



FINANCE ACCOUNTS (VOLUME I) 2021-22



लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest



GOVERNMENT OF ODISHA

FINANCE ACCOUNTS

VOLUME I

2021-22

GOVERNMENT OF ODISHA

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Report of the Comptroller and Auditor General of India

Audit of the Finance Accounts of the Government of Odisha

Opinion

The Finance Accounts of the Government of Odisha for the year ended 31 March 2022, present the financial position along with accounts of the receipts and disbursements of the Government for the year, involving transactions from and / or to the Consolidated Fund, the Contingency Fund and the Public Account of the State. The compilation of Finance Accounts comprises two Volumes; Volume - I contains the consolidated position of the state of finances and explanatory 'Notes to Finance Accounts' including a summary of Significant Accounting Policies and Volume - II depicts the accounts in detail. The Appropriation Accounts of the Government for the year for Grants and Charged Appropriations, which represent the budget comparison, are presented separately.

On the basis of the information and explanations that my officers required and have obtained and as a result of test audit of the accounts, in my opinion, the Finance Accounts read with the explanatory 'Notes to Finance Accounts' present fairly the financial position and the receipts and disbursements of the Government of Odisha for the year 2021-22.

Observations arising from audit of these accounts as well as audit conducted during the year or earlier years, are contained in my Financial, Compliance and Performance Audit Reports on the Government of Odisha, being presented separately for the year ended 31 March 2022.

Basis for Opinion

The conduct of audit is in accordance with the CAG's Auditing Standards. These Standards require that we plan and perform audits 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. The audit evidence that we have obtained provides a basis for my opinion.

Responsibilities for Preparation of the Initial and Subsidiary Accounts

The State Government is responsible for obtaining authorisation of budget from the State Legislature. The State Government and those responsible for execution of budget such as treasuries, offices and departments of the Government of Odisha are responsible for preparation and correctness of the initial and subsidiary accounts as well as for ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations.

Also, they are responsible for rendering the initial and subsidiary accounts and information related thereto to the Office of the Principal Accountant General (Accounts and Entitlements) of Odisha for compilation and preparation of the Finance Accounts.

Responsibilities for Compilation of Annual Accounts

The Office of the Principal Accountant General (Accounts and Entitlements) of Odisha, functioning under my control, is responsible for compilation and preparation of Annual Accounts of the State Government. This is in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.

The Annual Accounts have been compiled from the vouchers, challans and initial and subsidiary accounts as received from the treasuries, offices and departments of the Government of Odisha and the statements received from the Reserve Bank of India.

Statements (Section 3 of Statement 7, Statements 9, 17 (b) (i) (ii), 17 (c) (i) (ii), Section 2 of Statement 18 and Statement 20), Explanatory Notes (point 2 of Statement 14) and Appendices (IX, XI and XII), in this compilation have been prepared directly from the information received from the Government of Odisha and the Union Government, which are responsible for such information.

Responsibilities for the Audit of the Annual Accounts

The audit of the Annual Accounts is conducted through the Office of the Principal Accountant General (Audit-I), 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.

The Office of the Principal Accountant General (Audit-I) and the Office of the Principal Accountant General (Accounts and Entitlements) are independent organisations with distinct cadres, separate reporting lines and management structure

Emphasis of Matter

I want to draw attention to:

- 1) An amount of ₹1,338.20 crore has been misclassified as Capital Expenditure, for the financial year 2021-22, resulting in understatement of Revenue Expenditure by that amount.

(Refer Paragraph 3(ii) of Notes to Finance Accounts)

- 2) During the financial year 2021-22, the Government released ₹25,930.97 crore against which Utilisation Certificates (UCs) were required to be submitted by the recipients. However, as of 30 June 2022, UCs had not been received in case of ₹18,104.15 crore (69.82 *per cent*). There is, therefore, no assurance that the expenditure of ₹18,104.15 crore had actually been utilised for the purpose for which it was authorised. Utilisation Certificates, pertaining to 17 Departments, amounting to ₹1,342.34 crore, were pending for more than 10 years, as of March 2022. Pendency in submission of UCs is fraught with the risk of fraud and misappropriation of funds.

(Refer Paragraph 3(vii) of Notes to Finance Accounts)

- 3) As per data published by Ministry of Mines, Government of India, the District Mineral Foundation (DMF) Trusts, which had been constituted in Odisha, had, as of March 2022, received contribution of ₹18,730.27 crores, from mining lease holders and expended ₹9,759.38 crore, leaving a balance of ₹8,970.89 crore in the individual Bank Accounts of the DMF Trusts in the State. In the similar case of contributions to the National Mineral Exploration Trust (NMET), Government of India ensures that the contributions from mining lease holders are first collected in the Public Account of the State concerned, then transferred to the Consolidated Fund of India and finally, through an appropriation, transferred to the NMET Fund, which has been opened under the Public Account of India. Along the same accounting arrangements, the balance amount of ₹8,970.89 crore available as of March 2022, in the Bank Accounts of the DMF Trusts in Odisha, should have been maintained as part of the Public Account of the State.

My opinion on the Finance Accounts is not modified due to Emphasis of Matter section.



Date: 06/12/2022
Place: New Delhi

(GIRISH CHANDRA MURMU)
Comptroller and Auditor General of India

A. Broad Overview of the Structure of Government Accounts

1. The Finance Accounts of the State of Odisha 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 Debt and the liabilities and assets of the State Government as worked out from the balances recorded in the accounts. The Finance Accounts are accompanied by Appropriation Accounts, which present comparison of expenditure against the Grants / Appropriations.
2. The Accounts of the Government are kept in the following three parts:

Part I: Consolidated Fund: This Fund comprises all revenues received by the State Government, all loans raised by the State Government (market loans, bonds, loans from the Central Government, loans from Financial Institutions, Special Securities issued to National Small Savings Fund, *etc.*), Ways and Means Advances (WMA) extended by the Reserve Bank of India (RBI) and all moneys received by the State Government in repayment of loans. No moneys can be appropriated from this Fund, except in accordance with law and for the purposes and in the manner provided by the Constitution of India. Certain categories of expenditure (*e.g.*, salaries of Constitutional authorities, loan repayments, *etc.*), constitute a charge on the Consolidated Fund of the State (*Charged Expenditure*) and are not subject to vote by the Legislature. All other expenditure (*Voted Expenditure*) is voted by the Legislature.

The Consolidated Fund comprises two sections: Revenue and Capital (including Public Debt, Loans and Advances). These are further categorised under 'Receipts' and 'Expenditure'. The Revenue Receipts section is divided into three sectors, *viz.*, 'Tax Revenue', 'Non Tax Revenue' and 'Grants-in-aid and Contributions'. These three sectors are further divided into sub-sectors like 'Goods and Services Tax', 'Taxes on Income and Expenditure', 'Fiscal Services', *etc.* The Capital Receipts section does not contain any sectors or sub-sectors. The Revenue Expenditure section is divided into four sectors, *viz.*, 'General Services', 'Social Services', 'Economic Services' and 'Grants-in-aid and Contributions'. These sectors in the Revenue Expenditure section are further divided into sub-sectors, like, 'Organs of State', 'Education, Sports, Art and Culture', *etc.* The Capital Expenditure section is sub-divided into seven sectors, *viz.*, 'General Services', 'Social Services', 'Economic Services', 'Public Debt', 'Loans and Advances', 'Inter-State Settlement' and 'Transfer to Contingency Fund'.

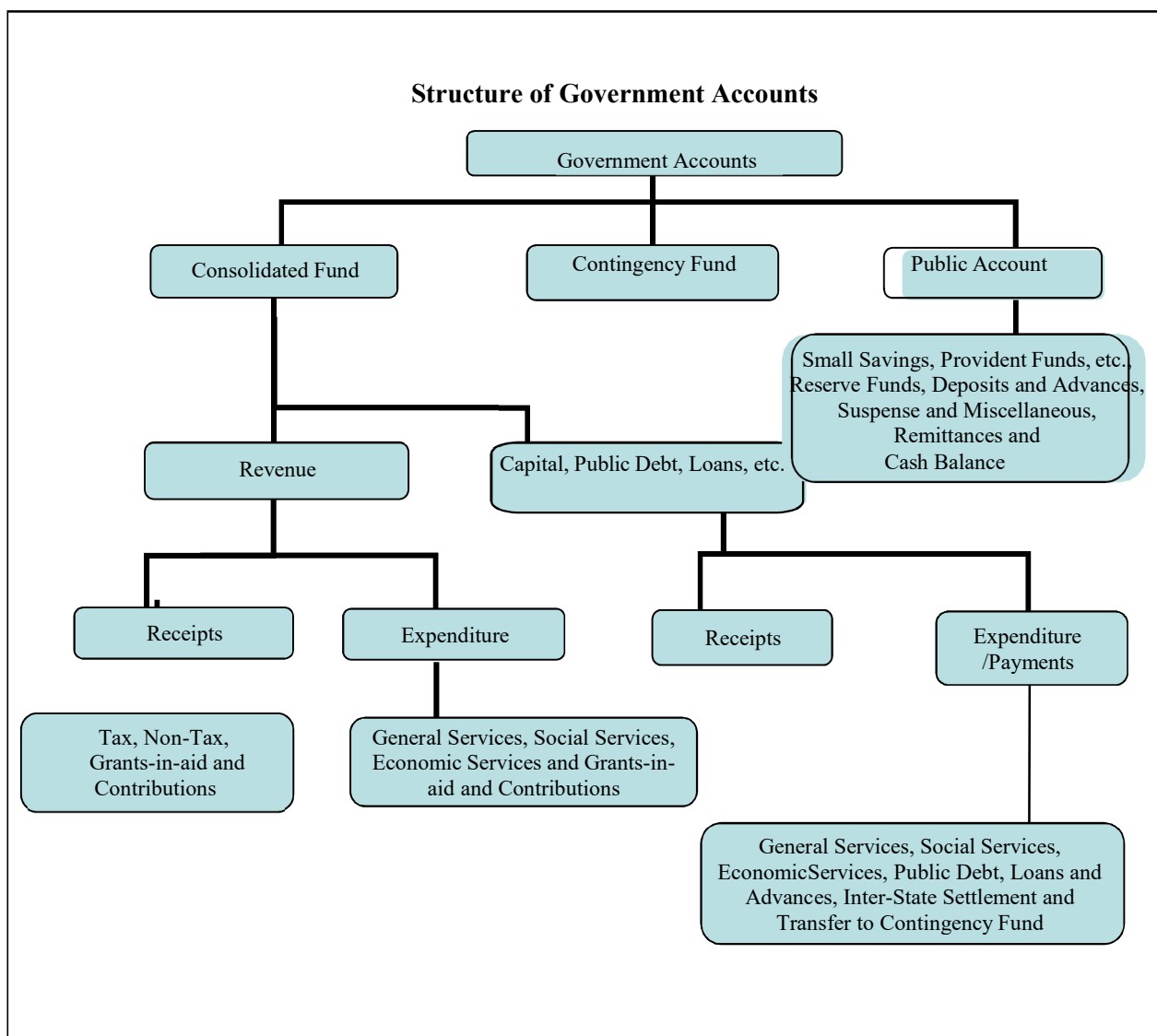
Part II: Contingency Fund: This Fund is in the nature of an imprest, which is established by the State Legislature by law, and is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature. The fund is recouped by debiting the expenditure to the concerned functional major head relating to the Consolidated Fund of the State. The Contingency Fund of the Government of Odisha for 2021-22 is ₹400.00 crore.

Part III: Public Account: All other public moneys received by or on behalf of the Government, where the Government acts as a banker or trustee, are credited to the Public Account. The Public Account includes repayable such as Small Savings and Provident Funds, Deposits (bearing interest and not bearing interest), Advances, Reserve Funds (bearing interest and not bearing interest), Remittances and Suspense heads (both of which are transitory heads, pending final booking). The net cash balance available with the Government is also included under the Public Account. The Public Account comprises six sectors, *viz.*, 'Small Savings, Provident Funds, *etc.*', 'Reserve Funds', 'Deposit and Advances', 'Suspense and Miscellaneous', 'Remittances', and 'Cash Balance'. These sectors are further sub-divided into sub-sectors. The Public Account is not subject to the vote of the Legislature.

3. Government accounts are presented under a six tier classification, *viz.*, Major Heads (four digits), Sub-Major Heads (two digits), Minor Heads (three digits), Sub-Heads (four digits), Detailed Heads (five digits) and Object Heads (three digits). Major Heads represent functions of Government, Sub-Major Heads represent sub-functions, Minor Heads represent programmes/ activities, Sub-Heads represent schemes, Detailed Heads represent sub-schemes and Object Heads represent purpose/object of expenditure.
4. The main unit of classification in accounts is the Major Head which contains the following coding pattern (according to the List of Major and Minor Heads corrected up to 31 March 2022).

0005 to 1606	<i>Revenue Receipts</i>
2011 to 3606	<i>Revenue Expenditure</i>
4000	<i>Capital Receipts</i>
4046 to 7810	<i>Capital Expenditure (including Public Debt, Loans and Advances)</i>
7999	<i>Appropriation to the Contingency Fund</i>
8000	<i>Contingency Fund</i>
8001 to 8999	<i>Public Account</i>

5. A pictorial representation of the structure of accounts is given below:



B. What the Finance Accounts contain

The Finance Accounts are presented in two volumes.

Volume I contains the Certificate of the Comptroller and Auditor General of India, the Guide to the Finance Accounts, 13 Statements which give summarised information on the financial position and transactions of the State Government for the current financial year and Notes to Finance Accounts. Description of 13 Statements and Notes to Finance Accounts in **Volume I** are given below:

1. **Statement of Financial Position:** This statement depicts the cumulative figures of assets and liabilities of the State Government, as they stand at the end of the year, and as compared to the position at the end of the previous year.

2. **Statement of Receipts and Disbursements:** This statement depicts all receipts and disbursements of the State Government during the year in all the three parts in which Government accounts are kept, *viz.*, the Consolidated Fund, Contingency Fund and Public Account. In addition, it contains an Annexure, showing alternative depiction of Cash Balances (including investments) of the Government. The Annexure also depicts the Ways and Means position of the Government in detail.
3. **Statement of Receipts (Consolidated Fund):** This statement comprises Revenue and Capital Receipts, Borrowings and Repayments of the Loans given by the State Government. This statement corresponds to Detailed Statements 14, 17 and 18 in Volume II of the Finance Accounts.
4. **Statement of Expenditure (Consolidated Fund):** In departure from the general depiction of the Finance Accounts up to the Minor Head level, this statement gives details of expenditure by nature of activity (objects of expenditure) also. This statement corresponds to Detailed Statements 15, 16, 17 and 18 in Volume II.
5. **Statement of Progressive Capital Expenditure:** This statement corresponds to the Detailed Statement 16 in Volume II.
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 Government of India. 'Other Liabilities' comprise 'Small Savings, Provident Funds, *etc.*', 'Reserve Funds' and 'Deposits'. The statement also contains a note on service of debt and corresponds to the Detailed Statement 17 in Volume II.
7. **Statement of Loans and Advances given by the Government:** This statement depicts all Loans and Advances given by the State Government to various categories of loanees like Statutory Corporations, Government Companies, Autonomous and Other Bodies/Authorities and recipient individuals (including Government servants). This statement corresponds to the Detailed Statement 18 in Volume II.
8. **Statement of Investments of the Government:** This statement depicts investments of the State Government in the equity capital of Statutory Corporations, Government Companies, other Joint Stock Companies, Co-operative institutions and Local Bodies. This statement corresponds to Detailed Statement 19 in Volume II.

- 9. Statement of Guarantees given by the Government:** This statement summarises the guarantees given by the State Government on repayment of principal and interest on loans raised by Statutory Corporations, Government Companies, Local Bodies and Other institutions. This statement corresponds to Detailed Statement 20 in Volume II.
- 10. Statement of Grants-in-aid given by the Government:** This statement depicts all Grants-in-aid given by the State Government to various categories of grantees, like, Statutory Corporations, Government Companies, Autonomous and Other Bodies/ Authorities and individuals. Appendix III provides details of the recipient institutions.
- 11. Statement of Voted and Charged Expenditure:** This statement assists in the agreement of the net figures appearing in the Finance Accounts with the gross figures appearing in the Appropriation Accounts.
- 12. Statement of Sources and Application of Funds for Expenditure other than on Revenue Account:** This statement is based on the principle that Revenue Expenditure is expected to be defrayed from Revenue Receipts, while Capital Expenditure of the year is met from Revenue Surplus, net credit balances in the Public Account, Cash Balance at the beginning of the year, and Borrowings.
- 13. Summary of Balances under Consolidated Fund, Contingency Fund and Public Account:** This statement assists in establishing the accuracy of the accounts. This statement corresponds to the Detailed Statements 14, 15, 16, 17, 18 and 21 in Volume II.

Notes to Finance Accounts and Significant Accounting Policies

Notes to Finance Accounts provide disclosures and explanatory notes, which are intended to provide additional information / explanation relevant to the transactions, classes of transactions, balances, *etc.*, which shall be helpful to the stakeholders / users of the Finance Accounts.

Significant Accounting Policies, including basis of budget and financial reporting, requirements of Indian Government Accounting Standards (IGASs), form of accounts, classification between Capital and Revenue Expenditure, rounding off, periodical adjustments, *etc.*, are included as part of the Notes to Finance Accounts in Volume I of the Finance Accounts.

Volume II of the Finance Accounts contains two parts - nine Detailed Statements in Part I and 13 Appendices in Part II.

