

A. General Data					
	Particulars			Figures	
1	Area			155707 sq km	
2	Population				
		a. As per 2001 Census.		3.68 crore	
		b. 2009-2010		4.02 crore	
3	Density of Population (2001). (All India Density = 325 persons per Sq.Km)			236 sq. km.	
4	Population below poverty line. (All India Average = 27.5 %)			46.4 per cent	
5	Literacy (2001). (All India Average = 64.8%)			63.08 per cent	
6	Infant mortality (per 1000 live births). (All India Average = 53 per 1000 live births)			69	
7	Life Expectancy at birth. (All India Average =63.5 years)			59.6 years	
8	Gini Coefficient ¹				
		a. Rural. (All India = 0.30)		0.28	
		b. Urban. (All India = 0.37)		0.35	
9	Gross State Domestic Product (GSDP) 2009-2010 at current prices			150946 crore	
10	GSDP CAGR ² (2000-01 to 2009-10)			14.87 per cent	
11	Per capita GSDP CAGR (2000-01 to 2009-10)			13.74 per cent	
12	GSDP CAGR (2000-01 to 2008-2009)				
		Orissa		15.11 per cent	
		Other General Category States		12.54 per cent	
13	Population Growth (2000- 2001 to 2009-2010)				
		Orissa		9.26 per cent	
		Other General Category States		13.42 per cent	
B. Financial Data					
SNo.		Particulars	Figures (in Per cent)		
1	CAGR		2000-01 to 2008-09		2000-01 to 2009-10
			General Category States	Orissa	Orissa
	a.	of Revenue Receipts.	14.40	17.22	16.09
	b.	of Own Tax Revenue.	13.59	17.61	17.01
	c.	of Non Tax Revenue.	12.08	21.14	18.73
	d.	of Total Expenditure.	12.38	11.82	12.21
	e.	of Capital Expenditure.	21.41	20.79	17.82
	f.	of Revenue Expenditure on Education.	9.33	12.58	13.72
	g.	of Revenue Expenditure on Health.	8.95	9.91	11.42
	h.	of Salary and Wages#.	9.37	8.29	9.89
	i.	of Pension.	12.03	12.10	16.47

Source: Financial data is based on figures in Finance Accounts. BPL (Planning Commission & NSSO data, 61st Round-http://planning_commission.nic.in/data/database/Data0910/tab%202021.pdf), Gini Coefficient (Unofficial estimates of Planning Commission & NSSO data, 61st Round 2004-05 MRP), Life Expectancy at birth (Office of the Registrar General of India; Ministry of Home Affairs; Economic Survey, 2009-10 , Infant mortality rate (SRS Bulletin October, 2009), Density of population (Office of the Registrar General and census commissioner of India; Ministry of Home Affairs and Literacy (Office of the Registrar General of India; Ministry of Home Affairs). #For the period 2001-02 to 2008-09 or 2009-2010 as the case may be.

¹ It is a measure of inequality of income distribution where zero refers to perfect equality and one refers to perfect inequality.

² CAGR = Compound Annual Growth Rate.

Part A: Structure and Form of Government Accounts

Structure of Government Account: The accounts of the State Government are kept in three parts (i) Consolidated Fund, (ii) Contingency Fund and (iii) Public Account.

Part I: Consolidated Fund : All revenues received by the State Government, all loans raised by issue of treasury bills, internal and external loans and all moneys received by the Government in repayment of loans shall form one consolidated fund entitled 'The Consolidated Fund of State' established under Article 266(1) of the Constitution of India.

Part II: Contingency Fund: Contingency Fund of the State established under Article 267(2) of the Constitution is in the nature of an imprest placed at the disposal of the Governor to enable him to make advances to meet urgent unforeseen expenditure, pending authorisation by the Legislature. Approval of the Legislature for such expenditure and for withdrawal of an equivalent amount from the Consolidated Fund is subsequently obtained, whereupon the advances from the Contingency Fund are recouped to the Fund.

Part III: Public Account: Receipts and disbursements in respect of certain transactions such as small savings, provident funds, reserve funds, deposits, suspense, remittances etc. which do not form part of the Consolidated Fund, are kept in the Public Account set up under Article 266(2) of the Constitution and are not subject to vote by the State legislature.

PART B: Layout of Finance Accounts

Statement No.	About
Volume - I	
1	Statement of Financial Position
2	Statement of Receipts and Disbursements
3	Statement of Receipts in Consolidated Fund
4	Statement of Expenditure in Consolidated Fund By function and nature Notes to Accounts Appendix I: Cash Flow Statement
5	Statement of Progressive Capital Expenditure
6	Statement of Borrowings and other Liabilities
7	Statement of Loans and Advances given by the Government
8	Statement of Grants-in-Aid given by the Government
9	Statement of Guarantees given by the Government
10	Statement of Voted and Charged Expenditure
Volume - II	
11	Detailed Statement of Revenue and Capital Receipts by minor heads
12	Detailed Statement of Revenue Expenditure by minor heads
13	Detailed Statement of Capital Expenditure
14	Detailed Statement of Investments of the Government
15	Detailed Statement of Borrowings and other Liabilities
16	Detailed Statement of Loans and Advances given by the Government
17	Detailed Statement on Sources and Application of funds for expenditure other than Revenue Account
18	Detailed Statement on Contingency Fund and other Public Account transactions
19	Detailed Statement on Investments of earmarked funds

Orissa Fiscal Responsibility and Budget Management (FRBM) Act, 2005

The State Government has enacted the Fiscal Responsibility and Budget Management (FRBM) Act, 2005 to ensure prudent and improved fiscal management and to maintain fiscal stability in the State. The Act envisages progressive elimination of revenue deficit, reduction in fiscal deficit and debt management consistent with fiscal sustainability, greater fiscal transparency in fiscal operations of the Government and conduct of fiscal policy in a medium term framework and matters connected therewith or thereto. To give effect to the fiscal management principles as laid down in the Act, the rules framed there-under prescribed the following fiscal targets for the State Government:

