-Deposits with Reserve Bank	-	-	-	-	-	-	-
8677-Remittances into Banks/Treasuries	-	-	-	-	-	-	-
Total (c)	448282623	315177396	3733923	506090207	1132598223	427914523	817299393
<b>Total : L-SUSPENSE AND MISCELLANEOUS (a+b+c)</b>	<b>450782181</b>	<b>317201570</b>	<b>4435080</b>	<b>504958637</b>	<b>1134139428</b>	<b>484416269</b>	<b>817784340</b>
Carried over to page 153							
Carried over to page 153	64599179	21103070	26008334	39692952	1908 36547	155702752	94451045



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, 2009-Contd.

(In thousands of rupees)

RECEIPTS	STATE GOVERNMENTS					
	Maharashtra	Manipur	Meghalaya	Mizoram	Nagaland	Orissa
Brought forward from page 138	46475955	3684341	1324014	3869660	18401 41	27019927
<b>K. DEPOSITS AND ADVANCES -</b>						
(a) Deposits bearing Interests-						
8336-Civil Deposits	21520943	-	-	-	-	-
8337-Deposits of Railways	-	-	-	-	-	-
8338-Deposits of Local Funds	100	-	-	-	-	-
8342-Other Deposits	1265087	62854	-	-	-	37458
Total (a)	22786130	62854	0	0	0	37458
(b) Deposits not bearing interests-						
8443-Civil Deposits	87266702	865480	7622747	2852240	3575306	23140896
8444-Defence Deposits	-	-	-	-	-	-
8445-Railway Deposits	-	-	-	-	-	-
8446-Postal Deposits	-	-	-	-	-	-
8447-Telecommunication Deposits	-	-	-	-	-	-
8448-Deposits of Local Funds	-	-	-	-	-	8352405
8449-Other Deposits	2228500	3763937	-	-	-	-
8450-Balance Account of Union Territories	-	-	-	-	-	-
8451-Bhopal Gas leak disaster relief Fund	-	-	-	-	-	-
8452-National Investment Fund	-	-	-	-	-	-
Total (b)	89495202	4629417	7622747	2852240	3575306	31493301
(c) Advances -						
8550-Civil Advances	2096334	124883	520771	143171	118733	831634
8551-Defence Advances	-	-	-	-	-	-
8552-Railway Advances	-	-	-	-	-	-
8553-Postal Advances	-	-	-	-	-	-
8554-Telecommunication Advances	-	-	-	-	-	-
Total (c)	2096334	124883	520771	143171	118733	831634
<b>TOTAL : K - DEPOSITS AND ADVANCES</b>	<b>114377666</b>	<b>4817154</b>	<b>8143518</b>	<b>2995411</b>	<b>3694039</b>	<b>32362393</b>
<b>L. SUSPENSE AND MISCELLANEOUS-</b>						
(a) Coinage Accounts-						
8656-Coinage Accounts	-	-	-	-	-	-
(b) Suspense-				(A)		
8658-Suspense Accounts	141760	452615	96889	-1148845	740407	177052
8659-Suspense Account Defence	-	-	-	-	-	-
8660-Suspense Account Railways	-	-	-	-	-	-
8661-Suspense Account (Postal)	-	-	-	-	-	-
8662-Suspense Account Telecommunications	-	-	-	-	-	-
8663-Accounting Adjustment Suspense	-	-	-	-	-	-
Total Suspense	141760	452615	96889	-1148845	740407	177052
(c) Other Accounts -						
8670-Cheques and Bills	31174902	-	-	1978	-	-
8671-Departmental Balances	1933263	2057858	8616	128217	2528562	264294
8672-Permanent Cash Imprest	-	-	-	-	-	-
8673-Cash Balance Investment Account	1321958548	195917800	79395000	86936200	56929600	965113718
8674-Security Deposits made by Government	2775	-	-	-	-	-
8675-Deposits with Reserve Bank	-	-	-	-	-	-
8677-Remittances into Banks/Treasuries	-	-	-	-	-	-
Total (c)	1355069488	197975658	79403616	87066395	59458162	965378012
<b>Total : L-SUSPENSE AND MISCELLANEOUS (a+b+c)</b>	<b>1355211248</b>	<b>198428273</b>	<b>79500505</b>	<b>85917550</b>	<b>60198569</b>	<b>965555064</b>
Carried over to page 154						
Carried over to page 154	160853621	8501495	9467532	6865071	5534180	59382320

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

## COMBINED FINANCE AND REVENUE ACCOUNTS OF THE UNION AND STATE GOVERNMENTS IN INDIA FOR THE YEAR 2008-09

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, 2009-Contd.

(In thousands of rupees)

