



Placed in the State Legislative  
Assembly on 10<sup>th</sup> December 2010

# **FINANCE ACCOUNTS**

**2009-2010**

**VOLUME - 1**

**GOVERNMENT OF ORISSA**

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## Table of Contents

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<b>Volume 1</b>	<b>PAGE</b>
▪ Table of Contents	: i - ii
▪ Certificate of the Comptroller and Auditor General of India	: iii - iv
▪ Guide to Finance Accounts (Introduction)	: 1 - 4
Statement No. 1: Statement of Financial Position	: 5 - 6
Statement No. 2: Statement of Receipts and Disbursements	: 7 - 8
Statement No. 3: Statement of Receipts in Consolidated Fund	: 9 - 12
Statement No. 4: Statement of Expenditure in Consolidated Fund	
○ By function	: 13 – 15
○ By nature	: 16 - 18
▪ Notes to Accounts	: 19 - 29
▪ Appendix I: Cash Balances and Investment of Cash Balances	: 30 - 33
 <b>Volume 2</b>	
<b>Part I</b>	
Statement No. 5: Statement of Progressive Capital expenditure	: 37 - 45
Statement No. 6: Statement of Borrowings and other Liabilities	: 46 - 49
Statement No. 7: Statement of Loans and Advances given by the Government	: 50 - 52
Statement No. 8: Statement of Grants-in-aid given by the Government	: 53 - 54
Statement No. 9: Statement of Guarantees given by the Government	: 55 - 59
Statement No. 10: Statement of Voted and Charged Expenditure	: 60 - 61
<b>Part II</b>	
Statement No. 11: Detailed Statement of Revenue and Capital Receipts by minor heads	: 65 - 82
Statement No. 12: Detailed Statement of Revenue Expenditure by minor heads	: 83 - 139
Statement No. 13: Detailed Statement of Capital Expenditure	: 140 - 195
Statement No. 14: Detailed Statement of Investments of the Government	: 196 - 223
Statement No. 15: Detailed Statement of Borrowings and other Liabilities	: 224- 245
Statement No. 16: Detailed Statement on Loans and Advances given by the Government	: 246 - 280
Statement No. 17: Detailed Statement on Sources and Application of funds for expenditure other than on revenue account	: 281 - 284
Statement No. 18: Detailed Statement on Contingency Fund and other Public Account transactions	: 285 - 296
Statement No. 19: Detailed Statement on Investments of earmarked funds	: 297 - 301

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## Table of Contents

---

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<b>Part III: Appendices</b>	<b>PAGE</b>
Appendix II: Comparative Expenditure on Salary	: 305 - 314
Appendix III: Comparative Expenditure on Subsidy	: 315 - 327
Appendix IV: Grants-in-aid (Scheme wise and Institution wise)	: 328 – 342
Appendix V: Details of Externally Aided Projects	: 343 - 344
Appendix VI: Plan Scheme expenditure (Central and State Plan Schemes )	: 345 - 370
Appendix VII: Direct transfer of funds to implementing agencies	: 371 - 374
Appendix VIII: Summary of Balances	: 375 - 383
Appendix IX: Financial Results of Irrigation and Electricity Schemes	: 384 - 389
Appendix X: Statement of Commitments on incomplete Public works contracts as on 31 <sup>ST</sup> March 2010	: 390 - 399
Appendix XI: Statement of items for which allocation of balances as a result of re-organisation of States has not been finalized	: 400
Appendix XII: Maintenance expenditure with segregation of salary and non-salary portion	: 401 - 406



## **CERTIFICATE OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA**

This compilation containing the Finance Accounts of the Government of Orissa for the year 2009-2010 presents the accounts of the receipts and disbursements of the Government for the year, together with the financial results disclosed by the revenue and capital accounts, the accounts of the public debt and the liabilities and assets as worked out from the balances recorded in the accounts. The Appropriation Accounts of the Government for the year for Grants and Charged Appropriations are presented in a separate compilation.

The Finance Accounts have been prepared under my supervision in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 and have been compiled from the vouchers, challans and initial and subsidiary accounts rendered by the treasuries, offices and departments responsible for the keeping of such accounts functioning under the control of the Government of Orissa and the statements received from the Reserve Bank of India. Statement No. 7 (partly), Statement No. 9, Statement No. 15 (partly), Appendix-III (partly), Appendix-V, Appendix-X and Explanatory Notes to Statement No. 7 & 9 (partly) in this compilation have been prepared directly from the information received from the Government of Orissa/Corporations/Companies/Societies who are responsible to ensure the correctness of such information.

The treasuries, offices and or departments functioning under the control of the Government of Orissa are primarily responsible for preparation and correctness of the initial and subsidiary accounts as well as ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations relating to such accounts and transactions. I am responsible for compilation, keeping of the accounts, preparation and submission of Annual Accounts to the State Legislature. My responsibility for the compilation, preparation and finalization of accounts is discharged through the office of the Principal Accountant General (A&E). The audit of these accounts is independently conducted through the office of the Principal Accountant General (Audit) in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, for expressing an opinion on these Accounts based on the results of such audit. These offices are independent organizations with distinct cadres, separate reporting lines and management structure.

The audit was conducted in accordance with the Auditing Standards generally accepted in India. These Standards require that we plan and perform the audit to obtain reasonable assurance that the accounts are free from material misstatement. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

On the basis of the information and explanations that my officers required and have obtained, and according to the best of my information as a result of test audit of the accounts and on consideration of explanations given, I certify that, to the best of my knowledge and belief, the Finance Accounts read with the explanatory 'Notes to Accounts' give a true and fair view of the receipts and disbursements for the purpose of the Government of Orissa for the year 2009-2010.

Points of interest arising from study of these accounts as well as test audit conducted during the year or earlier years are contained in my Reports on the Government of Orissa being presented separately for the year ended 31 March 2010.

New Delhi:  
The 12 Nov 2010

**( VINOD RAI )**  
**Comptroller and Auditor General of India**

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## Guide to the Finance Accounts

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### A. 1 Broad overview of the Structure of Government Accounts

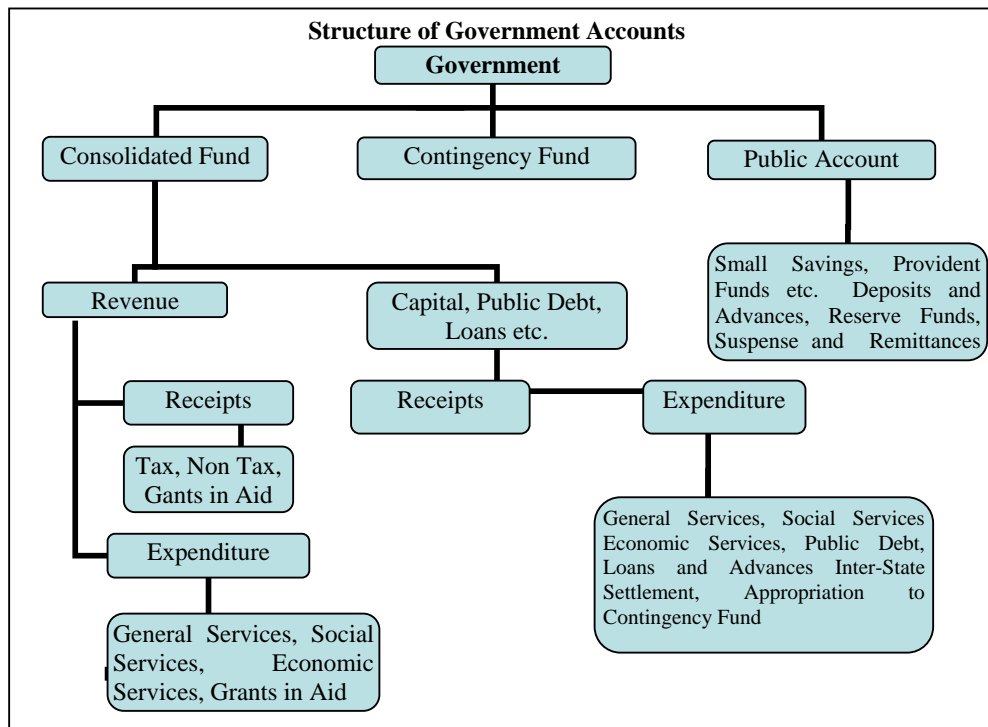
The Accounts of the Government are kept in three parts:

Part I: The Consolidated Fund: All Receipts and Expenditure on Revenue and Capital Account, Public Debt and Loans & Advances forms the Consolidated Fund of the State

Part II: The Contingency Fund: Legislature may by law establish a Contingency Fund which is in the nature of an imprest. The Fund is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature. The fund is recouped by debiting the expenditure to the concerned functional major head in the Consolidated Fund of the State.

Part III: The Public Account: All other public moneys received by or on behalf of the Government are credited to the Public Account. The expenditure out of this account is not subject to the vote of the Legislature. In respect of the receipts into this account, the Government acts as a banker or trustee. Transactions relating to Debt (other than public debt in Part I), Deposits, Advances, Reserve Funds, Remittances and Suspense form the Public Account.

#### A.1.1 Pictorial representation of Structure of Government accounts



### A. 2. DIVISIONS, SECTIONS, SECTORS etc

The two main divisions of the Accounts in the Consolidated fund are, as depicted in A.1.1 above, 'Revenue and 'Capital, Public Debt, Loans etc.' which are divided into sections 'Receipts 'and 'Expenditure'. Within each of the Divisions and Sections of the Consolidated Fund the transactions on the expenditure side are grouped into Sectors such as, "General Services", "Social Services", "Economic Services", under which specific functions or services shall be grouped. The Sectors are subdivided into subsectors/Major heads of account. Major heads correspond to functions and are further divided into sub major heads (sub functions) and minor heads (programmes) which are depicted in volume 2 of the Finance Accounts. The classification below minor heads of account i.e. subheads (schemes) and detailed and object heads (objects of expenditure) are not depicted in the Finance Accounts (minor exceptions exist), though some details are included in the appendices.

### B. WHAT DO THE STATEMENTS CONTAIN

The Finance Accounts have been divided into two volumes. Volume 1 presents the financial statements of the Government in the form of commonly understood summarised form while the details are presented in volume 2.

**Volume 1** contains the Certificate of the Comptroller and Auditor General of India, four summary statements as given below and Notes to Accounts including accounting policy.

1. Statement of financial position: Cumulative figures of assets and liabilities of the Government, as they stand at the end of the year, are depicted in the statement. The assets are largely financial assets with the figures for progressive capital expenditure denoting physical assets of the Government. Assets, as per the accounting policy, are depicted at historical cost.
2. Statement of receipts and disbursement: This is a summarised statement showing all receipts and disbursements of the Government during the year in all the three parts in which Government account is kept, namely, the consolidated fund, contingency fund and public account. Further within the consolidated fund, receipts and expenditure on revenue and capital account are depicted distinctly.