- a) Reduce Revenue deficit to 'NIL' within a period of five financial years ending on the 31 day of March 2009.
- b) Reduce fiscal deficit by 1.5 *per cent* of GSDP in each of the financial years beginning on the 1 April 2004 so as to bring it down to not more than three *per cent* of the estimated gross State domestic product within a period of five financial years ending on the 31 day of March 2009 in the manner consistent with the goal.
- c) Generate a primary surplus of over three per cent of GSDP by the year ending 31 March 2008.
- d) Other important monitorable targets would be :
 - the ratio of salary to State's own revenue is to be reduced to 80 *per cent* by the year ending 31 March 2008;
 - the ratio of non-interest committed revenue expenditure to State's own and Mandated revenue was to be reduced to 55 *per cent* by the year ending 31 March 2008; and
 - the ratio of revenue deficit to revenue receipt was to be reduced to zero *per cent* by the year ending 31 March 2009.
- e) In order to bring the debt stock to a sustainable level, interest payment as a percentage of revenue receipt to be limited from 18 to 25 *per cent*.
- f) Total Debt stock should be limited to 300 *per cent* of the total Revenue Receipt of the State by the year ending 2007-08.
- g) The Act however provides that the revenue deficit and the fiscal deficit may exceed the specified limits on account of unforeseen circumstances or natural calamity to the extent of actual fiscal cost that can be attributed to the natural calamities.

The State Government had also developed its own Fiscal Correction Path (FCP) indicating the milestones of outcome indicators for the period 2004-05 to 2009-10 (Appendix-1.4). The FCP envisaged inter alia to almost double the State's own revenue from ₹ 4396.28 crore in the base year (2003-04) to ₹ 8529.02 crore in 2009-10; reduce the share of committed expenditure in the form of salaries, pensions and interest payments from 84 *per cent* of total revenue receipts in base year to 60 *per cent* in 2009-10; consistently reduce the general subsidy from ₹ 231 crore to ₹ 60 crore and eliminate the power subsidy during the period.

As prescribed in the Act, the State Government has laid Fiscal Policy Strategy (FPS) statement relating to taxation, expenditure, borrowings, lendings, investments, strategic priorities and measures for restructuring the State finances for the ensuing year and Medium Term Fiscal Plan (MTFP) based on current fiscal trends and policy initiatives undertaken by the Government and assumptions for achieving them along with the budget before the legislature during 2008-09.

(Rupees in Crore)

Description	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10
	Base Year	Actual	Projection	Projection	Projection	Projection	Projection
1	2	3	4	5	6	7	8
A. STATE REVENUE ACCOUNT:							
1. Own Tax Revenue	3301.74	4176.70	4358.20	4933.48	5584.70	6321.88	7156.37
2. Own Non-tax Revenue	1094.54	1345.52	1161.26	1185.75	1245.04	1307.29	1372.65
3. Own Tax + Non-tax Revenue (1+2)	4396.28	5522.22	5519.46	6119.23	6829.74	7629.17	8529.02
4. Share in Central Taxes & Duties	3327.68	3977.56	4904.00	5089.45	5649.29	6270.71	6960.49
5. Plan Grants	1450.67		1810.32	2100.82	2300.97	2457.53	2631.86
6. Non-Plan Grants	265.61	2350.41	997.56	1045.76	1062.17	1079.94	1099.12
7. Total Central Transfer (4 to 6)*	5043.96	6327.97	7711.88	8236.03	9012.43	9808.18	10691.47
8. Total Revenue Receipts (3+7)	9440.24	11850.19	13231.34	14355.26	15842.17	17437.35	19220.49
9. Plan Expenditure	1643.58	1956.04	2165.99	1828.09	2280.38	2415.19	2643.69
10. Non-Plan Expenditure	9217.58	10416.45	11736.45	13025.22	13720.37	14969.37	16417.43
11. Salary Expenditure	3902.68	4189.03	4461.48	4639.03	4802.34	4967.26	5133.79
12. Pension	1158.37	1259.80	1757.73	1933.51	2126.86	2339.54	2573.50
13. Interest Payments	2860.28	3332.02	3360.79	3507.65	3643.55	3577.76	3773.33
14. Subsidies - General	230.89	93.35	91.39	82.25	74.02	66.62	59.96
15. Subsidies - Power	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16. Total Revenue Expenditure (9+10)	10861.16	12372.49	13902.44	14853.31	16000.75	17384.56	19061.12
17. Salary + Interest + Pensions (11+12+13)	7921.33	8780.85	9580.00	10080.19	10572.75	10884.56	11480.62
18. As % of Revenue Receipts (17/8)	83.9%	74.1%	72.4%	70.2%	66.7%	62.4%	59.7%
19. Revenue Surplus/Deficit (8-16)	-1420.92	-522.30	-671.10	-498.05	-158.58	52.79	159.37
B. CONSOLIDATED REVENUE ACCOUNT:							
1. Power Sector loss/profit net of actual subsidy transfer		221.94	-259.70	-162.53	-115.77	-41.31	4.09
2. Increase in debtors during the year in power utility accounts (Increase(-))		244.01	136.76	83.61	69.86	47.20	29.98
3. Interest payment on off budget borrowings and SPV borrowings made by PSU/SPUs outside budget	12.27	13.37	14.07	12.82	7.22	6.68	6.68
4. Total (1 to 3)	12.27	479.32	-108.87	-66.10	-38.69	12.57	40.75
5. Consolidated Revenue Deficit (A.19 + B 4)	-1408.65	-42.98	-779.97	-564.15	-197.27	65.36	200.12
C. CONSOLIDATED DEBT:							
1. Outstanding debt and liability	31633.96	34051.18	37171.98	40406.23	43849.92	47450.23	51324.70
2. Total Outstanding guarantee of which (a) guarantee on account off budgeted borrowing and SPV borrowing	5264.87	3916.20	3857.33	3796.75	3743.55	3686.69	3636.69
D. CAPITAL ACCOUNT:	86.96	92.95	84.08	73.50	70.30	63.44	63.44
1. Capital Outlay	852.94	1055.55	1400.00	1827.43	1980.34	2455.00	2725.00
2. Disbursement of Loans and Advances	1572.01	205.09	95.00	90.00	86.00	80.00	75.00
3. Recovery of Loans and Advances	273.07	416.95	220.00	121.26	121.26	121.26	121.26
4. Other Capital Receipts	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. GROSS FISCAL DEFICIT (GFD)	-3572.80	-1366.00	-1946.10	-2294.22	-2103.67	-2360.95	-2519.37
GSDP at current prices	53830	57638	63402	69742	76716	84388	92827
Actual/Assumed Nominal Growth Rate (%)	21%	7%	10%	10%	10%	10%	10%