DISBURSEMENTS	STATE GOVERNMENTS					
	Maharashtra	Manipur	Meghalaya	Mizoram	Nagaland	Orissa
Brought forward from page 139	36543793	1249151	866242	1980804	153684	22952399
<b>K. DEPOSITS AND ADVANCES -</b>						
(a) Deposits bearing Interests-						
8336-Civil Deposits	14648296	-	-	-	-	666
8337-Deposits of Railways	-	-	-	-	-	-
8338-Deposits of Local Funds	-	-	-	-	-	-
8342-Other Deposits	457394	-	-	-	-	-
<b>Total (a)</b>	<b>15105690</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>666</b>
(b) Deposits not bearing interests-						
8443-Civil Deposits	82398509	747790	5296341	2475730	1439040	18244793
8444-Defence Deposits	-	-	-	-	-	-
8445-Railway Deposits	-	-	-	-	-	-
8446-Postal Deposits	-	-	-	-	-	-
8447-Telecommunication Deposits	-	-	-	-	-	-
8448-Deposits of Local Funds	683	-	-	-	-	7519923
8449-Other Deposits	2391016	3108194	-	-	-	-
8450-Balance Account of Union Territories	-	-	-	-	-	-
8451-Bhopal Gas leak Disaster Relief Fund	-	-	-	-	-	-
<b>Total (b)</b>	<b>84790208</b>	<b>3855984</b>	<b>5296341</b>	<b>2475730</b>	<b>1439040</b>	<b>25764716</b>
(c) Advances -						
8550-Civil Advances	2079334	124027	520929	142915	119548	832868
8551-Defence Advances	-	-	-	-	-	-
8552-Railway Advances	-	-	-	-	-	-
8553-Postal Advances	-	-	-	-	-	-
8554-Telecommunication Advances	-	-	-	-	-	-
<b>Total (c)</b>	<b>2079334</b>	<b>124027</b>	<b>520929</b>	<b>142915</b>	<b>119548</b>	<b>832868</b>
<b>TOTAL : K - DEPOSITS AND ADVANCES</b>	<b>101975232</b>	<b>3980011</b>	<b>5817270</b>	<b>2618645</b>	<b>1558588</b>	<b>26598250</b>
<b>L. SUSPENSE AND MISCELLANEOUS-</b>						
(a) Coinage Accounts-						
8656-Coinage Accounts	-	-	-	-	-	-
(b) Suspense-						
8658-Suspense Accounts	-1131264	500392	-488469	340401	897977	235601
8659-Suspense Account Defence	-	-	-	-	-	-
8660-Suspense Account Railways	-	-	-	-	-	-
8661-Suspense Account (Posted)	-	-	-	-	-	-
8662-Suspense Account Telecommunications	-	-	-	-	-	-
8663-Accounting Adjustment Suspense	-	-	-	-	-	-
<b>Total : Suspense</b>	<b>-1131264</b>	<b>500392</b>	<b>-488469</b>	<b>340401</b>	<b>897977</b>	<b>235601</b>
(c) Other Accounts -						
8670-Cheques and Bills	-	-	-	1978	-39731	-12257
8671-Departmental Balances	1837548	844258	10647	128204	3472689	351294
8672-Permanent Cash Imprest	293	-	-	-	-	20
8673-Cash Balance Investment Account	1408096309	198044900	80018089	86230500	57760300	970198974
8674-Security Deposits made by Government	985431	-	-	-	-	270
8675-Deposits with Reserve Bank	-	-	-	-	-	-
8677-Remittances into Banks/Treasuries	-	-	-	-	-	-
<b>Total (c)</b>	<b>1410919581</b>	<b>198889158</b>	<b>80028736</b>	<b>86360682</b>	<b>61193258</b>	<b>970538301</b>
<b>Total : L-SUSPENSE AND MISCELLANEOUS (a+b+c)</b>	<b>1409788317</b>	<b>199389550</b>	<b>79540267</b>	<b>86701083</b>	<b>62091235</b>	<b>970773902</b>
Carried over to page 155						
Carried over to page 155	138519025	5229162	6683512	4599449	3095429	49550649



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, 2009-Contd.