Part I of Volume II

- 14. Detailed Statement of Revenue and Capital Receipts by Minor Heads:** This statement corresponds to the Summary Statement 3 in Volume I of the Finance Accounts. In addition to representing details of Revenue Receipts at Minor Head level, this statement depicts details at Sub Head level in respect of Grants-in-aid from Central Government.
- 15. Detailed Statement of Revenue Expenditure by Minor Heads:** This statement, which corresponds to the Summary Statement 4 in Volume I, depicts the Revenue Expenditure of the State Government. Charged and Voted expenditure are exhibited distinctly.
- 16. Detailed Statement of Capital Expenditure by Minor Heads and Sub Heads:** This statement, which corresponds to the Summary Statement 5 in Volume I, depicts the Capital Expenditure (during the year and cumulatively) of the State Government. Charged and Voted expenditure are exhibited distinctly. In addition to representing details of Capital Expenditure at Minor Head level, in respect of significant schemes, this statement depicts details at Sub Head level also.
- 17. Detailed Statement of Borrowings and Other Liabilities:** This statement, which corresponds to the Summary Statement 6 in Volume I, contains details of all loans raised by the State Government (market loans, bonds, loans from the Central Government, loans from Financial Institutions, Special Securities issued to National Small Savings Fund, *etc.*), and Ways and Means advances extended by the Reserve Bank of India. This statement presents the information on loans under three categories: (a) details of individual loans; (b) maturity profile, *i.e.*, amounts payable in respect of each category of loans in different years; (c) interest rate profile of outstanding loans and annexure depicting Market Loans.
- 18. Detailed Statement of Loans and Advances given by the Government:** This statement corresponds to the Summary Statement 7 of Volume I.

- 19. Detailed Statement of Investments of the Government:** This statement depicts details of investments entity wise and Major and Minor Head wise details of Investments during the year, where there is a difference between Statement 16 and 19. This statement corresponds to Statement 8 in Volume I.
- 20. Detailed Statement of Guarantees given by the Government:** This statement depicts entity wise details of Government Guarantees. This statement corresponds to Statement 9 in Volume I.
- 21. Detailed Statement of Contingency Fund and Public Account Transactions:** This statement depicts at Minor Head level the details of un-recouped amounts under Contingency Fund, consolidated position of Public Accounts transactions during the year, and outstanding balances at the end of the year.
- 22. Detailed Statement of Investments of Earmarked Balances:** This statement depicts details of Investment from the Reserve Funds and Deposits (Public Account).

Part II of Volume II

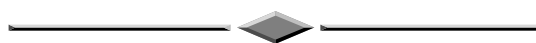
Part II contains 13 Appendices on various items including Salaries, Subsidies, Grants-in-aid, Externally Aided Projects, *etc.* These details are presented in the accounts at Sub-Head level or below (*i.e.*, below Minor Head levels) and so are not generally depicted in the Finance Accounts. A detailed list of appendices appears at the 'Table of Contents' in Volume I and II. The statements and Notes to Finance Accounts read with the appendices present the financial position along with accounts of the receipts and disbursements of the Government for the year.

C. Ready Reckoner:

The section below links the summary statements appearing in Volume I with the detailed statements and appendices in Volume II (Appendices which do not have a direct link with the Summary Statements are not shown overleaf).

GUIDE TO THE FINANCE ACCOUNTS - conold.

Parameter	Volume I	Volume II	
	Summary Statements	Detailed Statements	Appendices
Revenue Receipts (including Grants received), Capital Receipts	2, 3	14	
Revenue Expenditure	2, 4	15	I (Salary) II (Subsidy)
Grants-in-aid given by the Government	2, 10		III (Grants-in-aid)
Capital Expenditure	1, 2, 4, 5, 12	16	I (Salary)
Loans and Advances given by the Government	1, 2, 7	18	
Debt Position/Borrowings	1, 2, 6	17	
Investments of the Government in Companies, Corporations etc.	8	19	
Cash	1, 2, 12, 13		
Balances in Public Account and Investments thereof	1, 2, 12, 13	21, 22	
Guarantees	9	20	
Schemes			IV (Externally Aided Projects)



STATEMENT No. 1				
STATEMENT OF FINANCIAL POSITION				
		(₹ in crore)		
	Reference		As on	As on
Assets ¹	(Sl. No.)		31 March	31 March
	Notes to	Statement	2022	2021
	Finance Account			
Cash				
(i) Cash in Treasuries and Local Remittances		Annexure to Statement No. 2	..	..
(ii) Departmental Balances		Annexure to Statement No. 2	20.40	19.24
(iii) Permanent Imprest		Annexure to Statement No. 2	0.34	0.33
(iv) Cash Balance Investments		Statement No. 21 & Annexure to Statement No. 2	32,701.46	14,351.36
(v) Deposits with Reserve Bank of India (If credit, balance include here with minus sign)	Para-5 (vii)	Statement No. 21 & Annexure to Statement No. 2	44.64	27.48
(vi) Investments from Earmarked Balances		Statement No. 21, 22 & Annexure to Statement No. 2	18,464.21	18,237.63
Capital Expenditure²				
(i) Investments in Shares of Companies, Corporations, etc.		8, 19	10,642.65	7,288.29
(ii) Other Capital Expenditure		5, 16	1,91,767.62	1,72,396.50
Contingency Fund (un-recouped)	Para-4	21	..	171.00
Loans and Advances		7 and 18	9,185.47	9,066.17
Advances with departmental officers		21	17.33	16.48
Suspense and Miscellaneous Balances	Para-5 (iii)	21	..	..
Remittance Balances		21	65.54	82.24
Cumulative excess of Expenditure over Receipts		12	..	..
Total			2,62,909.66	2,21,656.71
1. The figures of Assets and Liabilities are cumulative figures.				
2. Investments out of Earmarked Funds in shares of Companies etc are excluded under Capital Expenditure and includes under Investements from Earmarked Funds.				

STATEMENT No. 1				
STATEMENT OF FINANCIAL POSITION				
		(₹ in crore)		
	Reference		As on	As on
Liabilities¹	(Sl. No.)		31 March	31 March
	Notes to	Statement	2022	2021
	Finance Account			
Borrowings (Public Debt)				
(i) Internal Debt		6 and 17	53,977.24	67,521.41
(ii) Loans and Advances from Central Government		6 and 17	18,507.82	11,981.96
Non-Plan Loans			9.73	11.60
Loans for State Schemes			3,462.56	4,280.34
Loans for Central Schemes			..	..
Loans for Centrally Sponsored Schemes			..	..
Central Sponsored Schemes		6 and 17	1.14	1.61
Other Loans for State/Uts with Legislature Schemes		6 and 17	15,034.01	7,688.03
Other Loans			0.38	0.38
Contingency Fund (Corpus)	Para-4	21	400.00	400.00
Liabilities on Public Account				
(i) Small Savings, Provident Fund, etc.		21	25,257.58	24,949.37
(ii) Deposits		21	16,977.92	16,225.05
(iii) Reserve Funds		21	23,883.30	20,333.44
(iv) Remittance Balances		21	..	..
(v) Suspense and Miscellaneous Balances ³	Para-5 (iii)	21	306.03	117.62
(vi) Misc. Capital Receipts		12	698.15	698.15
Cumulative excess of Receipts over Expenditure⁴			1,22,901.62	79,429.72
Total			2,62,909.66	2,21,656.71
1. The figures of Assets and Liabilities are cumulative figures.				
³ 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.				
⁴ The cumulative excess of receipts over expenditure or expenditure over receipts is different from the Fiscal/Revenue Deficit for the current year.				

STATEMENT No. 2
STATEMENT OF RECEIPTS AND DISBURSEMENTS

Receipts			Disbursements		
	2021-22	2020-21		2021-22	2020-21
(₹ in crore)					
Part - I Consolidated Fund					
Section - A : Revenue					
Revenue Receipts (Ref. Statement 3 & 14)	1,53,059.44	1,04,387.24	Revenue Expenditure (Ref. Statement 4-A, 4-B & 15)	1,09,587.54	95,310.85
Tax Revenue (raised by the State) (Ref. Statement 3 & 14)	40,747.92	34,258.17	Salaries ¹ (Ref. Statement 4-B & Appendix-I)	23,456.36	21,002.70
Non-Tax Revenue	..	..	Subsidies (Ref. Appendix-II)	4,694.55	4,287.51
Interest receipts (Ref. Statement 3 & 14)	1,823.33	1,261.79	Grants-in-Aid ² (Ref. Statement 4-B, 10 & Appendix-III)	24,417.47	25,934.95
Others (Ref. Statement 3)	52,433.48	18,256.27		..	..
Total Non-Tax Revenue (Ref. Statement 3 & 14)	54,256.81	19,518.06	General Services (Ref. Statement 4 & 15)		
	..	..	Interest Payment and Service of Debt (Ref. Statement 4-A, 4-B & 15)	8,342.45	6,643.79
	..	..	Pension (Ref. Statement 4-A, 4-B & 15)	16,458.76	13,628.62
Share of Union Taxes/Duties (Ref. Statement 3 & 14)	38,144.79	27,542.67	Others (Ref. Statement 4-B)	1,857.34	2,302.41
	..	..	Total General Services (Ref. Statement 4-A & 15)	26,658.56	22,574.83
	..	..	Social Services (Ref. Statement 4-A & 15)	19,033.09	13,807.27
	..	..	Economic Services (Ref. Statement 4-A & 15)	9,814.09	6,373.80
Grants from Central Government (Ref. Statement 3 & 14)	19,909.92	23,068.34	Compensation and assignment to Local Bodies and PRIs (Ref. Statement 4-A & 15)	1,513.43*	1,329.79
Revenue Deficit	..	..	Revenue Surplus	43,471.90	9,076.39

1 Salary, Subsidy and Grants-in-aid figures pertaining to Revenue Expenditure have been summed up across all sectors to present a consolidated figure. The expenditure in this statement under the sectors 'General', 'Social' and 'Economic' Services does not include expenditure on Salaries, Subsidies and Grants-in-aid.

2 Grants-in-aid are given to Statutory Corporations, Companies, Autonomous Bodies, Local Bodies etc. by the Government which is included as a line item above. These grants are distinct from Compensation And assignments of Taxes, Duties to the Local Bodies which is depicted as a separate line item 'Compensation and Assignments to Local Bodies and Panchayati Raj Institutions'.

* Includes Refund of Expenditure of ₹0.07 crore under Minor Head 911.

STATEMENT No. 2
STATEMENT OF RECEIPTS AND DISBURSEMENTS

		Receipts		Disbursements	
		2021-22	2020-21	2021-22	2020-21
(₹ in crore)					
Section - B : Capital					
Capital Receipts (Ref. Statement 3 & 14)	..	..	Capital Expenditure (Ref. Statement 4-A, 4-B & 16)	22,725.48 (D)	17,948.98 (C)
	..	..	General Services (Ref. Statement 4-A & 16)	868.42	867.95
	..	..	Social Services (Ref. Statement 4-A & 16)	6,002.43	4,523.41
	..	..	Economic Services (Ref. Statement 4-A & 16)	15,854.63	12,557.62
Recoveries of Loans and Advances (Ref. Statement 3, 7 & 18)	1,566.38	684.22	Loans and Advances disbursed (Ref. Statement 4-A, 7 & 18)	1,685.68	1,597.17
			General Services (Ref. Statement 4-A, 7 & 18)	700.00	700.00
			Social Services (Ref. Statement 4-A, 7 & 18)	..	..
			Economic Services (Ref. Statement 4-A, 7 & 18)	338.84	801.74
			Loans to Government Servants (Ref. Statement 4-A, 7 & 18)	646.84	95.44
			Loans to Misc. Services (Ref. Statement 4-A, 7 & 18)	..	..
Public Debt Receipts (Ref. Statement 3, 6 & 17)	12,779.96	20,317.65	Repayment of Public Debt (Ref. Statement 4-A, 6 & 17)	19,798.26	9,252.14
Internal Debt (market loans etc.) (Ref. Statement 3, 6 & 17)	5,173.75	15,191.08	Internal Debt (market loans) (Ref. Statement 4-A, 6 & 17)	18,717.92	8,264.97
Loans from GOI (Ref. Statement 3, 6 & 17)	7,606.21	5,126.57	Loans from Central Government (Ref. Statement 4-A, 6 & 17)	1,080.35	987.17
			Transfer to Contingency Fund	..	..
Net of Inter-State Settlement Account	..	..	Net of Inter-State Settlement Account	..	..
Total Receipts Consolidated Fund (Ref. Statement 3)	1,67,405.78	1,25,389.10	Total Expenditure Consolidated Fund (Ref. Statement 4)	1,53,796.96	1,24,109.14
Deficit in Consolidated Fund	..	..	Surplus in Consolidated Fund	13,608.82	1,279.96
(C) Includes ₹151.65 crore towards Salary and Office Expenses ₹10.11 crore. (Statement No.4-B)					
(D) Includes ₹162.85 crore towards Salary and Office Expenses ₹14.91 crore. (Statement No.4-B)					

STATEMENT No. 2
STATEMENT OF RECEIPTS AND DISBURSEMENTS

Receipts			Disbursements		
	2021-22	2020-21		2021-22	2020-21
(₹ in crore)					
Part - II Contingency Fund					
Contingency Fund <i>(Ref. Statement 21)</i>	171.00	..	Contingency Fund <i>(Ref. Statement 21)</i>	..	171.00
Part - III Public Account ³					
Small Savings <i>(Ref. Statement 21)</i>	5,399.15	5,016.68	Small Savings <i>(Ref. Statement 21)</i>	5,090.94	4,405.15
Reserve and Sinking Funds <i>(Ref. Statement 21)</i>	13,202.85	10,428.90	Reserve and Sinking Funds <i>(Ref. Statement 21)</i>	9,879.56	12,385.43
Deposits <i>(Ref. Statement 21)</i>	33,660.90	24,885.76	Deposits <i>(Ref. Statement 21)</i>	32,908.03	37,916.97
Advances <i>(Ref. Statement 21)</i>	890.33	798.76	Advances <i>(Ref. Statement 21)</i>	891.18	804.63
Suspense and Misc. ⁴ <i>(Ref. Statement 21)</i>	3,28,388.22	3,51,184.09	Suspense and Misc. ⁴ <i>(Ref. Statement 21)</i>	3,46,551.08	3,38,143.66
Remittances <i>(Ref. Statement 21)</i>	28,733.84	25,896.83	Remittances <i>(Ref. Statement 21)</i>	28,717.15	25,878.82
Total Receipts Public Account <i>(Ref. Statement 21)</i>	4,10,275.29	4,18,211.00	Total Disbursements Public Account <i>(Ref. Statement 21)</i>	4,24,037.94	4,19,534.67
Deficit in Public Account	13,762.65	1,323.67	Surplus in Public Account	..	..
Opening Cash Balance	27.48	242.18	Closing Cash Balance	44.64	27.48
Increase in Cash Balance	17.16	..	Decrease in Cash Balance	..	214.70

3 For details see Statement No. 21 in Volume-II.

4 '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. 21

ANNEXURE A

CASH BALANCES AND INVESTMENTS OF CASH BALANCES

	As on 31 March 2022	As on 1 April 2021
1	2	3
	(₹ in crore)	
a) General Cash Balance		
1. Cash in Treasuries	..	..
2. Deposits with the Reserve Bank ¹	44.64@	27.48
3. Remittances in Transit	..	..
TOTAL	44.64	27.48
4. Investments held in the Cash Balance – Investment Account	32,701.46	14,351.36
TOTAL-(a)	32,746.10	14,378.84
b) Other Cash Balances and Investments		
1. Cash with Departmental Officers (viz. Officers of Forest, Public Works Departments, etc.)	20.40	19.24
2. Permanent Advances for contingent expenditure with Departmental Officers	0.34	0.33
3. Investment of Earmarked Funds	18,464.21*	18,237.63
TOTAL- (b)	18,484.95	18,256.87
TOTAL- (a) and (b)	51,231.05	32,635.71

Note: ¹ 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 2021-22 advised to the Reserve Bank of India.

Note: @ There was a net difference of ₹0.83 crore (Debit) between the figure (₹44.64 crore) reflected in the Accounts (Debit) and that intimated by the Reserve Bank of India ₹43.81 crore (Credit) in respect of Deposits with Reserve Bank of India included in the Cash Balance.

*Includes investment figure of ₹990.89 crore, ₹1,145.23 crore, ₹14,681.68 crore and ₹1,646.41 crore relating to State Disaster Response Fund (SDRF), State Compensatory Afforestation Fund (SCAF), Consolidated Sinking Funds (CSF) and Guarantee Redemption Fund (GRF) respectively.

ANNEXURE A

CASH BALANCES AND INVESTMENTS 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. 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 shortfall is made good by availing special drawing facility, ways and means advances/overdrafts from time to time.

For arriving at the daily cash balance² for the purpose of grant of Ways and Means advances/Overdraft, the RBI evaluates the holdings of 14 days 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 at, the maturity of 14 days 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 days Treasury Bills maturing on that day, RBI rediscounts the holdings of the 14 days Treasury Bills and makes good the shortfall. If there is no holding of 14 days Treasury Bills on that day the State Government applies for Special Drawing Facility, Ways and Means Advances/ Over Draft.

Note ² - The cash balance ('Deposits with RBI') above is the closing cash balance of the year as on 31 March 2021 but worked out by 10 April 2022 and not simply the daily balance on 31 March 2021.

ANNEXURE A

CASH BALANCES AND INVESTMENTS OF CASH BALANCES

The Reserve Bank of India has also agreed to give Special Drawing Facility and Ways and Means Advances (WMA) to State Government to tide over temporary mismatch in their cash flow.

The Reserve Bank of India has revised the scheme of Ways and Means Advances for the State Government w.e.f. 29.01.2016. The special features of the scheme are as follows: -

- (i) States have to avail Special Drawing Facility prior to availing normal WMA.
- (ii) The rate of interest on Special Drawing Facility will be one per cent below Repo Rate.
- (iii) The rate of interest on WMA would be Repo Rate for three months and one per cent above the Repo Rate for the period beyond three months.