* Does not include funds transferred directly to NGOs / VOs in the State

	2005-2006	2006-2007	2007-2008	2008-2009	2009-10
Part A. Receipts					
1. Revenue Receipts	14085	18033	21967	24610	26430
(i) Tax Revenue	5002 (35)	6065 (34)	6856 (31)	7995(32)	8982(34)
Taxes on Agricultural Income	Nil	Nil	Nil	Nil	Nil
Taxes on Sales, Trade, etc	3012 (60)	3765 (62)	4118 (60)	4803(60)	5409(60)
State Excise	389 (8)	430 (7)	525 (7)	660(8)	849(10)
Taxes on Vehicles	406 (8)	427 (7)	459 (7)	524(7)	611(7)
Stamps and Registration fees	236 (5)	260 (4)	405 (6)	496(6)	360(4)
Land Revenue	70 (1)	226 (4)	276 (4)	348(4)	292(3)
Taxes on Goods and Passengers	463(9)	574(9)	627(9)	638(8)	815(9)
Other Taxes	426(9)	383(6)	446(7)	526(7)	646(7)
(ii) Non Tax Revenue	1532(11)	2588(14)	2654(12)	3176(13)	3212(12)
(iii) State's share of Union taxes and duties	4877 (35)	6221 (34)	7847 (36)	8280(34)	8519(32)
(iv) Grants in aid from Government of India	2674 (19)	3159 (18)	4611 (21)	5158(21)	5717(22)
2. Miscellaneous Capital Receipts	Nil	Nil	Nil	Nil	Nil
3. Recoveries of Loans and Advances	348	286	355	236	356
4. Total Revenue and Non debt capital receipts (1+2+3)	14433	18319	22322	24846	26786
5. Public Debt Receipts	2095	2046	507	1152	1650
Internal Debt (excluding Ways and Means Advances and Overdrafts)	2105	1305	417	643	1460
Net transactions under Ways and Means Advances and Overdrafts	Nil	Nil	Nil	Nil	Nil
Loans and Advances from Government of India	(-) 10	741	90	509	190
6. Total Receipts in the Consolidated Fund (4+5)	16528	20365	22829	25998	28436
7. Contingency Fund Receipts	81	--	165	301	11
8. Public Account Receipts	8506	9992	10297	11834	11735
9. Total Receipts of the State (6+7+8)	25115	30357	33291	38133	40182
Part B. Expenditure/Disbursement					
10. Revenue Expenditure	13604 (92)	15772 (90)	17723 (84)	21190(84)	25292(87)
Plan	2113 (16)	2727 (17)	4089 (23)	5308(25)	5615(22)
Non Plan	11491 (84)	13045 (83)	13634 (77)	15882(75)	19677(78)
General Services (including interest payments)	6826 (50)	7503 (47)	7227 (41)	6962(33)	9285(37)

* Excludes funds transferred directly to NGOs / VOs in the State

Appendix 1.5

	2005-2006	2006-2007	2007-2008	2008-2009	2009-10
Social Services	4678 (35)	5221 (33)	6416 (36)	8284(39)	9838(39)
Economic Services	1953 (14)	2776 (18)	3729 (21)	5551(26)	5762(23)
Grants-in-aid and contributions	147 (1)	272 (2)	351 (2)	393(2)	406(1)
11. Capital Expenditure	1038 (7)	1451 (8)	2843 (14)	3779(15)	3648(12)
Plan	963(93)	1340(92)	2656(93)	3570(94)	3257(89)
Non Plan	75(7)	111(8)	187(7)	209(6)	391(11)
General Services	53(5)	64(4)	132(5)	185(5)	178(5)
Social Services	119(12)	220(15)	643(22)	924(24)	563(15)
Economic Services	866(83)	1168(81)	2068(73)	2671(71)	2907(80)
12. Disbursement of Loans and Advances	67 (1)	272 (2)	433 (2)	211(1)	112
13. Total (10+11+12)	14709	17495	20999	25180	29052
14. Repayments of Public Debt	1038	1851	1845	1493	1489
Internal Debt (excluding Ways and Means Advances and Overdrafts)	505	1072	1412	1059	1052
Net transactions under Ways and Means Advances and Overdraft	Nil	Nil	Nil	Nil	Nil
Loans and Advances from Government of India	533	779	433	434	437
15. Appropriation to Contingency Fund	Nil	Nil	Nil	250	Nil
16. Total disbursement out of Consolidated Fund (13+14+15)	15747	19346	22844	26923	30541
17. Contingency Fund disbursements	Nil	138	51	11	199
18. Public Account disbursements	6003	7958	8971	10896	9849
19. Total disbursement by the State (16+17+18)	21750	27442	31866	37830	40589
Part C. Deficits					
20. Revenue Deficit(-)/Revenue Surplus (+) (1-10)	(+) 481	+2261	(+) 4244	(+)3420	(+)1138
21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)	(-) 276	(+) 824	(+) 1323	(-)334	(-)2266
22. Primary Deficit (21+23)	(+) 3421	(+) 4012	(+) 4492	(+)2555	(+)778
Part D. Other data					
23. Interest Payments (included in revenue expenditure)	3697 (27)	3188 (20)	3169 (18)	2889(14)	3044(12)
24. Financial Assistance to local bodies etc.,	1783	3420	3859	5422	6722
25. Ways and Means Advances/Overdraft availed (days)					
Ways and Means Advances availed (days)	Nil/Nil	Nil/Nil	Nil/Nil	Nil/Nil	Nil/Nil
Overdraft availed (days)	Nil/Nil	Nil/Nil	Nil/Nil	Nil/Nil	Nil/Nil
26. Interest on Ways and Means Advances/ Overdraft	Nil/Nil	Nil/Nil	Nil/Nil	Nil/Nil	Nil/Nil