The fiscal parameters of the Government, i.e. the primary, revenue and fiscal deficit are calculated on the operations of the consolidated fund of the State. Hence the following two statements give the operations of the consolidated fund in a summarised form.

3. Statement of receipts (consolidated fund): This statement comprises revenue and capital receipts and receipts from borrowings of the Government consisting of loans from the GOI, other institutions, market loans raised by the Government and recoveries on account of loans and advances made by the Government.
4. Statement of expenditure (consolidated fund): This statement not only gives expenditure by function (activity) but also summarises expenditure by nature of activity (objects of expenditure).

**The second volume** comprises three parts. The **first part contains six statements** as given below:

5. Statement of progressive capital expenditure: This statement details progressive capital expenditure by functions, the aggregate of which is depicted in statement 1.
6. Statement of Borrowings and other liabilities: Borrowings of the Government comprise market loans raised by it (internal debt) and Loans and Advances received from the GOI. Both these together form the public debt of the State Government. In addition, this summary statement depicts 'other liabilities' which are the balances under various sectors in the public account. In respect of the latter, the Government as a trustee or custodian of the funds, hence these constitute liabilities of the Government. The statement also contains a note on service of debt, i.e. a note on the quantum of net interest charges met from revenue receipts.
7. Statement of Loans given by the Government: The loans and advances given by the State Government are depicted in statement 1 and recoveries, disbursements feature in statement 2, 3 and 4. Here, loans and advances are summarised sector and loanee group wise. This is followed by a note on the recoveries in arrear in respect of loans, the details of which are maintained by the AG office and details of which are maintained by the State departments.
8. Statement of Grants in aid given by the State Government, organised by grantee institutions group wise. It includes a note on grants given in kind also.

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## Guide to the Finance Accounts

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9. Statement of Guarantees given by the Government: Guarantees given by the State Government for repayment of loans, etc. raised by Statutory Corporations, Government Companies, Local Bodies and Other institutions during the year and sums guaranteed outstanding as at the end of the year are presented in his statement.
10. Statement of Voted and Charged Expenditure: This statement presents details of voted and charged expenditure of the Government.

**Part II Volume 2:** This part contains **9 statements** presenting details of transactions **by minor head** corresponding to statements in volume 1 and part 1 of volume 2.

11. Detailed Statement of Revenue and Capital Receipts by minor heads: This statement presents the revenue and capital receipts of the Government in detail.
12. Detailed Statement of Revenue Expenditure by minor heads: This statement presents the details of revenue expenditure of the Government in detail. Non Plan and Plan figures are depicted separately and a comparison with the figures for the previous year are available.
13. Detailed Statement of Capital Expenditure by minor heads: This statement presents the details of capital expenditure of the Government in detail. Non Plan and Plan figures are depicted separately and a comparison with the figures for the previous year are available. Cumulative capital expenditure upto the end of the year is also depicted.
14. Detailed Statement of Investments of the Government: The position of Government Investment in the share capital and debentures of different concerns is depicted in this statement for the current and previous year. Details include type of shares held, face value, dividend received etc.
15. Detailed Statement of Borrowings and other Liabilities: Details of borrowings (market loans raised by the Government and Loans etc from GOI) by minor heads, the maturity and repayment profile of all loans is provided in this statement. This is the detailed statement corresponding to statement 6 in part 1 volume 2.
16. Detailed Statement on Loans and Advances given by the Government: The details of loans and advances given by the Government, the changes in loan balances, loans written off, interest received on loans etc. is presented in this statement. It also presents plan loans separately. This is the detailed statement corresponding to statement 7 in part 1 volume 2.
17. Detailed Statement on Sources and Application of funds for expenditure other than revenue account: The capital and other expenditure (other than on revenue account and the sources of fund for the expenditure is depicted in this statement.
18. Detailed Statement on Contingency Fund and other Public Account transactions: The statement shows changes in contingency fund during the year, the appropriations to the fund, expenditure, amount recouped etc. It also depicts the transactions in public account in detail.
19. Statement showing details of earmarked balances: This statement shows the details of investment out of reserve funds in public account.

**Part III Volume 2 contains appendices** on salaries, subsidies, grants-in-aid scheme wise and institution wise, details of externally aided projects, scheme wise expenditure in respect of major Central schemes and State Plan schemes etc. These details are present in the accounts at sub head level or below (i.e. below minor head levels) and so are not depicted in the Finance accounts. For a detail list please refer to the index in volume 1 or 2. The Statements read with the appendices give a complete picture of the state of finances prevailing in the State Government.



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## Guide to the Finance Accounts

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### C. READY RECKONER

For a quick reference to what the statements contain, please refer to the table below. The summary and detail statement in respect of the important parameters is depicted below. The number of appendices depicted below are not exhaustive.

Parameter	Summary Statements (Volume 1)	Detailed Statements (Volume 2)	Appendices
Revenue Receipts (including Grants received)	2, 3	11	..
Revenue Expenditure	2, 4	10, 12	2 (Salary), 3 (Subsidy)
Grants-in-Aid given by the Government	2	8, 12, 13	4
Capital receipts	2, 3	11, 17	..
Capital expenditure	1, 2, 4	5, 13, 17	..
Loans and Advances given by the Government	1, 2, 7	16	..
Debt Position/Borrowings	1, 2, 6	15	..
Investments of the Government in Companies, Corporations etc	..	14	..
Cash	1, 2	18	1, 8
Balances in Public Account and investments thereof	1	18, 19	8
Guarantees	..	9	..
Schemes	..	..	5 (Externally Aided Projects), 6, 7

### D. Periodical Adjustments and Book adjustments:

Certain transactions are in the nature of book adjustments and do not represent actual cash transaction, as mentioned below. The specific details are mentioned as 'Notes to Accounts' and as footnotes in the relevant statements.

(i) Adjustment of all deductions (GPF, recoveries of advances given etc) from salaries by debiting functional major heads (department concerned) by book adjustment to revenue receipt (e.g. deductions other than GPF)/Public Account(e.g. GPF).

(ii) Creation of funds/adjustment of contribution to Funds in Public Account by debit to Consolidated Fund e.g. Calamity Relief Fund, Reserve Funds, Sinking Fund etc.

(iii) Crediting of deposit heads of accounts in public account by debit to Consolidated Fund

(iv) Annual adjustment of interest on GPF and State Government Group Insurance Scheme where interest on General Provident Fund of State Government is adjusted by debiting 2049-Interest and crediting 8009-General Provident Fund.

(v) Certain adjustments such as adjustment of Debt waiver scheme granted by the Government of India in accordance with the recommendation of Finance commission. It affects both revenue receipts and Public Debt heads where Central loans are written off by crediting 0075-Misc. General Services by contra entry in the Major Head 6004-Loans and Advances from the Central Government.

### E. Rounding:

Difference of ₹0.01 lakh/crore, wherever occurring, is due to rounding.

**STATEMENT No. 1**

**STATEMENT OF FINANCIAL POSITION**

*(Rupees in crore)*

Assets <sup>1</sup>	Reference (Sr. no.)		As at 31 <sup>st</sup> March 2010	As at 31 <sup>st</sup> March 2009
	Notes to Accounts	Statement		
<b>Cash</b>				
(i) Cash in Treasuries and Local Remittances		Appendix-I	..	..
(ii) Departmental Balances		Appendix-I	49.10	54.69
(iii) Permanent Imprest		Appendix-I	0.31	0.31
(iv) Cash Balance Investments Security Deposit made by Government		Statement No. 18 Appendix-I	48,03.59	63,33.15
Security Deposit made by Govt.		Statement No. 18	1.83	1.82
(v) Deposits with Reserve Bank of India (If credit balance include here with minus sign)		Statement No. 18 Appendix-I	-3,84.20	-10,13.52
(vi) Investments from Earmarked Funds <sup>2</sup>		Statement No. 18 Statement No. 19 Appendix-I	48,13.00	43,13.00
<b>Capital Expenditure</b>				
(i) Investments in shares of Companies, Corporations, etc.		Statement No. 14	21,06.45	17,71.20
(ii) Other Capital Expenditure		Statement No. 13	2,59,36.19	2,26,23.56
<b>Contingency Fund (un-recouped)</b>		Statement No. 18	2,12.05	24.15
<b>Loans and Advances</b>		Statement No. 7 and 16	31,33.34	33,77.21
<b>Advances with departmental officers</b>		Statement No. 18 Appendix-I	9.32	9.18
<b>Remittance Balances</b>		Statement No. 18	16.44	57.79
<b>Cumulative excess of expenditure over receipts</b>		Statement No. 17	59,00.78	70,39.40
<b>Total</b>			<b>4,65,98.20</b>	<b>4,45,91.94</b>

<sup>1</sup> The figures of assets and liabilities are cumulative figures. Please also see note 1 (ii) in the section 'Notes to Accounts'.

<sup>2</sup> Investments out of earmarked funds in shares of companies etc are excluded under capital expenditure and included under 'Investments from Earmarked Funds'..

**STATEMENT No. 1**

**STATEMENT OF FINANCIAL POSITION**

*(Rupees in crore)*

<i>Liabilities</i>	<i>Reference (Sr. no.)</i>		<i>As at 31<sup>st</sup> March 2010</i>	<i>As at 31<sup>st</sup> March 2009</i>
	Notes to Accounts	Statement		
<b>Borrowings (Public Debt)</b>				
(i) Internal Debt		Statement No. 6 and 15	1,71,78.19	1,67,70.15
(ii) Loans and Advances from Central Government		Statement No. 6 and 15	82,29.50	84,76.10
Non-Plan Loans			34.00	36.81
Loans for State Plan Schemes			80,61.51	82,93.38
Loans for Central Plan Schemes			20.64	24.01
Loans for Centrally Sponsored Plan Schemes			62.04	68.97
Other Loans			51.31	52.93
<b>Contingency Fund (corpus)</b>		Statement No. 18	4,00.00	400.00
<b>Liabilities on Public Account</b>				
(i) Small Savings, Provident Funds, etc.		Statement No. 18	1,23,23.39	1,11,85.32
(ii) Deposits		Statement No. 18	28,59.35	27,14.57
(iii) Reserve Funds		Statement No. 18	48,36.05	43,34.63
(iv) Remittance Balances				-
(v) Suspense and Miscellaneous Balances <sup>3</sup>		Statement No. 18	73.60	13.05
(vi) Misc. Capital Receipts		Statement No. 17	6,98.12	6,98.12
<b>Cumulative excess of receipts over expenditure<sup>4</sup></b>			..	..
<b>Total</b>			<b>4,65,98.20</b>	<b>4,45,91.94</b>

<sup>3</sup> In this statement the line item 'Suspense and Miscellaneous Balances' does not include 'Cash Balance Investment Account', which is included separately above, though the latter forms part of this sector elsewhere in these Accounts.