RECEIPTS	STATE GOVERNMENTS								Total
	Punjab	Rajasthan	Sikkim	Tamil Nadu	Tripura	Uttar Pradesh	Uttarakhand	West Bengal	
Brought forward from page 140	25642736	51492205	1606408	89371251	584 4555	101390388	10369123	31458019	5364296799
<b>K. DEPOSITS AND ADVANCES -</b>									
(a) Deposits bearing Interests-									
8336-Civil Deposits	-	-	-	-2	-	-	-	8352106	44488761
8337-Deposits of Railways	-	-	-	-	-	-	-	-	16925
8338-Deposits of Local Funds	-	4681715	-	21514699	-	27617	1356563	-	32760199
8342-Other Deposits	2517843	3729565	22734	14788672	-	915070	500966	11000000	313807222
<b>Total (a)</b>	<b>2517843</b>	<b>8411280</b>	<b>22734</b>	<b>36303369</b>	<b>0</b>	<b>942687</b>	<b>1857529</b>	<b>19352106</b>	<b>391073107</b>
(b) Deposits not bearing interests-									
8443-Civil Deposits	36426282	69034071	445692	129667583	1500345	151212807	11048087	26187555	1108518433
8444-Defence Deposits	-	-	-	-	-	-	-	-	40775457
8445-Railway Deposits	-	-	-	-	-	-	-	-	138539931
8446-Postal Deposits	-	-	-	-	-	-	-	-	52574996
8447-Telecommunication Deposits	-	-	-	-	-	-	-	-	1866
8448-Deposits of Local Funds	212	675047198	-	210285	11	70811203	3177880	50500770	1185386221
8449-Other Deposits	721800	65373479	-	7889125	-	-26903	-	128580525	432717422
8450-Balance Account of Union Territories	-	-	-	-	-	-	-	-	132007379
8451-Bhopal Gas leak disaster relief Fund	-	-	-	-	-	-	-	-	435
8452-National Investment Fund	-	-	-	-	-	-	-	-	1634470
<b>Total (b)</b>	<b>37148294</b>	<b>809454748</b>	<b>445692</b>	<b>137766993</b>	<b>1500356</b>	<b>221997107</b>	<b>14225967</b>	<b>205268850</b>	<b>3092156610</b>
(c) Advances -									
8550-Civil Advances	350177	215764	-	1037607	268436	3623167	1391787	2723575	103262569
8551-Defence Advances	-	-	-	-	-	-	-	-	331254519
8552-Railway Advances	-	-	-	-	-	-	-	-	585980
8553-Postal Advances	-	-	-	-	-	-	-	-	23929880
8554-Telecommunication Advances	-	-	-	-	-	-	-	-	47317
<b>Total (c)</b>	<b>350177</b>	<b>215764</b>	<b>0</b>	<b>1037607</b>	<b>268436</b>	<b>3623167</b>	<b>1391787</b>	<b>2723575</b>	<b>459080265</b>
<b>TOTAL : K - DEPOSITS AND ADVANCES</b>	<b>40016314</b>	<b>818081792</b>	<b>468426</b>	<b>175107969</b>	<b>1768792</b>	<b>226562961</b>	<b>17475283</b>	<b>227344531</b>	<b>3942309982</b>
<b>L. SUSPENSE AND MISCELLANEOUS-</b>									
(a) Coinage Accounts-									
8656-Coinage Accounts	-	-	-	-	-	-	-	-	0
(b) Suspense-						(A)			
8658-Suspense Accounts	6751987	1501896	1393	37008988	890504	-184441734	226683	-1138835	22224380
8659-Suspense Account Defence	-	-	-	-	-	-	-	-	2005
8660-Suspense Account Railways	-	-	-	-	-	-	-	-	118386
8661-Suspense Account (Postal)	-	-	-	-	-	-	-	-	0
8662-Suspense Account Telecommunications	-	-	-	-	-	-	-	-	747116
8663-Accounting Adjustment Suspense	-	-	-	-	-	-	-	-	0
<b>Total Suspense</b>	<b>6751987</b>	<b>1501896</b>	<b>1393</b>	<b>37008988</b>	<b>890504</b>	<b>-184441734</b>	<b>226683</b>	<b>-1138835</b>	<b>23091887</b>
(c) Other Accounts -									
8670-Cheques and Bills	153919181	-	13849291	522678046	10245	707221672	78238487	270559576	3139597098
8671-Departmental Balances	3763340	365006	35262	33316	569	863331	854859	513202	35065827
8672-Permanent Cash Imprest	-	1319	156	31	-	-	-	2	1538.01
8673-Cash Balance Investment Account	163261874	711396900	10195000	1203915458	157410100	1710945526	95340585	167560020	15133732262
8674-Security Deposits made by Government	-	55	-	13934	-	45	-	-	26346
8675-Deposits with Reserve Bank	-	-	-	-	-	-	-	-	0
8677-Remittances into Banks/Treasuries	-	-	-	-	-	-	-	-	1288365
<b>Total (c)</b>	<b>320944395</b>	<b>711763280</b>	<b>24079709</b>	<b>1726640785</b>	<b>157420914</b>	<b>2419030574</b>	<b>174433931</b>	<b>438632800</b>	<b>18309711436</b>
<b>Total : L-SUSPENSE AND MISCELLANEOUS (a+b+c)</b>	<b>327696382</b>	<b>713265176</b>	<b>24081102</b>	<b>1763649773</b>	<b>158311418</b>	<b>2234588840</b>	<b>174660614</b>	<b>437493965</b>	<b>18332803323</b>
Carried over to page 156									
Carried over to page 156	65659050	869573997	2074834	264479220	761 3347	327953349	27844406	258802550	9306060781

(A) Minus figure is due to clearance of outstanding balance 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, 2009-Contd.