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

(c) The limit for Ways and Means Advances to the State Government was ₹1,576.00 crore with effect from 1 April 2020. The Bank has also agreed to give Special Drawing Facility (SDF) against the pledge of Government Securities. SDF linked to the quantum of investments in Government of India Securities including Auction Treasury Bills and the incremental investment in Consolidated Sinking Fund (CSF)/Guarantee Redemption Fund (GRF).

(d) The extent to which the Government maintained the minimum Cash Balance with the Reserve Bank during 2021-22 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 Special Drawing Facility.	Nil
(iii)	Number of days on which the minimum balance was maintained by taking Ways and Means Advance.	Nil
(iv)	Number of days on which there was shortfall in minimum balance even after taking the above advances.	Nil
(v)	Number of days on which overdrafts were taken.	Nil

ANNEXURE A

CASH BALANCES AND INVESTMENTS OF CASH BALANCES

(e) The investments held in the Cash Balance Investment Account as on 31 March 2022 were for ₹32,701.46 crore. These were invested in Government of India Securities and Treasury Bills. The interest realised during the year on such investment was ₹508.08 crore, which included ₹139.00 crore being interest on 14 days Treasury Bills rediscounted during 2021-22.

(f) Details of Cash Balance Investment Account:

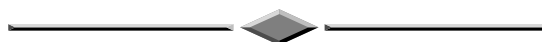
(a)	Government of India Stock -	₹95.42 crore
(b)	14 days Government of India Treasury Bills	₹18,510.65 crore
(c)	91 days Government of India Treasury Bills	₹8,421.22 crore
(d)	182 days Government of India Treasury Bills	₹5,385.71 crore
(e)	364 days Government of India Treasury Bills	₹288.46 crore

TOTAL

₹32,701.46 crore

(g) The investment out of the Earmarked Funds at the end of the year was ₹18,464.21 crore, details of which are given in the Annexure to Statement No. 22.

(h) The interest on investment held in Cash Balance Investment Account and Earmarked Balances are calculated by the Reserve Bank of India.



STATEMENT No. 3		
STATEMENT OF RECEIPTS (CONSOLIDATED FUND)		
Description	Actuals	
	2021-22	2020-21
	(₹ in crore)	
A. Tax Revenue		
A.1 Own Tax Revenue		
State Goods and Services Tax (SGST)	16,392.24	13,043.19
Land Revenue	664.24	603.40
Stamps and Registration Fees	2,418.62	2,942.01
State Excise	5,527.60	4,053.06
Taxes on Sales, Trade etc.	9,999.60	7,776.89
Taxes on Vehicles	1,663.53	1,526.34
Taxes on Goods and Passengers	110.99	145.69
Others	3,971.10	4,167.59
A.2 Share of net proceeds of Taxes		
Central Goods and Services Tax (CGST)	11,433.85	8,159.90
Corporation Tax	9,583.11	8,328.09
Taxes on Income other than Corporation Tax	11,743.27	8,540.28
Other Taxes on Income and Expenditure	0.09	..
Taxes on Wealth	2.91	..
Customs	3,031.19	1,446.84
Union Excise Duties	1,718.85	923.32
Service Tax	589.34	123.56
Other Taxes and Duties on Commodities and Services	42.18	20.68
Total A. Tax Revenue	78,892.71	61,800.84
B. Non Tax Revenue		
Interest Receipts	1,823.33	1,261.79
Miscellaneous General Services	437.82	1,728.85
Non-ferrous Mining and Metallurgical Industries	48,642.02	13,791.72
Coal and Lignite	1,217.11	126.88
Major Irrigation	590.61	567.30
Dividends and Profits	523.43	1,062.81
Medium Irrigation	199.53	228.80
Ports and Light Houses	187.79	151.05
Police	135.04	103.04
Medical and Public Health	78.25	76.99
Water Supply and Sanitation	71.70	52.84
Public Works	59.98	59.70
Roads and Bridges	47.88	54.48
Education, Sports, Art and Culture	45.51	61.60
Forestry and Wild Life	38.86	32.87
Other Administrative Services	26.66	15.04
Housing	24.32	19.40
Public Service Commission	14.74	4.57
Other General Economic Services	14.62	13.52

STATEMENT No. 3		
STATEMENT OF RECEIPTS (CONSOLIDATED FUND)		
	Actuals	
Description	2021-22	2020-21
	(₹ in crore)	
Minor Irrigation	14.23	11.70
Crop Husbandary	7.87	9.49
Labour and Employment	7.75	15.71
Contributions and Recoveries towards Pension and Other Retirement benefits	5.84	11.73
Urban Development	5.33	5.02
Stationery and Printing	5.03	4.75
Co-operation	4.17	3.77
Civil Supplies	3.92	3.08
Other Agricultural Programmes	3.73	3.22
Social Security and Welfare	3.58	3.01
Industries	2.94	3.57
Other Social Services	2.39	16.35
Fisheries	2.11	1.72
Village and Small Industries	2.04	0.78
Animal Husbandary	1.90	1.48
Jails	1.58	1.64
Power	0.92	0.87
Tourism	0.76	0.10
Petroleum	0.54	0.05
Inland Water Transport	0.32	0.37
Civil Aviation	0.30	5.44
Family Welfare	0.19	0.02
Information and Publicity	0.09	0.09
Land Reforms	0.08	0.62
Other Rural Development Programmes	0.01	0.03
Other Fiscal Services	..	..
Other Scientific Research	..	..
Food Storage and Warehousing	..	0.06
Non Conventional Sources of Energy	..	0.14
Total B. Non Tax Revenue	54,256.81	19,518.06
C. Grants-in-Aid from Central Government		
C.5 Grants for Special Plan Schemes	..	..
C.6 Centrally Sponcered Schemes		
Central Assistance/Share	11,674.51	12,542.86
Grants under proviso to Article 275(1) of the Constitution	141.54	153.15
Externally Aided Projects-Grants for Centrally Sponcered Schemes	3.81	1.74

STATEMENT No. 3		
STATEMENT OF RECEIPTS (CONSOLIDATED FUND)		
	Actuals	
Description	2021-22	2020-21
	(₹ in crore)	
C.7 Finance Commission Grants		
Grants for Rural Local Bodies	1,957.75	2,258.00
Grants in aid for State Disaster Response Fund	1,604.00	1,604.00
Grants for Urban Local Bodies	995.02	1,087.00
C.8 Other Transfer/Grants to States/Union Territories with Legislatures		
Compensation for loss of revenue arising out of implementation of GST	2,465.14	4,361.59
Grants from Central Road Fund	535.06	534.19
Grants towards Contribution to National Disaster Response Fund (NDRF)	500.00	500.00
Special Assistance	17.60	1.30
Other Receipts	15.49	24.51
Total C. Grants	19,909.92	23,068.34
Total Revenue Receipts (A+B+C)	1,53,059.44	1,04,387.24
D. Capital Receipts		
Disinvestment proceeds	..	..
Others	..	..
Total D. Capital Receipts	..	..
E. Public Debt Receipts		
E.1 Internal Debt of the State Government		
Market Loans	..	3,000.00
Bonds	..	..
Loans from Financial Institutions	5,173.75	12,191.08
Special Securities issued to NSSF of Central Government	..	..
Other Loans	..	..
E.2 Loans and Advances from the Central		
Non-Plan Loans	..	..
Loans for State/ Union Territory Plan Schemes	..	(-)0.95
Other Loans	7,606.21	5,127.52
Total E. Public Debt Receipts	12,779.96	20,317.65
F. Loans and Advances by State Government	1,566.38	684.22
G. Inter State Settlement	..	..
Total - Receipts in Consolidated Fund (A+B+C+D+E+F+G)	1,67,405.78	1,25,389.10

STATEMENT No. 4					
STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND					
A. EXPENDITURE BY FUNCTION				(₹ in crore)	
		2021-2022		Loans &	
	Description	Revenue	Capital	Advances	Total
A	General Services				
A.1	Organs of State				
	Parliament/ State/ Union Territory Legislatures	43.21	..	..	43.21
	President/ Vice-President/ Governor/ Administrator of Union Territories	13.02	..	..	13.02
	Council of Ministers	24.33	..	..	24.33
	Administration of Justice	631.49	..	..	631.49
	Elections	211.65	..	..	211.65
A.2	Fiscal Services				
	Land Revenue	577.60	..	..	577.60
	Stamps and Registration	63.67	..	..	63.67
	State Excise	99.62	..	..	99.62
	Taxes on Sales, Trade etc.	135.61	..	..	135.61
	Taxes on Vehicles	121.74	..	..	121.74
	Other Taxes and Duties on Commodities and Services	19.34	..	..	19.34
	Other Fiscal Services	4.58	..	..	4.58
	Appropriation for Reduction or Avoidance of Debt	2,000.00	..	..	2,000.00
	Interest Payments	6,342.45	..	..	6,342.45
A.3	Administrative Services				
	Public Service Commission	31.81	..	..	31.81
	Secretariat-General Services	265.52	..	..	265.52
	District Administration	211.74	..	..	211.74
	Treasury and Accounts Administration	145.33	..	..	145.33
	Police	3,765.28	..	..	3,765.28
	Jails	164.74	..	..	164.74
	Stationery and Printing	49.00	0.64	..	49.64
	Public Works	1,005.09	867.77		1,872.86
	Vigilance	72.68	..	..	72.68
	Other Administrative Services	471.84	..	..	471.84
A.4	Pension and Miscellaneous General Services				

STATEMENT No. 4					
STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND					
A. EXPENDITURE BY FUNCTION				(₹ in crore)	
		2021-2022		Loans &	
	Description	Revenue	Capital	Advances	Total
A	General Services - (Contd.)				
	Pensions and Other Retirement Benefits	16,458.76	..	..	16,458.76
	Miscellaneous General Services	40.00	..	700.00	740.00
	Total - General Services	32,970.09	868.42	700.00	34,538.51
B	Social Services				
B.1	Education, Sports, Art and Culture				
	General Education	18,489.39	93.19	..	18,582.58
	Technical Education	278.75	89.64	..	368.39
	Sports and Youth Services	102.89	493.35	..	596.24
	Art and Culture	172.99	..	..	172.99
B.2	Health and Family Welfare				
	Medical and Public Health	8,222.73	1,689.71	..	9,912.44
	Family Welfare	520.30	..	..	520.30
B.3	Water Supply, Sanitation, Housing and Urban Development				
	Water Supply and Sanitation	4,658.62	2,335.39	..	6,994.01
	Housing	321.26	589.52	..	910.78
	Urban Development	2,215.30	123.13	..	2,338.43
B.4	Information and Broadcasting				
	Information and Publicity	80.49	..	..	80.49
B.5	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes				
	Welfare of Schedule Castes, Scheduled Tribes and Other Backward Classes	2,486.28	431.57	..	2,917.85
B.6	Labour and Labour Welfare				
	Labour and Employment	162.40	..	..	162.40
B.7	Social Welfare and Nutrition				
	Social Security and Welfare	5,517.00	33.26	..	5,550.26
	Nutrition	1,174.61	..	..	1,174.61
	Relief on account of Natural Calamities	2,674.58	..	..	2,674.58
B.8	Others				
	Other Social Services	38.75	123.66	..	162.41
	Secretariat-Social Services	195.82	..	..	195.82
	Total - Social Services	47,312.15	6,002.43	..	53,314.58

STATEMENT No. 4					
STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND					
A. EXPENDITURE BY FUNCTION				(₹ in crore)	
		2021-2022		Loans &	
	Description	Revenue	Capital	Advances	Total
C	Economic Services				
C.1	Agriculture and Allied Activities				
	Crop Husbandry	4,379.79	104.00	180.00	4,663.79
	Soil and Water Conservation	122.63	..	..	122.63
	Animal Husbandry	585.29	52.00	..	637.29
	Dairy Development	46.04	..	..	46.04
	Fisheries	287.72	20.72	..	308.44
	Forestry and Wild Life	867.99	3.00	..	870.99
	Food, Storage and Warehousing	2,130.13	1.50	..	2,131.62
	Agricultural Research and Education	306.43	..	..	306.43
	Co-operation	982.39	187.01	50.00	1,219.40
	Other Agricultural Programmes	4.40	(-)1.18	..	3.22
C.2	Rural Development				
	Special Programmes for Rural Development	1,368.27	..	..	1,368.27
	Rural Employment	5,028.12	..	..	5,028.12
	Land Reforms	22.08	..	..	22.08
	Other Rural Development Programmes	4,124.18	(-)4.06	..	4,120.12
	Other Special Areas Programmes	4.58	231.14	..	235.72
C.3	Special Area Programmes				
	Major Irrigation	628.18	2,383.86	..	3,012.04
	Medium Irrigation	92.75	813.54	..	906.29
	Minor Irrigation	1,363.54	693.56	..	2,057.09
	Command Area Development	82.53	..	..	82.53
	Flood Control and Drainage	188.66	865.61	..	1,054.27
C.4	Energy				
	Power	8.18	3,445.77	108.84	3,562.79
	New and Renewable Energy	18.66	..	..	18.66
C.5	Industry and Minerals				
	Village and Small Industries	453.03	..	..	453.03
	Industries	311.34	1.42	..	312.76
	Non-ferrous Mining and Metallurgical Industries	101.38	..	..	101.38
	Other Industries	255.70	50.00	..	305.70
	Other Outlays on Industries and Minerals	32.74	..	..	32.74

STATEMENT No. 4					
STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND					
A. EXPENDITURE BY FUNCTION				(₹ in crore)	
		2021-2022		Loans &	
	Description	Revenue	Capital	Advances	Total
C	Economic Services - (Contd.)				
C.6	Transport				
	Ports and Light Houses	2.92	3.78	..	6.70
	Civil Aviation	7.31	104.74	..	112.06
	Roads and Bridges	2,570.54	6,100.72	..	8,671.26
	Road Transport	31.60	..	..	31.60
	Inland Water Transport	6.65	..	..	6.65
	Other Transport Services	..	446.00	..	446.00
C.7	Science Technology and Environment				
	Other Scientific Research	124.20	..	..	124.20
	Ecology and Environment	32.28	..	..	32.28
C.8	General Economic Services				
	Secretariat-Economic Services	1,003.88	..	..	1,003.88
	Tourism	144.86	348.60	..	493.46
	Foreign Trade and Export Promotion	9.18	..	..	9.18
	Census Surveys and Statistics	17.95	..	..	17.95
	Civil Supplies	34.12	..	..	34.12
	Other General Economic Services	9.63	2.91	..	12.54
	Total - Economic Services	27,791.87	15,854.63	338.84	43,985.34
D	Loans,Grants-in-aid and Contributions				
	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	1,513.43	..	..	1,513.43
	Total - Loans,Grants-in-aid and Contributions	1,513.43	..	..	1,513.43
E	Public Debt				
	Internal Debt of the State Government	..	..	18,717.92	18,717.92
	Loans and Advances from the Central Government	..	..	1,080.35	1,080.35
	Total - Public Debt	..	..	19,798.26	19,798.26
F	Loans To Government Servants, Etc.				
	Loans to Government Servants, etc.	..	..	646.84	646.84
	Miscellaneous Loans	..	..	..	..
	Total - Loans To Government Servants, Etc.	..	..	646.84	646.84
	Total Loans,Grants in Aid & Contributions and Public Debt.	1,513.43	..	20,445.10	21,958.53
	Total Consolidated Fund Expenditure	1,09,587.54	22,725.48	21,483.94	1,53,796.96

STATEMENT No. 4									
STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND									
B. EXPENDITURE BY NATURE								(₹ in crore)	
Object of	2019-20			2020-21			2021-22		
Expenditure									
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
Grants-in-Aid(a)	27,031.35	..	27,031.35	25,934.95	..	25,934.95	24,417.47	..	24,417.47
Salaries	20,682.77	163.97	20,846.74	21,002.70	151.65	21,154.35	23,456.36	162.85	23,619.21
Pension	14,273.40	..	14,273.40	13,628.62	..	13,628.62	16,458.76	..	16,458.76
Major Works	2.63	3,082.05	3,084.68	26.57	2,580.07	2,606.64	45.70	3,869.66	3,915.36
Interest Payment and Service of Debt	6,062.56	..	6,062.56	6,643.79	..	6,643.79	8,342.45	..	8,342.45
Subsidies	3,366.23	..	3,366.23	4,287.51	..	4,287.51	4,694.55	..	4,694.55
Special Bonds of State Government for Small Savings Loans	876.56	..	876.56	791.77	..	791.77	706.98	..	706.98
Scholarship and Stipend	1,251.99	..	1,251.99	1,193.73	..	1,193.73	838.14	..	838.14
Maintenance and Repairs	598.86	..	598.86	610.13	..	610.13	732.33	..	732.33
Construction of Buildings	0.00	502.83	502.83	..	390.53	390.53	..	647.59	647.59
Construction of 33/11 KV New Grid Substations	0.00	110.00	110.00	..	..	..	..	100.00	100.00
Compensation	1,014.95	..	1,014.95	153.84	..	153.84	186.28	..	186.28
Supplementary Nutrition Programme	1,019.00	..	1,019.00	1,007.24	..	1,007.24	687.36	..	687.36
Devolution	658.37	..	658.37	1,213.72	..	1,213.72	1,225.07	..	1,225.07
Biju Setu Yojana	..	550.72	550.72	..	752.90	752.90	..	935.31	935.31
Lift Irrigation	..	503.70	503.70	190.79	360.00	550.79	160.00	183.41	343.41
Land Acquisition	..	337.12	337.12	..	213.63	213.63	..	340.81	340.81
Office Expenses	538.23	8.86	547.09	608.98	10.11	619.09	665.38	14.91	680.29
Subsidy for Agriculture Inputs etc.	312.39	..	312.39	224.27	..	224.27	469.51	..	469.51
Mukhya Mantri Sadak Yojana	0.00	319.19	319.19	..	333.90	333.90	..	329.93	329.93
Worked Charged Salaries	310.44	47.49	357.93	266.35	40.53	306.88	266.24	42.14	308.38

