



# Finance Accounts (Volume I) 2012-13



**Government of Odisha**

# **FINANCE ACCOUNTS**

## **VOLUME I**

**2012-13**

**GOVERNMENT OF ODISHA**

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

This compilation containing the Finance Accounts of the Government of Odisha for the year ending 31 March 2013 presents the financial position along with accounts of the receipts and disbursements of the Government for the year. These accounts are presented in two volumes, Volume I contains the consolidated position of the state of finances and Volume II depicts the accounts in detail. 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 Odisha and the statements received from the Reserve Bank of India. One Statement fully (Statement No. 9), four Statement partly (Statement No. 7, 14, 15 and 16), two Explanatory Notes partly to Statement Nos. 11 and 12 and three Appendices fully (Appendix-X, XIII and XIV) have been prepared directly from the information received from the Government of Odisha/ 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 Odisha 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 preparation and submission of Annual Accounts to the State Legislature. My responsibility for the preparation 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 Accountant General (G&SSA) 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' and 'Notes to Accounts' give a true and fair view of the financial position and the receipts and disbursements of the Government of Odisha for the year 2012-13.

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 Odisha being presented separately for the year ended 31 March 2013.

New Delhi

The 30 OCT 2013



(SHASHI KANT SHARMA)  
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

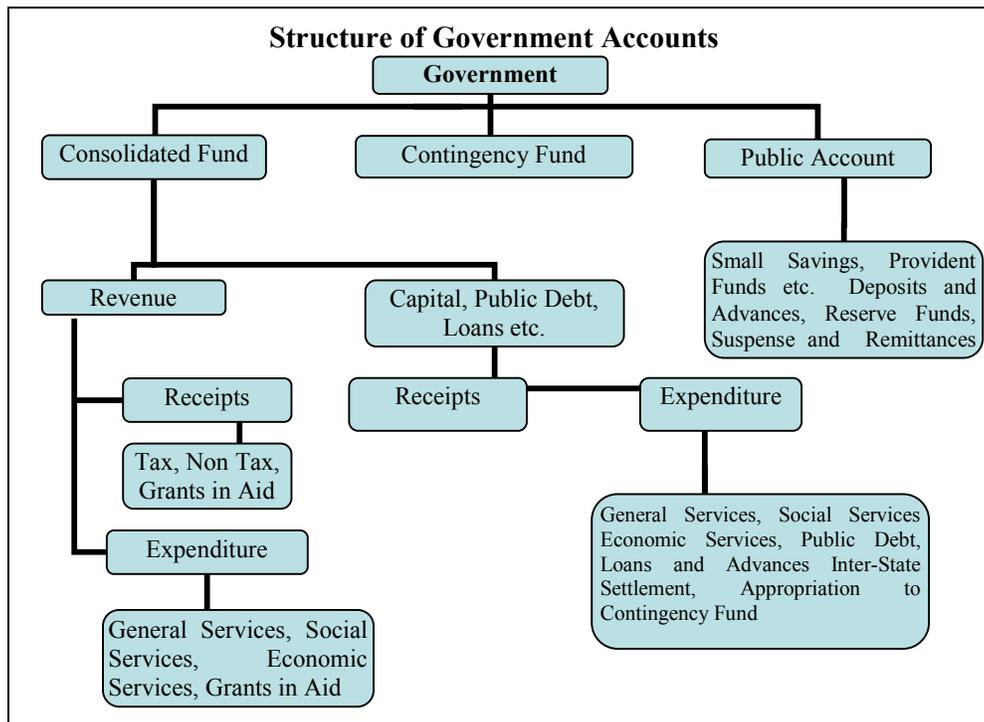
The Accounts of the Government are kept in three parts:

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

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## Guide to the Finance Accounts

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Sectors such as, "General Services", "Social Services", "Economic Services", under which specific functions or services shall be grouped. The Sectors are sub-divided 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 I presents the financial statements of the Government in the form of commonly understood summarised form while the details are presented in Volume II.

**Volume I** 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).

In addition the volume comprises an appendix, Appendix I, which shows position of cash balance and investment of cash balances.

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

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### Guide to the Finance Accounts

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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 in three different sections as prescribed under IGAS-3. Section-1 summarises group-wise, Section-2 sector-wise and Section-3 for repayments in arrears from loanee entities-group wise. This is followed by loanee entity-wise information on loans in perpetuity.
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.
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 II:** This part contains **9 statements** presenting details of transactions by **minor head** corresponding to statements in volume I and part 1 of volume II.

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.

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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 II.
- 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 II.
- 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 II 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 I or II. The Statements read with the appendices give a complete picture of the state of finances prevailing in the State Government.

#### 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 I) | Detailed Statements (Volume II) | Appendices                 |
|--|-------------------------------|---------------------------------|----------------------------|
| Revenue Receipts (including Grants received) | 2, 3                          | 11                              | ..                         |
| Revenue Expenditure                          | 2, 4                          | 10, 12                          | 2 (Salary),<br>3 (Subsidy) |

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**Guide to the Finance Accounts**

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| <b>Parameter</b>   | <b>Summary Statements (Volume I)</b> | <b>Detailed Statements (Volume II)</b> | <b>Appendices</b>                   |
|--|--------------------------------------|--|-------------------------------------|
| 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 Payments and crediting 8009-State Provident Funds.

(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**

(₹ in crore)

| Assets <sup>1</sup>  | Reference<br>(Sl. no.) |  | As at 31<br>March<br>2013 | As at 1<br>April<br>2012 |
|--|------------------------|--|---------------------------|--------------------------|
|  | Notes to<br>Accounts   | Statement  |                           |                          |
| <b>Cash</b>  |                        |  |                           |                          |
| (i) Cash in Treasuries and Local Remittances   |                        | Appendix-I   | ..                        | ..                       |
| (ii) Departmental Balances   |                        | Appendix-I   | 23.47                     | 45.20                    |
| (iii) Permanent Imprest  |                        | Appendix-I   | 0.32                      | 0.32                     |
| (iv) Cash Balance Investments  |                        | Statement No. 18<br>Appendix-I                     | 73,41.81                  | 68,83.74                 |
| Security Deposit made by Govt.   |                        | Statement No. 18                                   | ..*                       | 2.06                     |
| (v) Deposits with Reserve Bank of India (If credit balance include here with minus sign) | Para-3 vi              | Statement No. 18<br>Appendix-I                     | (-) 23.92                 | (-) 4,65.38              |
| (vi) Investments from Earmarked Funds <sup>2</sup>                                       |                        | Statement No. 18<br>Statement No. 19<br>Appendix-I | 55,23.00                  | 50,23.00                 |
| <b>Capital Expenditure</b>   |                        |  |                           |                          |
| (i) Investments in shares of Companies, Corporations, etc.                               | Para-4 iv              | Statement No. 14                                   | 29,64.28                  | 29,08.07                 |
| (ii) Other Capital Expenditure   |                        | Statement No. 13                                   | 3,94,81.74                | 3,39,15.77               |
| <b>Contingency Fund (un-recouped)</b>  | Para-4 viii            | Statement No. 18                                   | ..                        | 15.89                    |
| <b>Loans and Advances</b>  | Para-4 iii             | Statement No. 7<br>and 16                          | 39,76.69                  | 39,03.13                 |
| <b>Advances with departmental officers</b>   |                        | Statement No. 18                                   | 9.77                      | 9.62                     |
| <b>Suspense and Misc. Balances</b>   | Para-4 vii             |  | 12.01                     | ..                       |
| <b>Remittance Balances</b>   |                        | Statement No. 18                                   | 7.26                      | 11.67                    |
| <b>Cumulative excess of expenditure over receipts</b>                                    |                        | Statement No. 17                                   | ..                        | ..                       |
| <b>Total</b>   |                        |  | <b>5,93,16.43</b>         | <b>5,22,53.09</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'.

\* Included under Suspense and Miscellaneous.

**STATEMENT No. 1**  
**STATEMENT OF FINANCIAL POSITION**

| (₹ in crore)  |                                |                           |                                    |                                   |
|---|--------------------------------|---------------------------|------------------------------------|-----------------------------------|
| <i>Liabilities</i>  | <i>Reference<br/>(Sl. no.)</i> |                           | <b>As at 31<br/>March<br/>2013</b> | <b>As at 1<br/>April<br/>2012</b> |
|   | <b>Notes to<br/>Accounts</b>   | <b>Statement</b>          |                                    |                                   |
| <b>Borrowings (Public Debt)</b>                                       |                                |                           |                                    |                                   |
| <b>(i) Internal Debt</b>  |                                | Statement No. 6<br>and 15 | 1,61,08.53                         | 1,73,38.49                        |
| <b>(ii) Loans and Advances from<br/>Central Government</b>            |                                | Statement No. 6<br>and 15 | 72,08.85                           | 72,79.20                          |
| Non-Plan Loans  |                                |                           | 27.17                              | 29.09                             |
| Loans for State Plan Schemes  |                                |                           | 71,35.21                           | 72,02.02                          |
| Loans for Central Plan Schemes  |                                |                           | ..                                 | 0.02                              |
| Loans for Centrally Sponsored<br>Plan Schemes                         |                                |                           | ..                                 | ..                                |
| Other Loans   |                                |                           | 46.47                              | 48.07                             |
| <b>Contingency Fund (corpus)</b>                                      | Para-4 viii                    | Statement No. 18          | 4,00.00                            | 4,00.00                           |
| <b>Liabilities on Public Account</b>                                  |                                |                           |                                    |                                   |
| (i) Small Savings, Provident Funds,<br>etc.                           |                                | Statement No. 18          | 1,46,63.47                         | 1,39,72.38                        |
| (ii) Deposits   |                                | Statement No. 18          | 51,61.84                           | 35,67.93                          |
| (iii) Reserve Funds   |                                | Statement No. 18          | 57,24.78                           | 53,31.76                          |
| (iv) Remittance Balances  |                                |                           | ..                                 | ..                                |
| (v) Suspense and Miscellaneous<br>Balances <sup>3</sup>               | Para-4 vii                     | Statement No. 18          | ..                                 | 50.98                             |
| (vi) Misc. Capital Receipts   |                                | Statement No. 17          | 6,98.12                            | 6,98.12                           |
| <b>Cumulative excess of receipts over<br/>expenditure<sup>4</sup></b> |                                |                           | <b>93,50.84</b>                    | <b>36,14.23</b>                   |
| <b>Total</b>  |                                |                           | <b>5,93,16.43</b>                  | <b>5,22,53.09</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      |                   |
|--|--------------------|-------------------|--|--------------------|-------------------|
|  |                    | 2012-13           | 2011-12  | 2012-13            | 2011-12           |
| (₹ in crore)                             |                    |                   |  |                    |                   |
| <b>Part - I Consolidated Fund</b>        |                    |                   |  |                    |                   |
| <b>Section - A : Revenue</b>             |                    |                   |  |                    |                   |
| <b>Revenue Receipts</b>                  | <b>4,39,36.91*</b> | <b>4,02,67.02</b> | <b>Revenue Expenditure</b>                           | <b>3,82,37.56*</b> | <b>3,46,60.24</b> |
| <b>Tax revenue (raised by the State)</b> | <b>1,50,34.13</b>  | <b>1,34,42.74</b> | Salaries <sup>1</sup>                                | 95,15.42           | 87,45.74          |
| <b>Non-tax revenue</b>                   |                    |                   | Subsidies  | 19,51.05           | 17,44.49          |
| Interest receipts                        | 5,88.25            | 5,76.38           | Grants-in-aid <sup>2</sup>                           | 70,23.30           | 77,96.76          |
| Others                                   | 74,89.78           | 58,66.58          |  | (B)                | (A)               |
| <b>Total</b>                             | <b>80,78.03</b>    | <b>64,42.96</b>   | <b>General services</b>                              |                    |                   |
|  |                    |                   | Interest Payment and service of debt                 | 33,07.23           | 27,86.50          |
|  |                    |                   | Pension  | 53,79.37           | 47,40.76          |
| <b>Share of Union Taxes/Duties</b>       | <b>1,39,65.01</b>  | <b>1,22,29.12</b> | Others   | 9,78.51            | 9,51.55           |
|  |                    |                   | <b>Total</b>   | <b>96,65.11</b>    | <b>84,78.81</b>   |
|  |                    |                   | <b>Social services</b>                               | <b>65,05.18</b>    | <b>50,04.94</b>   |
|  |                    |                   | <b>Economic services</b>                             | <b>29,36.00</b>    | <b>22,28.39</b>   |
| Grants from Central Government           | 68,59.74           | 81,52.20          | Compensation and assignment to Local Bodies and PRIs | 6,41.50            | 6,61.11           |
| <b>Revenue Deficit</b>                   | <b>..</b>          | <b>..</b>         | <b>Revenue Surplus</b>                               | <b>56,99.35</b>    | <b>56,06.78</b>   |
| <b>Section - B : Capital</b>             |                    |                   |  |                    |                   |
| <b>Capital Receipts</b>                  | <b>..</b>          | <b>..</b>         | <b>Capital Expenditure</b>                           | <b>56,22.18</b>    | <b>44,96.09</b>   |
|  |                    |                   |  | <b>(D)</b>         | <b>(C)</b>        |
|  |                    |                   | General Services                                     | 3,51.22            | 2,58.26           |
|  |                    |                   | Social Services                                      | 12,04.91           | 6,56.82           |
|  |                    |                   | Economic Services                                    | 40,66.05           | 35,81.01          |