DISBURSEMENTS	STATE GOVERNMENTS								Total
	Punjab	Rajasthan	Sikkim	Tamil Nadu	Tripura	Uttar Pradesh	Uttarakhand	West Bengal	
Brought forward from page 141	14851305	36561612	1288699	75489514	507 1265	44347287	4020265	29112400	4461430317
<b>K. DEPOSITS AND ADVANCES -</b>									
(a) Deposits bearing Interests-									
8336-Civil Deposits	-	-	-	-	-	-	-	6205865	30808586
8337-Deposits of Railways	-	-	-	-	-	-	-	-	5624
8338-Deposits of Local Funds	-	4533195	-	19781674	-	5423192	2805271	-	35925236
8342-Other Deposits	750000	3554758	54	13003208	-	95	130	10000000	208127323
<b>Total (a)</b>	<b>750000</b>	<b>8087953</b>	<b>54</b>	<b>32784882</b>	<b>0</b>	<b>5423287</b>	<b>2805401</b>	<b>16205865</b>	<b>274866769</b>
(b) Deposits not bearing interests-									
8443-Civil Deposits	31777670	66907150	236007	119006946	973271	149940279	9647977	19791971	1025622353
8444-Defence Deposits	-	-	-	-	-	-	-	-	39166274
8445-Railway Deposits	-	-	-	-	-	-	-	-	129251829
8446-Postal Deposits	-	-	-	-	-	-	-	-	50022149
8447-Telecommunication Deposits	-	-	-	-	-	-	-	-	1894
8448-Deposits of Local Funds	1310	674038929	-	205273	1875	91584070	3021234	46509388	1177342138
8449-Other Deposits	687481	65365771	-	6308862	-	1241761	-	129803918	435156096
8450-Balance Account of Union Territories	-	-	-	-	-	-	-	-	159820988
8451-Bhopal Gas leak Disaster Relief Fund	-	-	-	-	-	-	-	-	30665
	-	-	-	-	-	-	-	-	1634470
<b>Total (b)</b>	<b>32466461</b>	<b>806311850</b>	<b>236007</b>	<b>125521081</b>	<b>975146</b>	<b>242766110</b>	<b>12669211</b>	<b>196105277</b>	<b>3018048856</b>
(c) Advances -									
8550-Civil Advances	350009	218276	-	1039174	265633	3620128	1389759	2724379	110603088
8551-Defence Advances	-	-	-	-	-	-	-	-	383637112
8552-Railway Advances	-	-	-	-	-	-	-	-	617210
8553-Postal Advances	-	-	-	-	-	-	-	-	25068258
8554-Telecommunication Advances	-	-	-	-	-	-	-	-	43569
<b>Total (c)</b>	<b>350009</b>	<b>218276</b>	<b>0</b>	<b>1039174</b>	<b>265633</b>	<b>3620128</b>	<b>1389759</b>	<b>2724379</b>	<b>519969237</b>
<b>TOTAL : K - DEPOSITS AND ADVANCES</b>	<b>33566470</b>	<b>814618079</b>	<b>236061</b>	<b>159345137</b>	<b>1240779</b>	<b>251809525</b>	<b>16864371</b>	<b>215035521</b>	<b>3812884862</b>
<b>L. SUSPENSE AND MISCELLANEOUS-</b>									
(a) Coinage Accounts-									
8656-Coinage Accounts	-	-	-	-	-	-	-	-	8851876
(b) Suspense-						(A)	(A)		
8658-Suspense Accounts	6731403	1084533	-6547	38022905	981897	-189298174	-820869	7928	-62186295
8659-Suspense Account Defence	-	-	-	-	-	-	-	-	35696175
8660-Suspense Account Railways	-	-	-	-	-	-	-	-	4917017
8661-Suspense Account (Posted)	-	-	-	-	-	-	-	-	29848597
8662-Suspense Account Telecommunications	-	-	-	-	-	-	-	-	162
8663-Accounting Adjustment Suspense	-	-	-	-	-	-	-	-	0
<b>Total : Suspense</b>	<b>6731403</b>	<b>1084533</b>	<b>-6547</b>	<b>38022905</b>	<b>981897</b>	<b>-189298174</b>	<b>-820869</b>	<b>7928</b>	<b>8275656</b>
(c) Other Accounts -									
8670-Cheques and Bills	153919181	-	13911431	519748347	10408	702385881	82603068	265576283	3104775176
8671-Departmental Balances	5492665	344559	35610	30729	15353	809436	852180	1284073	26520403
8672-Permanent Cash Imprest	93	1552	169	3457	108	28	5	272	51464
8673-Cash Balance Investment Account	156986174	705683000	11285000	1240270312	156257300	1651101911	95340585	163505690	15169336322
8674-Security Deposits made by Government	-	27711	-	158364	-	9533	-	1525	963487
8675-Deposits with Reserve Bank	-	-	-	-	-	-	-	-	0
8677-Remittances into Banks/Treasuries	-	-	-	-	-	-	-	-	10431010
<b>Total (c)</b>	<b>316398113</b>	<b>706056822</b>	<b>25232210</b>	<b>1760211209</b>	<b>156283169</b>	<b>2354306789</b>	<b>178795838</b>	<b>430367843</b>	<b>18312077862</b>
<b>Total : L-SUSPENSE AND MISCELLANEOUS (a+b+c)</b>	<b>323129516</b>	<b>707141355</b>	<b>25225663</b>	<b>1798234114</b>	<b>157265066</b>	<b>2165008615</b>	<b>177974969</b>	<b>430375771</b>	<b>18329205394</b>
Carried over to page 157									
Carried over to page 157	48417775	851179691	1524760	234834651	631 2044	296156812	20884636	244147921	8274315179

(A) Minus balances are due to clearance 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, 2009-Contd.

RECEIPTS	Union Government	U.T. Govt. Puducherry	STATE GOVERNMENTS						
			Andhra Pradesh	Arunachal Pradesh	Assam	Bihar	Chhattisgarh	Goa	Gujarat
			(In thousands of rupees)						
Brought forward from page 142	5743735614	2542943	436128275	7046519	4 7975543	96657781	29086340	5938557	160556462
Total : L-SUSPENSE AND MISCELLANEOUS (a+b+c) brought forward from page 182	86527833	1029725	969659241	194449977	1547382427	1348790781	437817230	111957359	1350058148
L. SUSPENSE AND MISCELLANEOUS- Contd.									
(d) Accounts with Governments of Foreign Countries- 8679-Accounts with Govt. of other countries	9225	-	-	-	-	-	-	-	-
(e) Miscellaneous - 8680-Miscellaneous Govt. Account	-	-	(A) 1111	-	-	-	-	-	-
<b>TOTAL : L-SUSPENSE AND MISCELLANEOUS</b>	<b>86537058</b>	<b>1029725</b>	<b>96966035 2</b>	<b>194449977</b>	<b>1547382427</b>	<b>1348790781</b>	<b>437817230</b>	<b>111957359</b>	<b>1350058148</b>
M. REMITTANCES -									
(a) Money Orders and other Remittances - 8781-Money Orders	4972504	-	-	-	-	-	-	-	-
8782-Cash Remittance and Adjustments between Officers rendering accounts to the same Accounts Officer	9239011	2529754	169593903	26579954	29088853	70908156	51618936	23314304	102431835
8783-Remittances into Banks/Treasuries	-	-	-	-	-	-	-	-	-
8785-Other Remittances	-	-	-	-	-	-	-	-	-
<b>Total (a)</b>	<b>14211515</b>	<b>2529754</b>	<b>169593903</b>	<b>26579954</b>	<b>29088853</b>	<b>70908156</b>	<b>51618936</b>	<b>23314304</b>	<b>102431835</b>
(b) Inter-Government Adjustment Account -									
8786-Adjusting Account between Central and State Govts.	-	-	-	-	-	-	-	-	-
8787-Adjusting Accounts with Railways	-	-	-	-	-	-	-	-	-
8788-Adjusting Account with Posts	287099	-	-	-	-	-	-	-	-
8789-Adjusting Account with Defence	-	-	-	-	-	-	-	-	-
8790-Accounts with States etc. (Railways)	103	-	-	-	-	-	-	-	-
8791-Accounts with States etc. (Posts)	-	-	-	-	-	-	-	-	-
8792-Accounts with States etc. (Defence)	-	-	-	-	-	-	-	-	-
8793-Inter-State Suspense Account	-	-	(B) -8003	-	95	-216	-37	-	1865
8794-Accounts with the High Commission for India in United Kingdom	-	-	-	-	-	-	-	-	-
8795-Adjusting account with Telecommunications	-	-	-	-	-	-	-	-	-
<b>TOTAL (b)</b>	<b>287202</b>	<b>0</b>	<b>-8003</b>	<b>0</b>	<b>95</b>	<b>-216</b>	<b>-37</b>	<b>0</b>	<b>1865</b>
(c) Exchange Accounts- 8797-Exchange Accounts	-	-	-	-	-	-	-	-	-
<b>TOTAL : M - REMITTANCES</b>	<b>14498717</b>	<b>2529754</b>	<b>169585900</b>	<b>26579954</b>	<b>29088948</b>	<b>70907940</b>	<b>51618899</b>	<b>23314304</b>	<b>102433700</b>
<b>TOTAL : PUBLIC ACCOUNT</b>	<b>5844771389</b>	<b>6102422</b>	<b>1575374527</b>	<b>228076450</b>	<b>1624446918</b>	<b>1516356502</b>	<b>518522469</b>	<b>141210220</b>	<b>1613048310</b>