<sup>4</sup> The cumulative excess of receipts over expenditure or expenditure over receipts is different from and not the fiscal/revenue deficit for the current year.

**STATEMENT No. 2**

**STATEMENT OF RECEIPTS AND DISBURSEMENTS**

Receipts			Disbursements		
	2009-10	2008-09		2009-10	2008-09
<b>Part-I Consolidated Fund</b>					
<b>Section-A: Revenue</b> <span style="float:right">(Rupees in crore)</span>					
<b>Revenue Receipts</b>	<b>2,64,30.21</b>	<b>2,46,10.01</b>	<b>Revenue Expenditure</b>	2,52,91.59	2,11,90.12
Tax revenue (raised by the State)	89,82.34	79,95.20	Salaries <sup>1</sup>	78,27.72	64,26.34
Non-tax revenue			Subsidies	10,07.65	7,43.48
Interest receipts	3,79.23	6,54.67	Grants-in-aid <sup>2</sup>	36,50.52	33,03.66
Others	28,32.97	25,21.48		(A)	(B)
Total	32,12.20	31,76.15	<b>General services</b>		
			Interest Payments and service of debt	35,44.24	28,89.88
			Pensions	32,83.41	20,74.96
Share of Union Taxes/Duties	85,18.65	82,79.96	Others	4,77.47	4,07.76
			<b>Total</b>	73,05.12	53,72.60
			<b>Social services</b>	30,58.79	34,02.10
			<b>Economic services</b>	20,35.96	21,32.93
Grants from Central Government	57,17.02	51,58.70	<b>Compensation and assignment to Local Bodies and PRIs</b>	4,05.83	3,92.76
<i>Revenue Deficit</i>	..	..	<i>Revenue Surplus</i>	<b>11,38.62</b>	<b>34,19.89</b>

<b>Section-B: Capital</b>					
<b>Capital Receipts</b>	..	..	<b>Capital Expenditure</b>	<b>36,47.88</b>	<b>37,79.16</b>
			Salaries	1,17.72	97.16
			General Services	1,77.75	1,84.94
			Social Services	5,62.70	9,23.61
			Economic Services	27,89.71	25,73.45
<b>Recoveries of Loans and Advances</b>	3,56.36	2,36.21	<b>Loans and Advances disbursed</b>	<b>1,12.48</b>	<b>2,10.97</b>
			General Services	..	..
			Social Services	48.81	55.62
			Economic Services	39.69	66.70
			Loans to Govt. Servants,	23.98	29.04
			Loans for Misc. Services	..	59.61
<b>Public debt receipts</b>			Repayment of Public Debt		
Internal Debt (market loans etc.)	14,59.78 (C)	6,43.18	Internal Debt (market loans etc.)	10,51.74	10,58.31

Note:

(A) -Total GIA comprises the expenditure under the minor heads 191, 192, 193, 196, 197, 198 and the dedicated object head under other minor heads except the major head 3604, it also includes ₹948.90 crore towards Grants-in-aid Salary

(B) - Total GIA comprises the expenditure under the minor heads 191, 192, 193, 196, 197, 198 and the dedicated object head under other minor heads except the major head 3604, it also includes ₹583.75 crore towards Grants-in-aid Salary

(C): - Includes ₹756.00 crore received as Loan from "National Small Savings Fund".

<sup>1</sup> Salary, Subsidy and Grants in Aid figures have been summed up across all sectors to present a consolidated figure. The expenditure in this statement under the sectors 'Social', 'General' and 'economic' services does not include expenditure on salaries, subsidies and grants in aid (explained in footnote 2).

<sup>2</sup> Grants in Aid are given to statutory corporations, companies, autonomous bodies, local bodies etc by the Government which is included as a line item above. These grants are distinct from compensation and assignment of taxes, duties to the Local Bodies which is depicted as a separate line item 'Compensation and assignment to Local Bodies and PRIs'.

**STATEMENT No. 2**

**STATEMENT OF RECEIPTS AND DISBURSEMENTS**

*(Rupees in crore)*

Receipts			Disbursements		
	2009-10	2008-09		2009-10	2008-09
Loans from GOI	1,90.35	5,08.48	Loans from Central Govt.	4,36.95	4,34.30
			Transfer to Contingency Fund	..	2,50.00
<b>Net of Inter-State settlement</b>	..	..	<b>Net of Inter-State settlement</b>	..	..
<b>Total Receipts Consolidated Fund</b>	<b>2,84,36.70</b>	<b>2,59,97.88</b>	<b>Total Expenditure Consolidated Fund</b>	<b>3,05,40.64</b>	<b>2,69,22.86</b>
<b>Deficit in Consolidated Fund</b>	<b>21,03.94</b>	<b>9,24.98</b>	<b>Surplus in Consolidated Fund</b>	..	..
<b>Part II Contingency Fund</b>					
<b>Contingency Fund</b>	<b>11.07</b>	<b>3,01.34</b>	<b>Contingency Fund</b>	<b>1,98.97</b>	<b>11.07</b>
<b>Part III Public Account <sup>3</sup></b>					
<b>Small savings</b>	25,70.58	21,29.69	<b>Small savings</b>	14,32.51	16,70.93
<b>Reserves &amp; Sinking Funds</b>	7,35.95	5,72.30	<b>Reserves &amp; Sinking Funds</b>	7,34.53	6,24.31
<b>Deposits</b>	30,47.55	31,53.08	<b>Deposits</b>	29,02.77	25,76.54
<b>Advances</b>	86.95	83.16	<b>Advances</b>	87.08	83.29
<b>Suspense and Misc</b>	17,49,62.74	9,65,55.51	<b>Suspense and Misc <sup>4</sup></b>	17,33,67.07	9,70,77.39
<b>Remittances</b>	52,57.29	59,17.25	<b>Remittances</b>	52,15.94	59,18.13
<b>Total Receipts Public Account</b>	<b>18,66,61.06</b>	<b>10,84,10.99</b>	<b>Total Disbursements Public Account</b>	<b>18,37,39.90</b>	<b>10,79,50.59</b>
<b>Deficit in Public Account</b>	<b>29,21.16</b>	..	<b>Surplus in Public Account</b>	..	<b>4,60.40</b>
<b>Opening Cash Balance</b>	<b>-10,13.52</b>	<b>-8,39.21</b>	<b>Closing Cash Balance</b>	<b>-3,84.20</b>	<b>-10,13.52</b>
<b>Increase in cash balance</b>	<b>6,29.32</b>	..	<b>Decrease in cash balance</b>	..	<b>-1,74.31</b>

<sup>3</sup> For details please refer to Statement No. 18 in Volume 2.

<sup>4</sup> 'Suspense and Miscellaneous' includes 'other accounts' such as Cash Balance Investment account (Major Head 8673) etc. The figures may appear hige on account of these other accounts. Details may please be seen in Statement No. 18.

**STATEMENT No. 3**

**STATEMENT OF RECEIPTS UNDER CONSOLIDATED FUND**

<i>(Rupees in crore)</i>			
	<b>Description</b>	<b>2009-10</b>	<b>2008-09</b>
	<b>REVENUE RECEIPTS</b>		
<b>A.</b>	<b>Tax Revenue</b>		
A.1	<b>Own Tax revenue</b>		
	Land Revenue	2,92.18	3,48.79
	Stamps and Registration fees	3,59.96	4,95.66
	State Excise	8,49.05	6,60.07
	Taxes on Sales, Trades, etc.	54,08.76	48,03.34
	Taxes on goods and passengers	8,15.25	6,38.32
	Taxes on Vehicles	6,11.23	5,24.42
	Others	6,45.91	5,24.60
A.2	<b>Share of net proceeds of Taxes</b>		
	Corporation Tax	35,05.78	27,14.97
	Taxes on Income other than Corporation Tax	19,52.86	17,04.97
	Other Taxes on Income and Expenditure	-	-0.11
	Taxes on Wealth	7.93	2.61
	Customs	11,92.24	15,82.80
	Union Excise Duties	9,60.36	13,80.39
	Service Tax	8,99.49	8,94.55
	Other Taxes and Duties on Commodities and Services	-0.01	-0.22
	Others	-	-
	<b>Total - A</b>	<b>1,75,00.99</b>	<b>1,62,75.16</b>
<b>B</b>	<b>Non-tax Revenue</b>		
	Interest receipts	3,79.23	6,54.67
	Dividends and profits	2,50.79	2,52.84
	Miscellaneous General Services	11.60	3,88.85
	Non ferrous mining and metallurgical Industries	20,20.76	13,80.60
	Forestry and Wild Life	1,09.03	1,39.29
	Medium Irrigation	62.08	45.56
	Other Administrative Services	56.48	9.37
	Water supply and sanitation	54.87	48.74
	Roads and Bridges	54.67	58.41
	Public Works	41.99	38.30
	Police	36.69	22.25
	Contributions and recoveries towards Pension and Other Retirement benefits	31.73	29.36
	Education, Sports, Art and Culture	14.88	10.65

**STATEMENT No. 3**

**STATEMENT OF RECEIPTS UNDER CONSOLIDATED FUND**

<i>(Rupees in crore)</i>			
	<b>Description</b>	<b>2009-10</b>	<b>2008-09</b>
	Medical and Public Health	12.96	32.18
	Housing	11.88	12.17
	Labour and Employment	7.81	5.01
	Civil Supplies	7.51	9.41
	Crop Husbandry	7.10	7.13
	Other Social Services	6.19	3.87
	Other General Economic Services	6.16	5.84
	Minor Irrigation	4.40	5.32
	Major Irrigation	3.39	1.85
	Fisheries	2.79	3.45
	Power	2.66	0.63
	Village and Small Industries	2.27	0.17
	Stationery and Printing	2.07	2.32
	Co-operation	1.99	2.01
	Public Service Commission	1.72	0.51
	Information and Publicity	1.16	0.44
	Other Agricultural Programmes	1.08	0.92
	Animal Husbandry	0.86	1.01
	Ports and Light Houses	0.86	0.67
	Urban Development	0.84	0.66
	Jails	0.45	0.40
	Social Security and Welfare	0.35	0.32
	Inland Water Transport	0.26	0.22
	Other Rural Development Programmes	0.21	0.21
	Tourism	0.17	0.18
	Family Welfare	0.10	0.18
	Industries	0.07	0.06
	Land Reforms	0.06	0.07
	Civil Aviation	0.02	0.02
	Other Scientific Research	0.01	-
	Others	-	0.03
	<b>Total - B</b>	<b>32,12.20</b>	<b>31,76.15</b>

