



GOVERNMENT OF ORISSA

**ACCOUNTS AT A GLANCE
2009-2010**

(Annual Audited Figure)

**PRINCIPAL ACCOUNTANT GENERAL
(ACCOUNTS AND ENTITLEMENTS)
ORISSA , BHUBANESWAR - 751 001**

PREFACE

This is the twelfth issue of our annual publication “**Accounts at a Glance**”.

The Annual Accounts of the State Government are prepared and examined under the direction of Comptroller and Auditor General of India (C&AG) in accordance with the requirements of the Comptroller and Auditor General’s (Duties, Powers and Conditions of Service) Act, 1971 for being laid before the Legislature of the State. The Annual Accounts consist of (a) Finance Accounts and (b) Appropriation Accounts. Finance Accounts are summary statement of accounts under the Consolidated Fund, the Contingency Fund and the Public Account. The Appropriation Accounts record the Grant-wise expenditure against provisions approved by State Legislature and offer explanations for variations between the actual expenditure and the funds provided. The Accountant General (Accounts and Entitlement) prepares the State Finance Accounts and the Appropriation Accounts.

“Accounts at a Glance” provides a broad overview of Governmental activities, as reflected in the Finance Accounts and the Appropriation Accounts. The information is presented through brief explanations, statements and graphs. These figures have been adopted from the Finance and Appropriation Accounts of Government of Orissa. In case of difference, the figures depicted in the Finance and Appropriation Accounts may be treated as correct.

We look forward to suggestions that would help us in improving the publication.

BHUBANESWAR
The 16th December 2010

(A.K.SINGH)
PR. ACCOUNTANT GENERAL (A&E)

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CHAPTER I

OVERVIEW

The monthly accounts of the State Government are compiled and consolidated from the accounts submitted by the District Treasuries, Public Works and Forest Divisions, etc. to the Accountant General (Accounts and Entitlements). In addition the Accountant General prepares the Finance Accounts and the Appropriation Accounts annually.

The accounts of Government are kept in the following three parts:

Part I	Consolidated Fund
Part II	Contingency Fund
Part III	Public Account

There are two main divisions under the Consolidated Fund:

The Revenue division (Revenue Account) deals on the Receipts side with the proceeds of taxation and other receipts (such as Grants-in-aid from Central Government and Non Tax Revenue of the Government) classed as revenue. The Revenue Expenditure is generally identified with expenditure on establishment, maintenance and services. The difference between receipts and expenditure represents the revenue surplus or deficit as the case may be for the concerned year.

In the Capital division, the section 'Receipt Head (Capital Account)' deals with receipts of capital nature such as receipts from borrowings, proceeds of disinvestment, etc. The section 'Expenditure Heads (Capital Account)' deals with expenditure met usually from borrowed funds with the object of increasing physical assets of a material and permanent character. It also includes receipts of a capital nature intended to be applied as a set off to capital expenditure. The section 'Public Debt, Loans and Advances, etc.' comprises loans raised and their repayments by Government such as 'Internal Debt' and 'Loans and Advances' made (and their recoveries) by Government.

Under the Contingency Fund, the transaction connected with emergent payments made out of the fund established under Article 267 of the Constitution of India are recorded.

In the Public Account, the transactions relating to 'Debt' (other than those included in Part I), 'Deposits', 'Advances', Remittances and 'Suspense' are recorded.

Annual Accounts of the Government of Orissa for the year 2009-2010 have recently been presented to the State Legislature. Audit Reports of the Comptroller and Auditor General of India for the year 2009-2010 are being presented separately.

Finance Accounts

Finance Accounts present the accounts of receipts and outgoings of the Government for the year together with the financial results disclosed by the revenue and capital accounts, the accounts of the public debts and the liabilities and assets as worked out from the balances recorded in the accounts.

During 2009-2010 total receipts amounted to ₹2,90,51.95 crore comprising ₹2,64,30.21 crore revenue receipts and ₹26,21.74 crore capital receipts. The revenue receipts included tax revenue of ₹1,75,00.99 crore, non-tax revenue of ₹32,12.20 crore and Grants-in-aid and Contributions of ₹57,17.02 crore.

Disbursements during the year were ₹2,90,51.95 crore, ₹2,52,91.59 crore (87.06%) on revenue account and ₹37,60.36 crore (12.94%) on capital account.

Appropriation Accounts

Appropriation Accounts exhibit the expenditure of the State Government against amounts authorised by the State Legislature. These are exhibited under 38 Grants and 4 Appropriations.

Appropriation Accounts 2009-2010 had projected for a gross expenditure of ₹3,78,01.04 crore (including the Supplementary Grant of ₹ 27,99.59 crore), voted by State Legislature during the year. An amount of ₹22,03.89 crore was projected as recoveries in reduction of expenditure.

Appropriation Accounts 2009-2010 show disbursements aggregating to ₹3,08,00.58 crore against the aggregate budget provision of ₹3,78,01.04 crore, resulting in saving of ₹70,00.46 crore. Major portion of the savings of ₹53,12.03 crore was accounted by seven departments viz.:- Revenue Department (₹6,05.11 crore), Finance Department (₹10,72.84 crore), School & Mass Education Department (₹7,06.10 crore), Health and Family Welfare Department (₹4,67.03 crore), Water Resources Department (₹5,23.71 crore), Women and Child Development Department (₹3,88.81 crore) and ₹15,48.43 crore under Appropriations controlled by Finance Department (Interest Payments).

Recoveries in reduction of expenditure amounted to ₹ 2,59.95 crore reflecting a decrease of ₹19,43.94 crore vis-à-vis budget estimates.

CHAPTER-II

HIGHLIGHTS OF ACCOUNTS

Sl. No		B.E 2009-2010	Actuals	Percentage of Actuals to B.E	Percentage of Actuals to SGDP **
		(Rupees in crore)			
1.	Tax Revenue	1,70,49.38	1,75,00.99	1,02.65	11.59
2.	Non-Tax Revenue	22,42.27	32,12.20	1,43.26	2.13
3.	Grants-in-aid & Contributions	72,58.44	57,17.02	78.76	3.79
4.	Revenue Receipts (1+2+3)	2,65,50.09	2,64,30.21	99.55	17.51
5.	Recovery of Loans & Advances	2,43.14	3,56.36	1,46.57	0.24
6.	Other Receipts-4000-Misc. Capital Receipts.	-	-	-	-
7.	Borrowings and Other Liabilities (a)	60,04.32	22,65.38	37.73	1.50
8.	Capital Receipts (5+6+7)	62,47.46	26,21.74	41.96	1.74
9.	Total Receipts (4+8)	3,27,97.55	2,90,51.95	88.58	19.25
10	Non-Plan Expenditure (NPE) (b)	2,28,84.07	2,01,50.41	88.05	13.35
11.	NPE on Revenue Account	2,25,95.31	1,96,76.50	87.08	13.04
12.	NPE on Interest Payments out of 11	45,92.60	30,44.17	66.28	2.02
13.	NPE on Capital Account	2,88.76	4,73.91	1,64.12	0.31
14.	Plan Expenditure (PE) (c)	99,13.48	89,01.54	89.79	5.90
15.	PE on Revenue Account	63,23.87	56,15.09	88.79	3.72
16.	PE on Capital Account	35,89.61	32,86.45	91.55	2.18
17.	Total Expenditure (10+14)	3,27,97.55	2,90,51.95	88.58	19.25
18.	Revenue Expenditure (11+15)	2,89,19.18	2,52,91.59	87.46	16.76
19.	Capital Expenditure (13+16) (d)	38,78.37	37,60.36	96.96	2.49
20.	Revenue Deficit (-) / Surplus (+) (4-18)	-23,69.09	11,38.62	1,48.06	0.75
21.	Fiscal deficit (4+5+6-17)	-60,04.32	-22,65.38	37.73	-1.50

** SGDP for 2009-2010 is ₹15,09,46 crore (Advance Estimate) and for 2008-2009 is ₹13,36,01 crore (Quick estimate) as intimated by the Jt. Secretary to Govt. of Orissa, Finance Department, Bhubaneswar in his letter No. OB and FA-12-2010/11999/F dated. 18.03.2010.