<sup>1</sup> Salary, Subsidy and Grants-in-aid figure 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) under Revenue Expenditure and salaries under capital expenditure. Salaries, sometimes, also figure under capital expenditure

<sup>2</sup> Grants-in-aid are given to statutory corporations, companies, autonomus 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".

(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 ₹14,49.35 crore towards Grants-in-aid Salary.

(B) 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 ₹2.77 crore towards Grants-in-aid Salary

(C) – Includes ₹1,22.76 crore towards Salary and ₹7,63.23 crore towards GIA.

(D) - Includes ₹99.63 crore towards Salary .

(\*) - Inflated by ₹2.64 crore owing to reasons stated in Statement No. 11 and 12

## STATEMENT No. 2

## STATEMENT OF RECEIPTS AND DISBURSEMENTS

|   | Receipts           |                    |  | Disbursements      |                    |
|---|--------------------|--------------------|--|--------------------|--------------------|
|   | 2012-13            | 2011-12            |  | 2012-13            | 2011-12            |
| (₹ in crore)                                  |                    |                    |  |                    |                    |
| <b>Recoveries of Loans and Advances</b>       | <b>1,42.47</b>     | <b>1,32.08</b>     | <b>Loans and Advances disbursed</b>          | <b>2,16.02</b>     | <b>6,21.01</b>     |
|   |                    |                    | General Services                             | ..                 | ..                 |
|   |                    |                    | Social Services                              | 1.08               | 1,66.85            |
|   |                    |                    | Economic Services                            | 1,40.98            | 2,34.45            |
|   |                    |                    | Loans to Govt. Servants                      | 73.96              | 2,19.71            |
|   |                    |                    | Loans to Misc. Services                      | ..                 | ..                 |
| <b>Public debt receipts</b>                   | <b>18,79.55</b>    | <b>13,53.75</b>    | <b>Repayment of Public Debt</b>              | <b>31,79.86</b>    | <b>23,27.76</b>    |
| Internal Debt (market loans etc)              | 14,35.76 (F)       | 11,20.99 (E)       | Internal Debt (market loans)                 | 26,65.72           | 17,81.07           |
| Loans from GOI                                | 4,43.79            | 2,32.76            | Loans from Central Govt.                     | 5,14.14            | 5,46.69            |
|   |                    |                    | Transfer to Contingency Fund                 | ..                 | ..                 |
| <b>Net of Inter-State Settlement Account</b>  | <b>..</b>          | <b>..</b>          | <b>Net of Inter-State Settlement Account</b> | <b>..</b>          | <b>..</b>          |
| <b>Total Receipts Consolidated Fund</b>       | <b>4,59,58.93</b>  | <b>4,17,52.85</b>  | <b>Total Expenditure Consolidated Fund</b>   | <b>4,72,55.62</b>  | <b>4,21,05.10</b>  |
| <b>Deficit in Consolidated Fund</b>           | <b>12,96.69</b>    | <b>3,52.25</b>     | <b>Surplus in Consolidated Fund</b>          | <b>..</b>          | <b>..</b>          |
| <b>Part - II Contingency Fund</b>             |                    |                    |  |                    |                    |
| <b>Contingency Fund</b>                       | <b>15.89</b>       | <b>3,75.00</b>     | <b>Contingency Fund</b>                      | <b>..</b>          | <b>2.81</b>        |
| <b>Part - III Public Account <sup>3</sup></b> |                    |                    |  |                    |                    |
| <b>Small savings</b>                          | <b>30,01.00</b>    | <b>24,92.12</b>    | <b>Small savings</b>                         | <b>23,09.92</b>    | <b>20,65.73</b>    |
| <b>Reserves and Sinking Funds</b>             | <b>9,38.81</b>     | <b>16,60.76</b>    | <b>Reserves and Sinking Funds</b>            | <b>10,45.80</b>    | <b>13,91.89</b>    |
| <b>Deposits</b>                               | <b>63,69.43</b>    | <b>40,13.11</b>    | <b>Deposits</b>                              | <b>47,75.51</b>    | <b>34,58.94</b>    |
| <b>Advances</b>                               | <b>1,67.47</b>     | <b>1,12.86</b>     | <b>Advances</b>                              | <b>1,67.62</b>     | <b>1,12.94</b>     |
| <b>Suspense and Misc</b>                      | <b>11,24,63.02</b> | <b>10,14,50.22</b> | <b>Suspense and Misc <sup>4</sup></b>        | <b>11,29,23.04</b> | <b>10,27,40.69</b> |
| <b>Remittances</b>                            | <b>85,40.73</b>    | <b>72,40.17</b>    | <b>Remittances</b>                           | <b>85,36.32</b>    | <b>72,31.46</b>    |
| <b>Total Receipts Public Account</b>          | <b>13,14,80.46</b> | <b>11,69,69.24</b> | <b>Total Disbursements Public Account</b>    | <b>12,97,58.21</b> | <b>11,70,01.65</b> |
| <b>Deficit in Public Account</b>              | <b>..</b>          | <b>32.41</b>       | <b>Surplus in Public Account</b>             | <b>17,22.25</b>    | <b>..</b>          |
| <b>Opening Cash Balance</b>                   | <b>(-)4,65.38</b>  | <b>(-)4,52.91</b>  | <b>Closing Cash Balance</b>                  | <b>(-)23.92</b>    | <b>(-)4,65.38</b>  |
| <b>Increase in Cash Balance</b>               | <b>(-)4,41.46</b>  | <b>..</b>          | <b>Decrease in Cash Balance</b>              | <b>..</b>          | <b>12.47</b>       |

<sup>3</sup> For details see Statement No. 18 in Volume-II.<sup>4</sup> 'Suspense and Miscellaneous' includes 'other accounts' such as Cash Balance Investment account (Major Head 8673) etc. The figures may appear huge on account of these other accounts. Details may please be seen in Statement No. 18.

(E) Includes ₹3,08.67 crore received as Loans from "National Small Savings Fund.

(F) Includes ₹4,51.15 crore received as Loans from "National Small Savings Fund.

**STATEMENT No. 3**

**STATEMENT OF RECEIPTS UNDER CONSOLIDATED FUND**

*(₹ in crore)*

|           | <b>Description</b>   | <b>2012-13</b>    | <b>2011-12</b>    |
|-----------|--|-------------------|-------------------|
|           | <b>REVENUE RECEIPTS</b>  |                   |                   |
| <b>A.</b> | <b>Tax Revenue</b>   |                   |                   |
| A.1       | <b>Own Tax revenue</b>   |                   |                   |
|           | Land Revenue   | 4,20.21           | 5,21.47           |
|           | Stamps and Registration fees   | 5,44.88           | 4,98.15           |
|           | State Excise   | 14,98.64          | 13,79.00          |
|           | Taxes on Sales, Trades, etc.   | 96,84.68          | 81,96.85          |
|           | Taxes on goods and passengers  | 7,46.19           | 13,12.36          |
|           | Taxes on Vehicles  | 13,42.54          | 7,87.99           |
|           | Others   | 7,96.99           | 7,46.91           |
| A.2       | <b>Share of net proceeds of Taxes</b>                                      |                   |                   |
|           | Corporation Tax  | 50,16.23          | 48,13.41          |
|           | Taxes on Income other than Corporation Tax                                 | 30,03.13          | 24,45.00          |
|           | Other Taxes on Income and Expenditure                                      | 0.07              | 0.04              |
|           | Taxes on Wealth  | 8.45              | 18.59             |
|           | Customs  | 23,20.59          | 21,20.29          |
|           | Union Excise Duties  | 15,77.08          | 13,72.03          |
|           | Service Tax  | 20,39.46          | 14,59.77          |
|           | <b>Total - A</b>   | <b>2,89,99.14</b> | <b>2,56,71.86</b> |
| <b>B</b>  | <b>Non-Tax Revenue</b>   |                   |                   |
|           | Interest receipts  | 5,88.25           | 5,76.38           |
|           | Dividends and profits  | 5,64.53           | 2,86.23           |
|           | Miscellaneous General Services   | 2,25.60           | 86.86             |
|           | Non-ferrous Mining and Metallurgical Industries                            | 56,95.70          | 45,71.57          |
|           | Forestry and Wild Life   | 1,88.92           | 1,92.39           |
|           | Medium Irrigation  | 96.45             | 1,91.17           |
|           | Other Administrative Services  | 12.76             | 16.07             |
|           | Water Supply and Sanitation  | 56.02             | 56.67             |
|           | Roads and Bridges  | 59.12             | 73.23             |
|           | Public Works   | 49.77             | 47.16             |
|           | Police   | 52.62             | 36.18             |
|           | Contributions and recoveries towards Pension and Other Retirement benefits | 15.64             | 14.16             |
|           | Education, Sports, Art and Culture   | 89.10             | 21.18             |