**STATEMENT No. 3**

**STATEMENT OF RECEIPTS UNDER CONSOLIDATED FUND**

**GRANTS FROM GOVERNMENT OF INDIA**

*(Rupees in crore)*

		<i>Actuals</i>	
	<b>Description</b>	<b>2009-10</b>	<b>2008-09</b>
<b>C.</b>	<b>Grants-in-Aid from Central Government</b>		
<b>C.1</b>	<b>Non Plan Grants</b>		
	Grants under the proviso to Article 275 (1) of the Constitution	7,46.37	7,53.13
	Grants towards contribution to Calamity Relief Fund	1,76.50	3,24.50
	Grants under National Calamity Contingency Fund	-	98.87
	Other Grants	7,06.48	65.50
<b>C.2</b>	<b>Grants for State/Union Territory Plan Schemes</b>		
	Block Grants (of which EAP)	23,93.55 (128.05)	23,93.07 (160.83)
	Grants under the proviso to Article 275 (1) of the Constitution	3,12.63	1,44.20
	Grant for Central Road Fund	70.56	83.49
	Other Grants	-	11.77
<b>C.3</b>	<b>Grants for Central Plan Schemes</b>	1,67.11	1,19.41
<b>C.4</b>	<b>Grants for Centrally Sponsored Plan Schemes</b>	11,43.83	11,64.76
<b>C.5</b>	<b>Grants for Special Plan Schemes</b>	-	-
	<b>Total - C</b>	<b>57,17.02</b>	<b>51,58.70</b>
	<b>Total Revenue Receipts (A+B+C)</b>	<b>2,64,30.21</b>	<b>2,46,10.01</b>



**STATEMENT No. 3**

**STATEMENT OF RECEIPTS UNDER CONSOLIDATED FUND**

**CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS**

*(Rupees in crore)*

		<i>Actuals</i>	
	<b>Description</b>	<b>2009-10</b>	<b>2008-09</b>
<b>D.</b>	<b>Capital Receipts</b>		
	Disinvestment proceeds	-	-
	Others	-	-
	<b>Total - D</b>	-	-
<b>E.</b>	<b>Public Debt receipts</b>		
E. 1	Internal Debt		
	Market Loans	-	-
	WMA <sup>1</sup> from the RBI	-	-
	Bonds	-	-
	Loans from Financial Institutions	6,23.78	4,82.23
	Special Securities issued to National Small Savings Fund	7,56.00	1,60.95
	Other Loans	80.00	-
E. 2	Loans and Advances from Central Government		
	Non Plan Loans	0.33	2.09
	Loans for State Plan Schemes	1,90.02	5,06.39
	Loans for Central Plan Schemes	-	-
	Loans for Centrally Sponsored Plan Schemes	-	-
	Other Loans	-	-
	<b>Total - E</b>	<b>16,50.13</b>	<b>11,51.66</b>
<b>F.</b>	<b>Loans and Advances by State Government (Recoveries)<sup>2</sup></b>	<b>3,56.36</b>	<b>2,36.21</b>
<b>G.</b>	<b>Inter-State settlements</b>	-	-
	<b>Total Receipts in Consolidated Fund (A+B+C+D+E+F)</b>	<b>2,84,36.70</b>	<b>2,59,97.88</b>

<sup>1</sup> WMA: Ways and Means Advances

<sup>2</sup> Details are in Statement 7 and 16.in Volume 2.

## STATEMENT No. 4

## STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND

A. EXPENDITURE BY FUNCTION		<i>(Rupees in crore)</i>			
	Description	Revenue	Capital	L&A	Total
<b>A</b>	<b>General Services</b>				
<b>A.1</b>	<b>Organs of State</b>				
	Parliament/State/Union Territory Legislatures	15.14	-	-	15.14
	President, Vice President/Governor, Administrator of Union Territories	4.80	-	-	4.80
	Council of Ministers	2.37	-	-	2.37
	Administration of Justice	1,55.88	-	-	1,55.88
	Election	53.10	-	-	53.10
<b>A.2</b>	<b>Fiscal Services</b>				
	Land Revenue	2,51.52	-	-	2,51.52
	Stamps and Registration	37.12	-	-	37.12
	State excise	30.77	-	-	30.77
	Taxes on Sales, Trades etc.	55.54	-	-	55.54
	Taxes on Vehicles	27.99	-	-	27.99
	Other Taxes and Duties on Commodities and Services	4.66	-	-	4.66
	Other Fiscal Services	2.63	..	-	2.63
	Appropriation for Reduction or Avoidance of Debt	5,00.07	-	-	5,00.07
	Interest Payments	30,44.17	-	-	30,44.17
<b>A.3</b>	<b>Administrative Services</b>				
	Public Service Commission	5.71	-	-	5.71
	Secretariat-General Service	99.28	-	-	99.28
	District Administration	88.83	-	-	88.83
	Treasury and Accounts Administration	59.50	-	-	59.50
	Police	10,77.51	14.20		10,91.71
	Jails	66.91	-	-	66.91
	Stationery and Printing	39.28	..	-	39.28
	Public Works	2,11.31	1,63.55		3,74.86
	Other Administrative Services	1,52.45	..	-	1,52.45
<b>A.4</b>	<b>Pension &amp; Misc. General Services</b>				
	Pensions and Other Retirement Benefits	32,83.41	-	-	32,83.41
	Miscellaneous General Services	15.20	..	..	15.20
	<b>Total – General Services</b>	<b>92,85.15</b>	<b>1,77.75</b>	<b>..</b>	<b>94,62.90</b>
<b>B</b>	<b>Social Services</b>				
<b>B.1</b>	<b>Education, Sports Art &amp; Culture</b>				
	General Education	54,13.18	13.11	0.69	54,26.98
	Technical Education	58.82	-	-	58.82
	Sports and Youth Services	37.43	-	-	37.43
	Art and Culture	31.63	-	-	31.63
<b>B.2</b>	<b>Health &amp; Family Welfare</b>				
	Medical and Public health	9,85.90	24.60	..	10,10.50
	Family Welfare	1,60.35	..	..	1,60.35

## STATEMENT No. 4

## STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND

(Rupees in crore)

	Description	Revenue	Capital	L&A	Total
<b>B.3</b>	<b>Development</b>				
	Water Supply and Sanitation	3,46.53	3,34.16	..	6,80.69
	Housing	1,52.07	44.79	48.12	2,44.98
	Urban Development	2,74.67	8.20	..	2,82.87
<b>B.4</b>	<b>Information and Broadcasting</b>				
	Information and Publicity	23.96	..	..	23.96
	Broadcasting	..	..	..	..
<b>B.5</b>	<b>Welfare of Scheduled Caste, Scheduled Tribes and other Backward Classes</b>				
	Welfare of Scheduled Caste, Scheduled Tribes and other Backward Classes	7,01.61	1,33.56	..	8,35.17
<b>B.6</b>	<b>Labour and Labour Welfare</b>				
	Labour and employment	73.45	-	-	73.45
<b>B.7</b>	<b>Social Welfare &amp; Nutrition</b>				
	Social Security and Welfare	9,40.99	..	..	9,40.99
	Nutrition	3,49.97	..	-	3,49.97
	Relief on Account of Natural Calamities	2,35.34	-	..	2,35.34
<b>B.8</b>	<b>Others</b>				
	Other Social Services	15.41	4.28	..	19.69
	Secretariat- Social Services	36.90	-	-	36.90
	<b>Total Social Services</b>	<b>98,38.21</b>	<b>5,62.70</b>	<b>48.81</b>	<b>1,04,49.72</b>
<b>C</b>	<b>Economic Services</b>				
<b>C.1</b>	<b>Agriculture &amp; Allied Activities</b>				
	Crop Husbandry	5,01.98	..	..	5,01.98
	Soil & Water Conservation	1,07.36	..	..	1,07.36
	Animal Husbandry	1,62.39	31.21	10.00	2,03.60
	Dairy Development	2.80	..	..	2.80
	Fisheries	44.75	5.04	..	49.79
	Forestry & Wild Life	3,07.70	54.00	..	3,61.70
	Food, Storage & Warehousing	8,71.83	..	..	8,71.83
	Agricultural Research & Education	72.04	..	-	72.04
	Agricultural Financial Institutions	..	..	..	..
	Co-operation	1,13.42	2.26	1.69	1,17.37
	Other Agricultural Programmes	6.86	..	..	6.86
<b>C.2</b>	<b>Rural Development</b>				
	Special Programmes for Rural Development	1,34.46	-	..	1,34.46
	Rural Employment	3,43.95	-	..	3,43.95
	Land Reforms	49.68	-	..	49.68
	Other Rural Development Programmes	6,51.82	..	..	6,51.82
<b>C.3</b>	<b>Irrigation &amp; Flood Control</b>				
	Major Irrigation	1,99.04	9,05.61	-	11,04.65
	Medium Irrigation	48.61	3,17.20	..	3,65.81
	Minor Irrigation	2,24.04	1,17.32	..	3,41.36
	Command Ares Development	48.25	..	..	48.25
	Flood Control & Drainage	93.58	1,82.60	..	2,76.18

## STATEMENT No. 4

## STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND

(Rupees in crore)