Appendix 1.5

	2005-2006	2006-2007	2007-2008	2008-2009	2009-10
27 Gross State Domestic Product (GSDP)	78953(P)	93374 (Q)	106466 (A)	122165	150946(A)
28 Outstanding Fiscal liabilities (year end)	38468	39466	38525	39168	40613
29. Outstanding guarantees (year end) (including interest)	3496 +*	2648+*	2168+*	1386	1027
30. Maximum amount guaranteed (year end)	9252	8589	8586	8380	8389
31. Number of incomplete projects	31	65	34	41	35
32. Capital blocked in incomplete projects	5458	6437	102	137	115
Part E: Fiscal Health Indicators					
I Resource Mobilization					
Own Tax revenue/GSDP	6.37	6.65	6.64	6.54	5.95
Own Non-Tax Revenue/GSDP	1.95	2.84	2.57	2.60	2.13
Central Transfers/GSDP	6.21	6.82	7.60	6.79	5.64
II Expenditure Management					
Total Expenditure/GSDP	0.186	0.186	0.197	20.61	19.25
Total Expenditure/Revenue Receipts	104.43	97.02	95.59	102.32	109.92
Revenue Expenditure/Total Expenditure	92.49	90.15	84.40	84.15	87.06
Expenditure on Social Services/Total Expenditure	0.33	0.31	0.34	36.71	35.80
Expenditure on Economic Services/Total Expenditure	19.16	22.54	27.61	32.65	29.84
Capital Expenditure/Total Expenditure	7.06	8.29	13.54	15.01	12.56
Capital Expenditure on Social and Economic Services/Total Expenditure.	6.70	7.93	12.91	14.28	11.94
III Management of Fiscal Imbalances					
Revenue deficit (surplus)/GSDP	0.609	2.421	3.986	2.80	0.75
Fiscal deficit/GSDP	(-)0.351	0.88	1.243	(-)0.47	(-)1.50
Primary Deficit (surplus) /GSDP	4.333	4.297	4.219	1.88	0.52
Revenue Deficit/Fiscal Deficit	(-)174.28	274.39	320.79	(-)17.07	50.26
Primary Revenue Balance/GSDP					
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	48.72	42.27	36.19	32.06	26.91
Fiscal Liabilities/RR	273.11	218.85	175.38	159.15	153.66
Primary deficit vis-à-vis quantum spread					
Debt Redemption (Principal +Interest)/ Total Debt Receipts					
V Other Fiscal Health Indicators					
Return on Investment	7.39	2.97	8.38	14.27	11.90
Balance from Current Revenue (Rs in crore)	(-)5342	4403	5574	4811	3166
Financial Assets/Liabilities	0.59	0.67	0.77	0.84	0.87

P: Provisional Estimates, **Q:** Quick Estimates, **A:** Advanced Estimates

*Figures of interest not furnished by Government.

Appendix 1.6

Abstract of receipt and disbursement for the year 2009-10

(Refer Paragraph 1.1.1 at Page 1)

(Rupees in Crore)

2008-09	Receipts		2009-10	2008-09	Disbursements	Non-Plan	Plan	Total	2009-10
Section-A: Revenue									
24610.01	I.Revenue Receipts		26430.21	21190.12	I.Revenue Expenditure-	19676.49	5615.10		25291.59
7995.20	-Tax revenue	8982.34		6961.87	General services	9204.32	80.83	9285.15	
				8284.41	Social Services-	6601.69	3236.53	9838.22	
3176.15	-Non-tax revenue	3212.20		4497.73	-Education, Sports, Art and Culture	4418.02	1123.05	5541.07	
				921.91	-Health and Family Welfare	841.59	304.66	1146.25	
8279.96	-State's share of Union Taxes	8518.65		545.60	-Water Supply, Sanitation, Housing and Urban Development	348.37	424.90	773.27	
				24.57	-Information and Broadcasting	18.48	5.48	23.46	
1242.00	-Non-Plan grants	1629.34		573.50	-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	357.64	347.97	701.61	
2632.53	-Grants for State Plan Schemes	2776.74		43.17	-Labour and labour Welfare	44.36	29.09	73.45	
				1631.82	-Social Welfare and Nutrition	531.52	994.78	1526.30	
1284.17	-Grants for Central and Centrally sponsored Plan Schemes	1310.94		46.11	-Others	41.71	10.60	52.31	
				5551.08	Economic Services-	3464.65	2297.75	5762.40	
				1840.80	-Agriculture and Allied Activities	1552.63	638.49	2191.12	
				1225.53	-Rural Development	386.30	793.61	1179.91	
				---	-Special Areas Programmes	----	-----	----	
				556.57	-Irrigation and Flood control	445.05	168.47	613.52	
				281.59	-Energy	6.54	88.96	95.50	
				175.90	-Industry and Minerals	85.85	99.87	185.72	
				895.86	-Transport	891.75	56.00	947.75	
				32.59	-Science, Technology and Environment	3.77	26.17	29.94	
				542.10	-General Economic Services	92.77	426.17	518.94	
				392.76	Grants-in-aid and Contributions-	405.82	----	405.82	
					Total				
----	II. Revenue deficit carried over	--	---	3419.89	II. Revenue Surplus carried over				1138.62