**STATEMENT No. 3****STATEMENT OF RECEIPTS UNDER CONSOLIDATED FUND**

*(₹ in crore)*

|  | <b>Description</b>                 | <b>2012-13</b>  | <b>2011-12</b>  |
|--|------------------------------------|-----------------|-----------------|
|  | Medical and Public Health          | 10.55           | 37.12           |
|  | Housing                            | 13.03           | 12.66           |
|  | Labour and Employment              | 9.51            | 9.98            |
|  | Civil Supplies                     | 3.69            | 11.82           |
|  | Crop Husbandry                     | 4.69            | 4.60            |
|  | Other Social Services              | 5.46            | 6.94            |
|  | Other General Economic Services    | 8.98            | 9.89            |
|  | Minor Irrigation                   | 8.89            | 9.86            |
|  | Major Irrigation                   | 2,91.14         | 1,31.82         |
|  | Fisheries                          | 1.49            | 1.39            |
|  | Power                              | 2.14            | 3.37            |
|  | Village and Small Industries       | 0.23            | 0.49            |
|  | Stationery and Printing            | 2.48            | 3.49            |
|  | Co-operation                       | 2.97            | 1.92            |
|  | Public Service Commission          | 3.27            | 1.18            |
|  | Information and Publicity          | 0.51            | 0.44            |
|  | Other Agricultural Programmes      | 1.79            | 2.07            |
|  | Animal Husbandry                   | 0.82            | 0.81            |
|  | Ports and Light Houses             | 1.01            | 0.69            |
|  | Urban Development                  | 5.77            | 3.47            |
|  | Jails                              | 1.28            | 0.88            |
|  | Social Security and Welfare        | 0.55            | 0.79            |
|  | Inland Water Transport             | 0.28            | 0.26            |
|  | Other Rural Development Programmes | 0.18            | 0.13            |
|  | Tourism                            | 2.12            | 0.17            |
|  | Family Welfare                     | 0.08            | 0.08            |
|  | Industries                         | 0.13            | 17.16           |
|  | Land Reforms                       | 0.09            | 0.05            |
|  | Civil Aviation                     | 0.42            | 0.18            |
|  | <b>Total - B</b>                   | <b>80,78.03</b> | <b>64,42.96</b> |

**STATEMENT No. 3**

**STATEMENT OF RECEIPTS UNDER CONSOLIDATED FUND**

**GRANTS FROM GOVERNMENT OF INDIA**

*(₹ in crore)*

|            |   | <i>Actuals</i>      |                       |
|------------|---|---------------------|-----------------------|
|            | <b>Description</b>  | <b>2012-13</b>      | <b>2011-12</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 | 11,02.55            | 13,62.69              |
|            | Grants towards contribution to State Disaster Response Fund     | 3,23.79             | 3,08.37               |
|            | Grants under National Disaster Response Fund                    | 6.19                | 6,78.65               |
|            | Other Grants  | 72.96               | 2,11.78               |
| <b>C.2</b> | <b>Grants for State/Union Territory Plan Schemes</b>            |                     |                       |
|            | Block Grants (of which EAP)                                     | 32,19.57<br>1,30.25 | 34,51.77<br>(1,33.62) |
|            | Grants under the proviso to Article 275 (1) of the Constitution | 2,46.05             | 2,57.96               |
|            | Grant for Central Road Fund                                     | 18.00               | 1,43.49               |
| <b>C.3</b> | <b>Grants for Central Plan Schemes</b>                          | <b>1,83.00</b>      | <b>1,08.60</b>        |
| <b>C.4</b> | <b>Grants for Centrally Sponsored Plan Schemes</b>              | <b>16,87.63</b>     | <b>16,28.89</b>       |
| <b>C.5</b> | <b>Grants for Special Plan Schemes</b>                          | ..                  | ..                    |
|            | <b>Total - C</b>  | <b>68,59.74</b>     | <b>81,52.20</b>       |
|            | <b>Total Revenue Receipts (A+B+C)</b>                           | <b>4,39,36.91</b>   | <b>4,02,67.02</b>     |

**STATEMENT No. 3**

**STATEMENT OF RECEIPTS UNDER CONSOLIDATED FUND**

**CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS**

*(₹ in crore)*

|           |  | <i>Actuals</i>    |                   |
|-----------|--|-------------------|-------------------|
|           | <b>Description</b>   | <b>2012-13</b>    | <b>2011-12</b>    |
| <b>D.</b> | <b>Capital Receipts</b>  |                   |                   |
|           | Dis-investment 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                                      | 9,47.46           | 8,12.32           |
|           | Special Securities issued to National Small Savings Fund               | 4,51.15           | 3,08.67           |
|           | Other Loans  | 37.15             | ..                |
| E. 2      | Loans and Advances from Central Government                             |                   |                   |
|           | Non Plan Loans   | 0.47              | ..                |
|           | Loans for State Plan Schemes   | 4,43.30           | 2,32.76           |
|           | Loans for Central Plan Schemes   | ..                | ..                |
|           | Loans for Centrally Sponsored Plan Schemes                             | ..                | ..                |
|           | Other Loans  | 0.02              | ..                |
|           | <b>Total - E</b>   | <b>18,79.55</b>   | <b>13,53.75</b>   |
| <b>F.</b> | <b>Loans and Advances by State Government (Recoveries)<sup>2</sup></b> | <b>1,42.47</b>    | <b>1,32.08</b>    |
| <b>G.</b> | <b>Inter-State settlements</b>   | ..                | ..                |
|           | <b>Total Receipts in Consolidated Fund (A+B+C+D+E+F)</b>               | <b>4,59,58.93</b> | <b>4,17,52.85</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**

| <b>A. EXPENDITURE BY FUNCTION</b> |   |                  |                |                    |              | <b>(₹ in crore)</b> |  |
|-----------------------------------|---|------------------|----------------|--------------------|--------------|---------------------|--|
|                                   | <b>Description</b>  | <b>2012-2013</b> |                | <b>Loans &amp;</b> | <b>Total</b> |                     |  |
|                                   |   | <b>Revenue</b>   | <b>Capital</b> | <b>Advances</b>    |              |                     |  |
| <b>A</b>                          | <b>General Services</b>   |                  |                |                    |              |                     |  |
| <b>A.1</b>                        | <b>Organs of State</b>  |                  |                |                    |              |                     |  |
|                                   | Parliament/ State/ Union Territory Legislatures                         | 24.20            | ..             | ..                 | 24.20        |                     |  |
|                                   | President/ Vice-President/ Governor/ Administrator of Union Territories | 5.57             | ..             | ..                 | 5.57         |                     |  |
|                                   | Council of Ministers  | 8.75             | ..             | ..                 | 8.75         |                     |  |
|                                   | Administration of Justice   | 2,27.62          | ..             | ..                 | 2,27.62      |                     |  |
|                                   | Elections   | 26.74            | ..             | ..                 | 26.74        |                     |  |
| <b>A.2</b>                        | <b>Fiscal Services</b>  |                  |                |                    |              |                     |  |
|                                   | Land Revenue  | 2,96.62          | ..             | ..                 | 2,96.62      |                     |  |
|                                   | Stamps and Registration   | 29.62            | ..             | ..                 | 29.62        |                     |  |
|                                   | State Excise  | 41.76            | ..             | ..                 | 41.76        |                     |  |
|                                   | Taxes on Sales, Trade etc.  | 74.35            | ..             | ..                 | 74.35        |                     |  |
|                                   | Taxes on Vehicles   | 27.42            | ..             | ..                 | 27.42        |                     |  |
|                                   | Other Taxes and Duties on Commodities and Services                      | 5.43             | ..             | ..                 | 5.43         |                     |  |
|                                   | Other Fiscal Services   | 2.87             | ..             | ..                 | 2.87         |                     |  |
|                                   | Appropriation for reduction or avoidance of Debt                        | 5,00.00          | ..             | ..                 | 5,00.00      |                     |  |
|                                   | Interest Payment  | 28,07.23         | ..             | ..                 | 28,07.23     |                     |  |
| <b>A.3</b>                        | <b>Administrative Services</b>  |                  |                |                    |              |                     |  |
|                                   | Public Service Commission   | 7.63             | ..             | ..                 | 7.63         |                     |  |
|                                   | Secretariat-General Services  | 1,43.02          | ..             | ..                 | 1,43.02      |                     |  |
|                                   | District Administration   | 1,02.88          | ..             | ..                 | 1,02.88      |                     |  |
|                                   | Treasury and Accounts Administration                                    | 79.88            | ..             | ..                 | 79.88        |                     |  |
|                                   | Police  | 15,43.10         | 0.74           | ..                 | 15,43.84     |                     |  |
|                                   | Jails   | 87.04            | ..             | ..                 | 87.04        |                     |  |
|                                   | Stationery and Printing   | 43.95            | 3.00           | ..                 | 46.95        |                     |  |
|                                   | Public Works  | 6,81.85          | 3,47.48        | ..                 | 10,29.33     |                     |  |
|                                   | Other Administrative Services   | 2,56.91          | ..             | ..                 | 2,56.91      |                     |  |
| <b>A.4</b>                        | <b>Pension and Miscellaneous General Services</b>                       |                  |                |                    |              |                     |  |
|                                   | Pensions and Other Retirement Benefits                                  | 53,79.37         | ..             | ..                 | 53,79.37     |                     |  |

**STATEMENT No. 4**

**STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND**

| (₹ in crore) |   |                   |                 |             |                   |
|--------------|---|-------------------|-----------------|-------------|-------------------|
|              | Description   | 2012-2013         |                 | Loans &     | Total             |
|              |   | Revenue           | Capital         | Advances    |                   |
|              | <b>General Services - (Concl'd.)</b>  |                   |                 |             |                   |
| <b>A</b>     | Miscellaneous General Services  | 19.45             | ..              | ..          | 19.45             |
|              | <b>Total - General Services</b>   | <b>1,24,23.26</b> | <b>3,51.22</b>  | <b>..</b>   | <b>1,27,74.48</b> |
| <b>B</b>     | <b>Social Services</b>  |                   |                 |             |                   |
| <b>B.1</b>   | <b>Education, Sports, Art and Culture</b>                                       |                   |                 |             |                   |
|              | General Education   | 70,50.73          | (-)5.58         | 1.09        | 70,46.24          |
|              | Technical Education   | 98.72             | 44.14           | ..          | 1,42.86           |
|              | Sports and Youth Services   | 65.61             | 1.66            | ..          | 67.27             |
|              | Art and Culture   | 48.01             | ..              | ..          | 48.01             |
| <b>B.2</b>   | <b>Health and Family Welfare</b>  |                   |                 |             |                   |
|              | Medical and Public Health   | 14,67.34          | 83.77           | ..          | 15,51.11          |
|              | Family Welfare  | 2,13.83           | ..              | ..          | 2,13.83           |
| <b>B.3</b>   | <b>Water Supply, Sanitation, Housing and Urban Development</b>                  |                   |                 |             |                   |
|              | Water Supply and Sanitation   | 5,98.39           | 1,77.40         | ..          | 7,75.79           |
|              | Housing   | 2,11.10           | 1,75.75         | ..          | 3,86.85           |
|              | Urban Development   | 2,98.50           | 32.89           | ..          | 3,31.39           |
| <b>B.4</b>   | <b>Information and Broadcasting</b>   |                   |                 |             |                   |
|              | Information and Publicity   | 35.39             | ..              | ..          | 35.39             |
| <b>B.5</b>   | <b>Welfare Of Scheduled Castes, Scheduled Tribes and Other Backward Classes</b> |                   |                 |             |                   |
|              | Welfare of Schedule Castes, Scheduled Tribes and Other Backward Classes         | 11,90.10          | 4,70.17         | ..          | 16,60.27          |
| <b>B.6</b>   | <b>Labour and Labour Welfare</b>  |                   |                 |             |                   |
|              | Labour and Employment   | 91.79             | ..              | ..          | 91.79             |
| <b>B.7</b>   | <b>Social Welfare and Nutrition</b>   |                   |                 |             |                   |
|              | Social Security and Welfare   | 23,89.71          | 2,00.00         | ..          | 25,89.71          |
|              | Nutrition   | 6,82.96           | ..              | ..          | 6,82.96           |
|              | Relief on account of Natural Calamities   | 4,59.91           | ..              | ..          | 4,59.91           |
| <b>B.8</b>   | <b>Others</b>   |                   |                 |             |                   |
|              | Other Social Services   | 19.10             | 24.71           | ..          | 43.81             |
|              | Secretariat-Social Services   | 55.37             | ..              | ..          | 55.37             |
|              | <b>Total - Social Services</b>  | <b>1,49,76.56</b> | <b>12,04.91</b> | <b>1.09</b> | <b>1,61,82.56</b> |