	Description	Revenue	Capital	L&A	Total
<b>C.4</b>	<b>Energy</b>				
	Power	87.23	8.94	..	96.17
	Non-Conventional Sources of Energy	8.27	..	..	8.27
<b>C.5</b>	<b>Industry &amp; Minerals</b>				
	Village & Small Industries	1,01.47	31.25	28.00	1,60.72
	Industries	55.13	..	..	55.13
	Non- Ferrous Mining & metallurgical Industries	27.95	..	..	27.95
	Cement & Non- Metallic Mineral Industries	..	..	..	-
	Fertilizer Industries	..	..	..	-
	Engineering Industries	..	-0.50	..	-0.50
	Telecommunication & Electronic Industries	..	..	..	-
	Consumer Industries	..	0.05	..	0.05
	Other Industries	..	..	..	-
	Other Outlays on Industries & Minerals	1.16	2,94.19	..	2,95.35
<b>C.6</b>	<b>Transport</b>				
	Ports & Light Houses	0.94	3.85	..	4.79
	Civil Aviation	1.10	1.99	..	3.09
	Roads & Bridges	9,40.88	9,21.49	..	18,62.37
	Road Transport	1.60	..	..	1.60
	Inland Water Transport	3.23	..	..	3.23
<b>C.7</b>	<b>Science &amp; Technology</b>				
	Other Scientific Research	15.60	..	..	15.60
	Ecology & Environment	14.34	-	-	14.34
<b>C.8</b>	<b>General Economic Service</b>				
	Secretariat- Economic Services	4,79.72	-	-	4,79.72
	Tourism	14.44	30.84	..	45.28
	Foreign Trade & Export Promotion	5.66	-	..	5.66
	Census Surveys & Statistics	10.65	-	-	10.65
	Civil Supplies	3.10	-	-	3.10
	General Financial & Trading Institutions	..	..	..	..
	Other General Economic Service	5.37	0.09	..	5.46
	<b>Total Economic Services</b>	<b>57,62.40</b>	<b>29,07.43</b>	<b>39.69</b>	<b>87,09.52</b>
<b>D.</b>	<b>Grants in Aid &amp; Contributions</b>				
	Compensation & Assignments to Local Bodies and Panchayati Raj Institutions	4,05.83	-	-	4,05.83
	Aid Material & Equipments	..	-	-	..
<b>E</b>	<b>Public Debt</b>				
	Internal Debt of the State Government	-	-	10,51.74	10,51.74
	Loans and Advances from the Central Government	-	-	4,36.95	4,36.95
<b>F</b>	<b>Loans to Government Servants etc.</b>				
	Loans to Government Servants etc.	-	-	23.98	23.98
	Misc. Loans	..	..	..	..
	<b>Total Grants in Aid &amp; Contributions, Public Debt &amp; Loans</b>	<b>4,05.83</b>	<b>-</b>	<b>15,12.67</b>	<b>19,18.50</b>
	<b>Total Expenditure under Consolidated Fund</b>	<b>2,52,91.59</b>	<b>36,47.88</b>	<b>16,01.17</b>	<b>3,05,40.64</b>

## STATEMENT No. 4

## STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND

<b>B. EXPENDITURE BY NATURE</b>									
<b>Object of Expenditure</b>	<b>2009-10</b>			<b>2008-09</b>			<b>2007-08</b>		
	<b>Rev</b>	<b>Cap</b>	<b>Total</b>	<b>Rev</b>	<b>Cap</b>	<b>Total</b>	<b>Rev</b>	<b>Cap</b>	<b>Total</b>
Pay	5628.75	78.20	5706.95	3148.51	59.24	3207.75	2186.76	32.80	2219.56
Dearness Allowance	1405.78	19.63	1425.41	1548.37	19.94	1568.31	1321.19	20.00	1341.19
Arrear Pay	1312.36	15.92	1328.28	1176.83		1176.83			
Subsidy to Orissa State Civil Supplies Corporation	852.77		852.77	568.98		568.98	39.98		39.98
Interest on Provident Fund of Employees of Aided Education	514.36		514.36	297.01		297.01	423.00		423.00
Interest on General Provident Fund	490.22		490.22	455.53		455.53	433.75		433.75
House Rent Allowance	273.07		273.07	177.46		177.46	143.55	1.33	144.88
Compensation in lieu of Octroi	232.49		232.49	205.78		205.78	167.54		167.54
Pre-Matric Scholarship	204.37		204.37	144.43		144.43	123.35		123.35
Central Contribution to Calamity Relief Fund	176.50		176.50	324.50		324.50	180.80		180.80
Honorarium and Allowances to Anganwadi Workers and helped	170.81		170.81	146.92		146.92	76.03		76.03
Other Allowances	147.05		147.05	97.99		97.99	76.49		76.49
Interest on Block Loans under State Union Territories	128.11		128.11	125.93		125.93	124.15		124.15
Salaries – P.C	105.67	107.96	213.63	102.73	114.84	217.57	87.32	66.70	154.02
Tools and Plants – P.C	81.30	46.24	127.54	76.78	68.02	144.80	66.93	41.39	108.32
Interest on Loans from RIDF	80.51		80.51	58.07		58.07	45.01		45.01
Motor Vehicles	61.91		61.91	69.96		69.96	43.88		43.88
State's Contribution to Calamity Relief Fund	58.83		58.83	108.16		108.16	60.30		60.30
Dearness Pay	49.95		49.95		10.53	10.53	1021.44	15.50	1036.94
Other Contingencies	48.88		48.88	49.07		49.07	47.99		47.99

## STATEMENT No. 4

## STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND

*(Rupees in crore)*

Object of Expenditure	2009-10			2008-09			2007-08		
	Rev	Cap	Total	Rev	Cap	Total	Rev	Cap	Total
Electricity Dues	38.72		38.72	37.33		37.33	35.44		35.44
Subsidy to beneficiaries	34.25		34.25	30.65		30.65			
Post-Matric Scholarship	29.81		29.81	34.15		34.15	36.05		36.05
Block-Grant	28.01		28.01	13.01		13.01	10.56		10.56
Grants to Municipality	27.82		27.82	16.44		16.44			
Grants to PRIs for different Development Works	27.43		27.43	28.14		28.14	11.94		11.94
Grants for payment of arrear	27.42		27.42	42.26		42.26	11.00		11.00
Building Maintenance	25.98		25.98	28.35		28.35	21.47		21.47
Compensation grant to ULB for Road Maintenance and Other	24.80		24.80	24.73		24.73	25.00		25.00
Interest on Loan from IBRD-4837-IN-OSEDP	23.72		23.72	20.62		20.62	21.75		21.75
Grants-in-aid to Orissa Computer Application Centre	23.12		23.12	20.64		20.64	18.76		18.76
Compensation for Performance Based Incentives to ULBs	20.18		20.18	18.17		18.17	15.29		15.29
Grants to P.S for maintenance and repair of Minor Irrigation	19.76		19.76	20.85		20.85	19.00		19.00
Grants to Municipal Corporation	17.80		17.80						
Grants to Urban Local Bodies for repair and restoration	17.59		17.59						
Reimbursement of Cost of Medicine	16.91		16.91	17.57		17.57	15.69		15.69
Purchase of Furniture	16.21		16.21	50.00		50.00			

## STATEMENT No. 4

## STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND

(Rupees in crore)

Object of Expenditure	2009-10			2008-09			2007-08		
	Rev	Cap	Total	Rev	Cap	Total	Rev	Cap	Total
Contribution to Chief Minister's Relief Fund	15.00		15.00	10.00		10.00			
Cess and Land Revenue	14.60		14.60	14.37		14.37	15.22		15.22
Purchase of Books and furniture for Library	14.29		14.29						
Grants for Salaries, Pension etc.	14.19		14.19						
State Matching Share	14.05		14.05	44.16		44.16	36.84	0	36.84
Grants to Burla Engineering College, Burla	12.00		12.00						
Purchase of Library Books	10.97		10.97						
Teaching <sup>1</sup>	10.86		10.86						
Grants to AHRCCR & T Society, Cuttack for purchase of equipment	10.30		10.30						
Profit from Kendu Leaf trade	10.00		10.00						
Non-Teaching <sup>1</sup>	10.00		10.00						
Others	1,31,85.20	36,47.88	1,68,33.08	1,21,98.48	35,06.60	1,57,05.08	1,10,20.48	26,65.91	1,36,86.39
Deduct Entries	-4,73.09	..	-4,73.09	-3,62.81	-0.01	-3,62.82	-2,60.68	-0.22	-2,60.90
<b>TOTAL</b>	<b>2,52,91.59</b>	<b>36,47.88</b>	<b>2,89,39.47</b>	<b>2,11,90.12</b>	<b>37,79.16</b>	<b>2,49,69.28</b>	<b>1,77,23.27</b>	<b>28,43.41</b>	<b>2,05,66.68</b>

<sup>1</sup> Pertain to payment of salaries grants to Orissa University of Agriculture and Technology for Teaching and Non-teaching staff.

## Notes to Accounts

(These notes are in addition to any footnote that may already be included in the Finance Accounts)

### 1. Summary of significant accounting policies:

**(i) Entity and Accounting Period:** These accounts present the transactions of the Government of Orissa for the period 1<sup>st</sup> April 2009 to 31<sup>st</sup> March 2010.

**(ii) Basis of Accounting:** With the exception of some book adjustments contained in para-18 of this note, the accounts represent the actual cash receipts and disbursements during the account period. Assets are valued at historical cost and Government investment etc is shown at historical cost. Physical assets are not depreciated or amortised. The losses of physical assets at the end of its life is also not expensed or recognised.

The pension liability of the Government, i.e. the liability towards payment of retirement benefits for the past and the present service of its employees is not included in the accounts. However, the retirement benefits disbursed during the accounts period have been reflected in the accounts.

The expenditure on 'pension and other retirement benefits to State Government employees during the year was ₹32,83.41 crore (12.98 % of the total revenue expenditure). However, the employees recruited by the State Government with effect from January'2005 are eligible for New Pension Scheme. An amount of ₹6,57.42 crore towards employees' contribution has been deposited under the head '8342-Other Deposits-117-Defined Contribution Pension Scheme for Government Employees during the year. The Employers' Contribution has not so far been deposited. The State Government's liability on this account as on 31st March 2010 was ₹11,78.58 crore towards employees contribution and an equal amount towards employers' share.

**(iii) Currency in which Accounts are kept:** The accounts of Government are maintained in Indian Rupees.

**(iv) Form of Accounts:** Under Article 150 of the Constitution, the accounts of the Union and of the States are kept in such form as the President may on the advice of the Comptroller and Auditor General of India, prescribe. The word "Form" used in Article 150 has a comprehensive meaning so as to include the prescription not only of the broad form in which the accounts are to be kept but also the basis for selecting appropriate heads under which the transactions are to be classified.

**(v) Classification between Revenue and Capital:** Revenue expenditure is recurring in nature and is supposed to be met from revenue receipts. Capital Expenditure is defined as expenditure incurred with the object of increasing concrete assets of a material and permanent character. Expenditure on Grants-in-Aid is recorded as revenue expenditure in the books of the grantor. In the books of the recipient it is taken as revenue receipt.

### 2. Recommendations of the 12<sup>th</sup> Finance Commission

The 12th Finance Commission has recommended for inclusion of some additional information in the form of eight Statements/ Appendices in the Finance Accounts. Out of them, six have already been included in the Finance Accounts 2009-2010 in the shape of Statement, appendices and footnote.