Appendix 1.6

2008-09	Receipts		2009-10	2008-09	Disbursements	Non-Plan	Plan	Total	2009-10
Section- B: Others									
9385.79	III. Opening Cash balance including Permanent Advances and Cash Balance Investment		9689.45		III. Opening Overdraft from Reserve Bank of India				--
Nil	IV. Miscellaneous Capital receipts		Nil	3779.17	IV. Capital Outlay-	391.12	3256.76		3647.88
				184.94	General Services-	29.36	148.38	177.74	
				923.62	Social Services-	4.53	558.17	562.70	
				3.35	-Education, Sports, Art and Culture	---	13.11	13.11	
				14.91	-Health and Family Welfare	----	24.61	24.61	
				810.27	-Water Supply, Sanitation, Housing and Urban Development	4.78	382.37	387.15	
				---	-Information and Broadcasting	----	----	---	
				92.59	-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	-0.24	133.80	133.56	
				---	-Social Welfare and Nutrition	----	----	----	
				2.50	-Others	----	4.28	4.28	
				2670.61	Economic Services-	357.22	2550.21	2907.43	
				59.32	-Agriculture and Allied Activities	31.08	61.43	92.51	
				--	-Rural Development	----	----	----	
				----	-Special Areas Programmes	----	----	----	
				1518.73	-Irrigation and Flood Control	----	1522.73	1522.73	
				23.05	-Energy	8.94	----	8.94	
				0.10	-Industry and Minerals	324.94	0.05	324.99	
				974.15	-Transport	1.11	926.22	927.33	
				95.26	-General Economic Services	0.09	30.84	30.93	
236.21	V. Recoveries of Loans and Advances-		356.36	210.97	V. Loans and Advances disbursed-				112.48
110.29	-From Power Projects	----		--	-For Power Projects			----	
30.78	-From Government Servants	26.37		29.04	-To Government Servants			23.98	
95.14	-From Others	329.99		181.93	-To Others			88.50	
3419.89	VI. Revenue Surplus brought down		1138.62		VI. Revenue Deficit brought down			---	
1151.66	VII. Public debt receipts-		1650.12	1492.61	VII. Repayment of Public debt-				1488.69
Nil	-External debt	Nil		Nil	-External debt			Nil	
643.18	-Internal debt other than Ways and Means	1459.78		1058.61	-Internal debt other than Ways and Means Advances and Overdrafts			1051.74	

Appendix 1.6

2008-09	Receipts		2009-10	2008-09	Disbursements	Non-Plan	Plan	Total	2009-10
	Advances and overdrafts								
---	Net transactions under Ways and Means Advances		--	---	- Net transactions under Ways and Means Advances				
--	- Net transactions under overdraft		---	---	-Net transactions under overdraft				
508.48	-Loans and Advances from Central Government	190.34		434.30	-Repayment of Loans and Advances to Central Government			436.95	
Nil	VIII. Appropriation to Contingency Fund		--	250.00	VIII. Appropriation to Contingency Fund				
301.34	IX .Amount transferred to Contingency Fund		11.07	11.07	IX. Expenditure from Contingency Fund				198.97
11833.90	X. Public Account receipts-		11735.46	10895.52	X. Public Account disbursements-				9849.43
2129.70	-Small Savings and Provident Funds	2570.58		1670.93	-Small Savings and Provident Funds			1432.51	
533.00	-Reserve Funds	735.95		624.31	-Reserve Funds			234.53	
17.71	-Suspense and Miscellaneous	37.14		22.33	-Suspense and Miscellaneous			-23.40	
5917.25	-Remittance	5257.29		5918.13	-Remittances			5215.94	
3236.24	-Deposits and Advances	3134.50		2659.82	-Deposits and Advances			2989.85	
Nil	XI. Closing Overdraft from Reserve Bank of India			9689.45	XI. Cash Balance at end-				9283.63
				----	Cash in Treasuries and Local Remittances			-----	
				-1013.52	Deposits with Reserve Bank			-384.20	
				55.00	Departmental Cash Balance including permanent Advances			49.41	
				10647.97	Cash Balance Investment			9618.42	
50938.80	Total		51011.29	50938.80	Total				51011.29

Sl No.	Programme/Scheme	Central Share (2009-2010) (Rupees in Crore)
1.	MPs LOCAL AREA DEVELOPMENT SCHEME MPLADS	47.00
2.	SCHEME FOR HUMAN RESOURCE DEVELOPMENT FPI	0.38
3.	HUMAN RESOURCES FOR HEALTH	1.00
4.	I & M SECTOR BIOTECHNOLOGY	2.00
5.	HUMAN RESOURCE DEVELOPMENT BIOTECHNOLOGY	0.49
6.	BIOTECHNOLOGY FOR SOCIETAL DEVELOPMENT	0.46
7.	INTERNATIONAL COOPERATION BIOTECHNOLOGY	0.05
8.	RESEARCH AND DEVELOPMENT DEPARTMENT OF BIOTECHNOLOGY	3.20
9.	RESEARCH AND DEVELOPMENT SUPPORT SERC	4.51
10.	RESEARCH AND DEVELOPMENT WATER RESOURCES	0.22
11.	MARINE RESEARCH AND TECHNOLOGY DEVELOPMENT	1.15
12.	RESEARCH AND DEVELOPMENT FOR CONSERVATION AND DEVELOPMENT	0.67
13.	SUPPORT TO AUTONOMOUS RESEARCH AND DEVELOPMENT INSTITUTIONS	13.00
14.	SCHEME FOR PROMOTION OF RESEARCH AND DEVELOPMENT IRON AND STEEL SECTOR	0.87
15.	ENVIRONMENT INFORMATION EDUCATION AND AWARENESS	2.72
16.	INFORMATION EDUCATION AND COMMUNICATIONS	0.42
17.	SCHOLARSHIPS FOR SCIENCE IN HIGHER EDUCATION OVERSIGHT COMMITTEE RECOMMENDATION	0.92
18.	EDUCATIONAL COMPLEXES IN LOW LITERACY POCKETS	7.84
19.	TOP CLASS EDUCATION FOR SCs SJE	2.28
20.	RESEARCH INFORMATION AND MASS EDUCATION, TRIBAL FESTIVALS AND OTHERS	0.01
21.	ACTION RESEARCH AND RESEARCH STUDIES	0.01
22.	RESEARCH IN URBAN AND REGIONAL PLANNING CAPACITY BUILDING IN URBAN SECTOR TRAINING IN PHE	0.26
23.	CAPACITY BUILDING AND TECHNICAL ASSISTANCE	0.74
24.	CAPACITY BUILDING FOR SERVICE PROVIDERS	0.14
25.	ASSISTANCE TO STATE FOR CAPACITY BUILDING IN TRAUMA CARE	1.54
26.	WOMEN'S HOSTEL IN POLYTECHNICS	1.40
27.	580 NEW COMMUNITY POLYTECHNICS	1.13
28.	POLYTECHNICS FOR DISABLED DHE	0.24
29.	STRENGTHENING OF EXISTING POLYTECHNICS	0.40
30.	COMPUTERISATION OF RECORDS OF STATE WAKF BOARDS	0.27
31.	STUDIES IN AGRICULTURAL ECONOMIC POLICY AND DEVELOPMENT	1.50
32.	NATIONAL BAMBOO MISSION	1.58
33.	MANPOWER DEVELOPMENT DIT	0.09
34.	INDIA METEOROLOGY DEPARTMENT	0.17
35.	POLLUTION ABATEMENT	0.01
36.	TECHNOLOGY DEVELOPMENT PROGRAMME	0.89