(A) These transactions are closed to "Government Account"

(B) Minus credit/debit is due to clearance of balance of earlier years.

## COMBINED FINANCE AND REVENUE ACCOUNTS OF THE UNION AND STATE GOVERNMENTS IN INDIA FOR THE YEAR 2008-09

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, 2009-Contd.

(In thousands of rupees)

DISBURSEMENTS	Union Government	U.T. Govt. Puducherry	STATE GOVERNMENTS						
			Andhra Pradesh	Arunachal Pradesh	Assam	Bihar	Chhattisgarh	Goa	Gujarat
Brought forward from page 143	5000903945	1744054	445847356	4726496	4 4868246	99186574	25382285	2565697	145561131
Total : L-SUSPENSE AND MISCELLANEOUS (a+b+c)	100244723	48723	925608075	194743275	1582873869	1344830956	427569230	111131507	1335798108
brought forward from page 143									
L. SUSPENSE AND MISCELLANEOUS- Contd.									
(d) Accounts with Governments of Foreign Countries- 8679-Accounts with Govt. of other countries	18260	-	351	-	-	266	-	-	-5
(e) Miscellaneous - 8680-Miscellaneous Govt. Account	(A) 12141969	-	(A) 1801	-	-	-	-	-	-
TOTAL : L-SUSPENSE AND MISCELLANEOUS	112404952	48723	925610227	194743275	1582873869	1344831222	427569230	111131507	1335798103
M. REMITTANCES -									
(a) Money Orders and other Remittances - 8781-Money Orders	547829	-	-	-	-	-	-	-	-
8782-Cash Remittance and Adjustments between Officers rendering accounts to the same Accounts Officer	37519288	2209677	185864917	26596620	28085914	73123587	51487719	23316824	102656581
8783-Remittances into Banks/Treasuries	-	-	-	-	-	-	-	-	-
8785-Other Remittances	-	-	-	-	-	-	-	-	-
Total (a)	38067117	2209677	185864917	26596620	28085914	73123587	51487719	23316824	102656581
(b) Inter-Government Adjustment Account -									
8786-Adjusting Account between Central and State Govts.	-	-	-	-	-	-	-	-	-
8787-Adjusting Accounts with Railways	391185	-	-	-	-	-	-	-	-
8788-Adjusting Account with Posts	-	-	-	-	-	-	-	-	-
8789-Adjusting Account with Defence	2313333	-	-	-	-	-	-	-	-
8790-Accounts with States etc. (Railways)	-	-	-	-	-	-	-	-	-
8791-Accounts with States etc. (Posts)	-	-	-	-	-	-	-	-	-
8792-Accounts with States etc. (Defence)	-	-	-	-	-	-	-	-	-
8793-Inter-State Suspense Account	-	-	-72883	50	11750	-26	-675357	-	(B) -736
8794-Accounts with the High Commission for India in United Kingdom	-	-	-	-	-	-	-	-	-
8795-Adjusting Account with Telecommunications	12	-	-	-	-	-	-	-	-
TOTAL (b)	2704530	0	-72883	50	11750	-26	-675357	0	-736
(c) Exchange Accounts- 8797-Exchange Accounts	2073417	-	-	-	-	-	-	-	-
TOTAL : M - REMITTANCES	42845064	2209677	185792034	26596670	28097664	73123561	50812362	23316824	102655845
TOTAL : PUBLIC ACCOUNT	5156153961	4002454	1557249617	226066441	1655839779	1517141357	503763877	137014028	1584015079

(A) These transactions are closed to Government Accounts.