Recommendation of 12 <sup>th</sup> Finance Commission	Reference of the Statement / Appendix in Finance Accounts
i) Statement of subsidies given	Appendix-III
ii) Statement containing expenditure on salaries by various departments/units	Appendix-II / Statement No. 12 & 13
iii) Detailed information on pensioners and expenditure on Government pension.	Statement No.12 and footnote there under
iv) Statement containing information on debt and other liabilities as well as repayment schedule	Statement No.15
v) Statement on accretion and erosion of financial assets held by the Government including those arising out of changes in the manner of spending by the Government	Statement No.1
vi) Data on committed liabilities in future	(**)
vii) Implication of major policy decisions taken by the Government during the year or new schemes proposed in the budget for the future cash flow.	(**)
viii) Maintenance expenditure with segregation of Salary and non-salary portion.	Appendix-XII

(\*\*) These appendices could not be included due to non-availability of the requisite data.



## Notes to Accounts

### 3. Booking under minor head '800-Other Receipts and Other Expenditure'

During the year 2009-2010, ₹19,62.52 crore under 54 major heads of account were classified under '800-Other Expenditure' constituting 6.78 % of the total expenditure incurred under the respective major heads. Similarly, ₹30,32.07 crore of receipt was classified under '800-Other Receipts', which constitutes 11.5% of the total revenue receipt of the State. There are only two cases where the entire expenditure under the major head has been booked against the minor head "800-Other Expenditure" for which sufficient budget provision have been made. Contrary to it, in seven other cases, considerable expenditure has been incurred against marginal budget provision. Similarly, in case of receipt major heads there are twenty one cases where the entire receipts have been booked under "800-Other Receipts" against sufficient budget provision. Details are given in separate annexure.

### 4. Existence of unadjusted Abstract Contingency Bills (AC Bills)-

The Drawing and Disbursing Officers are authorised to draw lump sum amounts by preparing AC Bills and after actual expenditure of the money they are required to submit the Detailed Contingency Bills (vouchers in support of final expenditure) within a specified period. At the end of 31<sup>st</sup> March, 22385 Nos. of AC Bills amounting to ₹90.31 crore are outstanding due to non-receipt of DC Bills in the office of Principal Accountant General (A&E). Year-wise break up is given below;

Year	Total Amount Drawn during the year (Rupees in crore)	DC Bills wanting (Rupees in Crore)	Percentage of outstanding amount	No. of pending AC Bills
2003-2004	38.91	13.92	35.78	7396
2004-2005	24.57	5.50	22.37	1957
2005-2006	14.48	1.78	12.28	1234
2006-2007	39.51	5.15	13.04	1292
2007-2008	23.31	3.85	16.53	1591
2008-2009	51.72	21.82	42.18	1534
2009-2010	48.95	38.29	78.21	7381
<b>Total</b>	<b>2,41.45</b>	<b>90.31</b>	<b>37.40</b>	<b>22385</b>

### 5. Utilisation Certificate of Grants-in-Aid vouchers

Grantee Institutions receiving Grants-in-Aid from the Government of Orissa are required to furnish the Utilisation Certificate to the office of the Principal Accountant General (A&E) countersigned by the disbursing authority. At the close of March 2010, an amount of ₹1,97,31.50 crore remained outstanding in the books of Principal Accountant General (A&E) due to want of Utilisation Certificates. Year wise break up of wanting Utilisation Certificate is given below;

Year	Total Amount Drawn during the year (Rupees in crore)	UC wanting (Rupees in crore)	Percentage of outstanding amount	No. of GIA Vouchers awaiting Utilisation Certificate
2003-2004	14,85.63	14,49.25	97.55	13417
2004-2005	13,67.24	12,86.19	94.07	10169
2005-2006	18,62.52	16,20.13	86.99	13589
2006-2007	25,97.29	23,22.44	89.42	16411
2007-2008	36,96.03	34,86.55	94.33	19137
2008-2009	45,85.64	43,49.13	94.84	21327
2009-2010	52,73.70	52,17.81	98.94	20887
<b>Total</b>	<b>2,08,68.05</b>	<b>1,97,31.50</b>	<b>94.55</b>	<b>114937</b>

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## Notes to Accounts

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### 6. Transfer of funds to Personal Deposit Accounts

Transfer to Personal Deposit Accounts is primarily booked as expenditure under a functional major head in the Consolidated Fund of the State and then credited to the Major head 8443-Civil Deposit in the Public Account without any actual cash flow. As on 31<sup>st</sup> March, 2010 there are 926 Personal Ledger Account holders in the State of Orissa and an amount of ₹5,55.02 crore is remaining deposited under the minor head 106-Personal Deposits. During the year ₹12,95.73 crore was transferred to the Personal Ledger Accounts as against expenditure of ₹10,62.83 crore, resulting in a net increase of ₹2,32.90 crore to the cumulative balance. Apart from this, an amount of ₹3.05 crore has been credited to the head '800-Other Deposits' by contra debit to major head 2210-Medical and Public Health.

### 7. Reconciliation of Receipts and Expenditure: -

All the Controlling Officers are required to reconcile the receipts and expenditure of the Government with the figures accounted for by the Principal Accountant General (A&E). Out of 155 Controlling Officers, 153 (i.e.98.71%) have reconciled the expenditure with the books of Pr Accountant General (A&E). Similarly, in case of receipt heads, out of 100 Controlling Officers, 95(i.e. 95 %) have reconciled the receipts. Alteration proposals for ₹ 7,97.74 crore have been carried out against the total Revenue and Capital expenditure of the Government amounting to ₹2,89,39.47crore. Alteration proposal for receipts amounting to ₹9,78.54 crore have been carried out against the total revenue receipt of ₹2,64,30.21 crore.

### 8. Cash Balance: -

Cash Balance of the State Government as worked out by the office of the Pr. Accountant General (A&E) was ₹3,84.20 crore (Net Credit) on 31<sup>st</sup> March 2010. But the Cash Balance reported by the Reserve Bank of India on the same date was ₹3,78.17 crore (Net Debit). Thus there is a difference of ₹6.02 crore (Net Credit) which comprises ₹21.52 crore credit and ₹15.50 crore debit. The difference is mainly because of wrong reporting of transactions by the agency Banks to the Reserve Bank of India. Out of this difference, a credit difference of ₹17.77 crore and debit difference of ₹7.29 crore have been settled during the next accounting months of April, May and June 2010.

### 9. Guarantee Position: -

Guarantees reported in Statement No. 9 are on the basis of the information available in Appendix-VIII of the Explanatory Memorandum to the Budget documents 2010-2011 of Government of Orissa and information received from them. Guarantee redemption fund created for discharge of guarantee liabilities has a balance of ₹4,80.00 crore. However, the Government of Orissa has discharged guarantee liabilities for ₹7,41.19 crore by charging to different functional major heads during the year without reimbursing any amount from the redemption fund.

### 10. Loans and Advances: -

In respect of Loans and Advances made by the Government, detailed accounts are not being maintained by most of the departments. However, information received from few departments have been incorporated in Statement No. 7.

### 11. Investment

Investments made by the Government in Statutory Corporation, Government Companies, Joint Stock Companies and Cooperatives Institutions in the form of equity and shares are shown in Statement No.14. In some cases, the information given in this statement on the basis of accounts compiled in this office do not agree with the figures maintained by departments.

## Notes to Accounts

### 12. Review of Reserve Funds: -

A review of some Reserve Funds was made where it was found that some balances are rolling since long. The details of the review are given below: -

Sl. No.	Major and Minor heads with nomenclature	Balance as on 31.03.2010	Year of last transaction
<i>(Rupees in thousand)</i>			
1.	8011-Insurance and Pension Funds 105-State Government Insurance Fund	Cr. 7	2003-2004
2.	8012-Special Deposit and Accounts 123-Special Deposit for employees Provident Fund Scheme (Administration Fund)	Cr. 1,63	2002-2003
3.	8013-Other Deposits and Accounts 01-Deposit Schemes for Retiring employees 101-Deposit Scheme for Retiring Govt. Employees, 1989	Cr. 38,81	1997-1998
4.	8115-Depreciation/Renewal Reserve Fund 103-Depreciation Reserve Funds-Govt. Commercial Departments and Undertakings	Cr. 4,82,08	1987-1988
5.	8121-General and Other Reserve Fund 101-General and Other Reserve Funds-Govt. Commercial Departments and Undertakings.	Cr. 1,88	1996-1997
6.	8229-Development and Welfare Funds 103-Development Funds for Agricultural purposes 109-Co-operative Development Funds, State Co-operative Development Fund 123-Consumer Welfare Fund	Cr.11,24 Cr. 2,00 Cr. 25,24	1967-1968 1959-1960 2004-2005
7.	8235-General and Other Reserve Funds 102-Zamindary Abolition Fund 103-Religious and Charitable Endowment Funds 200-Other Funds: - Guarantee Reserve Fund, Passengers Amenities Reserve Fund	Cr. 59,19 Cr. 1,51 Cr. 2,50,28 Cr. 6,00	1994-1995 1983-1984 1997-1998 1982-1983
8.	8449-Other Deposits 103-Subvention from Central Road Fund	Dr. 30,19	1984-1985

### 13. Objection Book Suspense (Debit): -

Objection Book Suspense (Debit) is operated in the books of the Principal Accountant General (A&E), when the Schedule of payment is not supported with related voucher by the Treasury Officer/Account rendering unit. Year wise analysis of Objection Book Suspense at the close of March 2010 is given below: -

Year	Amount outstanding (Rupees in Crore)
Pre 2003-04	12.22
2003-04	1.56
2004-05	3.00
2005-06	0.11
2006-07	4.02
2007-08	3.88
2008-09	7.96
2009-10	4.92
	<b>37.67</b>

The above amount remained outstanding after clearance of ₹8.41 crore pertaining to previous years during the year 2009-10. Receipts placed under Suspense are quite marginal.

## Notes to Accounts

**14. Unauthorized heads operated in the State Budget: -**

Even though minor head 106-General Pool Accommodation below the major head 2216-Housing has been deleted by the Controller General of Accounts, Government of India, the same has been operated in the State Budget of 2009-10.

**15. Reserve Fund not in conformity with the rules has not been created in the Public Account of the State.**

**16. Suspense and Remittance:-**

The Finance Accounts reflect the net balances under Suspense and Remittance Heads. The outstanding balances under these heads are worked out by aggregating the outstanding debit and credit balances separately under the various heads. The analysis of Suspense Balance has been given in Annexure to Statement No.18.

**17. Contingency Fund: -**

The corpus of the Orissa Contingency Fund is ₹4,00.00 crore. Out of the expenditure of ₹2,38.67 crore from the Fund during the year, ₹1,98.97 crore remained un-recouped till the close of the year. The total un-recouped amount at the close of the year is ₹2,12.05 crore.

**18. Creation of Reserve Funds: -**

No Reserve Fund has been created in the Public Account of the State without conformity with rules.