Appendix 1.7

Sl No.	Programme/Scheme	Central Share (2009-2010) (Rupees in Crore)
37.	ASSISTANCE TO IHMS FCIS ETC	0.90
38.	SCHEME OF INSTITUTE OF EXCELLENCE TOP CLASS INSTITUTE	0.51
39.	DEVELOPMENT AND STRENGTHENING OF INFRASTRUCTURE FACILITIES FOR PRODUCTION AND DISTRIBUTION OF QUALITY SEEDS	8.79
40.	MICRO IRRIGATION	5.28
41.	NATIONAL HORTICULTURE MISSION	35.00
42.	SUPPORT TO STATE EXTENSION PROGRAMME FOR EXTENSION REFORMS	15.11
43.	NATIONAL FOOD SECURITY MISSION	63.41
44.	NATIONAL PROJECT FOR CATTLE AND BUFFALO BREEDING	3.91
45.	INTENSIVE DAIRY DEVELOPMENT PROGRAMME	1.81
46.	IT FOR MASSES GENDER SC ST DIT	0.25
47.	ELECTRONIC GOVERNANCE	9.45
48.	MANPOWER DEVELOPMENT DIT	0.28
49.	POLYMETALLIC NODULES PROGRAMME	0.46
50.	CONSERVATION OF NATURAL RESOURCES AND ECOSYSTEMS	0.03
51.	NATIONAL AFFORESTATION PROGRAMME	8.82
52.	INTERNATIONAL COOPERATION ACTIVITIES	0.76
53.	NATIONAL COASTAL MANAGEMENT PROGRAMME	0.14
54.	NATIONAL RURAL HEALTH MISSION NRHM CENTRAL SECTOR	0.69
55.	NATIONAL RURAL HEALTH MISSION (NRHM) CENTRALLY SPONSORED	311.56
56.	NATIONAL AIDS CONTROL PROGRAMME INCLUDING S T D CONTROL	16.70
57.	NATIONAL MENTAL HEALTH PROGRAMME	0.50
58.	HOSPITALS AND DISPENSARIES (UNDER NRHM)	4.63
59.	PUBLIC PRIVATE PARTNERSHIP FOR SETTING UP OF SPECIALITY CLINICS/ IPDS	0.59
60.	DISTRICT HOSPITALS	5.54
61.	MEDICAL REHABILITATION	0.12
62.	NATIONAL MISSION ON MEDICINAL PLANTS	2.36
63.	MEDICINAL PLANTS	0.49
64.	COUNSELLING RETRAINING AND REDEPLOYMENT SCHEME	0.37
65.	CRIME AND CRIMINAL TRACKING NETWORK AND SYSTEM	4.87
66.	COMMISSION FOR SCIENTIFIC AND TECH TERMINOLOGY DHE	0.10
67.	NATIONAL INSTITUTE OF TECHNOLOGY NIT DHE	57.52
68.	SETTING UP OF NEW IITs	37.50
69.	NATIONAL CHILD LABOUR PROJECT INCLUDING GRANTS IN AID TO VOLUNTARY AGENCIES	8.63
70.	QUALITY OF TECHNOLOGY SUPPORT INSTITUTIONS AND PROGRAMME	4.76
71.	ASSISTANCE TO TRAINING INSTITUTIONS	0.50
72.	SCIENCE AND TECHNOLOGY MINES	0.46
73.	OFF GRID DRPS	0.01
74.	RENEWABLE ENERGY FOR RURAL APPLICATIONS REMOTE VILLAGES	17.68
75.	RENEWABLE ENERGY FOR RURAL APPLICATIONS FOR ALL VILLAGES	2.57
76.	DEMONSTRATION OF SOLAR THERMAL SPV SYSTEMS AND OTHER ACTIVITIES	0.04