**STATEMENT No. 4**

**STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND**

| (₹ in crore) |   |           |           |          |          |
|--------------|---|-----------|-----------|----------|----------|
|              | Description                                     | 2012-2013 |           | Loans &  | Total    |
|              |   | Revenue   | Capital   | Advances |          |
| <b>C</b>     | <b>Economic Services</b>                        |           |           |          |          |
| <b>C.1</b>   | <b>Agriculture and Allied Activities</b>        |           |           |          |          |
|              | Crop Husbandry                                  | 16,58.15  | 1.50      | ..       | 16,59.65 |
|              | Soil and Water Conservation                     | 1,03.90   | ..        | ..       | 1,03.90  |
|              | Animal Husbandry                                | 2,25.61   | 6.92      | ..       | 2,32.53  |
|              | Dairy Development                               | 6.44      | ..        | ..       | 6.44     |
|              | Fisheries                                       | 54.12     | 1.36      | ..       | 55.48    |
|              | Forestry and Wild Life                          | 4,38.53   | 27.61     | ..       | 4,66.14  |
|              | Food, Storage and Warehousing                   | 12,39.20  | ..        | ..       | 12,39.20 |
|              | Agricultural Research and Education             | 94.81     | ..        | ..       | 94.81    |
|              | Co-operation                                    | 2,79.94   | 10.77     | 2.73     | 2,93.44  |
|              | Other Agricultural Programmes                   | 3.52      | ..        | ..       | 3.52     |
| <b>C.2</b>   | <b>Rural Development</b>                        |           |           |          |          |
|              | Special Programmes for Rural Development        | 2,74.12   | ..        | ..       | 2,74.12  |
|              | Rural Employment                                | 5,61.16   | ..        | ..       | 5,61.16  |
|              | Land Reforms                                    | 33.65     | ..        | ..       | 33.65    |
|              | Other Rural Development Programmes              | 13,09.76  | 2.00      | ..       | 13,11.76 |
|              | Other Special Areas Programmes                  | ..        | 1,48.50   | ..       | 1,48.50  |
| <b>C.3</b>   | <b>Special Area Programmes</b>                  |           |           |          |          |
|              | Major Irrigation                                | 3,94.58   | 8,41.58   | ..       | 12,36.16 |
|              | Medium Irrigation                               | 81.10     | 5,34.87   | ..       | 6,15.97  |
|              | Minor Irrigation                                | 3,54.37   | 3,59.27   | ..       | 7,13.64  |
|              | Command Area Development                        | 90.41     | ..        | ..       | 90.41    |
|              | Flood Control and Drainage                      | 1,22.76   | 2,71.68   | ..       | 3,94.44  |
| <b>C.4</b>   | <b>Energy</b>                                   |           |           |          |          |
|              | Power   | 9.24      | 2,87.53   | 1,35.00  | 4,31.77  |
|              | New and Renewable Energy                        | 6.96      | ..        | ..       | 6.96     |
| <b>C.5</b>   | <b>Industry and Minerals</b>                    |           |           |          |          |
|              | Village and Small Industries                    | 1,64.56   | (-) 11.79 | ..       | 1,52.77  |
|              | Industries                                      | 55.70     | ..        | ..       | 55.70    |
|              | Non-ferrous Mining and Metallurgical Industries | 32.57     | ..        | ..       | 32.57    |
|              | Loans for Consumer Industries                   | ..        | 0.05      | ..       | 0.05     |
|              | Other Industries                                | 0.55      | ..        | ..       | 0.55     |

## STATEMENT No. 4

## STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND

| (₹ in crore) |  |                   |                 |                 |                   |
|--------------|--|-------------------|-----------------|-----------------|-------------------|
|              | Description  | 2012-2013         |                 | Loans &         | Total             |
|              |  | Revenue           | Capital         | Advances        |                   |
|              | <b>Economic Services - (Concl.)</b>  |                   |                 |                 |                   |
| <b>C</b>     | Other Outlays on Industries and Minerals                                     | 1.14              | ..              | 3.25            | 4.39              |
| <b>C.6</b>   | <b>Transport</b>   |                   |                 |                 |                   |
|              | Ports and Light Houses   | 2.69              | 3.96            | ..              | 6.65              |
|              | Civil Aviation   | 1.40              | 12.56           | ..              | 13.96             |
|              | Roads and Bridges  | 15,36.76          | 15,20.14        | ..              | 30,56.90          |
|              | Road Transport   | 16.17             | 8.00            | ..              | 24.17             |
|              | Inland Water Transport   | 4.66              | ..              | ..              | 4.66              |
| <b>C.7</b>   | <b>Science Technology and Environment</b>                                    |                   |                 |                 |                   |
|              | Other Scientific Research  | 27.15             | ..              | ..              | 27.15             |
|              | Ecology and Environment  | 29.17             | ..              | ..              | 29.17             |
| <b>C.8</b>   | <b>General Economic Services</b>   |                   |                 |                 |                   |
|              | Secretariat-Economic Services  | 9,98.19           | ..              | ..              | 9,98.19           |
|              | Tourism  | 31.85             | 39.43           | ..              | 71.28             |
|              | Foreign Trade and Export Promotion   | 7.75              | ..              | ..              | 7.75              |
|              | Census Surveys and Statistics  | (-)67.95          | ..              | ..              | (-)67.95          |
|              | Civil Supplies   | 4.22              | ..              | ..              | 4.22              |
|              | Other General Economic Services  | 7.33              | 0.11            | ..              | 7.44              |
|              | <b>Total - Economic Services</b>   | <b>1,01,96.24</b> | <b>40,66.05</b> | <b>1,40.98</b>  | <b>1,44,03.27</b> |
| <b>D</b>     | <b>Loans,Grants-in-aid and Contributions</b>                                 |                   |                 |                 |                   |
|              | Compensation and Assignments to Local Bodies and Panchayati Raj Institutions | 6,41.49           | ..              | ..              | 6,41.49           |
|              | <b>Total - Loans,Grants-in-aid and Contributions</b>                         | <b>6,41.49</b>    | <b>..</b>       | <b>..</b>       | <b>6,41.49</b>    |
| <b>E</b>     | <b>Loans To Government Servants, Etc.</b>                                    |                   |                 |                 |                   |
|              | Loans to Government Servants, etc.   | ..                | ..              | 73.96           | 73.96             |
|              | <b>Total - Loans To Government Servants, Etc.</b>                            | <b>..</b>         | <b>..</b>       | <b>73.96</b>    | <b>73.96</b>      |
| <b>F</b>     | <b>Public Debt</b>   |                   |                 |                 |                   |
|              | Internal Debt of the State Government  | ..                | ..              | 26,65.72        | 26,65.72          |
|              | Loans and Advances from the Central Government                               | ..                | ..              | 5,14.14         | 5,14.14           |
|              | <b>Total - Public Debt</b>   | <b>..</b>         | <b>..</b>       | <b>31,79.86</b> | <b>31,79.86</b>   |
|              | <b>Total Loans,Grants in Aid &amp; Contributions and Public Debt.</b>        | <b>6,41.49</b>    | <b>..</b>       | <b>32,53.82</b> | <b>38,95.31</b>   |
|              | <b>Total Consolidated Fund Expenditure</b>                                   | <b>3,82,37.55</b> | <b>56,22.18</b> | <b>33,95.89</b> | <b>4,72,55.62</b> |

**STATEMENT No. 4**

**STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND**

| <b>B. EXPENDITURE BY NATURE</b>                            |                |                | <i>(₹ in crore)</i> |                |                |              |                  |                |              |
|--|----------------|----------------|---------------------|----------------|----------------|--------------|------------------|----------------|--------------|
| <b>Object of Expenditure</b>                               | <b>2012-13</b> |                |                     | <b>2011-12</b> |                |              | <b>2010-2011</b> |                |              |
|  | <b>Revenue</b> | <b>Capital</b> | <b>Total</b>        | <b>Revenue</b> | <b>Capital</b> | <b>Total</b> | <b>Revenue</b>   | <b>Capital</b> | <b>Total</b> |
| Salaries   | 1,05,39.30     | 1,39.90        | 1,06,79.20          | 1,00,48.47     | 159.68         | 1,02,08.15   | 1,00,74.22       | 3,26.37        | 1,04,00.59   |
| Subsidy for different purposes                             | 12,99.67       | ..             | 1299.67             | 13,44.84       | ..             | 13,44.84     | 10,08.43         | ..             | 10,08.43     |
| Interest for different purposes                            | 12,97.75       | ..             | 1297.75             | 8,59.66        | ..             | 8,59.66      | 13,10.73         | ..             | 13,10.73     |
| Grants for different purposes                              | 43,44.08       | ..             | 4344.08             | 31,92.152      | ..             | 31,92.15     | 8,56.19          | ..             | 8,56.19      |
| Compensation in lieu of Octroi                             | 3,07.89        | ..             | 307.89              | 2,79.16        | ..             | 2,79.16      | 2,57.37          | ..             | 2,57.37      |
| Pre-Matric Scholarship                                     | 3,26.79        | ..             | 326.79              | 2,76.02        | ..             | 2,76.02      | 1,99.31          | ..             | 1,99.31      |
| Central Contribution to SDRF                               | 3,23.79        | ..             | 323.79              | 3,08.37        | ..             | 3,08.37      | 2,93.69          | ..             | 2,93.69      |
| Honorarium and Allowances to Anganwadi Workers and helpers | 4,35.80        | ..             | 435.80              | 2,90.66        | ..             | 2,90.66      | 2,11.08          | ..             | 2,11.08      |
| Central Grant from NDRF                                    | 6.19           | ..             | 6.19                | 10,38.82       | ..             | 10,38.82     | 1,99.54          | ..             | 1,99.54      |
| Misc. work advance   | ..             | ..             | ..                  | ..             | ..             | ..           | 8.10             | ..             | 8.10         |
| Water charges  | 6.04           | ..             | 6.04                | 6.19           | 0.02           | 6.21         | 6.24             | 0.04           | 6.28         |
| Tools and Plants – P.C                                     | ..             | ..             | ..                  | ..             | ..             | ..           | 96.11            | ..             | 96.11        |
| Festival Advance   | 27.41          | ..             | 27.41               | 20.27          | ..             | 20.27        | 8.40             | ..             | 8.40         |
| Motor Vehicles   | 63.41          | 0.09           | 63.50               | 65.17          | 0.53           | 65.70        | 65.25            | 0.48           | 65.73        |
| State's Contribution to Disaster Response Fund             | 1,07.93        | ..             | 1,07.93             | 1,02.79        | ..             | 1,02.79      | 1,08.04          | ..             | 1,08.04      |
| Telephone Charges  | 8.93           | 0.14           | 9.07                | 9.91           | 0.17           | 10.08        | 8.53             | 0.17           | 8.70         |
| Other Contingencies  | 76.15          | 0.76           | 76.91               | 74.52          | 0.69           | 75.21        | 56.18            | 0.66           | 56.84        |
| Electricity Dues   | 70.71          | 0.50           | 71.21               | 62.56          | 0.63           | 63.19        | 48.19            | 0.60           | 48.79        |
| Sitting fees & Daily Allowances of Sarapanchas             | 14.92          | ..             | 14.92               | 10.66          | ..             | 10.66        | 6.66             | ..             | 6.66         |
| Post-Matric Scholarship                                    | 1,42.97        | ..             | 1,42.97             | 67.70          | ..             | 67.70        | 52.67            | ..             | 52.67        |