- (a) Borrowings and Other Liabilities include net of Public Debt (₹1,61.44 crore), net of Contingency Fund (₹-1,87.90 crore), net of Public Account (₹29,21.16 crore) and net of Opening and Closing Cash Balance (₹-6,29.32 crore).
- (b) Non-Plan expenditure includes Revenue Expenditure (₹1,96,76.50 crore), Capital Expenditure (₹3,91.12 crore) and Loans and Advances disbursed (₹82.79 crore).
- (c) Plan Expenditure includes Revenue Expenditure (₹56,15.09 crore), Capital Expenditure (₹32,56.76 crore) and Loans and Advances disbursed (₹29.69 crore).

(d) Expenditure on Capital Account includes Capital Expenditure (₹36,47.88 crore), Loans and Advances disbursed (₹1,12.48 crore).

Receipts and Disbursements

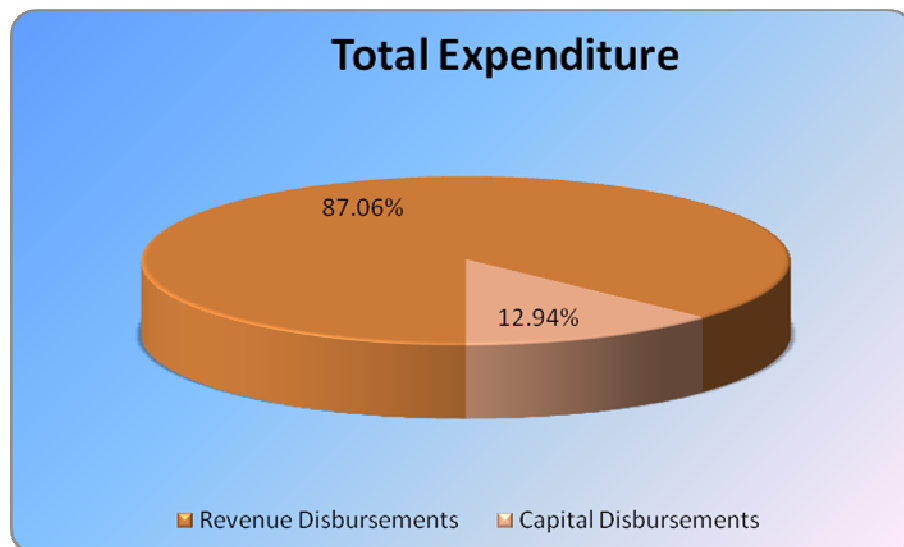
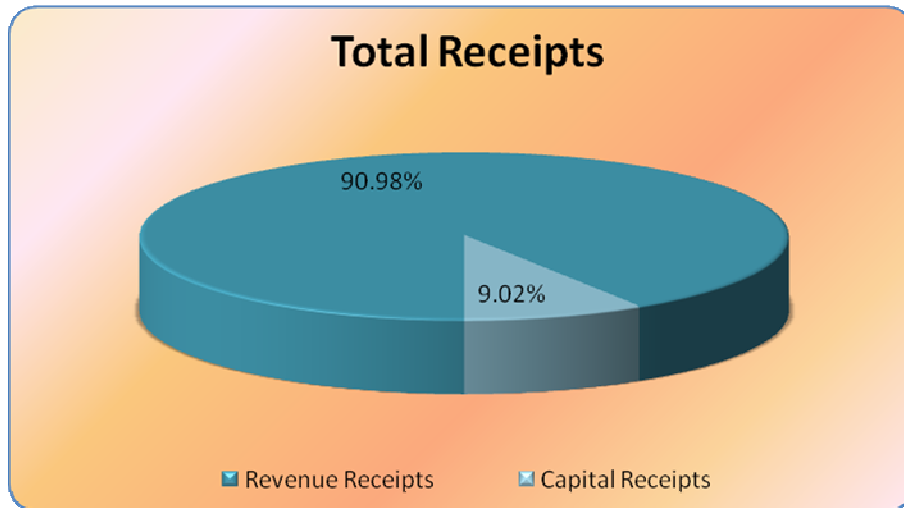
Total receipts during the year were ₹2,90,51.95 crore against which total disbursements were ₹ 2,90,51.95 crore.

The following table summarises the Accounts for **2009-2010**.

TOTAL RECEIPTS AND DISBURSEMENTS

(Rupees in crore)

Total Receipts		Total Disbursements	
Revenue Receipts	2,64,30.21 (90.98%)	Revenue Disbursements	2,52,91.59 (87.06%)
Capital Receipts	26,21.74 (9.02%)	Capital Disbursements	37,60.36 (12.94%)



RECEIPTS**Revenue Receipts**

Gross Tax Revenue of ₹1,75,00.99 crore and Non-Tax Revenue of ₹32,12.20 crore formed 11.59 per cent and 2.13 per cent respectively of the SGDP. Major contributor to revenue was ₹54,08.76 crore (3.58 percent) under Taxes on Sales, Trades, etc. and Corporation Tax ₹35,05.78 crore (2.32 percent) (ratio to SGDP indicated in parenthesis)

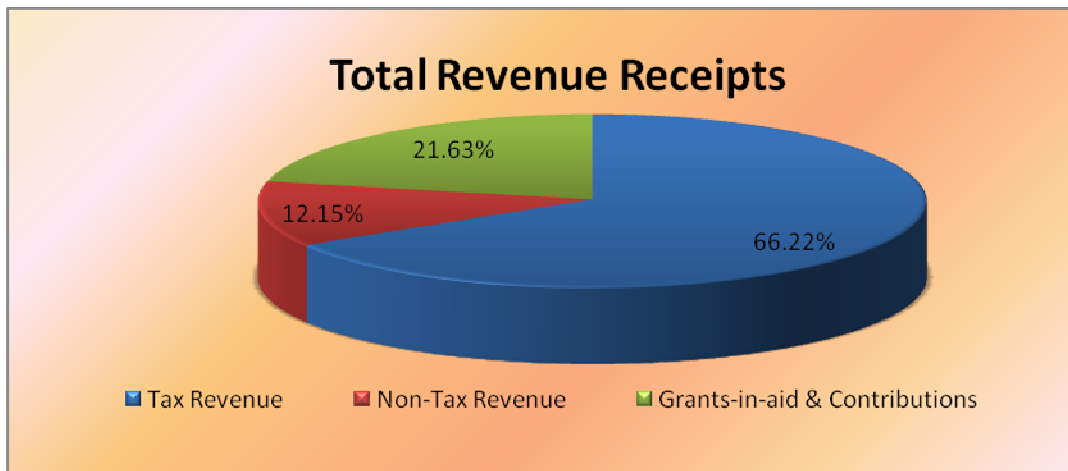
Net tax receipts during the year were higher than the budget estimates by ₹4,51.61 crore, mainly on account of collection under Taxes on Sales, Trades, etc.