Appendix 1.7

Sl No.	Programme/Scheme	Central Share (2009-2010) (Rupees in Crore)
77.	R AND D IN NEW AND RENEWABLE ENERGY TECHNOLOGIES	0.70
78.	INFORMATION PUBLICITY AND EXTENSION	0.35
79.	RASHTRIYA MADHYAMIK SHIKSHA ABHIYAN (RMSA)	5.04
80.	SARVA SHIKSHA ABHIYAN (SSA)	630.62
81.	SJSRY (SWARNA JAYANTI SHAHARI ROJGAR YOJANA)	14.77
82.	NATIONAL RURAL EMPLOYMENT GUARANTEE SCHEME	501.49
83.	SWARANJAYANTI GRAM SWAROZGAR YOJANA (SGSY)	124.82
84.	DRDA ADMINISTRATION	26.04
85.	RURAL HOUSING- IAY	460.26
86.	PRADHAN MANTRI GRAM SADAK YOJANA (PMGSY)	791.35
87.	INTEGRATED WATERSHED MANAGEMENT PROGRAMME (IWMP)	100.13
88.	EAP	52.91
89.	ACCELERATED RURAL WATER SUPPLY SCHEME	123.97
90.	CENTRAL RURAL SANITATION SCHEME	50.31
91.	INTERNATIONAL COOPERATION S & T	0.48
92.	AUTONOMOUS INSTITUTIONS AND PROFESSIONAL BODIES	0.01
93.	NATIONAL MISSION ON NANO SCIENCE AND NANO TECHNOLOGY	0.05
94.	SCIENCE AND TECHNOLOGY PROGRAMME FOR SOCIO ECONOMIC DEVELOPMENT	0.87
95.	BIOINFORMATICS	0.27
96.	GRAND CHALLENGE PROGRAMME	0.47
97.	NATIONAL SCHEME FOR FUNDING TO NATIONAL INSTITUTE SJE	4.29
98.	SCHEMES ARISING OUT OF THE IMPLEMENTATION OF THE PERSON WITH DISABILITIES SJE	1.06
99.	ASSISTANCE TO PANCHAYATI RAJ INSTITUTIONS VOLUNTARY ORGANIZATIONS SELF HELP GROUPS FOR PROGRAMMES RELATED TO AGED SJE	0.05
100.	HANDLOOMS	1.04
101.	HANDICRAFTS	0.31
102.	NATIONAL URBAN INFORMATION SYSTEM (NUIS)	0.16
103.	ASIDE (ASSISTANCE TO STATES FOR DEVELOPING EXPORT INFRASTRUCRE AND ALLIED ACTIVITIES	4.57
104.	SCHEME FOR STRENGTHENING OF INSTITUTIONS INCLUDING NIFTEM	0.02
105.	MSME CLUSTERS DEVELOPMENT PROGRAMME AND MSME GROWTH POLES	1.20
106.	DOMESTIC PROMOTION AND PUBLICITY INCLUDING HOSPITALITY	0.19
107.	PRODUCT INFRASTRUCTURE DEVELOPMENT FOR DESITNATION AND CIRCUITS	7.15
108.	STEP SUPPORT TO TRAINING AND EMPLOYMENT PROGRAMME FOR WOMEN	0.24
109.	NATIONAL PROGRAMME FOR YOUTH AND ADOLESCENT DEVELOPMENT GENERAL	0.01
TOTAL		3637.86

Appendix 1.8

Statement showing Gross collection and Expenditure on collection for the year 2009-10

(Refer Paragraph 1.3.1 at Page 9)

(Rupees in crore)

Head of Revenue	year	Gross collection	Expenditure on collection	Percentage of expenditure to gross collection	All India average percentage for the year
Sales Tax/ VAT	2006-07	4439.01	26.59	0.60	0.88
	2007-08	4863.36	30.11	0.62	
	2008-09	5601.22	44.45	1.79	
	2009-10	6383.94	53.90	0.84	
Taxes on vehicles	2006-07	426.54	12.25	2.87	2.93
	2007-08	459.42	14.71	3.2	
	2008-09	524.43	32.59	6.21	
	2009-10	611.23	27.78	4.54	
State Excise	2006-07	430.07	15.28	3.55	3.66
	2007-08	524.93	17.54	3.34	
	2008-09	660.07	24.76	3.75	
	2009-10	849.05	30.74	3.62	
Stamp Duty and registration fees	2006-07	260.49	10.92	4.19	2.77
	2007-08	404.76	11.81	2.92	
	2008-09	495.66	15.23	30.7	
	2009-10	359.96	15.91	4.41	

Appendix 1.9

Statement showing Outlay-Outcome relationship during the financial year 2009-10

(Refer Paragraph 1.5.3 at Page 21)

Sl. No.	Programme/ Scheme	Financial Outlays and Expenditure (Rupees in crore)			Physical Achievement/Outcome of the Programme			
		Year	Outlay Budgeted/ Allocated	Actual expenditure	Performance Indicator	Unit of Measurement	Physical Targets	Achievement/ Outcome
Government of India's Flagship Programmes								
1.	BRGF	2006-07	190.00	-	1.Mitigation of regional imbalances. 2.Poverty elevation in backward districts. 3.Promoting accountable and responsive Panchayat Samities/ Municipalities.	Urban Local Bodies of backward districts. (19 nos)	To cover 19 backward districts.	Refer performance Audit on the topic incorporated in C&AG's Audit Report (Civil) for the year ended 31 March 2010 on Government of Orissa.
		2007-08	305.67	59.98				
		2008-09	305.67	191.37				
		2009-10	305.67	360.03				
II. State Government's Flagship programmes								
1	Madhubabu Pension Scheme	2009-10	338.02	338.02	No of Beneficiaries	In number	1408400	1408400
2	Biju KBK Yojana	2009-10	120.00	5.19	(i) Bijli (ii)Sadak (iii)Pani	(i)No. of villages. (ii)No of small culverts etc. (iii) No of drinking water supply units	Bijli-76 Roads and Culvert – 1735 Pani – 812 Others - 295	NA
3	Biju Gramya Jyoti	2009-10	1.00	1.00	Rural Electrification of Villages and Habitations	No of Villages	No Target	3431 (out of the target of 2007-08 and 2008-09)

NA: Not available with the Planning and Co-ordination Department of the Government of Orissa.