**STATEMENT No. 4**

**STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND**

*(₹ in crore)*

| Object of Expenditure                                 | 2012-13 |         |         | 2011-12 |         |         | 2010-2011 |         |         |
|---|---------|---------|---------|---------|---------|---------|-----------|---------|---------|
|   | Revenue | Capital | Total   | Revenue | Capital | Total   | Revenue   | Capital | Total   |
| Block-Grant   | 1,64.73 | ..      | 1,64.73 | 1,52.91 | ..      | 1,52.91 | 1,27.61   | ..      | 1,27.61 |
| Compensation to ULBs for various Development work     | ..      | ..      | ..      | ..      | ..      | ..      | 8.02      | ..      | 8.02    |
| Honorarium & Allowances to Panchayat Samiti Chairman  | 7.69    | ..      | 7.69    | 10.23   | ..      | 10.23   | 7.47      | ..      | 7.47    |
| Building Maintenance                                  | 39.86   | ..      | 39.86   | 31.76   | ..      | 31.76   | 26.79     | ..      | 26.79   |
| Honorarium to Sarapancha & Naib Sarapanchas           | 10.42   | ..      | 10.42   | 10.40   | ..      | 10.40   | 10.32     | ..      | 10.32   |
| Stipend for House Surgens                             | 7.54    | ..      | 7.54    | 6.25    | ..      | 6.25    | 3.50      | ..      | 3.50    |
| Compensation for Performance Based Incentives to ULBs | 21.71   | ..      | 21.71   | 19.56   | ..      | 19.56   | 20.57     | ..      | 20.57   |
| Pensionary charges                                    | ..      | ..      | ..      | ..      | ..      | ..      | 11.45     | ..      | 11.45   |
| Teaching – Transferred to Non-plan                    | 6.70    | ..      | 6.70    | 6.35    | ..      | 6.35    | 4.95      | ..      | 4.95    |
| Non-Teaching – Transferred to Non..plan               | 4.50    | ..      | 4.50    | 3.88    | ..      | 3.88    | 3.99      | ..      | 3.99    |
| Reimbursement of Cost of Medicine                     | 35.43   | 0.38    | 35.81   | 26.30   | 0.72    | 27.02   | 24.38     | 0.75    | 25.13   |
| Contribution to Chief Minister's Relief Fund          | 19.00   | ..      | 19.00   | 16.00   | ..      | 16.00   | 15.00     | ..      | 15.00   |
| Cess and Land Revenue                                 | ..      | ..      | ..      | 14.68   | ..      | 14.68   | 15.17     | ..      | 15.17   |
| State Matching Share                                  | 3,13.33 | ..      | 313.33  | 86.94   | ..      | 86.94   | 16.00     | ..      | 16.00   |
| Non-Teaching pensionary benefit                       | 15.38   | ..      | 15.38   | 14.25   | ..      | 14.25   | 9.51      | ..      | 9.51    |
| Teaching <sup>1</sup>                                 | 20.36   | ..      | 20.36   | 18.83   | ..      | 18.83   | 15.93     | ..      | 15.93   |
| Teaching pensionary benefit                           | 17.30   | ..      | 17.30   | 19.12   | ..      | 19.12   | 13.50     | ..      | 13.50   |

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

**STATEMENT No. 4**

**STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND**

*(₹ in crore)*

| Object of Expenditure                      | 2012-13 |         |         | 2011-12 |         |        | 2010-2011 |         |       |
|--|---------|---------|---------|---------|---------|--------|-----------|---------|-------|
|  | Revenue | Capital | Total   | Revenue | Capital | Total  | Revenue   | Capital | Total |
| Profit from Kendu Leaf trade               | 20.12   | ..      | 20.12   | 19.93   | ..      | 19.93  | 9.72      | ..      | 9.72  |
| Non-Teaching <sup>1</sup>                  | 12.50   | ..      | 12.50   | 11.46   | ..      | 11.46  | 10.64     | ..      | 10.64 |
| United Funds to PRIs                       | ..      | ..      | ..      | 139.96  | ..      | 139.96 | ..        | ..      | ..    |
| Flood, Fire, Cyclone, Lightening           | 12.38   | ..      | 12.38   | 37.72   | ..      | 37.72  | ..        | ..      | ..    |
| Maintenance of G.P & P.S Road              | ..      | ..      | ..      | 13.59   | ..      | 13.59  | ..        | ..      | ..    |
| Scholarship for different categories       | 9.94    | ..      | 9.94    | 17.16   | ..      | 17.16  | ..        | ..      | ..    |
| Maintenance of P.H & Electrical            | 9.39    | ..      | 9.39    | 9.58    | ..      | 9.58   | ..        | ..      | ..    |
| Contribution to Pension Fund / EPF         | 11.31   | 3.06    | 14.37   | 9.46    | 2.02    | 11.48  | ..        | ..      | ..    |
| Payment of Ex-Gratia to victims            | 1.08    | ..      | 1.08    | 1.44    | ..      | 1.44   | ..        | ..      | ..    |
| Equity support to OPTCL & OSRTC            | ..      | 58.00   | 58.00   | ..      | ..      | ..     | ..        | ..      | ..    |
| Women component                            | 5.47    | ..      | 5.47    | ..      | ..      | ..     | ..        | ..      | ..    |
| Other Allowances                           | 2,73.12 | 0.52    | 2,73.64 | ..      | ..      | ..     | ..        | ..      | ..    |
| Normal                                     | 14.50   | ..      | 14.50   | ..      | ..      | ..     | ..        | ..      | ..    |
| Training programme expenditure             | 1.05    | ..      | 1.05    | ..      | ..      | ..     | ..        | ..      | ..    |
| Compensation to ULBs for Motor Vehicle Tax | 23.31   | ..      | 23.31   | ..      | ..      | ..     | ..        | ..      | ..    |
| GIA (Non-salary)                           | 2,46.72 | ..      | 2,46.72 | ..      | ..      | ..     | ..        | ..      | ..    |
| Construction through ITDA                  | ..      | 2,47.40 | 2,47.40 | ..      | ..      | ..     | ..        | ..      | ..    |

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

**STATEMENT No. 4**

**STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND**

*(₹ in crore)*

| Object of Expenditure                                      | 2012-13           |                 |                   | 2011-12           |                 |                   | 2010-2011         |                 |                   |
|--|-------------------|-----------------|-------------------|-------------------|-----------------|-------------------|-------------------|-----------------|-------------------|
|  | Revenue           | Capital         | Total             | Revenue           | Capital         | Total             | Revenue           | Capital         | Total             |
| Hiring charges of Helicopter                               | 5.96              | ..              | 5.96              | ..                | ..              | ..                | ..                | ..              | ..                |
| Grants for replacement of ration card                      | 9.00              | ..              | 9.00              | ..                | ..              | ..                | ..                | ..              | ..                |
| Civil works & procurement of T&E                           | ..                | 70.66           | 70.66             | ..                | ..              | ..                | ..                | ..              | ..                |
| Festival of Lord Jagannath                                 | 1.60              | ..              | 1.60              | ..                | ..              | ..                | ..                | ..              | ..                |
| Cess on land revenue                                       | 14.99             | ..              | 14.99             | ..                | ..              | ..                | ..                | ..              | ..                |
| Payment of stamp duty Annually under 3 <sup>rd</sup> S.F.C | 4.15              | ..              | 4.15              | ..                | ..              | ..                | ..                | ..              | ..                |
| Others   | 1,74,77.52        | 51,00.77        | 2,25,78.29        | 1,59,05.34        | 43,31.63        | 2,02,36.97        | 1,46,49.35        | 39,56.03        | 1,86,05.38        |
| Deduct Recoveries  | (-)0.24           | ..              | (-)0.24           | (-)0.78           | ..              | (-)0.78           | (-)5,10.85        | ..              | (-)5,10.85        |
| <b>TOTAL</b>   | <b>3,82,37.55</b> | <b>56,22.18</b> | <b>4,38,59.73</b> | <b>3,46,60.24</b> | <b>44,96.09</b> | <b>3,91,56.33</b> | <b>2,93,67.95</b> | <b>42,85.10</b> | <b>3,36,53.05</b> |

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## Notes to Accounts

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### **1. Summary of significant accounting policies:**

#### **(i) Entity and Accounting Period**

These accounts present the transactions of the Government of Odisha for the period 1 April 2012 to 31 March 2013. The accounts of receipts and expenditure of the Government of Odisha have been compiled based on the initial accounts rendered by the District Treasuries, Public Works and Forest Divisions and advices of the Reserve Bank of India. There has been significant improvement in the timely rendition of accounts by the accounts rendering units of the State in the current year. Delay in rendition of accounts by account rendering units was negligible, and there was no exclusion of accounts at the end of the year.

#### **(ii) Basis of Accounting**

With the exception of some book adjustments contained in Annexure-I of this note, the accounts represent the actual cash receipts and disbursements during the accounting period. Physical Assets and Financial Assets such as investments etc., are shown at historical cost i.e., the value at the year of acquisition/ purchase. Physical assets are not depreciated or amortised. Losses in physical assets at the end of their life have not been expensed or recognised.

Retirement benefits disbursed during the account period have been reflected in the accounts, but the future 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.

#### **(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 intended 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 or of reducing permanent liabilities. Expenditure on Grants-in-Aid is recorded as revenue expenditure in the books of the grantor, and as revenue receipt in the books of the recipient.

**2. Statements/information recommended by Twelfth Finance Commission: -**

To bring out greater transparency and to enable informed decision making in Government Accounts, the Twelfth Finance Commission had recommended the inclusion of some additional information in eight statements/ appendices in the Finance Accounts. All the information has been included in the Finance Accounts 2012-13 in the shape of statements, appendices and footnotes.

**3. Quality of Accounts**

**(i) Booking under minor head '800-Other Receipts and Other Expenditure'**

During the year, ₹42,17.32 crore under 53 major heads of account (both revenue and capital) was classified under '800-Other Expenditure' constituting 9.62 per cent of the total expenditure incurred under Revenue and Capital major heads. Similarly, an amount of ₹9,70.80 crore, constituting 2.21 per cent of the total revenue receipts, was classified under '800-Other Receipts'. Minor Heads 800- 'Other Expenditure' and 'Other Receipts' are intended to be operated only when the appropriate minor head has not been provided in the accounts. Routine operation of Minor Heads 800 is to be discouraged, since it renders the accounts opaque. A list containing substantial expenditure/receipt under the minor heads is given in Annexure-II.