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

Revenue Receipts and Grants-in-Aid and Contributions

Components	Actuals (Rupees in crore)	Percentage to total Revenue Receipts
A. Tax Revenue	1,75,00.99	66.22
Taxes on Income and Expenditure *	55,94.19	21.17
Taxes on Property and Capital Transactions	6,60.07	2.50
Taxes on Commodities and Services	1,12,46.73	42.55
B. Non-tax Revenue	32,12.20	12.15
Fiscal Services	-	-
Interest Receipts, Dividends and Profits	6,30.01	2.38
General Services	1,82.73	0.69
Social Services	1,11.04	0.42
Economic Services	22,88.42	8.66
C. Grants-in-aid and Contributions	57,17.02	21.63
TOTAL-REVENUE RECEIPTS	2,64,30.21	100.00

(* Share of Income Tax received from Union Government)



Capital Receipts

Compared to the budget estimates, there was an overall decrease of ₹ 36,25.72 crore in Capital Receipts. This was mainly under Internal Debt of the State Government, Loans and Advances from the Central Government and Public Account.

DISBURSEMENTS

Revenue Disbursements

Revenue Disbursement (net) was 16.76 per cent of SGDP. It was less than budget estimates by ₹36,27.59 crore, ₹29,18.81 crore less under non-plan expenditure and ₹7,08.78 crore less under Plan expenditure.

Capital Disbursements

Capital Disbursements were 2.49 per cent of the SGDP. It was less than budget estimates by ₹1,18.01 crore due to less disbursement under Plan expenditure (₹ 3,03.16 crore) and more disbursement under non-plan expenditure (₹1,85.15 crore).

Plan Disbursements

During the year 2009-2010 , Plan Disbursements were ₹72,03.71 crore under State Plan, ₹3,55.21 crore under Central Plan and ₹13,42.62 crore under Centrally Sponsored Plan Schemes.

Non-Plan Disbursements

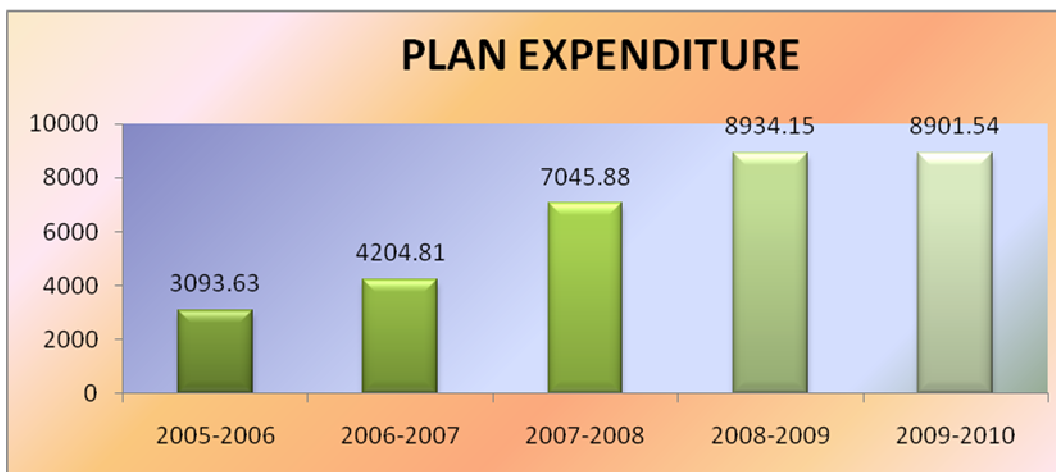
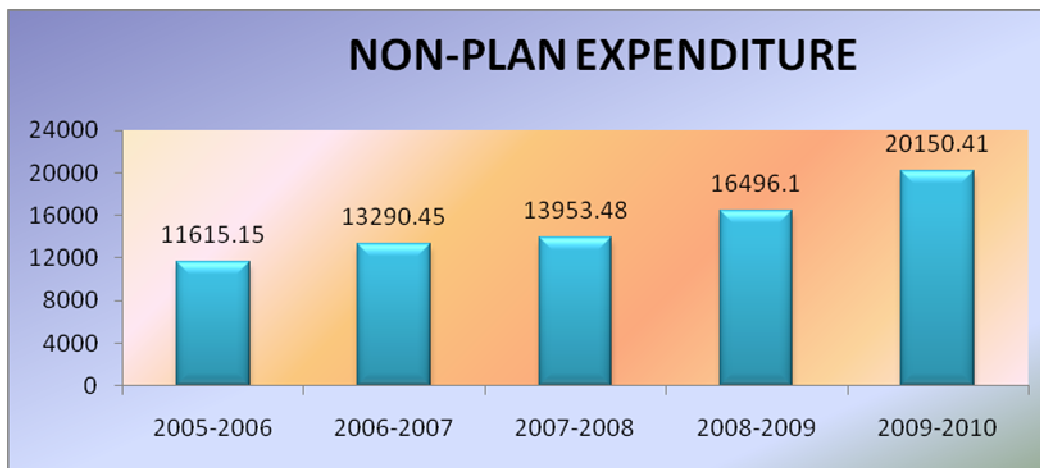
Non-plan Disbursements during 2009-2010 were ₹ 2,01,50.41 crore, consisting of ₹1,96,76.50 crore under Revenue ₹3,91.12 crore under Capital and ₹82.79 crore under Loans and Advances.

Trends in Government Plan and Non-plan Expenditure:

Trends in Government Plan and Non-plan expenditure from 2005-2006 to 2009-2010 (5 years period) is given below:

(Rupees in crore)

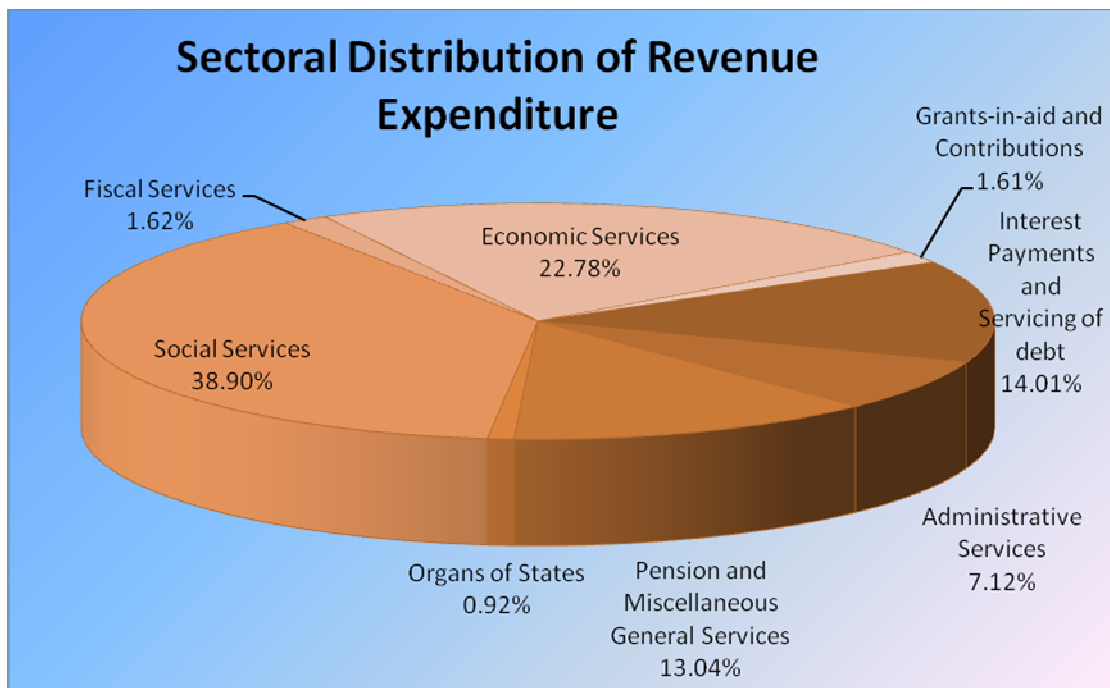
Year	Non-plan Expenditure	Plan Expenditure	Total Expenditure
2005-2006	1,16,15.15	30,93.63	1,47,08.78
2006-2007	1,32,90.45	42,04.81	1,74,95.26
2007-2008	1,39,53.48	70,45.88	2,09,99.36
2008-2009	1,64,96.10	89,34.15	2,54,30.25
2009-2010	2,01,50.41	89,01.54	2,90,51.95