STATEMENT No. 4									
STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND									
B. EXPENDITURE BY NATURE								(₹ in crore)	
Object of	2019-20			2020-21			2021-22		
Expenditure									
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
Payment of Incentive	27.40	..	27.40	0.06	..	0.06	0.04	..	0.04
Medicine	69.84	..	69.84	134.87	..	134.87	191.71	..	191.71
Rural Electrification under Biju Grama Jyoti	0.00	0.07	0.07	..	16.59	16.59	..	90.00	90.00
Tools and Equipment	111.27	6.90	118.17	305.12	5.00	310.12	280.54	1.89	282.43
Pipe Water Supply, Spot Sources and Sustainability, etc.	720.97	..	720.97	1,204.01	..	1,204.01	2,453.82	..	2,453.82
Others	9,236.79	1,144.24	10,381.03	4,881.74	211.66	5,093.40	5,167.01	307.92	5,474.93
Installation of Mega-Lift Irrigation Schemes	..	503.70	503.70	..	360.00	360.00	..	183.41	183.41
Flood Restoration Work	..	213.26	213.26	..	152.91	152.91	..	142.88	142.88
Completion of Incomplete Project	..	38.65	38.65	..	43.17	43.17	..	32.39	32.39
Improvement of Water Bodies With Domestic Support	..	11.28	11.28	..	..	..	..	..	..
Special Repairs	22.25	..	22.25	22.54	..	22.54	25.01	..	25.01
Others(b)	11,876.20	12,733.24	24,609.44	12,803.03	12,326.33	25,129.36	18,666.27	15,340.38	34,006.65
TOTAL	1,00,064.45	20,277.28	1,20,341.73	97,136.33	17,948.98	1,15,085.31	1,10,136.98	22,725.48	1,32,862.46
Deduct Recoveries	(-)927.15	..	(-)927.15	(-)1,825.48	..	(-)1,825.48	(-)549.44	..	(-)549.44
Net Total	99,137.30	20,277.28	1,19,414.58	95,310.85	17,948.98	1,13,259.83	1,09,587.54	22,725.48	1,32,313.02
(a) Grants-in-Aid excludes expenditure transferred to PRIs and ULBs as Compensation and assignments under Major Head- '3604'.									
(b)The object heads where expenditure is less than ₹10 crore are clubbed together and shown under the head "Others"									

STATEMENT No. 5

STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2020-21	Progressive expenditure upto 2020-21	Expenditure during 2021-22	Progressive expenditure upto 2021-22	Per cent Increase (+)/ Decrease (-)
1	2	3	4	5	6	7

(₹ in crore)

A. Capital Account of General Services

4047 Capital Outlay on other Fiscal Services	...	1.00	...	1.00	..
4055 Capital Outlay on Police	...	217.47	...	217.47	..
4058 Capital Outlay on Stationery and Printing	3.67	33.71	0.64	34.36	(+)1.93
4059 Capital Outlay on Public Works	864.28	6,140.32	867.78	7,008.09	(+)14.13
Total - A. General Services	867.95	6,392.50	868.42	7,260.92	(+)13.58

B. Capital Account of Social Services

(a) Capital Account of Education, Sports, Art and Culture

4202 Capital Outlay on Education, Sports, Arts and Culture	581.37	4,881.97	676.18	5,558.15	(+)13.85
Total - (a) Capital Account of Education, Sports, Art and Culture	581.37	4,881.97	676.18	5,558.15	(+)13.85

(b) Capital Account of Health and Family Welfare

4210 Capital Outlay on Medical and Public Health	630.92	4,799.08	1,689.72	6,488.79	(+)35.21
4211 Capital Outlay on Family Welfare	...	2.33	...	2.33	..
Total - (b) Capital Account of Health and Family Welfare	630.92	4,801.41	1,689.72	6,491.12	(+)35.19

(c) Capital Account of Water Supply and Sanitation, Housing and Urban Development

STATEMENT No. 5

STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2020-21	Progressive expenditure upto 2020-21	Expenditure during 2021-22	Progressive expenditure upto 2021-22	Per cent Increase (+)/ Decrease (-)
1	2	3	4	5	6	7
(₹ in crore)						
B. Capital Account of Social Services - (Contd.)						
4215	Capital Outlay on Water Supply and Sanitation	2,214.76	14,316.34	2,335.39	16,651.73	(+)16.31
4216	Capital Outlay on Housing	238.78	3,179.03	589.52	3,768.56	(+)18.54
4217	Capital Outlay on Urban Development	276.01	1,117.32	123.13	1,240.45	(+)11.02
Total - (c) Capital Account of Water Supply and Sanitation, Housing and Urban Development		2,729.56	18,612.69	3,048.04	21,660.74	(+)16.38
(d) Capital Account of Information and Broadcasting						
4220	Capital Outlay on Information and Publicity	...	0.29	...	0.29	(-)3.33
4221	Capital Outlay on Broadcasting	...	...	...	...	..
Total - (d) Capital Account of Information and Broadcasting		...	0.29	...	0.29	..
(e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes						
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	268.79	4,791.36	431.57	5,222.93	(+)9.01
Total - (e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes		268.79	4,791.36	431.57	5,222.93	(+)9.01
(g) Capital Account of Social Welfare and Nutrition						

STATEMENT No. 5

STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2020-21	Progressive expenditure upto 2020-21	Expenditure during 2021-22	Progressive expenditure upto 2021-22	Per cent Increase (+)/ Decrease (-)
1	2	3	4	5	6	7
(₹ in crore)						
B. Social Services - (Concl'd.)						
4235	Capital Outlay on Social Security and Welfare	100.70	976.54	33.26	1,009.80	(+)3.41
	Total - (g) Capital Account of Social Welfare and Nutrition	100.70	976.54	33.26	1,009.80	(+)3.41
(h) Capital Account of Other Social Services						
4250	Capital Outlay on other Social Services	212.08	1,058.76	123.66	1,182.42	(+)11.68
	Total - (h) Capital Account of Other Social Services	212.08	1,058.76	123.66	1,182.42	(+)11.68
	Total - B. Social Services	4,523.41	35,123.03	6,002.43	41,125.45	(+)17.09
C. Capital Account of Economic Services						
(a) Capital Account of Agriculture and Allied Activities						
4401	Capital Outlay on Crop Husbandary	57.80	330.96	104.00	434.95	(+)31.42
4402	Capital Outlay on Soil and Water Conservation	...	4.05	...	4.05	..
4403	Capital Outlay on Animal Husbandary	30.00	337.22	52.00	389.22	(+)15.42
4404	Capital Outlay on Dairy Development	103.26	258.36	...	258.36	..
4405	Capital Outlay on Fisheries	...	158.89	20.72	179.60	(+)13.04
4406	Capital Outlay on Forestry and Wild Life	5.00	843.82	3.00	846.82	(+)0.36
4408	Capital Outlay on Food Storage and Warehousing	...	34.11	1.50	35.60	(+)4.37
4415	Capital Outlay on Agricultural Research and Education	...	9.60	...	9.60	..

STATEMENT No. 5

STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2020-21	Progressive expenditure upto 2020-21	Expenditure during 2021-22	Progressive expenditure upto 2021-22	Per cent Increase (+)/ Decrease (-)
1	2	3	4	5	6	7
(₹ in crore)						
C. Capital Account of Economic Services - (Contd.)						
4416	Investment in Agricultural Financial Institutions	...	5.54	...	5.54	..
4425	Capital Outlay on Co-operation	125.66	950.86	187.01	1,137.87	(+)19.67
4435	Capital Outlay on other Agricultural Programmes	1.00	147.09	-1.18	145.91	(-)0.80
Total - (a) Capital Account of Agriculture and Allied Activities		322.72	3,080.48	367.05	3,447.52	(+)11.92
(b) Capital Account of Rural Development						
4515	Capital Outlay on other Rural Development Programmes	17.34	1,619.78	(-)4.06	1,615.71	(-)0.25
Total - (b) Capital Account of Rural Development		17.34	1,619.78	(-)4.06	1,615.71	(-)0.25
(c) Capital Account of Special Area Programme						
4575	Capital Outlay on other Special Areas Programmes	214.13	1,781.81	231.14	2,012.95	(+)12.97
Total - (c) Capital Account of Special Area Programme		214.13	1,781.81	231.14	2,012.95	(+)12.97
(d) Capital Account of Irrigation and Flood Control						
4700	Capital Outlay on Major Irrigation	948.57	21,592.98	2,383.86	23,976.85	(+)11.04
4701	Capital Outlay on Medium Irrigation	430.73	11,582.01	813.54	12,395.55	(+)7.02
4702	Capital Outlay on Minor Irrigation	815.51	13,080.69	693.56	13,774.25	(+)5.30
4711	Capital Outlay on Flood Control Projects	913.61	7,897.76	865.61	8,763.37	(+)10.96

STATEMENT No. 5

STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2020-21	Progressive expenditure upto 2020-21	Expenditure during 2021-22	Progressive expenditure upto 2021-22	Per cent Increase (+)/ Decrease (-)
1	2	3	4	5	6	7

(₹ in crore)

C. Capital Account of Economic Services - (Contd.)

Total - (d) Capital Account of Irrigation and Flood Control

3,108.42	54,153.44	4,756.57	58,910.01	(+)8.78
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(e) Capital Account of Energy

4801 Capital Outlay on Power Projects	1,284.14	14,101.61	3,445.77	17,547.38	(+)24.44
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4810 Capital Outlay on New and Renewable Energy	...	0.01	...	0.02	(+)100.00
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Total - (e) Capital Account of Energy

1,284.14	14,101.62	3,445.77	17,547.40	(+)24.44
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(f) Capital Account of Industry and Minerals

4851 Capital Outlay on Village and Small Industries	...	72.01	...	72.01	..
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4852 Capital Outlay on Iron and Steel Industries	1.61	41.61	1.42	43.03	(+)3.41
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4853 Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	...	64.48	...	64.48	..
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4855 Capital Outlay on Fertilizer Industries	...	0.06	...	0.06	..
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4858 Capital Outlay on Engineering Industries	...	16.51	...	16.51	..
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4859 Capital Outlay on Telecommunication and Electronic Industries	...	23.65	...	23.65	..
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4860 Capital Outlay on Consumer Industries	...	97.36	...	97.36	..
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4875 Capital Outlay on Other Industries	50.00	50.00	..
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4885 Capital Outlay on Industries and Minerals	...	506.59	...	506.59	..
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Total - (f) Capital Account of Industry and Minerals

1.61	822.27	51.42	873.69	(+)6.25
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STATEMENT No. 5

STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2020-21	Progressive expenditure upto 2020-21	Expenditure during 2021-22	Progressive expenditure upto 2021-22	Per cent Increase (+)/ Decrease (-)
1	2	3	4	5	6	7
(₹ in crore)						
C. Capital Account of Economic Services - (Contd.)						
(g) Capital Account of Transport						
5051	Capital Outlay on Ports and Light Houses	2.88	209.20	3.78	212.98	(+)1.81
5053	Capital Outlay on Civil Aviation	23.06	290.77	104.74	395.51	(+)36.02
5054	Capital Outlay on Roads and Bridges	6,252.83	58,159.44	6,100.72	64,260.16	(+)10.49
5055	Capital Outlay on Road Transport	10.00	527.95	...	527.95	..
5056	Capital Outlay on Inland and Water Transport	...	0.46	...	0.46	..
5075	Capital Outlay on other Transport Services	382.23	1,287.41	446.00	1,733.41	(+)34.64
Total - (g) Capital Account of Transport		6,671.00	60,475.23	6,655.24	67,130.47	(+)11.00
(h) Capital Account of Communication						
5275	Capital Outlay on other Communication Services	...	(-)0.08	...	(-)0.08	..
Total - (h) Capital Account of Communication		...	(-)0.08	...	(-)0.08	..
(j) Capital Account of General Economic Services						
5452	Capital Outlay on Tourism	240.50	1,125.35	348.60	1,473.95	(+)30.98
5453	Capital Outlay on Foreign Trade and Export Promotion	...	0.13	...	0.13	..
5465	Investments in General Financial and Trading Institutions	60.92	279.48	...	279.48	..
5475	Capital Outlay on other General Economic Services	636.85	729.75	2.91	732.66	(+)0.40
Total - (j) Capital Account of General Economic Services		938.27	2,134.71	351.51	2,486.22	(+)16.47
Total - C. Economic Services		12,557.62	1,38,169.26	15,854.63	1,54,023.90	(+)11.47
Grand Total		17,948.98	1,79,684.79	22,725.48	2,02,410.27	(+)12.65

STATEMENT No. 5

STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

1. Capital Outlay on Industrial and Economical Development-

The details of the government in (i) statutory Corporations, (ii) Government Companies, Joint Stock Companies and (iv) Co-operative Institutions are given in statement No.19 (Section-1).

Information about Co-operative Societies under liquidation and realisation or the write-off of the Government investment in those Companies/Societies is awaited.

During 2021-2022 the Government invested ₹3,154.36 crore in Government Companies, ₹200.00 crore in Co-operative Societies total Investment being ₹3,354.36 crore.

According to the information furnished by the Government, total investments of the Government in the Share Capital of different concerns at the end of 2019-2020, 2020-2021 and 2021-2022 were ₹5,698.65 crore, ₹7,288.29 crore and ₹10,642.65 crore respectively. (Further details are given in Section-1 of Statement No.19).

The dividend received therefrom was ₹321.38 crore (5.64 *per cent*), ₹1,062.81 crore (14.58 *per cent*) and ₹523.43 crore (4.92 *per cent*) respectively (Further details are given in Section-1 of Statement No.19).

Besides the above, no investment was made out of the earmarked balance in bonds of statutory Corporations.

2. Capital Outlay on multipurpose River Schemes:-

Of the Multipurpose River Schemes, the Hirakud Dam Project (Stage-I and II) has been completed. The Capital invested thereon upto 2021-22 (excluding indirect charges) was ₹108.58 crore.

The detailed account showing financial results of the Project and other irrigation works (commercial) is given in Appendix-VIII.

3. Capital Outlay on Electricity Schemes:-

With the formation of State Electricity Board from 1st March 1961, all completed transmission and distribution system and generation assets of Hirakud System and Telchar Thermal System have been transferred to the State Electricity Board. The allocation of the Capital Outlay between the Odisha State Electricity Board and the Government has not been finalised. Capital Expenditure of ₹65.50 crore transferred to the Board in 1964-1965 (₹16.72 crore), 1966-1967 (₹0.73 crore), 1969-1970 (₹17.24 crore) and 1970-1971 (₹30.81 crore) has been treated as Loan.

The Odisha Electricity Reform Act, 1995 (Odisha Act 2 of 1996) was enacted to reform and restructure the State's power sector. The act inter alia, provided for the transfer of the assets, liabilities and personnel from the Odisha State Electricity Board (OSEB) to the Government of Odisha.

In exercise of powers conferred by sub-sections (2), (6) and (7) of the section 23 of the Odisha Electricity Reform Act, 1995 and Rule 5 of the Odisha Electricity Reform (Transfer of undertakings, Assets, Liabilities, Proceedings and Personnel) Scheme Rules, 1996, GoO transferred certain undertakings and vested them in Grid Corporation of Odisha (Gridico), on April 1, 1996, by way of a notification SRO no.257/96 dated April 1, 1996.

STATEMENT No. 5**STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE**

As per the notification, the values of assets and liabilities transferred from GoO to GRIDCO were considered provisional for a period of twelve months from date of such Notification. The aggregate value of the assets (fixed assets and current assets) transferred and vested in Gridco was fixed by GoO at ₹2,395.80 crore as at April; 1, 1996. Further in exercise of power conferred by Sub-section 5 of Section 23 read with Section 55 of the Odisha Electricity reform Act 1995 (Odisha Act-2 of 1996) as amended by the Odisha Electricity Reform Amendment ordinance, 1998 (Odisha Ordinance-3 of 1998), the State Government after consultation with Grid Corporation of Odisha Limited vide notification SR.No.750/98 dated 25.11.98 transferred the Distribution Undertakings of Grid Corporation of Odisha Ltd to 4 Distribution Companies namely Central Electricity Supply Company of Odisha Limited (CESCO), North Eastern Electricity Supply Company Odisha Limited (NESCO), Western Electricity Supply Company Odisha Limited (WESCO) and Southern Electricity Supply Company Odisha (SOUTHCO) with effect from 26.11.1998. These four distribution Companies have been privatised since April/September 1999.

The State Government also transferred (April 1996) the assets and Liabilities of Hydropower Generation undertakings of erstwhile OSEB of the State Government to Odisha Hydropower Generation Corporation Limited (OHPC) at an aggregate value of ₹1,196.80 crore (net fixed assets ₹1,196.80 crore of Hydro Power Generation undertakings) Work in Process ₹644.30 crore and Current Assets ₹7.40 crore as on April 1996 based on Replacement cost method.

4. Summary of the final results of the working of the departmentally managed Government undertakings as disclosed by the latest available performance accounts as given below:-

The department-wise position of arrears in preparation of performance accounts and the investment made by the Government are given below:-

SL. No.	Department	No. of Undertakings /Schemes under the department	Name of the Undertakings/Schemes	Year from which accounts are due	Investments as per last accounts (₹ in crore)	Remarks
1.	Forest and Environment	1	Nationalisation of Kendu Leaves operated by Chief Conservator of Forests (Kendu Leaves), Odisha	2011-12	0.70	Arrear of accounts for 10 years.
2.	Agriculture and Co-operation	7	(i) Cold Storage Plant, Kumarmunda	1972	0.12	Arrear of accounts for 49 years.