**19. Significant Book Transfers during the Financial Year 2009-10: -**

Following are the Book Transfers carried out in the accounts of the year without any actual cash flow:

From Major Head	To Major Head	Amount	Nature
8229-Development and Welfare Funds-101-Development Fund for Educational Purposes	6202- Loans for Education, Sports, Art and Culture-203-University and Higher Education- Loan Stipends	54,15,000	Recoupment of Loan Scholarship from Development and Welfare Fund
8336- Civil Deposits	6202- Loans for Education, Sports, Art and Culture-04- Art & Culture	6,66,667	Repayment of Loan given to Odissi Research Centre from the deposited amount under 'Civil Deposits' head
2245- Relief on account of Natural Calamities	8235-General and Other Reserve Funds-111- Calamity Relief Fund	58,83,47,000	Contribution of State's Share to Calamity Relief Fund
2245- Relief on account of Natural Calamities	8235-General and Other Reserve Funds-111- Calamity Relief Fund	176,50,40,000	Contribution of Centre's Share to Calamity Relief Fund
8235-General and Other Reserve Funds-111- Calamity Relief Fund	2245-Relief on account of Natural Calamities-05-Calamity Relief Fund	233,97,17,954	Reimbursement of Relief Expenditure (initially met from the head 2245) from the Calamity Relief Fund
2048-Appropriation for Reduction or Avoidance of Debt	8222-Sinking Fund	7,24,000	Contribution to Sinking Fund against Housing Loans from LIC

**Notes to Accounts**

<b>From Major Head</b>	<b>To Major Head</b>	<b>Amount</b>	<b>Nature</b>
2048- Appropriation for Reduction or Avoidance of Debt	8222-Sinking Fund	500,00,00,000	Contribution to Consolidated Sinking Fund
2049-Interest Payments	8009-State Provident Fund	1007,19,17,303	Interest on Provident Fund credited to the Provident Fund head.
8443-Civil Deposit	0075-Miscellaneous General Services	4,35,91,439	Lapsed Deposit Credited to Government
8658-OB Suspense	Revenue & Capital Major heads	8,40,82,807	Clearance of Objection Book Suspense pertaining to previous years and booked under functional major heads
2425-Co-operation	8443-800-Other Deposits	67,00,000	Shown as expenditure under the functional head in the Consolidated Fund and transferred to Personal Deposit Account
4885-Other Capital Outlay on Industries and Minerals	6885- Other Loans to Industries and Minerals	294,19,00,000	Loan to OSFC converted to Share Capital
4851- Capital Outlay on Village and Small Industries	6851-Loans for Village and Small Industries	1,77,00,000	Loan to OSIC converted to Share Capital
2210-Medical and Public Health-01-Urban Health Services-Allopathy-001-Direction and Administration-1719-Top up grant recommended by 12 <sup>th</sup> F.C Other Charges-Equipments-	8443-Civil Deposits-800-Other Deposits	2,00,00,000 1,05,21,610	Transfer made by the Director of Health Services, Orissa, Bhubaneswar as per Govt. of Orissa Sanction Order No. 8027 dt. 31.03.2010
Different service major heads	8443-Civil Deposits, 106- Personal Deposits	12,95,73,09,921	Amount credited to Personal Ledger Accounts of different Administrators
3606-Aid Materials and Equipments	1601-03-104-0052-Grants and Assistance from Central Government-Prevention and Control of Diseases	22,28,12,625	Adjustment of Aid Materials and Equipments
2210-Medical and Public Health-06-101-0957-NMEP-Materials and Equipments	3606-Aid Materials and Equipments (Deduct Debit)	22,28,12,625	Adjustment of Aid Materials and Equipments

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## Notes to Accounts

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**20. Funds to Autonomous Bodies: -**

The State Government provides funds to state and district level autonomous bodies for implementation of state schemes and centrally sponsored schemes (state share). The concerned autonomous bodies do not utilize the entire fund within the financial year and, thus, there were unspent balances in their bank accounts.

The aggregate of such unspent balances lying out side the Government account is not readily ascertainable. The Government expenditure as reflected in the accounts is not complete to that extent.

**21. Timely Rendition of Accounts: -**

Significant improvement has come about in timely rendition of accounts by the accounts rendering units of the State. There has been delay of maximum 8 days in respect of one treasury for the accounts of March 2010 and 7 days for the accounts of April 2009. On other occasions the delay was less. However, on no occasion there has been exclusion of a treasury from the State's monthly accounts. Maximum delay in case of Forest and Public Works Accounts during the year was 32 days and 44 days respectively in case of March Accounts, taking 5<sup>th</sup> April 2010 as the due date. All the Forest Division and P.W Division Accounts have been included before the close of the Annual Accounts.

**22. Payment of Grants-in-Aid under Capital Major Heads: -**

Grants-in-Aid given to Govt./Non Govt./Autonomous Bodies etc. constitute Revenue Expenditure of the Government. But an amount of ₹18.96 crore has been drawn by debiting to capital major heads during the year as detailed below: -

Major Heads	Amount (₹)
4216 –Capital Outlay on Housing	15,99,000
4225 – Capital Outlay on welfare of S.Cs, S.Ts and OBCs	2,01,000
4701 – Capital Outlay on Medium Irrigation	1,00,000
4702 – Capital Outlay on Minor Irrigation	4,44,00,000
5054 – Capital Outlay on Roads and Bridges	14,33,26,000
<b>TOTAL</b>	<b>18,96,26,000</b>

**ANNEX TO NOTES TO ACCOUNTS**

**Other Expenditure for the Year 2009-2010**

*(Rupees in lakh)*

<b>Major Head and description</b>		<b>Total Expenditure under the major head</b>	<b>800-Other Expenditure</b>	<b>Percentage to Total Expenditure under the Major Head</b>
5054	Capital Outlay on Roads and Bridges	9,21,49.06	4,63,70.75	50.32
2515	Other Rural Development Programmes	6,51,81.78	2,58,19.46	39.61
4700	Capital Outlay on Major Irrigation	9,05,60.83	2,17,40.04	24.01
2401	Crop Husbandry	5,01,97.47	1,27,82.92	25.47
4701	Capital Outlay on Medium Irrigation	3,17,19.48	1,24,40.27	39.22
2711	Flood Control and Drainage	93,58.20	88,94.98	95.05
2245	Relief on account of Natural Calamities	2,35,33.87	85,83.98	36.48
4702	Capital Outlay on Minor Irrigation	1,17,32.34	58,77.83	50.10
2210	Medical and Public Health	9,85,89.95	52,51.84	5.33
2702	Minor Irrigation	2,24,04.56	52,06.73	23.24
2801	Power	87,22.98	46,76.89	53.62
2700	Major Irrigation	1,99,03.95	46,45.93	23.34
2055	Police	10,77,51.21	42,33.07	3.93
2505	Rural Employment	3,43,95.45	36,47.70	10.61
2225	Welfare of Schedule Castes, Scheduled Tribes and Other Backward Classes	7,01,61.20	29,27.11	4.17
2501	Special Programmes for Rural Development	1,34,46.35	27,85.56	20.72
3054	Roads and Bridges	9,40,87.70	27,38.02	2.91
2059	Public Works	2,11,30.73	27,01.86	12.79
2701	Medium Irrigation	48,60.60	24,38.09	50.16
2217	Urban Development	2,74,67.24	20,00.00	7.28
2402	Soil and Water Conservation	1,07,36.41	17,64.24	16.43
2075	Miscellaneous General Services	15,20.50	15,20.50	1,00.00
2202	General Education	54,13,18.27	11,90.90	0.22
4225	Capital Outlay on Welfare of SCs, STs and OBCs	1,33,55.78	10,66.40	7.98
4217	Capital Outlay on Urban Development	8,19.90	4,37.80	53.40
2070	Other Administrative Services	1,52,45.47	4,14.54	2.72
2204	Sports and Youth Services	37,42.85	4,03.00	10.77
4801	Capital Outlay on Power Projects	8,93.90	3,99.90	44.74
2705	Command Area Development	48,24.92	3,85.23	7.98
2851	Village and Small Industries	1,01,46.98	3,60.52	3.55
4406	Capital Outlay on Forestry and Wild Life	54,00.14	3,33.84	6.18
3454	Census Surveys and Statistics	10,65.31	3,04.43	28.58

**ANNEX TO NOTES TO ACCOUNTS**

*(Rupees in lakh)*

<b>Major Head and description</b>		<b>Total Expenditure under the major head</b>	<b>800-Other Expenditure</b>	<b>Percentage to Total Expenditure under the Major Head</b>
2015	Elections	53,09.67	2,29.34	4.32
2810	New and Renewable Energy	8,26.96	1,79.91	21.76
2013	Council of Ministers	2,37.00	1,67.58	70.71
2216	Housing	1,52,06.70	1,64.64	1.08
3055	Road Transport	1,60.10	1,60.10	1,00.00
2203	Technical Education	58,81.99	1,30.00	2.21
2058	Stationery and Printing	39,28.01	1,27.04	3.23
2406	Forestry and Wild Life	3,07,69.52	1,11.32	0.36
2403	Animal Husbandry	1,62,39.06	1,05.34	0.65
2230	Labour and Employment	73,44.54	1,01.23	1.38
2235	Social Security and Welfare	9,40,99.26	83.20	0.09
2885	Other Outlays on Industries and Minerals	1,15.78	76.31	65.91
4202	Capital Outlay on Education, Sports, Arts and Culture	13,11.26	62.66	4.78
2408	Food, Storage and Warehousing	8,71,83.11	58.17	0.07
2056	Jails	66,91.31	51.13	0.76
2250	Other Social Services	15,41.14	25.83	1.68
2011	Parliament/ State/ Union Territory Legislatures	15,13.74	22.73	1.50
2014	Administration of Justice	1,55,88.25	16.61	0.11
2435	Other Agricultural Programmes	6,85.71	15.00	2.19
2852	Industries	55,13.37	8.38	0.15
2012	President/ Vice-President/ Governor/ Administrator of Union Territories	4,79.77	5.50	1.15
2215	Water Supply and Sanitation	3,46,53.52	5.39	0.02
2039	State Excise	30,76.97	0.00	0.00
2425	Co-operation	1,13,41.89	0.00	0.00