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

SECTORAL DISTRIBUTION OF EXPENDITURE AND ITS PERCENTAGE TO TOTAL REVENUE EXPENDITURE

Components	Amount (Rupees in crore)	Percentage to Total Revenue Expenditure
A. Fiscal Services		
(i) Collection of Taxes on Income and Expenditure	-	-
(ii) Collection of Taxes on Property and Capital transactions	2,88.64	1.14
(iii) Collection of Taxes on Commodities and Services	1,18.96	0.47
(iv) Other Fiscal Services	2.63	0.01
B. Organs of State	2,31.29	0.92
C. Interest Payments and Servicing of debt	35,44.24	14.01
D Administrative Services	18,00.79	7.12
E. Pensions and Miscellaneous General Services	32,98.61	13.04
F. Social Services	98,38.21	38.90
G. Economic Services	57,62.40	22.78
H. Grants-in-aid and Contributions	4,05.82	1.61
TOTAL EXPENDITURE (REVENUE ACCOUNT)	2,52,91.59	100.00



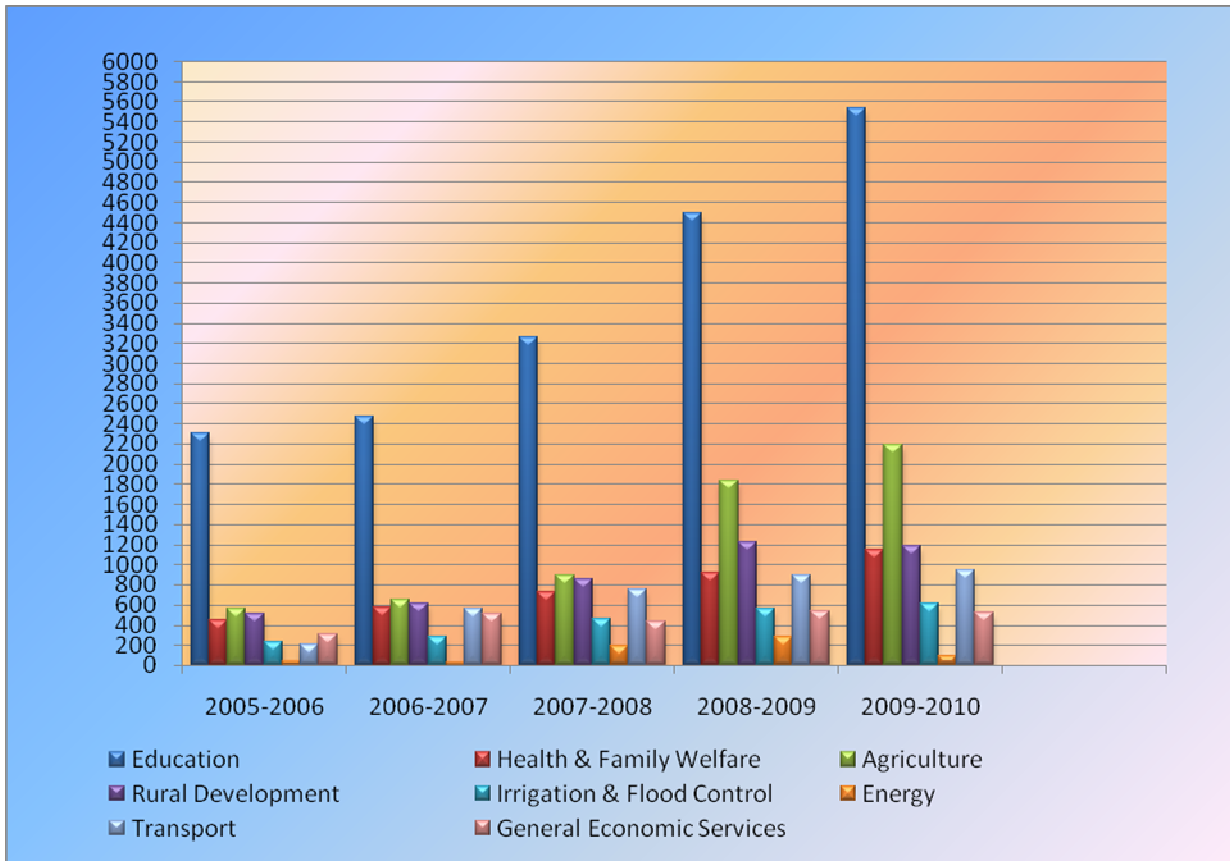
TREND OF EXPENDITURE

Trend of expenditure in some important sectors between 2005-2006 and 2009-2010 (5 years) is brought out below:

STATEMENT OF EXPENDITURE IN SELECTED SECTORS

Sector	2005-2006	% to B.E	2006-2007	% to B.E	2007-2008	% to B.E	2008-2009	% to B.E	2009-2010	% to B.E
A. Social Services	(Rupees in Crore)		(Rupees in Crore)		(Rupees in Crore)		(Rupees in Crore)		(Rupees in Crore)	
i) Education	23,11.58	1,06.14	24,74.35	1,03.40	32,60.22	1,07.70	44,97.73	1,13.73	55,41.07	93.64
ii) Health & Family Welfare	4,50.64	64.88	5,75.47	83.76	7,26.21	87.89	9,21.91	89.89	11,46.25	70.89
B. Economic Services										
i) Agriculture	5,60.58	83.57	6,52.33	1,03.97	8,90.33	91.13	18,40.80	1,59.44	21,91.12	92.00
ii) Rural Development	5,13.94	1,16.18	6,10.11	1,22.07	8,61.13	83.42	12,25.53	1,12.45	11,79.91	99.89
iii) Irrigation & Flood Control	2,35.34	1,14.91	2,80.66	1,18.06	4,54.01	1,23.27	5,56.57	1,27.86	6,13.52	1,05.27
iv) Energy	40.86	1,00.57	32.77	18.06	1,89.98	1,67.63	2,81.59	1,22.92	95.50	99.04
v) Transport	2,04.93	90.74	5,63.24	92.62	7,54.33	95.94	8,95.86	98.88	9,47.75	1,03.22
vi) General Economic Services	3,03.94	90.48	5,06.99	1,14.57	4,28.56	96.04	5,42.10	1,01.42	5,18.94	93.25

TREND OF EXPENDITURE IN SELECTED SECTORS



DEBTS AND LIABILITIES

Outstanding Public Debt at the end of 31st March 2010 was ₹2,54,07.69 crore, comprising internal debt of ₹1,71,78.19 crore and Loans and Advances from Central Government ₹82,29.50 crore. Other liabilities accounted under Public Account is ₹1,52,05.79 crore.