STATEMENT No. 5

STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE						
SL. No.	Department	No. of Undertakings /Schemes under the department	Name of the Undertakings/Schemes	Year from which accounts are due	Investments as per last accounts (₹ in crore)	Remarks
			(ii) Cold Storage Plant, Similiguda	1977	0.16	Arrear of accounts for 45 years.
			(iii) Cold Storage Plant, Paralakhemundi	1984	0.06	Arrear of accounts for 38 years.
			(iv) Cold Storage Plant, Bolangir	1994	0.08	Arrear of accounts for 28 years.
			(v) Cold Storage Plant, Bhubaneswar	1975	0.18	Transferred (March 1979) to Odisha State Seeds Corporation Ltd. Arrear of accounts for 15 years.
			(vi) Cold Storage Plant, Sambalpur	1971	NA	Transferred (March 1979) to Odisha State Seeds Corporation Limited. Arrear of accounts for 19 years.
			(vii) Purchase and distribution of quality seeds to cultivators	1977-78	NA	Proforma accounts not prescribed by Government.
3.	Commerce and Transport	1	State Transport Service	1972-73	NA	Transferred (May 1974) to Odisha State Road Transport. Arrear of accounts for 14 years.
4.	Fisheries and Animal Resources Development	1	Poultry Development	..	NA	Proforma accounts not prescribed by the State Government.
5.	Commerce & Transport (Commerce) Department	1	Director Printing, Stationery and Publication, Cuttack (Government Press)	1977-78	NA	Proforma accounts are not prepared through it is required under provision of Odisha Government Press Manual. Accounts are in Arrear for 44 years.

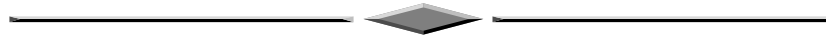
STATEMENT No. 5

STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

In operative/ Closed undertakings / Schemes :-

SL. No.	Department	No. of Undertakings /Schemes under the department	Name of the Undertakings/Schemes	Year from which accounts are due	Investments as per last accounts (₹ in crore)	Remarks
1	..	1	Grain Supply Scheme	1958-59	..	
2	..	1	Scheme for trading in Iron Ore through Paradeep Port	1966-67	..	
3	..	1	Cloth and Yarn Scheme	1954-55	..	
4	..	1	Scheme for exploitation and marketing of fish	1982-83	..	

As of March-2020, four schemes/undertakings out of 16 remained inoperative or closed. Their assets and liabilities were not fully disposed off or liquidated by the Government. The details about non-operation or closure were not available.



STATEMENT NO. 6

STATEMENT OF BORROWINGS AND OTHER LIABILITIES

(i) Statement of Public Debt and Other Liabilities

Nature of Borrowings	Balance as on 1 April 2021	Receipts during the year	Repayments during the year	Balance as on 31 March 2022	Net Increase(+)/ Decrease(-)		As a Per cent of Total Liabilities
					Amount	Per cent	
					(₹ in crore)		
A Public Debt							
6003 Internal Debt of the State Government	67,521.41	5,173.75	18,717.92	53,977.24	(-)13,544.17	(-)20.06	44.92
Market Loans	35,030.90	..	6,472.83	28,558.07	(-)6,472.83	(-)18.48	23.77
Bonds	0.28	..	..	0.28	..	..	..
Loans from the State Bank of India and other Banks	..	..	..	..	..	..	..
Ways and Means Advances from the Reserve Bank of India	..	..	..	..	..	..	..
Special Securities issued to NSSF of Central Government	7,407.91	..	882.54	6,525.37	(-)882.54	(-)11.91	5.43
Loans from Financial Institutions	15,942.64	3,223.75	2,426.53	16,739.86	(+)797.22	(+)5.00	13.93
Special Drawing Facility on 91 Days Deposits	..	..	..	..	..	..	..
Jail Modernisation	..	..	..	..	..	..	..
Other Loans	9,139.68	1,950.00	8,936.02	2,153.66	(-)6,986.02	(-)76.44	1.79
Deduct-Amount met from Consolidated Sinking Fund	..	..	..	..	..	..	..
6004 Loans and Advances from the Central Government	11,981.96	7,606.21	1,080.35	18,507.82	(+)6,525.86	(+)54.46	15.41
01 Non-Plan Loans	11.60	..	1.87	9.73	(-)1.87	(-)16.12	0.01
02 Loans for State/ Union Territory Plan Schemes	4,280.34	..	817.78	3,462.56	(-)817.78	(-)19.11	2.89
07 Pre-1984-85 Loans	0.38	..	..	0.38	..	..	..
08 Centrally Sponsored Schemes	1.61	..	0.47	1.14	(-)0.47	(-)29.19	..
09 Other Loans for States/Union Territory with Legislature Schemes	7,688.03	7,606.21*	260.23	15,034.01	(+)7,345.98	(+)95.55	12.51

* ₹7,606.21 crore includes ₹6,430.20 crore as back-to-back loan from the Central Government, in lieu of GST compensation.

STATEMENT NO. 6

STATEMENT OF BORROWINGS AND OTHER LIABILITIES

(i) Statement of Public Debt and Other Liabilities

Nature of Borrowings	Balance as on 1 April 2021	Receipts during the year	Repayments during the year	Balance as on 31 March 2022	Net Increase(+)/ Decrease(-)		As a Per cent of Total Liabilities
					Amount	Per cent	
					(₹ in crore)		
Total- A Public Debt	79,503.37	12,779.96	19,798.27	72,485.06	(-)7,018.31	(-)8.83	60.33
B Other Liabilities							
Public Accounts							
Small Savings, Provident Funds etc.	24,949.38	5,399.15	5,090.94	25,257.59	(+)308.21	(+)1.24	21.02
Reserve Funds bearing Interest	1,805.20	10,092.03	6,763.60	5,133.63	(+)3,328.43	(+)184.38	4.27
Reserve Funds not bearing Interest	290.60	3,110.82	3,115.96	285.46	(-)5.14	(-)1.77	0.24
Deposits bearing Interest	24.40	2,667.76	2,665.93	26.23	(+)1.83	(+)7.50	0.02
Deposits not bearing Interest	16,200.64	30,993.14	30,242.09	16,951.69	(+)751.05	(+)4.64	14.11
Total- B Other Liabilities	43,270.22	52,262.90	47,878.52	47,654.60	(+)4,384.38	(+)10.13	39.66
Total Public Debt and Other Liabilities	122,773.59	65,042.86	67,676.79	120,139.66	(-)2,633.93	(-)2.15	99.99

For details on Amortisation, Service of Debt etc. Explanatory Notes to this Statement (at page-31) may be seen.

No law under Article 293 of the Constitution has been passed by the Legislature of the State laying down the limit within which the Government may borrow on the security of the Consolidated Fund of the state. However the Odisha Legislative Assembly has passed "The Odisha Fiscal Responsibility and Budget Management Act, 2005" (Odisha Act 6 of 2005) and " The Odisha Fiscal Responsibility and Budget Management (Amendment) Act, 2006" (Odisha Act 6 of 2006).

The Act provides for the responsibility of the State Government to ensure prudence in fiscal management and fiscal stability by progressive elimination of revenue deficit and sustainable debt management consistent with fiscal stability.

The State Government has amended the FRBM (Amendment) Act ,2005 on the basis of recommendation of the 14th Finance Commission.The FRBM (Amendment) Act, 2016 has made it mandatory for the State to generate Revenue Surplus,contain the Fiscal Deficit within 3 *per cent* of GSDP, achieve Debt/GSDP ratio at Finance Commission recommended level and put in place a monitoring mechanism on implementation of FRBM Act

STATEMENT No. 6

STATEMENT OF BORROWINGS AND OTHER LIABILITIES

Explanatory Notes to Statement No.6

1. Amortisation arrangements:-

As per the recommendations of Twelveth Finance Commission, State Government has set up a Consolidated Sinking Fund for Amortisation of all Loans including Loans from Bank, Liabilities on account of NSSF etc. During the year, a sum of ₹2,000.00 crore has been transferred from Revenue to the Fund. The accretion in the Sinking Fund together with the income earned on the investments of the Fund would be invested in easily encashable Investments in Central Government dated Securities. Government has closed the Sinking Fund for Amortisation of Loans from Life Insurance Corporation of India.

2. Loans from Small Saving Fund:-

Loans out of the collection in the Small Savings Schemes and Public Provident Fund in the Post Offices are being shared between the State Government and the Central Government in the ratio of 3:1. A separate Fund viz. National Small Savings Fund was created in 1999-2000 for the purpose of release of loans out of Small Savings collections. The Loans received during 2021-22 amounted to Nil and ₹882.54 crore was repaid during the year. The balance outstanding at the end of the year was ₹6,525.37 crore which was 9.00 per cent of the total Public Debt of the State Government as on 31 March 2022.

3. Loans and Advances from Government of India, Market Loans, etc.

a. Public Debt:-

The total Public Debt of the State Government decreased by (-) ₹7,018.31 crore during the year 2021-22 and stood at ₹72,485.06 crore at the close of the year. Further details are given in Statement No.17 and Annexure thereto.

b. Internal Debt:-

The Internal Debt of the State Government comprises (i) Long Term Loans raised from the Open market, (ii) Loans received from the Autonomous Bodies, (iii) Cash Credit Accommodation by the State Bank of India (iv) Ways and Means Advances from the Reserve Bank of India to cover the gap in the State's resources and (v) Special Securities issued to National Small Savings Fund of the Central Government.

(i) Open Market Loans:-

These are Long Term Loans raised in the Open Market having a currency of more than twelve months. During the year no Loan was raised from the market. Details are given in Annexure to Statement 17. During the year ₹6,472.83 crore was repaid in discharge of expired loans of earlier years to the extent tendered for discharge.

STATEMENT No. 6

STATEMENT OF BORROWINGS AND OTHER LIABILITIES

(ii) Loans received from Autonomous Bodies:-

This category of borrowings includes loans obtained from Life Insurance Corporation of India, National Bank of Agriculture and Rural Development, National Co-operative Development Corporation, Rural Electrification Corporation of India, General Insurance Corporation of India, Indian Rare Earths Limited and Khadi and Village Industries Commission, Small industries Development Bank of India, Odisha Mineral Bearing Areas Development Corporation, Compensatory Afforestation Fund Management and Planning Authority. During 2021-22, the Government received ₹5,173.75 crore from these bodies and paid ₹11,362.55 crore in repayment of the outstanding loans. ₹2,000.00 crore was appropriated from Revenue to the Sinking Fund for amortisation of loans.

(iii) Cash Credit Accommodation from the State Bank of India:-

The Government did not avail of any Cash Credit Accommodation from the State Bank of India, Bhubaneswar during the year.

(iv) Ways and Means Advances from the Reserve Bank of India:-

The shortfall in the prescribed minimum Cash Balance of the State Government is made good by taking Ways and Means Advance/Overdraft from the Reserve Bank of India. These are borrowings of purely temporary character, being repayable within twelve months. The Government did not avail any Ways & Means Advance or Overdraft from Reserve Bank of India during the year as there was no shortfall in the prescribed minimum Cash Balance of the State Government.

c. Loans from Government of India:-

₹7,606.21 crore was received from the Government of India as loan during the year and the amount includes ₹658.89 crore towards Additional Central Assistance on Back to Back basis. (Outstanding Balance on 1 April 2021 being ₹11,981.96 crore). The State Government repaid ₹1,080.35 crore during the year; ₹173.19 crore was also paid by Government towards interest on loans taken from Government of India. All the loans received from Central Government during the current financial year have been duly accounted for and there is no arrear towards repayment of principal and payment of interest

Rehabilitation Loans and Loans under National Loan Scholarship Schemes:-

In case of certain categories of loans such as loans for Rehabilitation of Displaced Persons, Repatriates, etc. Rehabilitation of Gold Smiths and National Loan Scholarship Schemes, the repayment by the State Government has been restricted to the half of the Principal of Loan recovered from the beneficiaries of loan and other half is retained by the State Government as grants from the Central Government during 2021-22

d. Small Savings, Provident Funds etc.:-

This comprises mainly the Provident Fund Balances of the Government servants.

STATEMENT No. 6

STATEMENT OF BORROWINGS AND OTHER LIABILITIES

4. Service of Debt:-

Interest on debt and other obligations - The outstanding Gross Debt and Other Obligations and the Total Net Amount of Interest Charges met from Revenue during 2020-21 and 2021-22 were as shown below:-

	2021-22	2020-21	Net Increase(+) /Decrease(-) during the year	
	(₹ in crore)			
			Amount	per cent
(i) Gross Debt and Other Obligations outstanding at the end of the year				
(a) Public Debt and Small Savings, Provident Funds etc.	97,742.64	1,04,452.73	(-)6,710.09	(-)6.42
(b) Other Obligations	22,397.01	18,320.86	(+)4,076.15	22.25
Total (i)	1,20,139.65	1,22,773.59	(-)2,633.94	(-)2.15
(ii) Interest paid by Government				
(a) On Public Debt and Small Savings, Provident Funds etc.	6,336.23	6,643.79	(-)307.56	(-)4.63
(b) Other Obligations	6.22	..	6.22	100.00
Total (ii)	6,342.45	6,643.79	(-)301.34	(-)4.54
(iii) Deduct				
(a) Interest received on Loans and Advances given by Government	1,133.39	302.82	(+)830.57	274.28
(b) Interest realised on Investment of Cash Balances	508.08	945.88	(-)437.80	(-)46.28
Total (iii)	1,641.47	1,248.70	(+)392.77	31.45
(iv) Net Interest Charges	4,700.98	5,395.09	(-)694.11	(-)12.87
(v) Percentage of Gross Interest (item (ii)) to Total Revenue Receipts	4.14	6.22	(-)2.08	(-)33.44
(vi) Percentage of Net Interest (item (iv)) to Total Revenue Receipts	3.07	5.05	(-)1.98	(-)39.21

STATEMENT No. 6

STATEMENT OF BORROWINGS AND OTHER LIABILITIES

There were certain other interest receipts and adjustments such as interest received from Commercial Departments, interest on arrears of Revenue, interest on unspent balance and interest on "Miscellaneous" account totalling ₹181.86 crore. If these are also deducted, the net burden of Interest on the Revenue would be ₹4,519.12 crore which works out to 2.95 *per cent* of the Revenue.

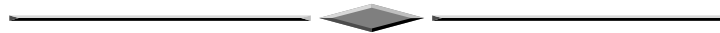
The Government also received ₹523.43 crore during the year as Dividend on Investments in various Undertakings.

5. An amount of ₹508.08 crore has been received as Interest towards Investment of Cash Balance out of which ₹139.00 crore has been received from investment in 14 days Treasury Bills.

6. Appropriation for reduction or avoidance of Debt :-

The amount appropriated from Revenue during 2021-22 and 2020-21 for Reduction or Avoidance of Debt were as under :-

	2021-22	2020-21	Net Increase(+) / Decrease(-)	
1	2	3	4	
			Amount	<i>per cent</i>
			(₹ in crore)	
Contribution to Sinking Fund	2,000.00		2,000.00	100.00



STATEMENT No. 7

STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Section - 1 Summary of Loans and Advances Loanee Group Wise

Loanee Group	Balance on on 1 April, 2021	Disbursement during the year	Repayments during the year	Write-off of irrecoverable loans and advances	Balance on 31 March, 2022 (2+3)-(4+5)	Net Increase / Decrease during the year (2-6)	Interest payment in arrears
1	2	3	4	5	6	7	8
(₹ in crore)							
General Services							
Government Companies	3,500.00	700.00	0.01		4,199.99	(+)699.99	
Total- General Services	3,500.00	700.00	0.01		4,199.99	(+)699.99	
Social Services							
Universities/Academic Institutions	4.31	..	0.15		4.16	(-)0.15	
Municipalities/Municipal Councils /Municipal	34.72	..	..		34.72	..	
Urban Development Authorities	13.55	..	..		13.55	..	
Housing Boards	23.97	..	0.01		23.96	(-)0.01	0.05
Government Companies	528.67	..	0.01		528.66	(-)0.01	
Others	33.91	..	0.01		33.90	(-)0.01	
Total- Social Services	639.13	..	0.18		638.95	(-)0.18	
Economic Services							
Panchayati Raj Institutions	0.81	..	..		0.81	..	
Satutory Corporations	..	..	..		..	..
Government Companies	4,284.52	288.84	1,224.23		3,349.13	(-)935.39	1,075.34
Co-operative Societies	188.65	50.00	52.16		186.49	(-)2.16	1.27

STATEMENT No. 7

STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Section - 1 Summary of Loans and Advances Loanee Group Wise

Loanee Group	Balance on on 1 April, 2021	Disbursement during the year	Repayments during the year	Write-off of irrecoverable loans and advances	Balance on 31 March, 2022 (2+3)-(4+5)	Net Increase / Decrease during the year (2-6)	Interest payment in arrears
1	2	3	4	5	6	7	8
(₹ in crore)							
Others	11.99	..	0.12		11.87	(-)0.12	
Total- Economic Services	4,485.97	338.84	1,276.51		3,548.30	(-)937.67	
Government Servants	336.51	646.84	289.69		693.66	(+)357.15	21.45
Total- Government Servants	336.51	646.84	289.69		693.66	(+)357.15	21.45
Loan for Miscellaneous Purpose	104.55	..	..		104.55	..	35.27
Total- Loan for Miscellaneous Purpose	104.55	..	..		104.55	..	35.27
Total-Loans and advances	9,066.17	1,685.68	1,566.38		9,185.47	119.30	1,133.39

STATEMENT No. 7

STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Section - 2 Summary of Loans and Advances Sector-wise