(B) Minus transaction is due to adjustment 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, 2009-Contd.**

(In thousands of rupees)

RECEIPTS	STATE GOVERNMENTS						
	Haryana	Himachal Pradesh	Jammu and Kashmir	Jharkhand	Karnataka	Kerala	Madhya Pradesh
Brought forward from page 144	70241107	31472793	32761308	49203140	23 6784425	182886253	98984749
Total : L-SUSPENSE AND MISCELLANEOUS (a+b+c) brought forward from page 184	486246032	317653982	5994576	512045829	1102763544	466157069	815711091
L. SUSPENSE AND MISCELLANEOUS- Contd.							
(d) Accounts with Governments of Foreign Countries-							
8679-Accounts with Govt. of other countries	-	-170	-	-	-	40	-
(e) Miscellaneous -					(A)		
8680-Miscellaneous Govt. Account	-	19101	-	-	663906	1	-
<b>TOTAL : L-SUSPENSE AND MISCELLANEOUS</b>	<b>486246032</b>	<b>317672913</b>	<b>59945 76</b>	<b>512045829</b>	<b>1103427450</b>	<b>466157110</b>	<b>815711091</b>
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	49082891	33558531	323122680	33186239	11797882	73260377	91152993
8783-Remittances into Banks/Treasuries	-	-	-	-	-	-	-
8785-Other Remittances	-	-	-	-	-	-	-
<b>Total (a)</b>	<b>49082891</b>	<b>33558531</b>	<b>323122680</b>	<b>33186239</b>	<b>11797882</b>	<b>73260377</b>	<b>91152993</b>
(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	35	519	-	-	224	128	18001
8794-Accounts with the High Commission for India in United Kingdom	-	-	-	-	-	-	-
8795-Adjusting account with Telecommunications	-	-	-	-	-	-	-
<b>TOTAL (b)</b>	<b>35</b>	<b>519</b>	<b>0</b>	<b>0</b>	<b>224</b>	<b>128</b>	<b>18001</b>
(c) Exchange Accounts-							
8797-Exchange Accounts	-	-	-	-	-	-	-
<b>TOTAL : M - REMITTANCES</b>	<b>49082926</b>	<b>33559050</b>	<b>323122680</b>	<b>33186239</b>	<b>11798106</b>	<b>73260505</b>	<b>91170994</b>
<b>TOTAL : PUBLIC ACCOUNT</b>	<b>605570065</b>	<b>382704756</b>	<b>361878564</b>	<b>594435208</b>	<b>1352009981</b>	<b>722303868</b>	<b>1005866834</b>

(A) Closed to Government Account.

## COMBINED FINANCE AND REVENUE ACCOUNTS OF THE UNION AND STATE GOVERNMENTS IN INDIA FOR THE YEAR 2008-09

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, 2009-Contd.

(In thousands of rupees)

DISBURSEMENTS	STATE GOVERNMENTS						
	Haryana	Himachal Pradesh	Jammu and Kashmir	Jharkhand	Karnataka	Kerala	Madhya Pradesh
Brought forward from page 145	64599179	21103070	26008334	39692952	19 0836547	155702752	94451045
Total : L-SUSPENSE AND MISCELLANEOUS (a+b+c)	450782181	317201570	4435080	504958637	1134139428	484416269	817784340
brought forward from page 145							
L. SUSPENSE AND MISCELLANEOUS-Contd.							
(d) Accounts with Governments of Foreign Countries-							
8679-Accounts with Govt. of other countries	-	-74	-	-	-23	1	-
(e) Miscellaneous -	(A)				(A)		
8680-Miscellaneous Govt. Account	48	7403	-	-	23	137	31850
TOTAL : L-SUSPENSE AND MISCELLANEOUS	450782229	317208899	4435080	504958637	1134139428	484416407	817816190
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	49325606	33755452	326930888	33292430	12379822	73009811	90741697
8783-Remittances into Banks/Treasuries	-	-	-	-	-	-	-
8785-Other Remittances	-	-	-	-	-	-	-
0	49325606	33755452	326930888	33292430	12379822	73009811	90741697
(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	23613	2766	-	-1880	-65230	16190	-187306
8794-Accounts with the High Commission for India in United Kingdom	-	-	-	-	-	-	-
8795-Adjusting Account with Telecommunications	-	-	-	-	-	-	-
TOTAL (b)	23613	2766	0	-1880	-65230	16190	-187306
(c) Exchange Accounts-							
8797-Exchange Accounts	-	-	-	-	-	-	-
TOTAL : M - REMITTANCES	49349219	33758218	326930888	33290550	12314592	73026001	90554391
TOTAL : PUBLIC ACCOUNT	564730627	372070187	357374302	577942139	1337290567	713145160	1002821626

(A) Closed to Government Accounts

(B) Minus transaction is due to adjustment 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, 2009-Contd.

(In thousands of rupees)