The State also acts as a banker and trustee in respect of deposits like small savings collections, provident funds and deposits. There was an overall increase of ₹12,82.85 crore in respect of such liabilities of State Government during 2009-2010.

Interest payments on debt and other liabilities totalling ₹ 30,44.17 crore constituted 12.04 percent of revenue expenditure of ₹2,52,91.59 crore. Interest payments on public debts were ₹20,36.94 crore (Internal debt ₹14,33.18 crore and Loans and Advances from Central Government ₹6,03.76 crore) and ₹10,07.23 crore on other liabilities. Expenditure on account of interest payments increased by ₹1,54.36 crore during 2009-2010 (current year).

INVESTMENTS AND RETURNS

Total investments as share capital in non-financial Public Sector Undertakings (PSU) leaving the statutory corporations which are financial in nature stood at ₹ 16,14.49 crore at the end of 2009-2010. Dividends received during the year were ₹2,50.79 crore (i.e. 11.90 %) on investment. During 2009-2010 investments in PSUs increased by ₹3,35.75 crore and dividend income decreased by ₹2.06 crore.

LOANS AND ADVANCES BY THE STATE GOVERNMENT

Total loans and advances made by the State Government at the end of 2009-2010 is ₹31,33.34 crore.

Total loans and advances to Government Corporations/Companies, non-Government Institutes, Local bodies, etc. at the end of 2009-2010 is ₹27,60.79 crore. The information on the overdue principal and interest on loans which are in arrears at the end of March 2010 has not been furnished by the State Government.

Financial assistance to local bodies and others

Assistance to local bodies etc. during 2009-2010 was ₹67,22.00 crore. It increased from ₹17,83.00 crore in 2005-2006 to ₹67,22.00 crore in 2009-2010 which was 2,77.01 percent increase in the last five years. The grants given to Zilla Parisads and other Panchayati Raj Institutions (₹30,62.00 crore) were about 45.55 percent of total grants given during the year.

APPROPRIATION ACCOUNTS

The Appropriation Accounts of the Government of Orissa for the year 2009-2010 present the accounts of sums expended in the year ended 31 March 2010 compared with the sums specified in the Schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India

The Appropriation Accounts show that in the year 2009-2010 there was gross expenditure of ₹3,08,00.58 crore, comprising ₹2,54,83.76 crore Revenue Expenditure, ₹37,15.65 crore Capital Expenditure, ₹14,88.69 crore Repayment of Debt and ₹1,12.48 crore Loans and Advances made by the State Government. There were savings under Revenue/Capital/Public Debt/Loans and Advances with reference to total grants allocated by the State Legislature.

(Rupees in crore)

Sl. No.	Nature of expenditure	Original grant	Supplementary grant	Re-appropriation	Total	Actual expenditure	Savings(-) Excesses(+)
1	Revenue						
	Voted	2,47,99.10	13,88.17	-	2,61,87.27	2,19,01.97	-42,85.30
	Charged	46,35.42	5,02.38	-	51,37.80	35,81.79	-15,56.01
	Capital						
2	Voted	37,89.73	8,84.81	-	46,74.54	37,06.34	-9,68.20
	Charged	5.30	9.18	-	14.48	9.31	-5.17
3	Public Debt Charged	14,86.37	3.75	-	14,90.12	14,88.69	-1.43
4	Loans and Advances Voted	2,85.53	11.30	-	2,96.83	1,12.48	-1,84.35
5.	Transfer to Contingency Fund	-	-	-	-	-	-
	Total	3,50,01.45	27,99.59	-	3,78,01.04	3,08,00.58	-70,00.46

Details of persistent savings/excesses on a few selected grants/appropriations are given below:

TREND OF EXPENDITURE ON SELECTED GRANTS SHOWING PERSISTENT SAVINGS

REVENUE SECTION

Year	Total Allocation	Savings (-)	Percentage
(Rupees in Crore)			
Grant No. 5			
Finance Department (Voted)			
2005-2006	18,78.67	4,73.05	25.18
2006-2007	20,20.52	4,55.92	22.56
2007-2008	22,18.64	3,23.42	14.58
2008-2009	38,57.88	16,61.87	43.08
2009-2010	43,17.48	8,89.31	20.60
Grant No. 11			
S.T, S.C Dev.and Minorities and Backward Classes Development Deptt (Voted)			
2005-2006	4,31.31	69.06	16.01
2006-2007	5,10.47	76.29	14.95
2007-2008	5,72.63	55.94	9.77
2008-2009	6,74.39	74.78	11.09
2009-2010	8,35.83	1,07.14	12.82
Grant No. 22			
Forest and Environment Department (Voted)			
2005-2006	1,28.36	21.18	16.50
2006-2007	1,70.93	27.94	16.35
2007-2008	2,72.03	38.18	14.04
2008-2009	3,65.70	50.49	13.81
2009-2010	3,85.68	54.99	14.26
Grant No. 31			
Textile and Handloom Department (Voted)			
2005-2006	51.81	20.94	40.42
2006-2007	54.20	5.63	10.39
2007-2008	77.91	36.01	46.22
2008-2009	71.11	16.51	23.22
2009-2010	70.41	14.90	21.16
Grant No. 33			
Fisheries and Animal Resources Development Department (Voted)			
2005-2006	1,38.51	20.93	15.11
2006-2007	1,47.69	14.49	9.81
2007-2008	1,79.59	35.84	19.95
2008-2009	2,79.18	55.86	20.00
2009-2010	2,85.26	69.49	24.36
CAPITAL SECTION			
Grant No. 1			
Home Department (Voted)			
2005-2006	79.50	35.36	44.48
2006-2007	84.78	33.32	39.30
2007-2008	1,00.14	24.80	24.77
2008-2009	1,35.82	18.12	13.34

2009-2010	1,41.63	60.01	42.37
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CAPITAL SECTION

Year	Total Allocation	Savings (-)	Percentage
(Rupees in Crore)			
Grant No.5			
Finance Department (Voted)			
2005-2006	93.57	38.18	40.80
2006-2007	1,47.59	14.17	9.60
2007-2008	2,46.52	1,14.44	46.42
2008-2009	5,55.85	1,60.87	28.94
2009-2010	2,07.50	1,83.53	88.45
Grant No.6			
Commerce Department (Voted)			
2005-2006	2.70	1.46	54.07
2006-2007	3.43	1.18	34.40
2007-2008	3.86	1.51	39.12
2008-2009	3.04	1.50	49.34
2009-2010	5.87	2.02	34.41
Grant No.7			
Works Department (Voted)			
2005-2006	3,18.95	87.20	27.34
2006-2007	6,22.86	2,96.82	47.65
2007-2008	7,00.40	2,10.31	30.03
2008-2009	11,36.87	1,95.82	17.22
2009-2010	8,43.84	91.98	10.90
Grant No. 13			
Housing and Urban Development Department (Voted)			
2005-2006	88.73	29.18	32.89
2006-2007	1,20.58	29.29	24.29
2007-2008	3,68.64	85.28	23.13
2008-2009	2,12.48	31.88	15.00
2009-2010	1,71.50	24.68	14.39
Grant No. 20			
Water Resources Department (Charged)			
2005-2006	7.41	3.16	42.64
2006-2007	8.26	1.46	17.68
2007-2008	14.98	4.56	30.44
2008-2009	7.84	2.77	35.33
2009-2010	13.38	4.22	31.54
Grant No. 33			
Fisheries and ARD Department (Voted)			
2005-2006	4.94	4.64	93.93
2006-2007	5.36	3.36	62.69
2007-2008	9.74	9.29	95.38
2008-2009	4.52	3.30	73.01

2009-2010	53.03	6.78	12.79
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Delay in Reconciliation of Accounts

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

Before annual accounts are finalised, the Heads of the Departments reconcile the departmental accounts figures with those booked in accounts compiled by the Accountant General. The reconciliation of accounts figures is to be done monthly but in the year 2009-2010 out of 155 controlling officers, 152 have taken up verification work fully, one have done it partially and two did not attend to the work during the year.