Sector	Balance as on 1 April 2021	Disbursements during the year	Repayments during the year	Write-off of Irrecoverable Loans and Advances	Balance as on 31 March 2022 (2+3) - (4+5)	Net Increase (+)/ Decrease (-) during the year (2-6)	Interest Payment in arrears
1	2	3	4	5	6	7	8
(₹ in crore)							
General Services							
General Services							
Pension and Miscellaneous General Services	3,500.00	700.00	0.01	..	4,199.99	(+)699.99	
Total General Services	3,500.00	700.00	0.01	..	4,199.99	(+)699.99	
Social Services							
Loans for Education Sports Art and Culture	4.31	..	0.15	..	4.16	(-)0.15	
Water Supply, Sanitation, Housing and Urban Development	622.49	..	0.02	..	622.47	(-)0.02	0.05
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	10.02	..	..	..	10.02	..	
Social Welfare and Nutrition	1.83	..	..	..	1.83	..	
Others	0.48	..	..	..	0.48	..	
Total Social Services	639.13	..	0.17	..	638.96	(-)0.17	
Economic Services							
Agriculture and Allied Activities	257.32	230.00	251.27	..	236.05	(-)21.27	3.42
Rural Development	0.81	..	..	..	0.81	..	..
Irrigation and Flood Control	5.35	..	..	..	5.35	..	..
Energy	4,031.72	108.84	1,024.23	..	3,116.33	(-)915.39	1,073.03

STATEMENT No. 7

STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Section - 2 Summary of Loans and Advances Sector-wise

Sector	Balance as on 1 April 2021	Disbursements during the year	Repayments during the year	Write-off of Irrecoverable Loans and Advances	Balance as on 31 March 2022 (2+3) - (4+5)	Net Increase (+)/ Decrease (-) during the year (2-6)	Interest Payment in arrears
1	2	3	4	5	6	7	8
(₹ in crore)							
Industry and Minerals	183.43	0.00	1.00	..	182.43	(-)1.00	0.17
General Economic Services	7.34	..	..	..	7.34	..	..
Total Economic Services	4,485.97	338.84	1,276.50	..	3,548.31	(-)937.66	1,07,661.92
Government Servants							
Loans to Government Servants	336.51	646.84	289.69	..	693.66	357.15	21.45
Total Government Servants	336.51	646.84	289.69	..	693.66	357.15	21.45
Miscellaneous Loans	104.55	..	..	..	104.55		35.27
Total Miscellaneous Loans	104.55	..	..	..	104.55		35.27
Grand Total	9,066.17	1,685.68	1,566.38	..	9,185.47	119.30	1,133.39

STATEMENT No. 7

STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Section - 3 Summary of repayment in arrears from Loanee Entities Group-wise

Loanee-Entity	Amount of arrears as on 31 March 2022			Earliest period to which arrears relate	Total Loans outstanding against the Entity as on 31 March 2022
	Principal	Interest	Total		
1	2	3	4	5	6
(₹ in crore)					
General Services					
Statutory Corporations	..	..	..	..	..
Government Companies	..	..	..	..	..
Total – General Services	..	..	..	..	..
Social Services					
Universities/Academic Institutions	..	..	..	..	..
Municipalities/Municipal	..	..	..	..	..
Urban Development Authorities	..	..	..	..	..
Housing Boards	..	..	..	..	..
Total- Social Services	..	..	..	..	..
Economic Services					
Government Companies	1,142.27	60.01	1,202.28	1985-86	1,142.27
Co-operative Societies/Corporations/ Others	95.93	82.18	178.11	1935	95.93
Total- Economic Services	1,238.20	142.19	1,380.39	..	1,238.20
Loans for Miscellaneous Services					
Government Companies	..	..	..	..	..
Statutory Corporations	..	..	..	..	..
Total- Loans for Miscellaneous	..	..	..	..	..
GRAND TOTAL	1,238.20	142.19	1,380.39	..	1,238.20

NB : For details please refer to Statement No.18.

Information with regard to arrears (Principal and Interest) as provided by the Administrative Department/ Loanee Entities have been incorporated in this section.

STATEMENT No. 8						
STATEMENT OF INVESTMENTS OF THE GOVERNMENT						
Section 1 Comparative Summary of Government Investments in the Share Capital and Expenditures of different Concerns for the years						
2020-21 and 2021-22						
2021-22				2020-21		
Name of the Concern(s)	Number of Concerns	Investment at the end of the year	Dividend/ Interest received during the year	Number of Concerns	Investment at the end of the year	Dividend/ Interest received during the year
(₹ in crore)						
1. Statutory Corporations	3	673.06	1.98	3	673.06	..
2. Government Companies	89	8,859.70	521.26	89.00	5,705.34	1,058.65
3. Other Joint Stock Companies and Partnerships	23	1.25	..	23.00	1.25	..
4. Co-operative Societies	31	1,107.74	0.19	31.00	907.74	4.16
5. Rural Banks	3	0.90	0.01	3.00	0.90	
TOTAL	149	10,642.65	523.43	149.00	7,288.29 (A)	1,062.81

(A) 72 out of 149 entities have become defunct and Government Investment of ₹6,851.77 lakh remained un-recovered due to non-finalisation of the liquidation process.



STATEMENT OF GUARANTEES GIVEN BY THE GOVERNMENT

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STATEMENT No. 10
STATEMENT OF GRANTS-IN-AID GIVEN BY THE GOVERNMENT
(i) Grants-in-Aid paid in cash

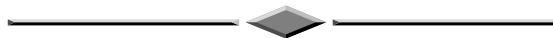
Name / Category of the Grantee		Total funds released in as Grants-in-aid					Funds allocated for creation of Capital Assets out of total funds released				
		2021-22				2020-21	2021-22				2020-21
		Progamme Expenditure			Total		Progamme Expenditure			Total	
		Admn Expenditure	State Sector Schemes	Centrally Sponsored Schemes / Central Schemes			Admn Expenditure	State Sector Schemes	Centrally Sponsored Schemes / Central Schemes		
(₹ in crore)											
1	Panchayati Raj Institutions										
(i)	Zilla Parishads	85.58	665.77	..	751.35	1,218.48	..	375.64	..	375.64	475.75
(ii)	Panchayat Samities	..	251.62	..	251.62	131.00	..	5.00	..	5.00	..
(iii)	Gram Panchayats	..	53.68	..	53.68	446.79	..	5.00	..	5.00	..
(iv)	Others	..	1.85	848.35	850.20	712.61	..	..	..	..	..
	TOTAL	85.58	972.92	848.35	1,906.85	2,508.88	..	385.64	..	385.64	475.75
2	Urban Local Bodies										
(i)	Municipal Corporations	8.14	827.20	..	835.34	1,058.11	..	117.14	..	117.14	206.81
(ii)	Municipalities/ Muncipal council	22.36	1,134.65	..	1,157.01	1,603.41	..	345.91	..	345.91	318.62
	TOTAL	30.50	1,961.85	..	1,992.35	2,661.52	..	463.05	..	463.05	525.43
3	Public Sector Undertakings										
(i)	Government Companies	..	0.50	131.70	132.20	190.30	..	0.50	131.70	132.20	190.30
(ii)	Satutory Corporations	46.50	645.89	10.12	702.51	566.40	..	343.80	..	343.80	374.12
(iii)	Others	..	140.64	..	140.64	7.01	..	..	..	..	..
	TOTAL	46.50	787.03	141.82	975.35	763.71	..	344.30	131.70	476.00	564.42
4	Autonomous Bodies										
(i)	Universities	605.18	142.17	..	747.35	825.15	..	117.12	..	117.12	120.55
(ii)	Development Authorities	180.81	834.25	597.63	1,612.69	1,483.12	..	404.76	..	404.76	195.96
(iii)	Cooperative Institutions	6.08	134.36	1,398.64	1,539.08	2,141.47	..	15.00	19.00	34.00	351.80
(iv)	Others	102.59	652.76	..	755.35	873.74	2.00	576.73	..	578.73	518.77
	TOTAL	894.66	1,763.54	1,996.27	4,654.47	5,323.47	2.00	1,113.61	19.00	1,134.61	1,187.08
5	Non Govt Organisations	4.06	44.83	0.28	49.16	125.59	0.25	10.00	0.28	10.53	3.70
6	Other Government Bodies	1,762.61	6,899.59	7,690.58	16,352.78	15,886.19	0.01	753.42	2,164.61	2,918.04	5,811.00
Total		2,832.91	12,429.78	10,677.29	25,930.97	27,269.36	2.26	3,070.02	2,315.59	5,387.87	8,567.38

STATEMENT No. 10

STATEMENT OF GRANTS-IN-AID GIVEN BY THE GOVERNMENT

(ii) Grants-in-Aid given in Kind

Grantee Institutions		Total Value		(₹ in crore)
		2021-22	2020-21	
1	Panchayati Raj Institutions			
(i)	Zilla Parishads	..	..
(ii)	Panchayat Samities	..	..
(iii)	Gram Panchayats	..	..
(iv)	Others	..	..
2	Urban Local Bodies			
(i)	Municipal Corporations	..	..
(ii)	Municipalities/ Muncipal council	..	..
3	Public Sector Undertakings			
(i)	Government Companies	..	..
(ii)	Satutory Corporations	..	..
(iii)	Others	..	..
4	Autonomous Bodies			
(i)	Universities	..	..
(ii)	Development Authorities	..	..
(iii)	Cooperative Institutions	..	..
(iv)	Others	..	..
5	Non Govt Organisations			
6	Other Government Bodies			
Total		..	..



STATEMENT No. 11

STATEMENT OF VOTED AND CHARGED EXPENDITURE

Particulars	Actuals					
	2020-21			2021-22		
	Charged	Voted	Total	Charged	Voted	Total
	(₹ in crore)					
Expenditure Heads (Revenue Account)	6,757.70	88,553.14	95,310.84	8,500.01	1,01,087.54	1,09,587.54
Expenditure Heads (Capital Account)	35.57	17,913.41	17,948.98	111.19	22,614.29	22,725.48
Disbursements under Public Debt	9,252.14	..	9,252.14	19,798.26	..	19,798.26
Loans and Advances	..	1,597.17	1,597.17	..	1,685.68	1,685.68
Inter State Settlement	..	..	..	..	..	..
Transfer to Contingency Fund (a)	..	..	..	..	..	..
Total	16,045.41	1,08,063.72	1,24,109.13	28,409.46	1,25,387.50	1,53,796.96

(a) The figures have been arrived as follows -

E. PUBLIC DEBT

Internal Debt of the State Government	8,264.97	..	8,264.97	18,717.92	..	18,717.92
Loans and Advances from the Central Government	987.17	..	987.17	1,080.35	..	1,080.35
Total-E	9,252.14	..	9,252.14	19,798.27	..	19,798.27

F. Loans and Advances

Loans for General Services	..	700.00	700.00	..	700.00	700.00
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STATEMENT No. 11

STATEMENT OF VOTED AND CHARGED EXPENDITURE

Particulars	Actuals					
	2020-21			2021-22		
	Charged	Voted	Total	Charged	Voted	Total
						(₹ in crore)
Loans for Social Services	..	..	..	..	..	..
Social Services	..	..	..	..	..	..
Loans for Economic Services	..	801.74	801.74	..	338.84	338.84
Loans to Government Servants	..	95.44	95.44	..	646.84	646.84
Miscellaneous Loans	..	..	..	..	..	..
Total-F	..	1,597.18	1,597.18	..	1,685.68	1,685.68
Total(a)	9,252.14	1,597.18	10,849.32	19,798.27	1,685.68	21,483.95

* A more detailed account is given in Statement No. 16.

H. Transfer to Contingency Fund

Transfer to Contingency Fund
------------------------------	----	----	----	----	----	----

(i) The percentage of charged expenditure and voted expenditure to total expenditures during 2020-21 and 2021-22 was as under:-

Year	Percentage of total expenditure	
	Charged	Voted
2020-21	13	87
2021-22	18	82

STATEMENT No. 12

STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE OTHER THAN REVENUE ACCOUNT			
Heads	On 1 April 2021	During the year 2021-22	On 31 March 2022
1	2	3	4
	(₹ in crore)		
CAPITAL AND OTHER EXPENDITURE-			
Capital Expenditure			
General Services			
Other Fiscal Services	1.00		1.00
Police	217.47		217.47
Stationery and Printing	33.71	0.64	34.36
Public Works	6,140.32	867.77	7,008.09
Social Services			
Education, Sports, Art and Culture	4,881.97	676.18	5,558.15
Health and Family Welfare	4,801.41	1,689.72	6,491.13
Water Supply and Sanitation, Housing and Urban Development	18,612.69	3,048.04	21,660.74
Information and Broadcasting	0.29		0.29
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	4,791.36	431.57	5,222.93
Social Welfare and Nutrition	976.54	33.26	1,009.80
Other Social Services	1,058.76	123.66	1,182.42
Economic Services			
Agriculture and Allied Activities	3,080.48	367.04	3,447.52
Rural Development	1,619.78	(-)4.06	1,615.71
Special Area Programme	1,781.81	231.14	2,012.95
Irrigation and Flood Control	54,153.44	4,756.57	58,910.01
Energy	14,101.62	3,445.77	17,547.40
Industry and Minerals	822.27	51.42	873.69
Transport	60,475.23	6,655.24	67,130.47
Communication	(-)0.08		(-)0.08
General Economic Services	2,134.71	351.51	2,486.22
Total - Capital Expenditure	1,79,684.79	22,725.48	2,02,410.27

STATEMENT No. 12

STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE OTHER THAN REVENUE ACCOUNT			
Heads	On 1 April 2021	During the year 2021-22	On 31 March 2022
1	2	3	4
(₹ in crore)			
LOANS AND ADVANCES-			
Loans and Advances			
Pension and Miscellaneous General Services	3,500.00	699.99	4,199.99
Education Sports Art and Culture	4.31	(-)0.15	4.16
Water Supply, Sanitation, Housing and Urban Development	622.49	(-)0.02	622.47
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	10.02		10.02
Social Welfare and Nutrition	1.83		1.83
Others	0.48		0.48
Agriculture and Allied Activities	257.32	(-)21.27	236.05
Rural Development	0.81		0.81
Irrigation and Flood Control	5.35		5.35
Energy	4,031.72	(-)915.39	3,116.33
Industry and Minerals	183.43	(-)1.00	182.43
Transport			
General Economic Services	7.34		7.34
Loans to Government Servants, etc.	336.51	357.15	693.66
Miscellaneous Loans	104.56		104.56
Total - Loans And Advances	9,066.17	119.30	9,185.47
Appropriation to Contingency Fund	400.00		400.00
Total - Capital and Other Expenditure	1,89,150.96	22,844.78	2,11,995.74

The Expenditure on Capital Outlay and Loans and Advances during the year considered for mention in this Statement (a) includes the Expenditure met out of Advances from the Contingency Fund during the year but not recouped to the Fund till the close of the year (b) excludes the Expenditure met out of Advances from the Contingency Fund during previous year but recouped to the Fund during the year.

STATEMENT No. 12

STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE OTHER THAN REVENUE ACCOUNT			
Heads	On 1 April 2021	During the year 2021-22	On 31 March 2022
1	2	3	4
	(₹ in crore)		
Deduct-			
(i) Contribution from Contingency funds			..
(ii) Contribution from Miscellaneous Capital Receipts	698.15		698.15
(iii) Contribution from development funds, reserve funds etc.			
Net - Capital and Other Expenditure	1,88,452.81	22,844.78	2,11,297.60 (a)
Principal Sources of Funds -			
Revenue(+)Surplus/(-)Deficit		43,471.90	
Debt			
Internal Debt of the State Government	67,521.41	(-)13,544.17	53,977.24
Loans and Advances from the Central Government	11,981.95	6,525.87	18,507.82
Small Savings, Provident Funds etc.	24,949.37	308.21	25,257.58
Total - Debt	1,04,452.73	(-)6,710.09	97,742.64
Other Receipt			
Contingency Fund	229.00	171.00	400.00
Reserve Fund	20,333.44	3,549.86	23,883.30
Deposits and Advances	16,208.56	752.02	16,960.59
Suspense and Miscellaneous	98.05	187.24	285.29
Remittances	(-)82.25	16.69	(-)65.55
Total - Other Receipt	36,786.80	4,676.81	41,463.63
Total - Debt and Other Receipts	1,41,239.53	(-)2,033.28	1,39,206.27
(i) Cash Balance	27.48	17.16	44.64
(ii) Investment	32,588.99	18,576.68	51,165.68
(iii) Revenue Deficit	(-)77,269.74	(-)43,471.90	(-)1,20,741.64
Add - Amount closed to Government Account	2,555.52	..	2,555.52
Net - Provision of Funds	1,88,448.32	22,844.78	2,11,293.11 (b)

STATEMENT No. 12

STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE OTHER THAN ON REVENUE ACCOUNT

(₹ in crore)

Note - The difference of ₹44,846 lakh (4.49 crore) between the net provision of funds as at (b) exhibited in the Statement and the net capital and other expenditure as at (a) upto the end of 2021-22 is shown below -

(I)	Net effect of Balance transferred to the state on 1 April,1936	0.06
(II)	Pre-merger balance of the Integrated states brought to the Government Account by correction of opening balance during 1951-52 to 1965-66	(-)0.55
(III)	Loans and advances by government of India to Engineering school brought to account by correction of Opening Balance during 1964-65 and 1965-66 after the schools were taken over the Government.	(-)0.09
(IV)	Capital Expenditure adjusted in excess of Previous Years and excluded during 1957-58 and 1966-67 and the amount not adjusted in previous years added during 1967-68	(-)0.19
(V)	Loans advanced by the Government of India to private bodies for construction of hostel of Bhadrak College brought to account by correction of Opening Balances in 1974-75 ,consequent on transfer of the college under control of State Government.	(-)0.01
(VI)	Capital expenditure dropped proforma in 1977-78 due to restructuring of the accounting classification .	1.83
(VIII)	Difference between Capital Expenditure incurred on State Transport Company upto the 30 April 1974 i.e. prior to formation of Odisha State Transport Corporation from 1 May 1974 and the value of assets as per Revaluation Committee appointed by Government (₹807.60 lakh - ₹334.00 lakh).	4.74
(IX)	Balance of Festival Advance on 31 March 1987 dropped proforma vide Government of India, Ministry of Finance, Department of Expenditure O.M. No. 6-250/S.P/1/88-M.F.C.-G.A/O.M.G-249/11 April,1986 M.F.C.G.A/F.A	(-)1.30
Total		4.49

STATEMENT No. 13

SUMMARY OF BALANCES UNDER CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT

A. The following is a summary of the balances as on 31 March 2022 :-

Debit Balance	Sector of the General Account	Name of the Account	Credit Balance
			(₹ in crore)
		CONSOLIDATED FUND	
78,810.49	(A)	A,B,C,D,G,H and Part of L	
		Government Account	
	E	Public Debt	72,485.06
9,185.47	F	Loans and Advances	
		CONTINGENCY FUND	
		Contingency Fund	400.00
		PUBLIC ACCOUNT	
	I	Small Savings, Provident Funds, etc.	25,257.58
	J	RESERVE FUNDS	
		(a) Reserve Funds Bearing Interest	
		Gross Balance	
2,136.11		Investments	7,269.74
		(b) Reserve Funds not Bearing Interest	
		Gross Balance	16,613.56
16,328.09		Investments	
	K	DEPOSITS AND ADVANCES	
		(a) Deposits Bearing Interest	
	K	DEPOSITS AND ADVANCES	26.23
		(b) Deposits not Bearing Interest	
		Gross Balance	16,951.68
17.33		(c) Advances	

(A) Difference of ₹9.51 crore is due to conversion of Loan to Share Capital Investment and Capital Expenditure by Proforma Transfer during 2020-21.