**(ii) Existence of unadjusted Abstract Contingency Bills (AC Bills)**

Drawing and Disbursing Officers are authorized to draw lump sum amounts by preparing AC Bills by debiting service major heads. In terms of the Odisha Treasury Code, they are required to submit the Detailed Contingent (DC) Bills with supporting vouchers to the Principal Accountant General (A&E), Odisha within 30 days of the drawal of the related AC bill. While sustained efforts of the

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## Notes to Accounts

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State Government and the Principal Accountant General have resulted in improved clearance of outstanding AC bills during 2012-13, State Government departments drew AC bills amounting to ₹44.56 crore in March 2013, of which, AC bills amounting to ₹33.48 crore were drawn on the last two working days of the financial year. Significant expenditure against AC bills in March indicates that the drawal was primarily to exhaust the budget and reveals inadequate budgetary control.

### (iii) Outstanding Utilisation Certificates of Grants-in-Aid vouchers

The Odisha General Financial Rules prescribe that, where grants are sanctioned for specific purposes, the Departmental Officer under whose signature or counter signature the Grants-in-Aid bill is drawn, shall obtain UCs from the grantees, which after verification, shall be forwarded to the Principal Accountant General (A&E) by the due date. Such UCs are normally due within one year from the date of sanction, unless otherwise mentioned in the sanction order. The status of outstanding UCs is mentioned below:

| Year         | Number       | Amount (₹ in crore) |
|--------------|--------------|---------------------|
| Upto 2010-11 | 55596        | 1,42,76.36          |
| 2011-12      | 6545         | 44,43.00            |
| 2012-13(*)   | 6548         | 35,01.87            |
| <b>Total</b> | <b>68689</b> | <b>2,22,21.23</b>   |

(\*) Except where the sanction order specifies otherwise, UCs in respect of grants drawn during 2012-13, will become due only in 2013-14.

Clearance of outstanding UCs showed significant improvement at 36.41 per cent during the current year as against 5 per cent clearance in the previous year.

### (iv) Transfer of funds to Personal Deposit Accounts

Government is authorized to open Personal Deposit (PD) accounts for specific purposes, into which funds are transferred from the Consolidated Fund. PD accounts remaining inoperative for more than three full financial years after the year of last transaction are required to be closed, and the unspent balance credited to the Consolidated Fund. The State Government did not open any new PD account or close any inoperative PD account during 2012-13. There were 889 PD

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## Notes to Accounts

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accounts with an overall balance of ₹7,95 crores as at the end of the financial year.

**(v) Reconciliation of Receipts and Expenditure: -**

All 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). As per extant practice, the information is sent to the CCOs (Chief Controlling Officers) through the iOTMS (Orissa Treasury Management System) portal and in the absence of any communication by the specified date, the accounts are deemed to have been reconciled.

**(vi) Cash Balance: -**

Out of the difference of ₹ 1.12 crore between the Cash Balance of the State Government as worked out by the Principal Accountant General and as reported by the Reserve Bank of India as on 31 March 2013, ₹ 1.05 crore has been reconciled, leaving an unreconciled balance of ₹0.07 crore.

**(vii) Accounting of subsidy as Loan: -**

Expenditure towards reimbursement of VAT (Value Added Tax) to State Public Sector Undertakings (PSUs) is in the nature of financial assistance and is to be treated as revenue expenditure. The State Government, however, made budget provision and booked ₹3.25 crore towards such subsidy as loan, thereby overstating Capital Expenditure and the Revenue Surplus by this amount. Further, this has resulted in overstatement of the Assets of the State Government as depicted in Statement No. 1 of the accounts.

**4. Other Items**

**(i) Liability under Retirement benefits**

The expenditure during the year on pension and other retirement benefits in respect of the State Government employees recruited prior to January 2005 was ₹ 53,79.37 crore (14.07 per cent of the total revenue expenditure). State Government employees recruited by the State Government with effect from January 2005 are eligible for the New Pension Scheme, which is a defined contributory pension scheme. In terms of the Scheme, the employee contributes 10 per cent of his monthly salary and dearness allowance, which is matched by

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## Notes to Accounts

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the State Government, and the entire amount is transferred to the designated fund manager through the National Securities Depository Limited (NSDL)/ Trustee Bank. The actual amount payable by employees and the matching Government contribution has not been estimated, but during the year, the State Government received ₹ 68.54 crore towards employees' contribution and contributed ₹ 65.52 crore as its share. There is a balance of ₹ 61.57 crore lying in the Fund as on 31 March 2013, but remaining to be transferred to NSDL/ Trustee Bank. Uncollected, unmatched and untransferred amounts, with accrued interest, represent outstanding liabilities under the Scheme.

### **(ii) Guarantee Position**

**a)** Information on Guarantees contained in Statement No. 9 is based on the Budget documents 2012-13 of the Government of Odisha and information received from the Finance Department. Against ₹2,71.32 crore that was receivable as guarantee commission, ₹ 1,14.61 crore was received during the year.

**b)** As per instructions of the State Government, all Public Sector Undertakings/ Urban Local Bodies/ Co-operative Institutions who have borrowed or intend to borrow against Government guarantee, are required to open an escrow account in a nationalized bank for timely repayment of guaranteed loans. As per the information received from the State Government, only 12 out of the 161 institutions that have availed of loans from the State Government have opened such escrow accounts.

### **(iii) Loans and Advances**

Information in respect of 'Overdue Principal and Interest' contained in Statement no.7 is incomplete, for want of details from the State Government.

### **(iv) Investment**

Information contained in Statement No.14 (on Investments by Government in Statutory Corporations, Government Companies, Joint Stock Companies and Co-operatives Institutions in the form of equity and shares) is incomplete, since details have not been provided by the Government. Consequently, the

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**Notes to Accounts**

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information, has been compiled, where available, from the accounts, and reconciled with the data obtained from the respective institutions/ corporations.

**(v) Reserve Funds**

The State Government operates Sinking Funds and a Guarantee Redemption Fund which are maintained by the Reserve Bank of India. No amount was transferred during the year to the 'Sinking Fund for amortization of Market Loan' constituted in respect of loans received from the Life Insurance Corporation of India (LIC), since the available balance at the credit of the fund exceeded the outstanding loans.

The State Government constituted a Guarantee Redemption Fund in the year 2002-03 on the recommendation of the Twelfth Finance Commission. During the year, an earlier guaranteed amount of ₹ 7, 44.99 crore was converted into loans to the concerned entities and disbursed. This will impact the Asset value of the loans depicted in Statement no. 1.

In terms of the guidelines on the administration of the State Disaster Response Fund constituted on the recommendation of the Thirteenth Finance Commission, the balances under the fund are required to be invested periodically. This has not been done.

**(vi) Inoperative Reserve Funds**

Out of 27 Reserve Funds of the State Government, 21 Funds valued at ₹ 8,79.93 lakh have not been operated for a long time, as per details in Annexure-III.

**(vii) Suspense balances**

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 position of the gross figures under major suspense heads for the last three years is given below:

(₹ in crore)

| <b>8658-Suspense Account</b>  |                  |            |                 |            |                  |            |
|-------------------------------|------------------|------------|-----------------|------------|------------------|------------|
| <b>Name of the Minor Head</b> | <b>2010-2011</b> |            | <b>2011-12</b>  |            | <b>2012-13</b>   |            |
|                               | <b>Dr.</b>       | <b>Cr.</b> | <b>Dr.</b>      | <b>Cr.</b> | <b>Dr.</b>       | <b>Cr.</b> |
| 101- PAO Suspense             | 49.55            | 2.00       | 31.44           | 1.55       | 35.82            | 1.99       |
| <b>Net</b>                    | <b>Dr. 47.55</b> |            | <b>Dr.29.89</b> |            | <b>Dr. 33.83</b> |            |

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**Notes to Accounts**

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| <b>8658-Suspense Account</b>                        |                  |            |                  |            |                  |            |
|---|------------------|------------|------------------|------------|------------------|------------|
| <b>Name of the Minor Head</b>                       | <b>2010-2011</b> |            | <b>2011-12</b>   |            | <b>2012-13</b>   |            |
|   | <b>Dr.</b>       | <b>Cr.</b> | <b>Dr.</b>       | <b>Cr.</b> | <b>Dr.</b>       | <b>Cr.</b> |
| 102-Suspense Account (Civil)                        | 46.41            | 3.17       | 38.01            | 2.67       | 50.84            | 24.78      |
| <b>Net</b>  | <b>Dr. 43.24</b> |            | <b>Dr.35.34</b>  |            | <b>Dr. 26.06</b> |            |
| 110-Reserve Bank Suspense – Central Accounts Office | 62.92            | 40.51      | 60.33            | 40.51      | 59.96            | 14.87      |
| <b>Net</b>  | <b>Dr. 22.41</b> |            | <b>Dr. 19.82</b> |            | <b>Dr. 45.09</b> |            |

**(viii) Contingency Fund**

The corpus of the Odisha Contingency Fund is ₹4,00.00 crore. The un-recouped balance of ₹15.89 crore at the close of the year 2011-12 has been recouped to the fund during the year keeping the total corpus of the fund intact.

**(ix) Arrears of Tax and Non-Tax Revenue**

As per information received from the Finance department, an amount of ₹1,22,20.74 crore remains to be collected under tax and non tax revenue as on 31 March, 2013. Details are given in Annexure-IV

**(x) Cash Management System**

As per provisions of sub-section 1(a) under Section 8 of Odisha Fiscal Responsibility and Budget Management (OFRBM) Act, the State Government introduced Cash Management System (CMS), according to which, expenditure during the month of March should not exceed 15 per cent of the budget, and expenditure during the last quarter of the financial year should be within 40 per cent of the budget. As on 31 March 2013, only 18 departments have implemented the Cash Management System. Even in respect of these 18 departments, 14 departments exceeded the limits stipulated for March and 3 departments exceeded the limits stipulated for the last quarter. Details are at Annexure-V. The overall expenditure of the State Government during March 2013 was 18.87 per cent of the total expenditure for 2012-13, and for the last quarter was 36.91 per cent.

**(xii) Non compliance of the guidelines for operation of the Central Road Fund**

An amount of ₹18.00 crore was received as Grants-in-Aid from the Central Road Fund, which has not been transferred to Public Account due to absence of budget provision. Consequently, the Revenue Surplus has been overstated to this extent.

**(xiii) Compliance to the Odisha Fiscal Responsibility and Budget Management Act**

On the recommendations of the 13<sup>th</sup> Finance Commission, the State Legislature has amended the Odisha Fiscal Responsibility and Budget Management Act (FRBM), 2005 and enacted the Odisha Fiscal Responsibility and Budget Management (Amendment) Act, 2011 with effect from 01.02.2012.