RECEIPTS	STATE GOVERNMENTS					
	Maharashtra	Manipur	Meghalaya	Mizoram	Nagaland	Orissa
Brought forward from page 146	160853621	8501495	9467532	6865071	5534 180	59382320
Total : L-SUSPENSE AND MISCELLANEOUS (a+b+c) brought forward from page 186	1355211248	198428273	79500505	85917550	60198569	965555064
L. SUSPENSE AND MISCELLANEOUS- Contd.						
(d) Accounts with Governments of Foreign Countries- 8679-Accounts with Govt. of other countries	-	-	-	121	-	-
(e) Miscellaneous - 8680-Miscellaneous Govt. Account	748	-	-	-	-	-
TOTAL : L-SUSPENSE AND MISCELLANEOUS	1355211996	198428273	7950 0505	85917671	60198569	965555064
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	181387850	19522540	10622693	9276076	12203882	59172511
8783-Remittances into Banks/Treasuries	-	-	-	-	-	-
8785-Other Remittances	-	-	-	-	-	-
Total (a)	181387850	19522540	10622693	9276076	12203882	59172511
(b) Inter-Government Adjustment Account -						
8786-Adjusting Account between Central and State Govts.	-159	-	-	-	-	-
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	644	-	16180	2032	3308	-23
8794-Accounts with the High Commission for India in United Kingdom	-	-	-	-	-	-
8795-Adjusting account with Telecommunications	-	-	-	-	-	-
TOTAL (b)	485	0	16180	2032	3308	-23
(c) Exchange Accounts- 8797-Exchange Accounts	-	-	-	-	-	-
TOTAL : M - REMITTANCES	181388335	19522540	10638873	9278108	12207190	59172488
TOTAL : PUBLIC ACCOUNT	1697453952	226452308	99606910	102060850	77939939	1084109872

## COMBINED FINANCE AND REVENUE ACCOUNTS OF THE UNION AND STATE GOVERNMENTS IN INDIA FOR THE YEAR 2008-09

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, 2009-Contd.

DISBURSEMENTS	STATE GOVERNMENTS					
	Maharashtra	Manipur	Meghalaya	Mizoram	Nagaland	Orissa
Brought forward from page 147	138519025	5229162	6683512	4599449	3095 429	49550649
Total : L-SUSPENSE AND MISCELLANEOUS (a+b+c)	1409788317	199389550	79540267	86701083	62091235	970773902
brought forward from page 147						
L. SUSPENSE AND MISCELLANEOUS- Contd.						
(d) Accounts with Governments of Foreign Countries- 8679-Accounts with Govt. of other countries	-	-	-	212	-	-
(e) Miscellaneous - 8680-Miscellaneous Govt. Account	225	-	-	-	-	-
<b>TOTAL : L-SUSPENSE AND MISCELLANEOUS</b>	<b>1409788542</b>	<b>199389550</b>	<b>79540267</b>	<b>86701295</b>	<b>62091235</b>	<b>970773902</b>
<b>M. REMITTANCES -</b>						
(a) Money Orders and other Remittances - 8781-Money Orders	-	-	-	-	-	-
8782-Cash Remittance and Adjustments between Officers rendering accounts to the same Accounts Officer	180884307	20004065	10475499	9992543	13468237	59195609
8783-Remittances into Banks/Treasuries	-	-	-	-	-	-
8785-Other Remittances	-	-	-	-	-	-
<b>Total (a)</b>	<b>180884307</b>	<b>20004065</b>	<b>10475499</b>	<b>9992543</b>	<b>13468237</b>	<b>59195609</b>
(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	3	-	-	-	-	-
8790-Accounts with States etc. (Railways)	-	-	-	-	-	-
8791-Accounts with States etc. (Posts)	-	-	-	-	-	-
8792-Accounts with States etc. (Defence)	-	-	-	-	-	-
8793-Inter-State Suspense Account	85195	-37	7713	4874	3311	-14302
8794-Accounts with the High Commission for India in United Kingdom	-	-	-	-	-	-
8795-Adjusting Account with Telecommunications	-	-	-	-	-	-
<b>TOTAL (b)</b>	<b>85198</b>	<b>-37</b>	<b>7713</b>	<b>4874</b>	<b>3311</b>	<b>-14302</b>
(c) Exchange Accounts- 8797-Exchange Accounts	-	-	-	-	-	-
<b>TOTAL : M - REMITTANCES</b>	<b>180969505</b>	<b>20004028</b>	<b>10483212</b>	<b>9997417</b>	<b>13471548</b>	<b>59181307</b>
<b>TOTAL : PUBLIC ACCOUNT</b>	<b>1729277072</b>	<b>224622740</b>	<b>96706991</b>	<b>101298161</b>	<b>78658212</b>	<b>1079505858</b>



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, 2009-Contd.

(In thousands of rupees)

RECEIPTS	STATE GOVERNMENTS								Total
	Punjab	Rajasthan	Sikkim	Tamil Nadu	Tripura	Uttar Pradesh	Uttarakhand	West Bengal	
Brought forward from page 148.	65659050	869573997	2074834	264479220	7 613347	327953349	27844406	258802550	9306606781
Total : L-SUSPENSE AND MISCELLANEOUS (a+b+c) brought forward from page 188	327696382	713265176	24081102	1763649773	158311418	2234588840	174660614	437493965	18332803323
L. SUSPENSE AND MISCELLANEOUS- Contd.									
(d) Accounts with Governments of Foreign Countries-									
8679-Accounts with Govt. of other countries	-	-	-	-	-	10	3	-	9229
(e) Miscellaneous - 8680-Miscellaneous Govt. Account	-	-	-	176600	-	-	-	-	861467
TOTAL : L-SUSPENSE AND MISCELLANEOUS	327696382	713265176	24081 102	1763826373	158311418	2234588850	174660617	437493965	18333674019
M. REMITTANCES -									18333674019
(a) Money Orders and other Remittances - 8781-Money Orders	-	-	-	-	-	-	-	-	4972504
8782-Cash Remittance and Adjustments between Officers rendering accounts to the same Accounts Officer	16732102	65709943	8289720	26370310	12291445	191635325	30263664	53215621	1797159981
8783-Remittances into Banks/Treasuries	-	-	-	-	-	-	-	-	0
8785-Other Remittances	-	-	-	-	-	-	-	-	0
Total (a)	16732102	65709943	8289720	26370310	12291445	191635325	30263664	53215621	1802132485
(b) Inter-Government Adjustment Account -									1802132485
8786-Adjusting Account between Central and State Govts.	-	-	-	-	-	-	-	-	-159
8787-Adjusting Accounts with Railways	-	-	-	-	-	-	-	-	0
8788-Adjusting Account with Posts	-	-	-	-	-	-	-	-	287099
8789-Adjusting Account with Defence	-	-	-	-	-	-	-	-	0
8790-Accounts with States etc. (Railways)	-	-	-	-	-	-	-	-	103
8791-Accounts with States etc. (Posts)	-	-	-	-	-	-	-	-	0
8792-Accounts with States etc. (Defence)	-	-	-	-	-	-	-	-	0
8793-Inter-State Suspense Account	-	-15	-	46	19156	150911	2347	1160	208357
8794-Accounts with the High Commission for India in United Kingdom	-	-	-	-	-	-	-	-	0
8795-Adjusting account with Telecommunications	-	-	-	-	-	-	-	-	0
TOTAL (b)	0	-15	0	46	19156	150911	2347	1160	495400
(c) Exchange Accounts-									495400
8797-Exchange Accounts	-	-	-	-	-	-	-	-	0
TOTAL : M - REMITTANCES	16732102	65709928	8289720	26370356	12310601	191786236	30266011	53216781	1802627885
TOTAL : PUBLIC ACCOUNT	410087534	1648549101	34445656	2054675949	178235366	2754328435	232771034	749513296	29442908685