STATEMENT No. 13

SUMMARY OF BALANCES UNDER CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT

A. The following is a summary of the balances as on 31 March 2022 :-			
Debit Balance	Sector of the General Account	Name of the Account	Credit Balance
			(₹ in crore)
	L	SUSPENCE AND MISCELLANEOUS	
		Gross balance	308.78
32,701.46		Investments	
23.49		Other Items (Net)	
65.54	M	REMITTANCES	
44.64	N	CASH BALANCE(closing)	
1,39,312.62		Total	1,39,312.62

EXPLANATORY NOTES

B. Government Account: Under the system of book-keeping followed in Government accounts, the amount booked under Revenue, Capital and other transactions of Government, the balances of which are not carried forward from year to year in the accounts, are closed to a single head called "Government Account". The balance under this head represents the cumulative result of all such transactions

To this the balances under Public Debt, Loans and Advances, Small Savings, Provident Funds, Reserve Funds, Deposits and Advances, Suspense and Miscellaneous (Other than Miscellaneous Government Account), Remittances and Contingency Fund, etc. are added and the closing cash balance at the end of the year is to be worked out and proved.

The other headings in the summary take into account the balances under all heads in Government books in regard to which Government has a liability to repay the money received or has a claim to recover the amounts paid and also heads of account opened in the books for adjustment of remittance transactions.

It must be understood that these balances can not be regarded as a complete record of the financial position of the Government as it does not take into account all the physical assets of the State, such as lands, buildings, communication, etc. nor any accrued dues or outstanding liabilities which are not brought to account under the cash basis of accounting followed by Government.

STATEMENT No. 13

SUMMARY OF BALANCES UNDER CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT

The net amount at the debit of Government Account at the end of the year has been arrived at as under

Debit	Details	Credit (₹ in crore)
99,547.40	A. Amount at the Debit of Government on 1 April 2021	
1,09,587.54	B. Receipt Heads (Revenue Account)	1,53,059.44
	C. Expenditure Heads (Revenue Account)	
22,725.48	D. Receipt Heads (Capital Account)	..
..	E. Expenditure Heads (Capital Account)	
..	F. 7999 Appropriation to Contingency Fund	
	G. 8680 Misc. Govt. Account	..
	H. Amount at the debit of Government Account on 31 March 2022	78,800.98
2,31,860.42	TOTAL	2,31,860.42

- (i) In a number of cases, there are un-reconciled differences in the closing balance as reported in the statement of "Receipts, Disbursement and Contingency fund and Public Account" (Statement No. 16 & 18) and that shown in separate Registers or other record maintained in the Account office/Departmental offices for the purpose. Steps are being taken to settle the discrepancies.
- (ii) The balances are required to be communicated to the officers concerned every year for verification and acceptance thereof. Due to discontinuance of maintenance of detail accounts of loans and advances in respect of the Major Head 6851-Loans for Village and Small Industries-State-aid to Industries Act and 6217-Loans for Urban Development with effect from 2003-04 the balances in respect of these loans could not be communicated. However in a large number of cases such acceptances prior to 2003-04 have been received.
- (iii) The cases where acceptances of balances have been delayed and the amounts are considerable have been mentioned in Annexure-A.
- (iv) Cases where details/documents are awaited in connection with reconciliation of balances are detailed in Annexure-B.

NOTES TO FINANCE ACCOUNTS

1. Summary of Significant Accounting Policies:

(i) Reporting Entity:

These accounts present the transactions of the Government of Odisha. The accounts of receipts and expenditure of the Government of Odisha have been compiled based on the initial accounts rendered by 41 Treasuries and directly received compiled accounts from 101 Forest Divisions and 369 Public Works Divisions, which include 130 Irrigation Divisions, 66 Public Works Divisions, 65 Rural Works Divisions, 37 Rural Water Supplies and Sanitation Divisions, 30 Minor Irrigation Divisions, 18 Public Health Divisions, 16 National Highway Divisions, 4 Energy Divisions, 2 Commerce Divisions, 1 Fisheries Division and Advices of the Reserve Bank of India. No accounts have been excluded at the end of the year.

(ii) Reporting Period:

The reporting period of these accounts is 1 April 2021 to 31 March 2022.

(iii) Reporting Currency:

The accounts of the Government of Odisha are reported in Indian Rupees (₹).

(iv) Form of Accounts:

Under Article 150 of the Constitution of India, 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 of accounts under which the transactions are to be classified, which forms the chart of accounts.

(v) Basis of Budget and Financial Reporting:

As per the provisions of Article 202 of the Constitution of India, a statement of estimated receipts and expenditure, referred to as the Annual Financial Statement (also called Budget) for a financial year, is presented to the legislature in the form of grants / appropriations, before the commencement of the financial year. The Budget is presented on a gross basis, without the recoveries and receipts, which are

otherwise permitted to be set off in reduction of expenditure. All grants / appropriations relating to the heads of budget and accounts, whose balances are not carried forward, lapse at the end of the financial year.

Budget and Accounts:

Both the budget and accounts of the State, follow the same accounting period, cash basis of accounting and uniform basis of classification. The accounts are classified as per the List of Major and Minor Heads to the level of Minor Heads, as notified by the Controller General of Accounts, in consultation with the Comptroller & Auditor General of India. The classification followed below Minor Heads is as agreed to by the Office of the Accountant General (Accounts and Entitlements) in each state.

A separate budget comparison statement is presented as Appropriation Accounts, which represents the actual disbursements in comparison to the grants / appropriations.

Cash basis:

The accounts represent the actual cash receipts and disbursements during the reporting period, with the exception of such book adjustments, which are authorised. Receipts and disbursements in the Finance Accounts are on net basis, *i.e.*, net of recoveries, deductions and refunds.

Book Adjustments:

Book adjustments are non-cash transactions that appear in the accounts as adjustments / settlements. Some of these transactions take place at the level of the account rendering units, *e.g.* treasuries, divisions *etc.*, for adjustments of deductions and recoveries from salaries to Revenue Receipts/Loans/Public Account, 'nil' bills for transfer of moneys between the Consolidated Fund and Public Account *etc.*

Book adjustments are also carried out at the Office of the Principal Accountant General (A&E). These, amongst others, include, booking for creation of and contribution to, funds in Public Account by debit to Consolidated Fund (*e.g.* State Disaster Response Fund, Central Road Fund, Sinking Fund *etc.*); crediting deposit heads of accounts in Public Account by debiting the Consolidated Fund; annual

adjustment of interest on General Provident Fund and State Government Group Insurance Scheme by the debiting Major Head '2049-Interest Payments' and crediting the relevant Major Heads in Public Account; adjusting Debt waiver under the scheme of Government of India, based on the recommendations of the Central Finance Commissions; recoupment of Contingency Fund *etc.*

Classification between Capital and Revenue Expenditure:

Significant expenditure incurred with the object of acquiring tangible assets of a permanent nature (for use in the organisation and not for sale in the ordinary course of business) or enhancing the utility of existing assets, are broadly defined as Capital expenditure. Subsequent charges on maintenance, repair, upkeep and working expenses, which are required to maintain the assets in a running order, as also all other expenses, incurred for day to day running of the organisation, including establishment and administrative expenses, are classified as Revenue expenditure. Capital and Revenue expenditure are shown separately in the Accounts.

Physical and Financial Assets and Liabilities:

Physical Assets and Financial Assets (such as, investments, loans and advances made by the Government *etc.*), as well as Liabilities, such as, debt *etc.*, are measured at historical cost. Physical Assets are not depreciated and financial assets are not amortized. Losses in Physical Assets at the end of their life are also not expensed or recognized.

Grants-in-aid:

In compliance with the Indian Government Accounting Standards (IGAS) 2 - Accounting and Classification of Grants-in-aid, Grants-in-aid in cash is recognised as revenue expenditure at the time of disbursement even if it involves creation of assets by the grantee, except in cases specifically authorised by the President on the advice of the Comptroller and Auditor General of India. All grants received are recognised as revenue receipts. Details for meeting the requirements of accounting and classification of Grants-in-aid given by the State Government are depicted in Statement 10 and Appendix III of the Finance Accounts. No Grants-in-aid were given by the State Government in kind during the year 2021-22.

Loans and advances:

In compliance with the IGAS 3, Loans and Advances made by Government and details of loans and advances made by the State Government are disclosed in Statements 7 and 18 of the Finance Accounts.

Retirement benefits:

Retirement benefits disbursed during the reporting period have been reflected in the accounts, but the future pension liability of the Government towards employees under the Old Pension scheme, *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.

(vi) Rounding off:

The Statements present figures which are rounded-off to ₹ in lakh and ₹ in crore, as depicted at the top of the respective Statements.

Minor difference of ₹0.01/0.02 lakh/crore, wherever occurring, between the Summary Statements and Detailed Statements in Volume-I and Volume-II respectively, is due to rounding off.

(vii) Cash Balance:

Cash balance as reported in the accounts, is the balance of the State as at the end of 31 March of a year, recorded in the Accounts of the State Government with the Central Accounts Section of the Reserve Bank of India. The cash balance reflects the balance after cash transactions involving Consolidated Fund, the Contingency Fund and Public Account of the State, for the year. Book adjustments do not affect the cash balance. Cash balance reported in the Finance Accounts is subject to reconciliation with the books of the Reserve Bank of India.

(viii) Disclosure of Contingent & Committed liabilities:

Contingent liabilities are not recognised. In compliance with the IGAS 1, 'Guarantees given by the Government', Sector-wise details of guarantees are disclosed in Statements 9 and 20 of the Finance Accounts, as per the details made available by the State Government.

The Government does not follow commitment accounting and the commitments are neither recorded nor the liability against commitment, recognised in accounts, but it

discloses its future commitments under Appendix XII of the Finance Accounts.

(ix) Pass-through transactions:

Pass-through transactions in the nature of receipts, collected by the State but required to be transferred to other entity, are disclosed in the Notes to Finance Accounts.

2. Compliance with the Accounting Framework:

(i) Non-freezing of accounts by treasuries after closing monthly accounts:

Non-freezing of accounts by treasuries after closing the monthly accounts may give scope for data manipulation, after submission of monthly accounts to AG office and may lead to mismatch of figures/data between the AG office and the State Government. In Odisha, there is no provision for freezing of monthly accounts in the Integrated Financial Management System, after closure of the monthly accounts and sending them to the Office of Accountant General (Accounts & Entitlements).

3. Consolidated Fund:

(i) Goods and Services Tax:

Goods and Services Tax (GST) was introduced with effect from 1 July 2017. During the year 2021-22, the State GST collection was ₹16,392.24 crore compared to ₹13,043.19 crore in 2020-21, registering an increase of ₹3,349.05 crore (25.68 *per cent*). This includes Advance Apportionment of IGST amounting to ₹994.28 crore. In addition, the State received ₹11,433.85 crore, as its share of net proceeds assigned to the State, under Central Goods and Services Tax. The total receipts under GST were ₹27,826.09 crore. The State additionally received compensation of ₹2,465.14 crore as Revenue receipts during 2021-22, on account of loss of revenue arising out of implementation of GST.

Further, the State also received ₹6,430.20 crore debt during 2021-22 (total debt of ₹7,24,85.05 crore as on 31 March 2022) as back-to-back loan from the Central Government, in lieu of GST compensation, which would not be treated as debt of the State for any norms, which was prescribed by the Finance Commission in terms of the decision of the Ministry of Finance, Department of Expenditure, GoI.

The relevant figures are available in Statement No. 14 & 17 of the Finance Accounts.

(ii) Misclassification between Revenue and Capital Expenditure:

During the year 2021-22, Government of Odisha incorrectly booked expenditure of ₹1,338.20 crore under Capital Section instead of Revenue Section, as has been determined from the purpose of expenditure. The impact of misclassification on the Revenue/Fiscal Surplus of the State, is given under para 6.

This has reference to figures in Statements 4, 5, 15 and 16 of the Finance Accounts.

(iii) Reconciliation of Receipts and Expenditure between Chief Controlling Officers (CCOs) and Accountant General (A&E):

All Controlling Officers are required to reconcile receipts and expenditure of the Government with the figures accounted for by the Accountant General (A&E), Odisha. During the year 2021-22, receipts amounting to ₹1,41,169.26 crore (84.33 *per cent* of total receipts) and expenditure amounting to ₹1,31,427.45 crore (85.46 *per cent* of total expenditure) were reconciled by the State Government.

In comparison, receipts amounting to ₹1,02,295.76 crore (98.00 *per cent* of total receipts) and expenditure amounting to ₹1,12,779.92 crore (99.58 *per cent* of total expenditure) were reconciled by the State Government during 2020-21, *i.e.*, the previous year.

(iv) Bookings under Minor Head 800-Other Expenditure and 800-Other Receipts:

The Minor Head 800-Other Expenditure/800-Other Receipts is to be operated only when the appropriate minor head has not been provided in the accounts. Routine operation of Minor Head 800 should be discouraged, since it renders the accounts opaque.

During the year 2021-22, ₹9,614.13 crore under 60 Major Heads of accounts, constituting 7.27 *per cent* of the total Revenue and Capital expenditure (₹1,32,313.02 crore) was classified under the Minor Head 800-Other Expenditure in the accounts. During the previous year 2020-21, ₹14,825.22 crore under 115 Major Heads of accounts, constituting 13.09 *per cent* of the total Revenue and Capital expenditure (₹1,13,259.83 crore) was classified under the Minor Head 800-Other Expenditure in the accounts.

Similarly, ₹1,877.47 crore under 55 Major Heads of Account, constituting 1.23 *per cent* of the total Revenue Receipts (₹1,53,059.44crore) was classified under 800-Other Receipts in the accounts. During the previous year, ₹3,100.34 crore under 64 Major Heads of Account, constituting 2.97 *per cent* of the total Revenue Receipts (₹1,04,387.24 crore) was classified under 800-Other Receipts in the accounts.

This has reference to Statements 14, 15 and 16 of the Finance Accounts.

(v) Transfer of funds to Personal Deposit (PD) Accounts:

The PD accounts enable designated Drawing Officers to incur expenditure for specific purposes, pertaining to a scheme.

During 2021-22, an amount of ₹2,509.78 crore was transferred to these PD Accounts. This included ₹125.93 crore transferred in March 2022, of which, ₹1.31 crore was transferred on the last working day of March 2022.

In terms of Sub-Rule 479 of the Odisha Treasury Code, 395 Administrators of Personal Deposit Accounts (out of 404), had reconciled and verified their balances with the treasury figures and 395 annual verification certificates were furnished by them, to the Treasury officer for onward submission to the Office of the Accountant General. Nine Administrators of Personal Deposit Accounts had not reconciled and verified their balances with the treasury figures.

Details of the PD accounts as on 31 March 2022, are given below:

(₹ in crore)

Opening Balance as on 01 April 2021		Addition during the year 2021-22		Closed/Withdrawal during the year 2021-22		Closing Balance as on 31 March 2022	
Number of Admini- strators	Amount	Number of Admini- strators	Amount	Number of Admini- strators	Amount	Number of Admini- strators	Amount
405	3,779.59	1	21,691.66	2	21,114.45	404	4,356.80

The details of PD Accounts as on 31 March 2021 are given below:

(₹ in crore)

Opening Balance as on 01 April 2020		Addition during the year 2020-21		Closed/Withdrawal during the year 2020-21		Closing Balance as on 31 March 2021	
Number of Admini- strators	Amount	Number of Admini- strators	Amount	Number of Admini- strators	Amount	Number of Admini- strators	Amount
830	20,899.85	0	12,304.93	19	26,157.50	811	7,047.28

The difference in the closing balance of 2021 and opening balance of 2022 is due to the exclusion of balance under 8443-00-123-Deposits of Educational Institutions (₹89.23 crore), 8448-00-102-Municipal Fund (₹3,166.19 crore) and 8448-00-111-Medical and Charitable Fund (₹12.27 crore), as the amount does not pertain to PD Accounts.

The relevant figures are available in Statement No. 21 of the Finance Accounts.

(vi) Unadjusted Abstract Contingent (AC) Bills:

Financial rules (Rule 290 of Central Treasury Rules) envisage that no money should be drawn from government treasury, unless it is required for immediate disbursement. In emergent circumstances, Drawing and Disbursing Officers (DDOs) are authorized to draw sums of money through Abstract Contingent (AC) bills. In terms of the Rule 261 of Odisha Treasury Code, detailed bills are to be submitted for counter-signature within three months, in case of works expenditure and for expenditure incurred on natural calamities, and within one month for other contingent charges.