Submission of accounts by Treasuries

The due dates for the receipt of the second list of vouchers in the Office of the Principal Accountant General (A&E) along with the cash account are 5th to 8th of the following month. Any delay in receipt of the vouchers from Treasuries causes delay in compilation of the monthly accounts and their exclusion results in portrayal of distorted picture of State Civil accounts. Such delay in rendition of accounts leads to delay in preparation and transmission of monthly and annual accounts to State Government and submission of Finance Accounts and Appropriation Accounts to the State Legislature. A review of the position of submission of monthly account by the Treasuries during the year 2009-2010 revealed that the delays ranged from 1 to 8 days in respect of second list of vouchers. Treasury wise list indicating such delays is given below:

Statement showing delay in rendition of Treasury Accounts (2009-2010)

(Due date of 2nd list - 5th to 8th)

Delay calculated from 9th

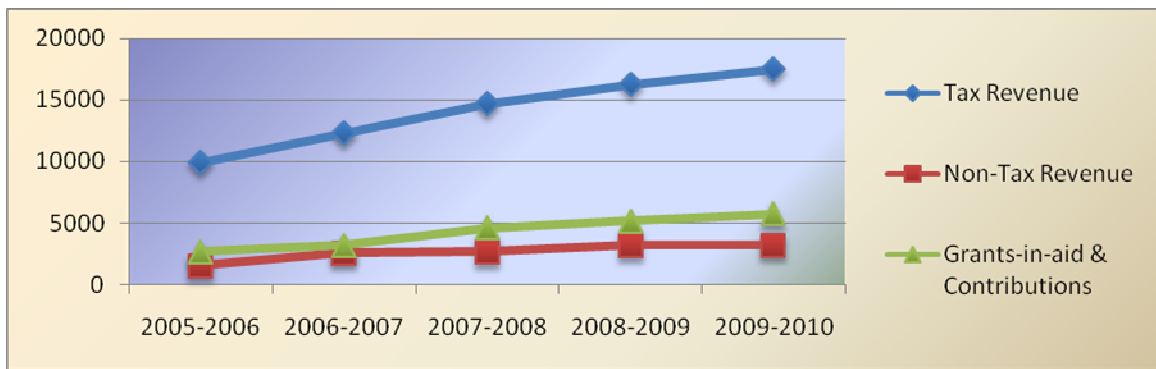
Name of the Treasury	4/09	5/09	6/09	7/09	8/09	9/09	10/09	11/09	12/09	1/10	2/10	3/10
Angul	-	-	-	-	-	-	1	-	-	-	1	5
Boudh	-	-	-	-	-	-	-	-	-	-	-	4
Balasore	-	-	1	2	-	-	-	-	-	1	4	5
Baragarh	-	-	-	-	-	-	-	-	-	-	1	-
Berhampur Spl.	-	-	-	-	-	-	-	-	-	-	-	-
Bhadrak	-	-	-	-	-	-	-	-	-	-	-	-
Mayurbhanj	-	-	-	-	-	-	-	-	-	-	-	1
Bhubaneswar-I	-	-	-	-	-	-	-	-	-	-	-	-
Bolangir	-	-	-	-	1	-	1	-	-	-	2	-
Cuttack	-	-	-	-	-	-	-	-	-	-	-	-
Cuttack Spl.	-	-	-	-	-	-	-	-	-	-	-	-
Dhenkanal	-	-	-	-	-	-	-	-	-	-	-	-
Deogarh	-	-	-	-	-	1	2	-	-	-	1	1
Ganjam	-	-	-	-	-	-	1	-	-	-	2	5
Gajapati	-	-	-	-	-	-	-	-	-	-	1	-
J.S.Pur	-	-	-	-	-	-	-	-	-	-	-	-
Jajpur	-	1	-	-	1	-	-	1	-	-	1	-
Jeypore	-	-	-	-	-	-	-	-	-	-	-	-
Jharsuguda	-	-	-	4	-	-	1	1	-	2	1	8
Kalahandi	-	-	-	-	-	-	1	-	-	-	-	7
Keonjhar	-	-	-	-	-	6	1	-	-	-	3	4
Koraput	-	-	-	-	-	-	-	-	-	-	-	-
Kendrapara	-	1	1	-	1	4	-	1	-	-	1	5
Khurda	-	-	-	-	-	6	-	-	-	-	-	7
Malkangiri	-	-	-	-	-	4	1	-	-	-	3	4
Nawarangpur	-	-	-	-	-	-	-	-	-	-	-	4
Nuapara	-	3	7	-	-	-	-	-	-	-	-	4
Nayagarh	-	-	-	-	-	-	-	-	-	-	-	-
Panposh	3	3	-	2	1	4	1	-	-	2	4	8
Phulbani	-	1	-	-	-	-	-	-	-	-	-	1
Puri	-	-	-	-	-	-	-	-	-	-	-	1
Rayagada	-	-	-	-	-	-	-	-	-	-	-	-
Sonepur	-	-	-	-	-	-	1	-	-	-	-	-
Sambalpur	-	-	-	-	-	1	-	-	-	-	2	1
Sundargarh	-	-	-	-	-	4	-	1	-	1	-	8
Bhubaneswar Spl-OLS	-	-	-	-	-	-	-	-	-	-	-	-
Khurda Special	-	-	-	3	-	-	-	-	3	-	-	4
Jajpur Road Spl.	-	-	1	-	1	1	-	-	-	-	1	4

CHAPTER-III TRENDS IN GOVERNMENT REVENUE AND EXPENDITURE

Trends in Government Revenue Receipts and Revenue Expenditure from 2005-2006 to 2009-2010 (5 years period) is given below:

Revenue Receipts

Year	Tax Revenue	Non-Tax Revenue	Grants-in-aid and Contributions	Gross Revenue Receipts	SGDP *	Percentage of Gross Revenue Receipts to SGDP
(Rupees in crore)						
2005-2006	98,79.03	15,31.90	26,73.78	1,40,84.71	7,84,45	17.95
2006-2007	1,22,85.48	25,88.12	31,59.02	1,80,32.62	9,50,65	18.97
2007-2008	1,47,02.59	26,53.58	46,11.02	2,19,67.19	11,90,66(P)	18.45
2008-2009	1,62,75.16	31,76.15	51,58.70	2,46,10.01	13,36,01(Q)	18.42
2009-2010	1,75,00.99	32,12.20	57,17.02	2,64,30.21	15,09,46(A)	17.51