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, 2009-Concl'd.

DISBURSEMENTS	STATE GOVERNMENTS								Total
	Punjab	Rajasthan	Sikkim	Tamil Nadu	Tripura	Uttar Pradesh	Uttarakhand	West Bengal	
Brought forward from page 149	48417775	851179691	1524760	234834651	6 312044	296156812	20884636	244147921	8274315179
Total : L-SUSPENSE AND MISCELLANEOUS (a+b+c) brought forward from page 149	323129516	707141355	25225663	1798234114	157265066	2165008615	177974969	430375771	18329205394
L. SUSPENSE AND MISCELLANEOUS- Contd.									
(d) Accounts with Governments of Foreign Countries- 8679-Accounts with Govt. of other countries	56	-	-	352	-	1393	148	-1	20936
(e) Miscellaneous - 8680-Miscellaneous Govt. Account	-	-	-	2371	-	-	-	-	12185827
<b>TOTAL : L-SUSPENSE AND MISCELLANEOUS</b>	<b>323129572</b>	<b>707141355</b>	<b>25225663</b>	<b>1798236837</b>	<b>157265066</b>	<b>2165010008</b>	<b>177975117</b>	<b>430375770</b>	<b>18341412157</b>
<b>M. REMITTANCES -</b>									
(a) Money Orders and other Remittances - 8781-Money Orders	-	-	-	-	-	-	-	-	547829
8782-Cash Remittance and Adjustments between Officers rendering accounts to the same Accounts Officer	16582863	65753261	7798390	25586985	12256823	190784979	32270984	50468403	1845819781
8783-Remittances into Banks/Treasuries	-	-	-	-	-	-	-	-	0
8785-Other Remittances	-	-	-	-	-	-	-	-	0
<b>Total (a)</b>	<b>16582863</b>	<b>65753261</b>	<b>7798390</b>	<b>25586985</b>	<b>12256823</b>	<b>190784979</b>	<b>32270984</b>	<b>50468403</b>	<b>1846367610</b>
(b) Inter-Government Adjustment Account -									
8786-Adjusting Account between Central and State Govts.	-	-	-	-	-	-	-	-	0
8787-Adjusting Accounts with Railways	-	-	-	-	-	-	-	-	391185
8788-Adjusting Account with Posts	-	-	-	-	-	-	-	-	0
8789-Adjusting Account with Defence	-	-	-	-	-	-	-	-	2313336
8790-Accounts with States etc. (Railways)	-	-	-	-	-	-	-	-	0
8791-Accounts with States etc. (Posts)	-	-	-	-	-	-	-	-	0
8792-Accounts with States etc. (Defence)	-	-	-	-	-	-	-	-	0
8793-Inter-State Suspense Account	257102	-252989	(A)	2730	16377	225830	378213	10672	-224360
8794-Accounts with the High Commission for India in United Kingdom	-	-	-	-	-	-	-	-	0
8795-Adjusting Account with Telecommunications	-	-	-	-	-	-	-	-	12
<b>TOTAL (b)</b>	<b>257102</b>	<b>-252989</b>	<b>0</b>	<b>2730</b>	<b>16377</b>	<b>225830</b>	<b>378213</b>	<b>10672</b>	<b>2480173</b>
(c) Exchange Accounts- 8797-Exchange Accounts	-	-	-	-	-	-	-	-	2073417
<b>TOTAL : M - REMITTANCES</b>	<b>16839965</b>	<b>65500272</b>	<b>7798390</b>	<b>25589715</b>	<b>12273200</b>	<b>191010809</b>	<b>32649197</b>	<b>50479075</b>	<b>1850921200</b>
<b>TOTAL : PUBLIC ACCOUNT</b>	<b>388387312</b>	<b>1623821318</b>	<b>34548813</b>	<b>2058661203</b>	<b>175850310</b>	<b>2652177629</b>	<b>231508950</b>	<b>725002766</b>	<b>28466648536</b>

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





COMBINED FINANCE AND REVENUE ACCOUNTS OF THE UNION AND STATE  
GOVERNMENTS IN INDIA FOR THE YEAR 2008-09

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