Out of 858 AC bills amounting to ₹128.52 crore drawn during the year 2021-22, 287 AC bills amounting to ₹35.61 crore (27.71 *per cent*) were drawn in March 2022. Detailed Contingent (DC) Bills in respect of a total of 1,395 AC bills amounting to ₹167.51 crore up to 31 March 2022, were not received. Details of unadjusted AC bills as on 31 March 2022, pending submission of the DC bills, are given below:

Year	No. of unadjusted AC Bills	Amount (₹ in crore)
Up to 2020-21	627	39.57
2021-22	768	127.94
Total	1,395	167.51

Details of unadjusted AC bills pending submission of DC bills, as on 31 March 2021 are given below:

Year	No. of unadjusted AC Bills	Amount (₹ in crore)
Up to 2018-19	439	57.82
2019-20	294	13.30
2020-21	359	10.65
Total	1,092	81.77

(vii) Utilisation Certificates (UCs) for Grants-in-Aid not received:

In terms of Rule 173 of the Odisha General Financial Rules, Utilisation Certificates (UCs) in respect of Grants-in-Aid received by the grantee should be furnished by the grantee to the authority that sanctioned it, by 30 June of the succeeding year of expenditure. To the extent of non-submission of UCs, there is a risk that the amount shown in Finance Accounts may not have reached the beneficiaries.

During the year 2021-22, ₹15,989.64 crore pertaining to outstanding UCs for the period up to 2020-21 was cleared. The position of outstanding UCs as on 31 March 2022 is given below:

Year*#	Number of UCs Outstanding	Amount (₹ in crore)
Upto 2020-21	19,489	17,436.53
2021-22	2,617	9,986.50
Total	22,106	27,423.03

* The year mentioned above relates to “Due year”, i.e. by 30 June of succeeding year of actual drawal.

Additions during the year 2021-22 is ₹25,930.97 crore and out of this ₹7,826.82 crore has been cleared by 31 March 2022.

The position of outstanding UCs as on 30 June 2021 is given below: -

Year*	Number of UCs Outstanding	Amount (₹ in crore)
Upto 2018-19	20,009	16,174.88
2019-20	1,925	6,629.94
2020-21	5,095	20,607.85
Total	27,029	43,412.67

* The year mentioned above relates to “year of drawal”.

During 2020-21, the figures shown against outstanding UCs are as per year of drawal and the figures in 2021-22 are as per due year.

This has reference to the Statement 10 and Appendix III of the Finance Accounts.

(viii) Interest Adjustment:

Government is liable to pay/adjust interest in respect of balances under category J- Reserve Funds (a. Reserve Funds bearing interest) and K-Deposit and Advances (a. Deposits bearing interest), and for this purpose, specific Sub-Major Heads are provided in the List of Major and Minor Heads of Account.

Details of these Funds/Deposits and interest paid by the Government during the year 2021-22, are given below:

(₹ in crore)					
Funds/Deposits	Balance on 1 April, 2021	Basis for calculation of interest	Interest due	Interest paid	Interest short paid
State Disaster Response Fund	1,690.02	Interest calculated at the rate of interest (ranges from 3.56 to 4.71 <i>per cent</i>) paid on 364 days Treasury Bills notified by RBI.	98.20	NIL	98.20
State Compensatory Afforestation Fund	5,136.21	Interest calculated at the rate of interest (ranges from 3.56 to 4.71 <i>per cent</i>) paid on 364 days Treasury Bills notified by RBI.	32.94	NIL	32.94
Deposits of Government Companies, Corporations etc.	18.12	Interest calculated at the rate of 4.01 <i>per cent</i> paid on 364 days Treasury Bills notified by RBI	0.73	NIL	0.73
Miscellaneous Deposits	0.29	Interest calculated at the rate of 4.01 <i>per cent</i> paid on 364 days Treasury Bills notified by RBI	0.01	NIL	0.01
Total			131.88	NIL	131.88

Non-payment of the interest amounting to ₹131.88 crore, has resulted in overstatement of Revenue and Fiscal Surplus by ₹131.88 crore.

This has reference to figures in Statement 21 of the Finance Accounts.

(ix) Guarantees given by the Government:

In terms of the Odisha Government Finance Department Resolution No. 52214/F dated 12.11.2002 on criteria and guidelines on Government Guarantees for loans by PSUs *etc.*, the total outstanding Government Guarantees, as on the first day of April of any year, shall not exceed 100 *per cent* of the State Revenue Receipts of the second preceding year. During the year, the maximum amount guaranteed by the State Government was ₹17,775.62 crore. The outstanding guarantees of ₹7,085.52 crore as on 1 April 2021, worked out to 6.98 *per cent* of the State Revenue Receipts of the year 2019-20 (₹1,01,567.75 crore) and are within the limits prescribed.

During 2021-22, the State Government received ₹33.15 crore towards guarantee commission. No new guarantees were given by the State Government during 2021-22. As per Odisha Government Finance Department Resolution No. 52214/F dated 12.11.2002, the Government shall charge 0.01 to 1 *per cent* of the guaranteed amount as guarantee commission which works out to ₹448.17 crore.

The relevant figures are available in Statements 9, 14 and 20 of the Finance Accounts.

(x) Expenditure on Ecology and Environment:

The expenditure incurred by the State Government towards environment is depicted in the Finance Accounts up to the level of Minor Head under various functional head of accounts. During the year 2021-22, the Government of Odisha incurred ₹32.28 crore against the budget allocation of ₹32.29 crore under the Major Head 3435-Ecology and Environment. During the previous year 2020-21, the Government of Odisha had incurred ₹38.62 crore against the budget allocation of ₹61.43 crore under the Major Head 3435.

This has reference to Statement 15 of the Finance Accounts.

(xi) Writing off of Central Loans:

Further to the recommendations of the Thirteenth Finance Commission, Ministry of Finance, Government of India, in February 2012, had written off loans advanced to the State Government by various Ministries (except those advanced by the Ministry of Finance itself) as on 31 March 2010, towards Central Plan and Centrally

Sponsored Schemes. Ministry of Finance permitted the State Governments to adjust the excess repayments of principal and interest made from the effective date of the order (31 March 2010) and its implementation, against future repayments to the Ministry of Finance. The Government of Odisha had made excess repayment of ₹43.53 crore (principal ₹22.89 crore, interest ₹20.64 crore) during the period 2010-2012, of which, Ministry of Finance has so far adjusted ₹31.29 crore, up to the end of March 2022.

This has reference to Statement 17 of the Finance Accounts.

(xii) Loans given by the State Government:

Terms and conditions of repayment of loans have not been settled for loans amounting to ₹1,731.60 crore, given to Statutory Bodies/Other entities (details are in additional disclosures to Statement 18 of the Finance Accounts). Consequently, the receivables of the State Government on this account, could not be estimated.

This has reference to Statement 18 of the Finance Accounts.

(xiii) Committed Liabilities:

In terms of the Twelfth Finance Commission recommendations, action has been initiated by the Central Government to move towards accrual basis of accounting. However, as the transition would occur in stages, for a changeover to the accrual-based system of accounting, some additional information in the form of statement is required to be appended to the present system of cash accounting, to ensure more transparency in decision-making. The State Government has to furnish information on Committed Liabilities, and the same has been reflected in Appendix-XII of the Finance Accounts.

(xiv) Restructuring of Centrally Sponsored Schemes (CSSs)/Additional Central Assistance (ACA), excluding Block Grants:

Consequent to the merger of Plan/Non-Plan classification, the Central Assistance release is now classified as Central Assistance/Share under Centrally Sponsored Schemes.

The total expenditure booked under Centrally Sponsored Schemes, as on 31 March 2022, is ₹24,614.30 crore (Revenue Expenditure ₹21,050.52 crore and Capital

Expenditure ₹3,563.78 crore), which includes expenditure out of Central Assistance and State share for Centrally Sponsored Schemes.

This has reference to Statements 15 and 16 of the Finance Accounts.

(xv) Direct transfer of Central Scheme Funds to Implementing Agencies in the State (Funds routed outside State Budget):

(a) As per the PFMS portal of the CGA, the total amount transferred by the Central Government to the State during the year 2021-22 was ₹41,191.24 crore (including amount transferred through RBI). Out of this, ₹21,281.32 crore was directly received by the implementing agencies in the State during 2021-22.

(b) Out of the total amount of ₹21,281.32 crore directly received by the implementing agencies, ₹21,280.04 crore was transferred to the intermediaries (State Government agencies: ₹17,469.86 crore, Other implementing agencies, *i.e.*, NGOs, Societies, *etc.*: ₹3,810.19 crore) and ₹1.28 crore directly to the individual beneficiaries.

(c) Information regarding amounts transferred by State Government to the beneficiaries as Direct Benefit Transfer is still awaited from the State Government.

(d) Out of total amount of ₹41,191.24 crore, ₹19,909.92 crore was transferred to the State Government. The State Government transferred ₹2,952.77 crore to the intermediaries.

The direct transfer of fund to the State Government implementing agencies has increased by 13.33 *per cent* as compared to 2020-21 (from ₹15,415.34 crore in 2020-21 to ₹17,469.86 crore in 2021-22.) Details are in *Appendix-VI of the Finance Accounts*.

4. Contingency Fund:

In exercise of the powers conferred by Section 3 of the Odisha Contingency Fund Act, 1967, the State Government made the Odisha Contingency Fund Rules, 1967 for regulating all matters connected with, or ancillary to the custody of, payment of monies into, and the withdrawal of monies from, the Contingency Fund of the State of Odisha. The Contingency Fund of the State of Odisha has a corpus of ₹400.00 crore.

As on 31 March 2022, Contingency Fund has a balance of ₹400.00 crore.

The relevant figures are available in Statements 1, 2, and 21 of the Finance Accounts.

5. Public Account:

(i) National Pension System (NPS):

During the year 2021-22, the total contribution to the NPS which is a Defined Contribution Pension Scheme, was ₹2,667.76 crore (Employees' contribution ₹947.81 crore and Government's contribution ₹1,719.95 crore). The detailed information on government contribution is available in Statement No. 15 of the Finance Accounts. The Government transferred ₹2,667.76 crore to the Public Account under the Major Head 8342-117- Defined Contribution Pension Scheme.

During the year 2021-22, ₹2,665.93 crore was transferred to NSDL. The balance amount of ₹7.83 crore (OB: ₹6.00 crore + Contribution during the year: ₹2,667.76 crore – Transfer to NSDL: ₹2,665.93 crore) is yet to be transferred to NSDL, as of March 2022.

(ii) (A) Reserve Funds bearing Interest:

(a) State Disaster Response Fund (SDRF):

In terms of the guidelines on constitution and administration of the State Disaster Response Fund (under Major Head- '8121-General & Other Reserve Funds', which is under the interest bearing section), the Central and State Governments are required to contribute in the proportion of 75:25, to the fund. During the year 2021-22, the State Government received ₹1,604.00 crore (State Disaster Response Fund (SDRF): ₹1,283.20 crore and State Disaster Mitigation Fund (SDMF): ₹320.80 crore) as Central Government's share. The State Government's share during the year was ₹535 crore (SDRF: ₹428.00 crore and SDMF: ₹107.00 crore). The State Government transferred ₹2,139.00 crore (Central Share: ₹1,604.00 crore, State Share: ₹535.00 crore) to the Fund, under the Major Heads 8121-122-SDRF and 8121-130- SDMF. The State received ₹500.00 crore from the Central Government towards NDRF.

This has reference to Statements 15 and 21 of the Finance Accounts.

(b) State Compensatory Afforestation Fund:

In compliance with the instructions issued by the Ministry of Environment, Forests and Climate Change, Government of India, the State Governments are required to establish the State Compensatory Afforestation Fund, under the interest bearing section, in Public Account of the State, for amounts received from user agencies for undertaking Compensatory Afforestation.

During the year 2021-22, the State Government did not receive any amount (Nil in previous year) from the user agencies. The Government received ₹458.05 crore (Nil in previous year) from National Compensatory Afforestation Deposit. The total balance in the State Compensatory Afforestation Fund as on 31 March 2022 was ₹4,859.28 crore.

(B) Reserve Funds not bearing Interest:

(a) Consolidated Sinking Fund:

The Government of Odisha set up the Consolidated Sinking Fund in 2006-07, for amortization of loans. According to the guidelines of the Fund, States may contribute a minimum of 0.5 *per cent* of their outstanding liabilities (Internal Debt + Public Account) as at the end of the previous year, to the Consolidated Sinking Fund. The State Government amended the scheme vide Notification No. 34316/F dated 01.11.2018, where the Government is at liberty of not contributing to the fund, if the balance is maintained at a level higher than 5 *per cent* of the total liability of the State Government, at the end of the previous year. In the year 2021-22, the Government contributed ₹2,000.00 crore to the Fund. The total accumulation of the Fund was ₹14,681.68 crore as on 31 March 2022 (₹11,693.75 crore as on 31 March 2021).

(b) Guarantee Redemption Fund: The State Government constituted the Guarantee Redemption Fund in 2002-03 vide notification No. 24515-FIN-CI-SG-0002/2013-F that is administered by RBI. The latest amendment to the Fund notification issued by the State Government, effective from the year 2002-03, stipulates that the State Government shall initially contribute a minimum of ₹4.96 crore and thereafter, during each year, the Government shall contribute an amount equivalent at least to 1/5th of the outstanding invoked guarantees plus an amount of guarantees likely to be invoked as a result of the incremental guarantees issued

during the year, so as to reach the level deemed sufficient to meet the amount of anticipated guarantees devolving on the Government as a result of the likely invocation of outstanding guarantees in the succeeding 5 years. During the year, Government did not contribute ₹1,417.10 crore, which it was required to contribute to the Fund. The total accumulation of the Fund was ₹1,646.41 crore as on 31 March 2022 (₹1,522.83 crore as on 31 March 2021).

Transactions in the Fund are depicted in Statements 21 and 22 of the Finance Accounts.

(iii) Suspense and Remittance Balances:

The Finance Accounts reflect the net balances under Suspense and Remittance Heads. As on 31 March 2022, the outstanding balance, worked out by aggregating the outstanding debit and credit balances separately, under two Major Heads *i.e.*, 8658 - Suspense Accounts and 8782 – Remittances, was ₹361.13 crore (Dr.) (₹215.37 crore (Dr.) as on 31 March 2021).

Non-clearance of outstanding balances under these heads affects the accuracy of receipt/expenditure figures and balances under different heads of Accounts (which are carried forward from year to year) of the State Government.

(iv) Cheques and Bills:

Credit balance under MH 8670 - Cheques and Bills indicates cheques issued but remaining un-encashed. The opening balance as on 01 April 2021 was ₹0.19 crore (Credit). During 2021-22, no cheques were issued and no cheques encashed, leaving a closing balance of ₹0.19 crore (Credit), as on 31 March 2022. The closing balance represents expenditure originally booked in various financial years under different functional Major Heads, which has not resulted in any cash outflow to the Government of Odisha, till 31 March 2022.

(v) Building and other Construction Workers Welfare Cess

The Government of India enacted the Building and Other Construction Workers Welfare Cess Act, 1996 (Cess Act) to levy and collect Cess for providing benefits to the workers.

During the year 2021-22, the Government collected ₹1.61 crore (2020-21: ₹4.49 crore) as Labour Cess under Major Head 0230, which is yet to be transferred to the

Building and Other Construction Workers Welfare Board. Thus, the un-transferred amount from the Major head 0230 was ₹1.61 crore as during the year 2021-22 (₹4.49 crore during 2020-21).

(vi) Other Cess/fee/surcharge:

During the year 2021-22, the Government collected ₹53.76 crore on account of Cess/Fee/Surcharge (other than Labour Cess), which was not transferred to the designated fund by the State Government. Similarly, during the previous year (2020-21), an amount of ₹53.76 crore was collected, but not transferred to the designated fund by the State Government.

(vii) Adverse Balance:

There were no adverse balances appearing in the accounts, during the year 2021-22.

(viii) Cash Balance:

The Cash balance (Deposits with Reserve Bank) as on 31 March 2022, as per the records of Accountant General, was ₹44.64 crore (Debit) and that reported by the RBI, was ₹43.81 crore (Credit). There was a net difference of ₹0.83 crore (Debit), mainly due to wrong reporting by treasuries and banks. However, ₹0.03 crore (Credit) remained outstanding by the end of June 2022. The difference is under reconciliation.

The relevant figures are available in Statement No. 21 of the Finance Accounts.

The Cash Balance as on 31 March 2021 as per the records of Accountant General was ₹27.48 crore (Debit) and that reported by the RBI was ₹35.61 crore (Credit). There was a net difference of ₹8.13 crore (Credit), mainly due to wrong reporting by treasuries and banks.

(ix) Single Nodal Account (SNA):

In accordance with the directions of the Ministry of Finance, Government of India, funds received by the State Government under Centrally Sponsored Schemes are restricted for use by the State Government and are required to be transferred to concerned SNAs within a period of 21 days of its receipt. Information regarding unspent amounts lying in SNA, has not been provided by State Government.

6. Impact on Revenue Expenditure:

The impact on Revenue Expenditure of misclassifications/non-compliance to statutory provisions on the States' finances, as brought out in the preceding paras, is tabulated below:

Para Number	Item (Illustrative)	Overstatement of Revenue Expenditure (₹ in crore)	Understatement of Revenue Expenditure (₹ in crore)
3(ii)	Misclassification between Revenue and Capital Expenditure	..	1,338.20
3(viii)	Non-credit of interest on Reserve Funds and Deposits bearing interest	..	131.88
5(v)	Non-transfer of Labour Welfare Cess to Board's account	..	1.61
5(vi)	Non-transfer of Land Revenue Cess to Local Bodies	..	53.76
	Overstatement/ Understatement	..	1,525.45
Total (Net) Impact	Understatement	1,525.45	

The Government contribution of ₹1,417.10 crore towards GRF as per 5(b) of the GRF Scheme 2013, as detailed in para 5 (ii) B(b), has not been made during the year 2021-22. This amount has not been included in the impact table above.

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