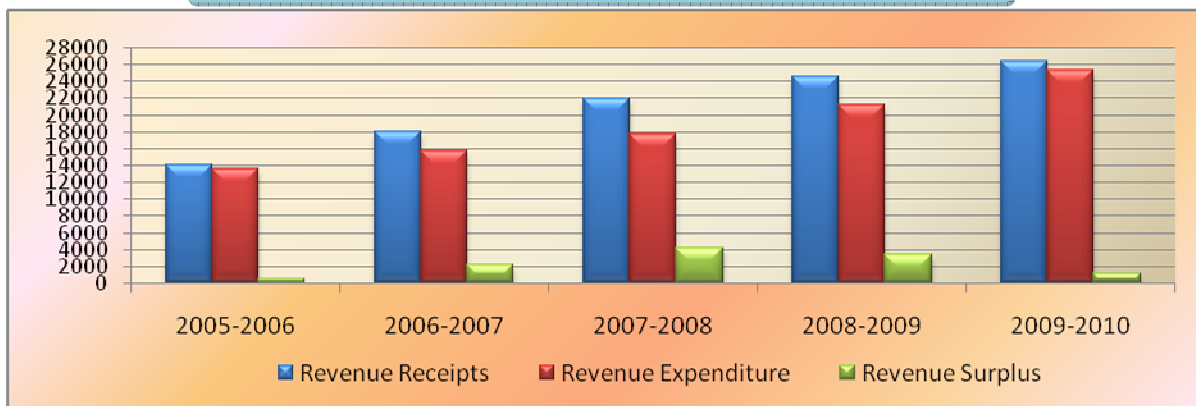


Revenue Expenditure

Year	Revenue Expenditure (Actuals)	Total Expenditure	SGDP	Percentage increase over 2004-2005 to 2008-2009			Percentage of Government Expenditure to SGDP
				Revenue Expenditure	Total Expenditure	SGDP	
(Rupees in crore)							
2005-2006	1,36,03.52	1,47,08.78	7,84,45	9.95	7.89	9.82	18.75
2006-2007	1,57,72.02	1,74,95.26	9,50,65	15.94	18.94	21.19	18.40
2007-2008	1,77,23.27	2,09,99.36	11,90,66(P)	12.37	20.03	25.25	17.64
2008-2009	2,11,90.12	2,54,30.25	13,36,01(Q)	19.56	21.10	12.21	19.03
2009-2010	2,52,91.59	2,90,51.95	15,09,46(A)	19.36	14.24	12.98	19.25

*Note at Page-3 (P-Provisional Estimate, Q-Quick Estimate & A-Advance Estimate)

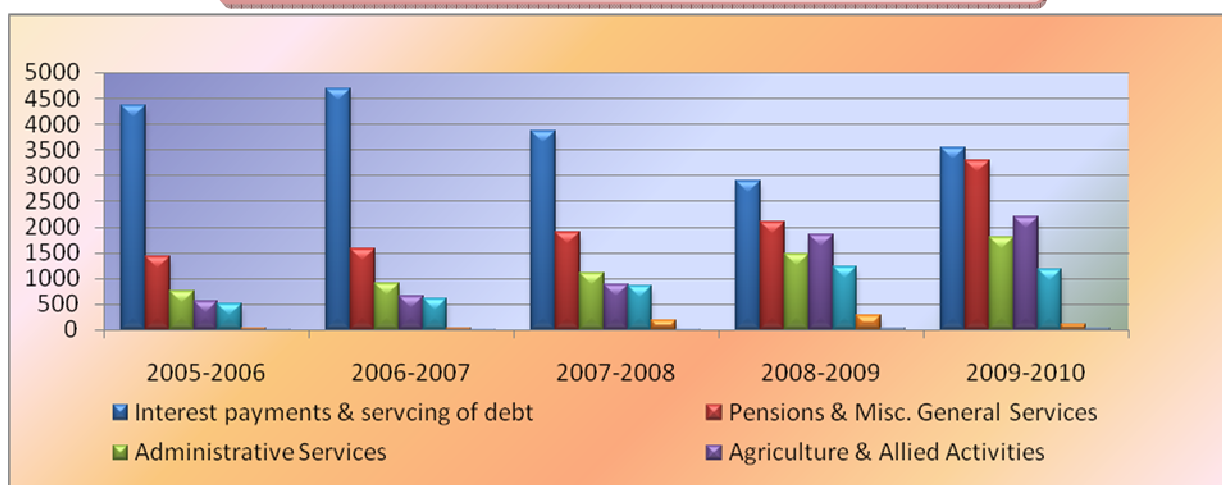
Trend in Revenue Receipts, Expenditure & Deficit



The overall increase in the Government's total expenditure during 2009-2010 compared to 2005-2006 (5 years) has been ₹ 1,43,43.17 crore. Growth in major areas of Revenue Expenditure is shown in the following table:

Areas of expenditure	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010	Percentage increase in 2009-2010 over last year
(Rupees in crore)						
Interest Payments and Servicing of Debt	43,57.17	46,76.50	38,69.56	28,89.88	35,44.24	22.64
Pensions and Miscellaneous General Services	14,30.91	15,78.29	18,95.84	20,85.15	32,98.61	58.20
Administrative Services	7,52.83	9,13.17	11,12.12	14,75.88	18,00.79	22.02
Agriculture and Allied Activities	5,60.58	6,52.33	8,90.33	18,40.80	21,91.12	19.03
Rural Development	5,13.94	6,10.11	8,61.13	12,25.53	11,79.91	-3.72
Energy	40.86	32.77	1,89.98	2,81.59	95.50	-66.09
Science & Technology	12.78	17.18	18.44	32.72	29.94	-8.50

Growth in major areas of Revenue Expenditure



Government Account

The total expenditure (Revenue and Capital) for the year is netted against total receipts (Revenue and non-debt Capital receipts) of the year and the surplus/deficit thereof is transferred to a separate ledger called "Government Account". In addition, net effect of Prior Period Adjustments, Miscellaneous Government Accounts, etc. is also transferred to the ledger "Government Account". Thus, the ledger "Government Account" represents the cumulative surplus/deficit of the operations of the Government. The details of the ledger "Government Account" for the past five years are given overleaf.

(Rupees in crore)

Year	Revenue Heads			Capital Heads			Other Heads#	Deficit for the year	Cumulative deficit / surplus at the end of the year
	Receipts	Disbursements	Deficit / surplus	Receipts	Disbursements	Deficit / Surplus			
2005-2006	1,40,84.72	1,36,03.52	+4,81.20	--	10,38.06	-10,38.06	--	-5,56.86	-3,23,36.40
2006-2007	1,80,32.62	1,57,72.02	+22,60.60	--	14,51.47	-14,51.47	--	+8,09.13	-3,15,27.27
2007-2008	2,19,67.19	1,77,23.27	+42,43.92	--	28,43.41	-28,43.41	--	+14,00.51	-3,01,26.76
2008-2009	2,46,10.01	2,11,90.12	+34,19.89	--	37,79.17	-37,79.17	-2,50.00	-6,09.28	-3,07,36.04
2009-2010	2,64,30.21	2,52,91.59	+11,38.62	--	36,47.88	-36,47.88	--	-25,09.26	-3,32,45.30