Section 3 of the Odisha Fiscal Responsibility and Budget Management Act 2005 requires the Government to place before the State Legislature, in each financial year, the statements of fiscal policy viz. the Medium Term Fiscal Policy Statement and Fiscal Policy strategy statement, to ensure greater transparency in the State Government's fiscal operations in public interest. Accordingly, the Finance Department has presented a booklet before the State Legislature wherein the Medium Term Fiscal Policy Statement and Fiscal Policy Strategy Statement find place.

In compliance to the Odisha FRBM Act 2005 all the disclosures which were required to be made for 2012-13 have been disclosed before the State Legislature by the Government. The major disclosures are detailed below:

- a) A statement on number of employees and salary expenditure in Form-IV.
- b) Guarantee statement showing the outstanding at the beginning of 2012-13 as ₹ 25,10.43 crore which is within the prescribed ceiling. The guarantee fee receivable was ₹ 2,71.32 crore.
- c) A statement on debt restructuring with information on swapping of high cost loans, prepayment/ buyback of high cost market borrowings and restructuring of high cost NSSF loan.
- d) Revenue receipts were estimated at ₹3,63,83.36 crore which included the State's own tax revenue of ₹ 1,56,10.28 crore and State's own non-tax revenue of ₹ 42.00 crore (13.10 per cent gross). The State's own tax revenue and non-tax revenue represents a growth rate of 13.10 per cent over the revised estimate of 2011-12.
- e) Projection made for a higher growth of 16.5 per cent of the State's own tax revenue, compared to revised estimate of 2011-12.

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**Notes to Accounts**

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- f) The total projection for expenditure made in the Budget Estimate for 2012-13 including debt repayment was ₹ 4,48,78.97 crore which included non-plan expenditure of ₹ 2,95,94.25 crore with an increase of 13.01 per cent over the Revised Estimate of 2011-12. The total Plan expenditure (Central and State) is estimated at ₹11,76,21.80 crore representing a growth of 19.27 per cent over the Revised Estimate 2011-12.

**Notes to Accounts**

**Annexure-I**

**[Para 1 (ii)]**

**Book Adjustments during the Financial Year 2012-13: -**

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<br>(₹ in crore) | 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 | 0.89                   | Recoupment of Loan Scholarship from Development and Welfare Fund  |
| 8336- Civil Deposits   | 6202- Loans for Education, Sports, Art and Culture-04-Art & Culture                                   | 0.07                   | Repayment of Loan given to Odissi Research Centre from the deposited amount under 'Civil Deposits' head   |
| 8121-General and Other Reserve Funds-122-State Disaster Response Fund            | 2245-Relief on account of Natural Calamities-05-Calamity Relief Fund                                  | 5,44.90                | Reimbursement of Relief Expenditure (initially met from the head 2245) from the Calamity Relief Fund      |
| 2245- Relief on account of Natural Calamities                                    | 8121-General and Other Reserve Funds-122-State Disaster Response Fund                                 | 6.19                   | Grants from NDRF to State Disaster Response Fund  |
| 2245- Relief on account of Natural Calamities                                    | 8121-General and Other Reserve Funds-122-State Disaster Response Fund                                 | 3,23.79                | Contribution of Centre's Share to State Disaster Response Fund  |
| 2245- Relief on account of Natural Calamities                                    | 8121-General and Other Reserve Funds-122-State Disaster Response Fund                                 | 1,07.93                | State Contribution to State Disaster Response Fund  |
| 2048-Appropriation for Reduction or Avoidance of Debt                            | 8222-Sinking Fund   | 5,00.00                | Contribution to Consolidated Sinking Fund   |
| 2049-InterestPayments  | 8009-State Provident Fund   | 9,80.67                | Interest on Provident Fund credited to the Provident Fund head.   |
| 8443-Civil Deposit   | 0075-Miscellaneous General Services   | 21.55                  | Lapsed Deposit Credited to Government   |
| 8658-OB Suspense   | Revenue & Capital Major heads   | 8.12                   | Clearance of Objection Book Suspense pertaining to previous years and booked under functional major heads |
| 6 Revenue and 3 Capital Major Heads  | 8000-Odisha Contingency Fund  | 15.89                  | Recoupment of un-recouped balance pertaining to the previous years  |
| 8658-Suspense-113-PF Suspense (Debit)  | 8680-Miscellaneous Government Accounts-102-Writes-off from Heads of Account closing balance           | 0.26                   | Old suspense balance written off under approval of Hqrs office  |
| 8658-Suspense-107-CSS Account (Debit)  | -do-  | 4.30                   | -do-  |
| 8658-Suspense-113-PF Suspense (Credit)   | -do-  | 0.33                   | -do-  |
| 8658-Suspense-129-MPSS Account (Credit)  | -do-  | 41.48                  | -do-  |
| 8443-Civil Deposits-800-Other Deposits   | 3454-Census Surveys and Statistics  | 89.18                  | Reimbursement of expenditure on Census operation  |

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**NOTES TO ACCOUNTS**

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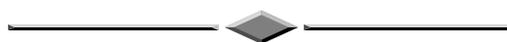
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**ANNEXURE-II [Para 3 (i)]  
Other Expenditure for the Year 2012-13***(₹ in lakh)*

| <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> |
|-----------------------------------|--|---|------------------------------|---|
| 2013                              | Council of Ministers                             | 8,74.79                                       | 6,70.66                      | 76.67   |
| 2075                              | Miscellaneous General Services                   | 19,45.17                                      | 19,45.17                     | 100.00  |
| 2245                              | Relief on account of Natural Calamities          | 4,59,91.18                                    | 4,84,87.62                   | 105.43  |
| 2401                              | Crop Husbandry                                   | 16,58,15.15                                   | 5,90,89.65                   | 35.64   |
| 2701                              | Medium Irrigation                                | 81,10.29                                      | 47,47.15                     | 58.53   |
| 2702                              | Minor Irrigation                                 | 3,54,37.09                                    | 1,44,53.15                   | 40.79   |
| 2711                              | Flood Control and Drainage                       | 1,22,75.97                                    | 1,17,24.03                   | 95.50   |
| 2801                              | Power  | 9,23.97                                       | 4,62.32                      | 50.04   |
| 2885                              | Other Outlays on Industries and Minerals         | 1,14.12                                       | 79.51                        | 69.67   |
| 3055                              | Road Transport                                   | 16,17.10                                      | 16,17.10                     | 100.00  |
| 4217                              | Capital Outlay on Urban Development              | 32,88.47                                      | 19,77.20                     | 60.13   |
| 4401                              | Capital Outlay on Crop Husbandary                | 1,50.00                                       | 90.00                        | 60.00   |
| 4575                              | Capital Outlay on other Special Areas Programmes | 1,48,50.00                                    | 67,70.00                     | 45.59   |
| 4700                              | Capital Outlay on Major Irrigation               | 8,41,58.12                                    | 2,60,89.19                   | 31.00   |
| 4701                              | Capital Outlay on Medium Irrigation              | 5,34,87.23                                    | 2,64,86.15                   | 49.52   |
| 4702                              | Capital Outlay on Minor Irrigation               | 3,59,27.15                                    | 1,94,11.38                   | 54.03   |
| 5054                              | Capital Outlay on Roads and Bridges              | 15,20,13.51                                   | 7,10,81.28                   | 46.76   |

**NOTES TO ACCOUNTS**  
**ANNEXURE-II [Para 3 (i)]**  
**Other Receipts for the Year 2012-13**  
*(₹ in lakh)*

| Major Head and description |  | Total Receipts under the major head | 800-Other Receipts | Percentage to Total Receipts under the Major Head |
|----------------------------|--|-------------------------------------|--------------------|---|
| 0029                       | Land Revenue   | 4,20,20.73                          | 1,37,87.11         | 32.81   |
| 0047                       | Other Fiscal Services  | 0.28                                | 0.28               | 100.00  |
| 0056                       | Jails  | 1,27.80                             | 78.22              | 61.21   |
| 0059                       | Public Works   | 49,76.68                            | 46,62.70           | 93.69   |
| 0070                       | Other Administrative Services  | 12,75.66                            | 6,29.06            | 49.31   |
| 0071                       | Contributions and Recoveries towards Pension and Other Retirement benefits | 15,64.53                            | 5,38.52            | 34.42   |
| 0075                       | Miscellaneous General Services   | 2,25,59.79                          | 2,03,64.01         | 90.27   |
| 0211                       | Family Welfare   | 7.58                                | 7.53               | 99.34   |
| 0217                       | Urban Development  | 5,77.37                             | 5,13.11            | 88.87   |
| 0220                       | Information and Publicity  | 50.74                               | 47.76              | 94.13   |
| 0235                       | Social Security and Welfare  | 55.37                               | 16.81              | 30.36   |
| 0401                       | Crop Husbandry   | 4,69.22                             | 2,15.97            | 46.03   |
| 0405                       | Fisheries  | 1,48.68                             | 63.83              | 42.93   |
| 0425                       | Co-operation   | 2,97.13                             | 1,72.16            | 57.94   |
| 0506                       | Land Reforms   | 9.03                                | 9.03               | 100.00  |
| 0515                       | Other Rural Development Programmes   | 17.91                               | 17.91              | 100.00  |
| 0700                       | Major Irrigation   | 2,91,13.74                          | 1,01,62.42         | 34.91   |
| 0701                       | Medium Irrigation  | 96,45.30                            | 77,91.33           | 80.78   |
| 0702                       | Minor Irrigation   | 8,88.83                             | 7,87.28            | 88.57   |
| 0801                       | Power  | 2,13.78                             | 1,72.35            | 80.62   |
| 0802                       | Petroleum  | 0.04                                | 0.04               | 100.00  |
| 0851                       | Village and Small Industries   | 22.98                               | 8.24               | 35.86   |
| 0852                       | Industries   | 13.05                               | 13.05              | 100.00  |
| 1051                       | Ports and Light Houses   | 1,01.05                             | 1,01.05            | 100.00  |
| 1053                       | Civil Aviation   | 42.22                               | 42.22              | 100.00  |
| 1054                       | Roads and Bridges  | 59,11.72                            | 38,67.15           | 65.41   |
| 1425                       | Other Scientific Research  | 0.15                                | 0.15               | 100.00  |
| 1452                       | Tourism  | 2,11.95                             | 2,04.64            | 96.55   |
| 1456                       | Civil Supplies   | 3,69.24                             | 3,69.24            | 100.00  |