**ANNEX TO NOTES TO ACCOUNTS**

**Other Receipts for the Year 2009-2010**

*(Rupees in lakh)*

<b>Major Head and description</b>		<b>Total Receipts under the major head</b>	<b>800-Other Receipts</b>	<b>Percentage to Total Receipts under the Major Head</b>
1601	Grants-in-aid from Central Government	57,17,02.39	14,52,85.02	25.41
0039	State Excise	8,49,04.57	8,49,04.57	100.00
0853	Non-ferrous Mining and Metallurgical Industries	20,20,75.81	2,05,04.73	10.15
0041	Taxes on Vehicles	6,11,22.68	1,16,27.59	19.02
0701	Medium Irrigation	62,07.69	60,43.58	97.36
1054	Roads and Bridges	54,67.34	54,67.34	100.00
0070	Other Administrative Services	56,48.15	52,48.13	92.92
0049	Interest Receipts	3,79,22.64	42,91.48	11.32
0059	Public Works	41,98.95	41,98.95	100.00
0029	Land Revenue	2,92,17.46	29,20.89	10.00
0071	Contributions and Recoveries towards Pension and Other Retirement benefits	31,73.42	24,04.30	75.76
0215	Water Supply and Sanitation	54,86.62	11,82.88	21.56
0216	Housing	11,87.80	8,35.67	70.35
0042	Taxes on Goods and Passengers	8,15,25.44	8,22.03	1.01
1456	Civil Supplies	7,50.87	7,50.87	100.00
0230	Labour and Employment	7,80.73	7,17.46	91.90
0401	Crop Husbandary	7,10.32	7,09.91	99.94
0210	Medical and Public Health	12,96.18	6,28.42	48.48
0250	Other Social Services	6,19.56	6,19.56	100.00
1475	Other General Economic Services	6,15.86	5,42.60	88.10
0055	Police	36,68.76	5,01.16	13.66
0075	Miscellaneous General Services	11,60.43	4,74.93	40.93
0702	Minor Irrigation	4,39.76	4,39.75	100.00
0406	Forestry and Wild Life	1,09,03.30	3,39.76	3.12
0801	Power	2,65.70	2,65.70	100.00
0851	Village and Small Industries	2,26.94	2,24.26	98.82
0425	Co-operation	1,98.70	1,95.16	98.22
0043	Taxes and Duties on Electricity	4,59,95.95	1,20.72	0.26
0202	Education, Sports, Art and Culture	14,88.41	1,18.50	7.96
0220	Information and Publicity	1,16.06	1,16.06	100.00
0700	Major Irrigation	3,38.75	1,08.97	32.17
0405	Fisheries	2,79.46	96.06	34.37

**ANNEX TO NOTES TO ACCOUNTS**

*(Rupees in lakh)*

<b>Major Head and description</b>		<b>Total Receipts under the major head</b>	<b>800-Other Receipts</b>	<b>Percentage to Total Receipts under the Major Head</b>
1051	Ports and Light Houses	85.96	85.96	100.00
0217	Urban Development	84.13	84.12	99.99
0045	Other Taxes and Duties on Commodities and Services	50,39.28	83.08	1.65
0056	Jails	45.02	45.02	100.00
0235	Social Security and Welfare	34.87	34.87	100.00
0435	Other Agricultural Programmes	1,07.63	31.22	29.00
0051	Public Service Commission	1,71.67	30.18	17.58
0058	Stationery and Printing	2,06.67	24.21	11.71
0515	Other Rural Development Programmes	21.21	21.21	100.00
1452	Tourism	17.39	17.39	100.00
0403	Animal Husbandary	86.11	13.68	15.88
0211	Family Welfare	9.63	9.24	96.03
0852	Industries	6.66	6.66	100.00
0506	Land Reforms	6.47	6.47	100.00
1056	Inland Water Transport	26.47	3.87	14.62
1053	Civil Aviation	2.36	2.36	100.00
1425	Other Scientific Research	0.57	0.57	100.00
0030	Stamps and Registration Fees	3,59,96.21	0.14	0.00
0047	Other Fiscal Services	0.09	0.09	100.00
0802	Petroleum	0.04	0.04	100.00
0404	Dairy Development	0.02	0.02	100.00
0040	Taxes on Sales, Trade etc.	54,08,76.44	0.00	0.00
0408	Food Storage and Warehousing	0.00	0.00	100.00

## Appendix - I

### CASH BALANCES AND INVESTMENT OF CASH BALANCES

	As on 31 <sup>st</sup> March 2010	As on 1 <sup>st</sup> April 2009
1	2	3
<i>(Rupees in lakh)</i>		
<b>a) General Cash Balance</b>		
1. Cash in Treasuries	..	..
2. Deposits with the Reserve Bank <sup>1</sup>	-3,84,19.85	-10,13,52.47
	@	
3. Remittances in Transit	..	..
<b>TOTAL</b>	<b>-3,84,19.85</b>	<b>-10,13,52.47</b>
4. Investments held in the Cash Balance – Investment Account	48,03,59.31	63,33,14.70
<b>TOTAL (a)</b>	<b>44,19,39.46</b>	<b>53,19,62.23</b>
<b>b) Other Cash Balances and Investments</b>		
1. Cash with Departmental Officers (viz. Officers of Forest, Public Works Departments, etc.)	49,09.63	54,68.89
2. Permanent Advances for contingent expenditure with Departmental Officers	31.42	31.07
3. Investments of Earmarked Funds.	48,13,00.00	43,13,00.00
<b>TOTAL (b)</b>	<b>48,62,41.05</b>	<b>43,67,99.96</b>
<b>TOTAL (a) and (b)</b>	<b>92,81,80.51</b>	<b>96,87,62.19</b>

Note: <sup>1</sup> The Balance under Head 'Deposits with Reserve Bank' is arrived at after taking into account the Inter-Government monetary settlements pertaining to transactions of the financial year 2009-2010 advice to the R.B.I till 16<sup>th</sup> April 2010.

Note: <sup>@</sup> There was a difference of ₹6,02.37 lakh (Net Credit) between the figures reflected in the Accounts ₹3,84,19.84 lakh (Net Credit) and that intimated by the Reserve Bank of India ₹3,78,17.47 (Net Debit) relating to deposits with Reserve Bank of India included in the Cash Balance. After reconciliation and adjustment the difference to the extent of ₹4,45.83 lakh (Net Debit) remains to be reconciled (June-2010).

## Appendix - I

### CASH BALANCES AND INVESTMENT OF CASH BALANCES

#### Explanatory Notes

(a) **Cash and Cash Equivalents:** Cash and cash equivalents consist of cash in treasuries and deposit with Reserve Bank of India and other Banks and Remittances in Transit, as stated below. The balance under the head 'Deposits with Reserve Bank' depicts the combined balance of the Consolidated Fund, Contingency Fund and the Public Account at the end of the year. To arrive at the overall cash position, the cash balances with treasuries, departments and investments out of the cash balances/reserve funds etc are added to the balance in 'Deposits with RBI'.

(b) **Daily Cash Balance:** Under an agreement with the Reserve Bank of India, the State Government has to maintain a minimum cash balance of ₹1.28 crore with the Bank. If the balance falls below the agreed minimum on any day, the deficiency is made good by taking ordinary and special ways and means advances/overdrafts from time to time.

For arriving at the daily cash balance<sup>2</sup> for the purpose of grant of Ways and Means advances/Overdraft, the RBI evaluates the holdings of the 14 day treasury bills along with the transactions reported (at RBI counters, Inter-Government transactions and Treasury transactions reported by the agency banks) for the day. To the cash balance so arrived, the maturity of 14 day Treasury Bills if any, is added and excess balance, if any, after maintaining the minimum cash balance is reinvested in Treasury Bills. **If the net cash balance arrived at results in less than the minimum cash balance** or a credit balance and if there are no 14 day treasury bills maturing on that day, RBI rediscounts the holdings of the 14 day Treasury Bills and makes good the shortfall. If there is no holding of 14 day Treasury Bills on that day the State Government applies for Ways and Means Advances/Special Ways and Means Advances/ Over Draft.

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Note <sup>2</sup> - The cash balance ('Deposits with RBI') above is the closing cash balance of the year as on 31<sup>st</sup> March 2010 but worked out by 16<sup>th</sup> April 2010 and not simply the daily balance on 31<sup>st</sup> March 2010.

## **Appendix - I**

### **CASH BALANCES AND INVESTMENT OF CASH BALANCES**

The Bank has also agreed to give Special (secured) Ways and Means advances against pledge of Government securities. The operative limit of Special Ways and Means Advances is determined by the loanable value for holdings of Government of India Securities by Government of Orissa.

The Reserve Bank of India has revised the scheme of Ways and Means advances for the State Govt. w.e.f. 01.04.2006. The special features of the scheme are as follows:-

- (i) States have to avail special Ways and Means Advances prior to availing normal WMA.
- (ii) The rate of interest on special WMA will be one percent below Repo Rate.
- (iii) The rate of interest on normal WMA would be Repo Rate for 1 to 90 days and one percent above the Repo Rate for the period beyond 90 days.

The rate of interest on overdraft would be two percent above Repo Rate for overdraft up to 100 percent of the normal WMA limit and five percent above Repo Rate for overdraft exceeding 100 percent of the normal WMA limits.

(c) The limit for ordinary ways and means advances to the State Government was ₹3,00.00 crore with effect from 1<sup>st</sup> April 2009. The Bank has also agreed to give special ways and means advances against the pledge of Government Securities. The limit of special ways and means advances are revised by the Bank from time to time.

(d) The extent to which the Government maintained the minimum cash balance with the Reserve Bank during 2009-10 is given below:-

- |  |     |
|--|-----|
| (i) Number of days on which the minimum balance was maintained without taking any advance  | 365 |
| (ii) Number of days on which the minimum balance was maintained by taking ordinary ways and means advance                            | Nil |
| (iii) Number of days on which the minimum balance was maintained by taking special ways and means advances                           | Nil |
| (iv) Number of days on which there was shortfall in minimum balance even after taking the above advances, but no overdraft was taken | Nil |
| (v) Number of days on which overdrafts were taken  | Nil |

## Appendix - I

### CASH BALANCES AND INVESTMENT OF CASH BALANCES

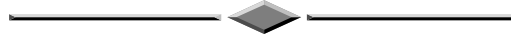
(e) The investments held in the cash balance Investment Account as on 31st March 2010 were for ₹48,03,59.31 lakh. These were invested in Government of India securities and Treasury Bills and Industrial Finance Corporation Bonds. The interest realised during the year on such investment was ₹3,35,49.33 lakh, which included ₹3,32,27.06 lakh being interest on fourteen days Treasury Bills rediscounted during 2009-2010.

(f) Details of Cash Balance Investment Account:

(a)	Govt. of India Stock -	₹36,83.74 lakh
(b)	<u>14 days Govt. of India Treasury Bills</u>	<u>₹47,66,75.57 lakh</u>
	<b>TOTAL</b>	<b>₹48,03,59.31 lakh</b>

(g) The investment from out of the earmarked funds at the end of the year was ₹48,13,00.00 lakh, details of which are given in the Annexure to Statement No. 19.

(h) The interest on investment held in cash balance investment account and earmarked funds are calculated by the Reserve Bank of India.



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**2010**