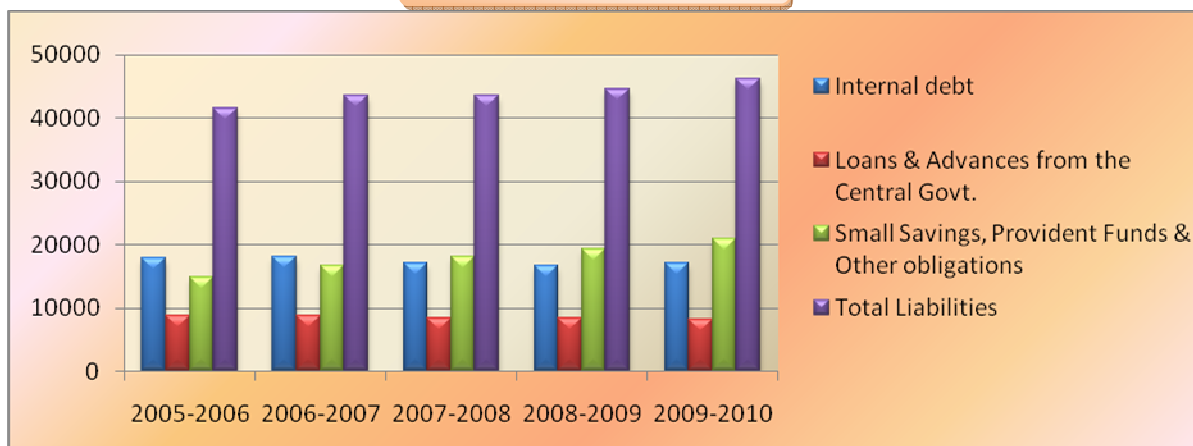
LIABILITIES

Liabilities of the State Government increased by ₹47,90.50 crore from ₹4,15,22.33 crore in 2005-2006 to ₹4,63,12.83 crore during 2009-2010 (current year). Public debt comprising internal debt of the State Government and Loans and Advances from the Central Government decreased by ₹ 13,22.43 crore from ₹ 2,67,30.12 crore in 2005-2006 to ₹2,54,07.69 crore at the end of the current year. Article 293 of the Constitution of India empowers the State Government to borrow on the security of the Consolidated Fund of the State within such limits, if any, as may be from time to time fixed by the State Legislature. Details of the Public Debt and total liabilities of the State Government are as under:

Year	Internal Debt	Loans & Advances from Central Government	Total Public Debt	Small Savings	Provident Funds	Other Obligations	Total Liabilities *	SGDP **	% of total liability to SGDP
(Rupees in crore)									
2005-2006	1,79,46.37	87,83.75	2,67,30.12	2.62	97,26.33	50,63.26	4,15,22.33	7,84,45	52.93
2006-2007	1,81,80.04	87,45.23	2,69,25.27	2.45	1,03,24.24	64,06.83	4,36,58.79	9,50,65	45.93
2007-2008	1,71,85.28	84,01.92	2,55,87.20	2.16	1,07,24.40	73,46.93	4,36,60.69	11,90,66(P)	36.67
2008-2009	1,67,70.15	84,76.10	2,52,46.25	1.04	1,11,84.29	81,23.66	4,45,55.24	13,36,01(Q)	33.35
2009-2010	1,71,78.19	82,29.50	2,54,07.69	1.04	1,23,22.35	85,81.75	4,63,12.83	15,09,46(A)	30.68

*Small savings, Provident Funds, Non-interest bearing obligations such as deposits of Local Funds, Other earmarked funds, etc.. (P-Provisional Estimate, Q-Quick Estimate & A-Advance Estimate)

Trend in Liabilities



STATE PROVIDENT FUND

The details of transactions from the State Provident Fund are shown in the following table.

(Rupees in crore)

Year	Opening Balance	Receipts	Payments	Net accretion for the year	Closing Balance	Interest charged on balance of P.F
2005-2006	83,78.44	27,39.05	13,91.16	13,47.89	97,26.33	13,59.24
2006-2007	97,26.33	20,73.82	14,75.91	5,97.91	1,03,24.24	7,90.38
2007-2008	1,03,24.24	20,99.89	16,99.73	4,00.16	1,07,24.40	8,58.97
2008-2009	1,07,24.40	21,27.59	16,67.70	4,59.89	1,11,84.29	7,54.88
2009-2010	1,11,84.29	25,70.53	14,32.47	11,38.06	1,23,22.35	10,07.19

GUARANTEES

The position of guarantees by the State Government for the payment of loans and capital and payment of interest thereon raised by Statutory Corporations, Government companies, Corporations, Co-operative Societies, etc. is given below:

(Rupees. in crore)

At the end of the year	Amount Guaranteed	Amount outstanding	
	(Principal only)	Principal	Interest
2005-2006	92,51.75	34,96.19	--
2006-2007	85,88.90	26,47.55	--
2007-2008	85,85.90	21,68.43	--
2008-2009	83,80.25	13,86.40	--
2009-2010	83,88.64	10,26.93	--

WAYS AND MEANS ADVANCES

The State Government, in order to maintain and sustain its liquidity position, takes Ways and Means Advances from the Reserve Bank of India and thereafter, draws upon overdraft whenever there is shortfall in the agreed minimum cash balance in its account with the Reserve Bank of India. The State Government is required to maintain the minimum cash balance of ₹ 1.28 crore with Reserve Bank of India. The larger the amount and greater the number of times such ways and means advances are taken or drawals made, the more it reflects over the adverse position of the cash balance of the State Government.

	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010
i) Number of days on which minimum balance was maintained	365	365	366	365	365
a) Without obtaining any advance	365	365	366	365	365
b) By obtaining Ways and Means Advance	--	--	--	--	--
ii) Number of days on which overdraft was taken	--	--	--	--	--

GENERAL CASH BALANCES

The closing cash balance according to the Reserve Bank of India was ₹3,78.17 crore (net debit) against the general cash balance of ₹3,84.20 crore (net credit) reflected in State Govt. accounts. The difference of ₹6.03 crore (debit) was under reconciliation.

Investments held in the Cash Balance Investment Account as on 31 March 2010 were ₹48,03.59 crore.

Other cash balances and investment comprising cash with departmental officers (₹49.10 crore) permanent advances with departmental officers (₹ 0.31 crore) and investment of earmarked funds (₹48,13.00 crore) as on 31 March 2010 were ₹ 48,62.41 crore.

The cash balance increased from ₹(-)10,13.52 crore at the beginning of the year 2009-2010 to ₹(-)3,84.20 crore at its end. The details of sources and application of funds being as follows:

(Rupees in crore)

SOURCES			APPLICATION				
Sl. No.	Items	Amount	Sl. No.	Items	Non-Plan	Plan	Amount
1.	Opening Cash Balance	-10,13.52					
2.	State's share of Union Taxes	85,18.65	1.	Revenue Expenditure			2,52,91.59
3.	State's own revenue collection	1,21,94.54	2.	Capital Expenditure			36,47.88
4.	Central grants/ assistance other than loans	57,17.02	3.	Loans and advances repaid			4,36.95
5.	Miscellaneous	-	4.	Loans and advances given			1,12.48
6.	Receipts from public debt., net of small savings and net of deposits and advances (Other than Central loans)	16,90.76	5.	Transfer to Contingency Fund			-
7.	Receipts from Central Loans	1,90.35					
8.	Net effect of adjustment of suspense and remittance balances and increase/decrease of reserve funds	16,38.44					
9.	Recoveries from borrowers	3,56.36	6.	Closing Cash Balance			-3,84.20
10.	Net contribution from Contingency Fund	-1,87.90					
	TOTAL	2,91,04.70					2,91,04.70

CONTINGENCY FUND

Contingency Fund of the State is designed to meet contingencies. The following details will indicate the extent of use of this Fund during the year.

(Rupees in crore)

	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010
Number of withdrawals from Contingency Fund	5	14	11	13	10
Total withdrawals from Contingency Fund (Rupees in crore)	19.55	2,09.17	1,50.23	2,40.99	2,38.67
Withdrawals from Contingency Fund as a percentage to Total Budget Provision (Consolidated Fund)	0.13	1.20	0.72	0.86	0.73

NB: - These figures have been adopted from the Finance and Appropriation Accounts of Government of Orissa. In case of difference, the figures depicted in the Finance and Appropriation Accounts may be treated as correct.



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