**Notes to Accounts**

**Annexure-III  
[Para 4(vi)]  
Inoperative Reserve Funds**

(₹ in lakh)

| <b>Sl. No</b> | <b>Major and Minor heads with nomenclature</b>   | <b>Balance as on 31.03.2013</b> |                | <b>Year of last transaction</b> |
|---------------|--|---------------------------------|----------------|---------------------------------|
| 1.            | 8011-Insurance and Pension Funds<br>105-State Government Insurance Fund  | Cr.                             | 0.07           | 2003-04                         |
| 2.            | 8012-Special Deposit and Accounts<br>123-Special Deposit for employees Provident Fund Scheme (Administration Fund)                     | Cr.                             | 1.63           | 2002-03                         |
| 3.            | 8013-Other Deposits and Accounts<br>01-Deposit Schemes for Retiring employees<br>101-Deposit Scheme for Retiring Govt. Employees, 1989 | Cr.                             | 38.81          | 1997-98                         |
| 4.            | 8115-Depreciation/Renewal Reserve Fund<br>103-Depreciation Reserve Funds-Govt. Commercial Departments and Undertakings                 |                                 |                |                                 |
|               | Hirakud Dam Project Stage-I &II  | Cr.                             | 3,20.08        | 1987-88                         |
|               | Duduma Transmission Scheme   | Cr.                             | 20.93          | 1987-88                         |
|               | Hirakud Power Utilisation Scheme   | Cr.                             | 16.04          | 1987-88                         |
|               | Cuttack Thermal Scheme   | Cr.                             | 19.41          | 1987-88                         |
|               | Baripada Electricity Supply Scheme   | Cr.                             | 4.00           | 1987-88                         |
|               | Town Electrification Scheme Group-I  | Cr.                             | 1.70           | 1987-88                         |
|               | Town Electrification Scheme Group-II   | Cr.                             | 3.34           | 1987-88                         |
|               | Electrification of Small Towns and Rural Areas, Group-III  | Cr.                             | 6.47           | 1987-88                         |
|               | Expansion of Power facilities  | Cr.                             | 5.59           | 1987-88                         |
|               | Talcher Thermal Scheme   | Cr.                             | 84.52          | 1987-88                         |
|               | <b>TOTAL</b>   | <b>Cr.</b>                      | <b>4,82.08</b> |                                 |
| 5.            | 8121-General and Other Reserve Fund<br>101-General and Other Reserve Funds-Govt. Commercial Departments and Undertakings.              | Cr.                             | 1.88           | 1996-97                         |
| 6.            | 8229-Development and Welfare Funds<br>103-Development Funds for Agricultural purposes  | Cr.                             | 11.24          | 1967-68                         |
|               | 109-Co-operative Development Funds, State Co-operative Development Fund  | Cr.                             | 2.00           | 1959-60                         |
|               | 123-Consumer Welfare Fund  | Cr.                             | 25.24          | 2004-05                         |
| 7.            | 8235-General and Other Reserve Funds<br>102-Zamindary Abolition Fund   | Cr.                             | 59.19          | 1994-95                         |
|               | 103-Religious and Charitable Endowment Funds   | Cr.                             | 1.51           | 1983-84                         |
|               | 200-Other Funds: -<br>Guarantee Reserve Fund,  | Cr.                             | 2,50.28        | 1997-98                         |
|               | Passengers Amenities Reserve Fund  | Cr.                             | 6.00           | 1982-83                         |
|               | <b>GRAND TOTAL</b>   |                                 | <b>8,79.93</b> |                                 |

**Notes to Accounts**

**ANNEXURE-IV  
[Para 4 (ix)]**

| <b>Name of the Department / Organisation</b> | <b>Source of Tax/Non-Tax Revenue</b>           | <b>Amount remained in arrear as on 31.03.2013 (₹ in crore)</b> | <b>Reasons if any</b>  |
|--|--|--|------------------------|
| <b>Tax Revenue</b>                           |  |  |                        |
| Finance                                      | 0040-Taxes on Sales & Trades                   | 47,21.36   | Reasons not furnished. |
|  | 0042-Taxes on Goods and Passengers             | 11,66.26   | Reasons not furnished. |
|  | 0045-Other Taxes on Duties                     | 6.54   | Reasons not furnished. |
|  | 0028-Taxes on Income and Expenditure           | 7.33   | Reasons not furnished. |
| Revenue & Disaster Management                | 0029-Land Revenue                              | 76.66  | Reasons not furnished. |
|  | 0030-Stamps & Registration                     | 93.02  | Reasons not furnished. |
| Commerce & Transport (Transport)             | 0041- Taxes on Vehicles                        | 1,35.77  | Reasons not furnished. |
| Excise                                       | 0039-State Excise                              | 28.81  | Reasons not furnished. |
| Energy                                       | 0043-Taxes and Duties on Electricity           | 22,18.20   | Reasons not furnished. |
| <b>TOTAL</b>                                 |  | <b>84,53.95</b>  |                        |
| <b>Name of the Department / Organisation</b> | <b>Source of Tax/Non-Tax Revenue</b>           | <b>Amount remained in arrear as on 31.03.2013 (₹ in crore)</b> | <b>Reasons if any</b>  |
| <b>Non-Tax Revenue</b>                       |  |  |                        |
| Steel and Mines                              | 0853-Non-Ferrous Mining & Metallurgical        | 18,44.92   | Reasons not furnished. |
| Forest & Environment                         | 0406-Forest & Wild Life                        | 60.32  | Reasons not furnished. |
| Water Resources                              | 0701-Medium Irrigation (Industrial Water Rate) | 15,31.45   | Reasons not furnished. |
|  | Irrigation Water Rate                          | 43.57  | Reasons not furnished. |
| Others                                       | Departmental Revenue                           | 2,86.53  |                        |
| <b>TOTAL</b>                                 |  | <b>37,66.79</b>  |                        |
| <b>GRAND TOTAL</b>                           |  | <b>1,22,20.74</b>  |                        |

**Notes to Accounts**

**ANNEXURE-V**

**[Para 4 (x)]**

**Department-wise Statement of Expenditure covered under CMS during 2012-13**

(₹ in crore)

| Sl. No | Grant No. | Name of the Department                  | Budget Provision | Expenditure during March 20 13 | Expenditure during Last Quarter 2013 | Percentage of Expenditure During March 2013 | Percentage of expenditure during last quarter |
|--------|-----------|---|------------------|--------------------------------|--------------------------------------|---|---|
| 1.     | 7         | Works                                   | 2278.60          | 436.66                         | 831.39                               | 19.16                                       | 36.49   |
| 2.     | 10        | School and Mass Education               | 6727.60          | 831.14                         | 1789.90                              | 12.35                                       | 26.61   |
| 3.     | 11        | S.C, S.T, O.B.C & Minorities            | 1911.11          | 468.76                         | 762.77                               | 24.53                                       | 39.91   |
| 4.     | 12        | Health and Family Welfare               | 2033.54          | 331.53                         | 739.06                               | 16.30                                       | 36.34   |
| 5.     | 13        | Housing & Urban Development             | 1625.45          | 287.45                         | 667.69                               | 17.68                                       | 41.08   |
| 6.     | 17        | Panchayatiraj                           | 2952.25          | 586.21                         | 843.56                               | 19.86                                       | 28.57   |
| 7.     | 19        | Industries                              | 11.27            | (-0.31)                        | 0.61                                 | (-2.73)                                     | 5.40  |
| 8.     | 20        | Water Resources                         | 3533.43          | 913.55                         | 1361.35                              | 25.85                                       | 38.53   |
| 9.     | 22        | Forest & Environment                    | 655.61           | 77.12                          | 189.66                               | 11.76                                       | 28.93   |
| 10.    | 23        | Agriculture                             | 1665.00          | 350.61                         | 501.13                               | 21.06                                       | 30.10   |
| 11.    | 28        | Rural Development                       | 1750.19          | 484.46                         | 735.51                               | 27.68                                       | 42.02   |
| 12.    | 30        | Energy                                  | 576.20           | 251.67                         | 310.27                               | 43.68                                       | 53.85   |
| 13.    | 31        | Handloom, Textiles & Handicraft         | 132.36           | 28.42                          | 43.63                                | 21.48                                       | 32.96   |
| 14.    | 33        | Fisheries & Animal Resource Development | 416.89           | 44.94                          | 89.92                                | 10.78                                       | 21.57   |
| 15.    | 36        | Women & Child Development               | 3486.19          | 674.22                         | 1228.30                              | 19.34                                       | 35.23   |
| 16.    | 38        | Higher Education                        | 1325.54          | 237.28                         | 412.46                               | 17.90                                       | 31.12   |
| 17.    | 39        | Employment & Technical Education        | 388.71           | 71.99                          | 97.47                                | 18.52                                       | 25.07   |
| 18.    | 40        | Micro , Small & Medium Enterprises      | 71.89            | 16.03                          | 23.46                                | 22.30                                       | 32.64   |

**Appendix - I**

**CASH BALANCES AND INVESTMENT OF CASH BALANCES**

|  | <b>As on 31 March<br/>2013</b> | <b>As on 1 April<br/>2012</b> |
|--|--------------------------------|-------------------------------|
| <b>1</b>   | <b>2</b>                       | <b>3</b>                      |
|  |                                | <i>(₹ in lakh)</i>            |
| <b>a) General Cash Balance</b>   |                                |                               |
| 1. Cash in Treasuries  | ..                             | ..                            |
| 2. Deposits with the Reserve Bank <sup>1</sup>   | (-)23,92.38                    | (-)4,65,37.81                 |
|  | @                              |                               |
| 3. Remittances in Transit  | ...                            | ..                            |
| <b>TOTAL</b>   | <b>(-)23,92.38</b>             | <b>(-)4,65,37.81</b>          |
| 4. Investments held in the Cash Balance –<br>Investment Account                                    | 73,41,80.79                    | 68,83,74.35                   |
| <b>TOTAL (a)</b>   | <b>73,17,88.41</b>             | <b>64,18,36.54</b>            |
| <b>b) Other Cash Balances and Investments</b>  |                                |                               |
| 1. Cash with Departmental Officers<br>(viz. Officers of Forest, Public Works<br>Departments, etc.) | 23,46.57                       | 45,19.57                      |
| 2. Permanent Advances for contingent<br>expenditure with Departmental Officers                     | 31.69                          | 31.52                         |
| 3. Investments of Earmarked Funds.   | 55,23,00.00                    | 50,23,00.00                   |
| <b>TOTAL (b)</b>   | <b>55,46,78.26</b>             | <b>50,68,51.09</b>            |
| <b>TOTAL (a) and (b)</b>   | <b>1,28,64,66.67</b>           | <b>1,14,86,87.63</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 2012-13 advised to the R.B.I till 16 April 2013.

Note: @ There was a difference of ₹1,11.59 Lakh( Net Debit) between the figure reflected in the Accounts ₹23,92.38 Lakh (Net credit) and that intimated by the Reserve Bank of India ₹25,03.97 Lakh(Net Debit) relating to deposits with Reserve Bank of India included in the Cash Balance. After reconciliation and adjustment the difference to the extent ₹1,05.80 Lakh(Net Debit) remains to be reconciled (May 2013)

## 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 March 2013 but worked out by 16 April 2013 and not simply the daily balance on 31 March 2013.

## 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 Odisha.

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 April 2010. 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 2012-13 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

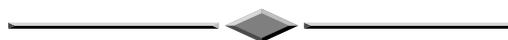
(e) The investments held in the cash balance Investment Account as on 31 March 2013 were for ₹73,41,80.79 lakh. These were invested in Government of India securities and Treasury Bills and Industrial Finance Corporation Bonds. The interest realised during the year on such investment was ₹5,63,45.32 lakh, which included ₹1,40,83.02 lakh being interest on fourteen days Treasury Bills rediscounted during 2012-13.

(f) Details of Cash Balance Investment Account:

|     |  |                          |
|-----|--|--------------------------|
| (a) | Govt. of India Stock -                       | ₹47,86.24 lakh           |
| (b) | 14 days Govt. of India Treasury Bills        | ₹43,53,14.55 lakh        |
| (c) | <u>91 days Govt. of India Treasury Bills</u> | <u>₹29,40,80.00 lakh</u> |
|     | <b>TOTAL</b>                                 | <b>₹73,41,80.79 lakh</b> |

(g) The investment from out of the earmarked funds at the end of the year was ₹55,23,00.00 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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