(Rupees in Crore)

As on 31.03.2009	Liabilities		As on 31.03.2010
16770.15	Internal Debt -		17178.19
7353.87	Market Loans bearing interest	6782.96	
0.14	Market Loans not bearing interest	0.08	
15.60	Loans from Life Insurance Corporation of India	12.75	
9400.54	Loans from other Institutions	10382.40	
Nil	Ways and Means Advances	Nil	
Nil	Overdrafts from Reserve Bank of India	Nil	
8476.11	Loans and Advances from Central Government -		8229.49
52.93	Pre 1984-85 Loans	51.31	
36.82	Non-Plan Loans	34.01	
8293.38	Loans for State Plan Schemes	8061.50	
24.01	Loans for Central Plan Schemes	20.64	
68.97	Loans for Centrally Sponsored Plan Schemes	62.03	
375.85	Contingency Fund		187.95
11185.32	Small Savings, Provident Funds, etc.		12323.39
2714.56	Deposits		2859.35
4334.63	Reserve Funds Advances		4836.05
13.05	Suspense and Miscellaneous Balances		73.60
698.12	Miscellaneous Capital Receipts		698.12
44567.79	TOTAL		46386.14
	Assets		
24394.76	Gross Capital Outlay on Fixed Assets -		28042.64
1771.20	Investments in shares of Companies, Corporations, etc.	2106.95	
22623.56	Other Capital Outlay	25935.69	
3377.21	Loans and Advances -		3133.34
1943.07	Loans for Power Projects	1943.07	
991.35	Other Development Loans	817.72	
442.79	Loans to Government servants and Miscellaneous loans	372.55	
9.18	Advances		9.32
57.79	Remittance Balances		16.44
9689.45	Cash -		9283.62
	Cash in Treasuries and Local Remittances		

Appendix 1.10

As on 31.03.2009	Assets		As on 31.03.2010
-1013.52	Deposits with Reserve Bank	-384.20	
55.00	Departmental Cash Balance including	49.40	
	Permanent Advances		
1.82	Security Deposits	1.83	
4313.00	Investment of Earmarked Funds	4813.00	
6333.15	Cash Balance Investments	4803.59	
7039.40	Deficit on Government Account -		5900.78
3419.89	(i) Less Revenue Surplus of the current year	1138.62	
250.00	(ii) Appropriation to Contingency Fund	-----	
10209.29	Accumulated deficit at the beginning of the year	7039.40	
44567.79	TOTAL		46386.14

Note: Closing balance of the contingency fund has been taken under liabilities

Explanatory Notes for Appendices 1.5 and 1.6

The abridged accounts in the foregoing statements have to be read with comments and explanations in the Finance Accounts. Government accounts being mainly on cash basis, the deficit on Government account, as shown in Appendix 1.10, indicates the position on cash basis, as opposed to accrual basis in commercial accounting. Consequently, items payable or receivable or items like depreciation or variation in stock figures, etc., do not figure in the accounts. Suspense and Miscellaneous balances include cheques issued but not paid, payments made on behalf of the State and other pending settlements, etc. There was a difference of ₹ 6.02 crore (Net credit) between the figures reflected in the Accounts and that intimated by the Reserve Bank of India under "Deposits with Reserve Bank" after reconciliation and adjustment a balance of net debit of ₹ 4.46 lakh which was under reconciliation. (June 2010)

Statement of various Grants / Appropriations where saving was more than ₹ 10 crore each or more than 20 percent of the total provision

(Refer Paragraph 2.3.1 at Page 40)

(Rupees in crore)

Sl. No.	Grant No	Name of the Grant/Appropriation	Total Grant/Appropriation	Savings	Percentage
(1)	(2)	(3)	(4)	(5)	(6)
Revenue - Voted					
1	3	Revenue and Disaster Management	1284.46	604.97	47.09
2	5	Finance	4317.48	889.31	20.60
3	12	Health and Family Welfare	1599.42	466.95	29.19
4	14	Labour and Employment	99.36	37.60	37.84
5	26	Excise	40.14	8.10	20.18
6	29	Parliamentary Affair	17.25	8.46	49.04
7	31	Textile & Handloom	70.41	14.90	21.16
8	33	Fisheries and Animal Resources Development	285.26	69.49	24.36
Capital - Charged					
9	20	Water Resources	13.38	4.22	31.54
Capital - Voted					
10	1	Home	141.63	60.01	42.37
11	5	Finance	207.50	183.53	88.45
12	6	Commerce	5.87	2.02	34.41
13	10	School & Mass Education	81.25	81.25	100
14	11	ST & SC develop department and Minorities and Backward classes development	181.47	47.91	26.40
15	20	Water Resources	1906.20	383.69	20.13
16	22	Forest and Environment	208.59	95.82	45.94
17	28	Rural Development	730.25	169.63	23.23
18	38	Higher Education	7.17	3.91	54.53
TOTAL			11197.09	3131.77	27.97

Statement showing various Grants / Appropriations where Expenditure was more than ₹ 10 crore or exceeded the approved provision by ₹ 2 crore and more than 20 percent of the total provision

(Refer Paragraph 2.3.3 at Page 41)

(Rupees in crore)

Sl. No.	Grant Number	Name of the Grant/Appropriation	Total Grant/Appropriation	Expenditure	Amount of Excess Expenditure	Percentage of Excess Expenditure
(1)	(2)	(3)	(4)	(5)	(6)	(7)
		ST & SC and Minorities Development Department				
1	11	4225-Capital Outlay on Welfare of SC, ST and OBCs-Centrally Sponsored Plan-District Sector-03-Welfare of Backward Classes-800-Other Expenditure-2255-Multisector Development Programme	8.04	10.66	2.62	32.59
		Water Resource Department				
2	20	2700-Major Irrigation-Non Plan-04-Hirakud Stage-I-Project –Commercial-101-Maintenance and Repair-0946-Maintenance of Canals, Branches and Distributaries under Irrigation Scheme	11.65	15.57	3.92	33.65
3	20	2705-Command Area Development-Centrally Sponsored Plan-State Sector-001-Ayacut Development-0594-Grant-in-Aid to Command Area Development Authority for construction of Field Channels	7.43	13.37	5.94	79.95
4	20	4711- Capital Outlay on Flood Control Projects- State Plan-State Sector-01-Flood Control-103-Civil Works-0101-Bank Protection work on River embankments.	53.37	64.10	10.73	20.10
5	20	4711- Capital Outlay on Flood Control Projects- State Plan-State Sector-03-Drainage -103-Civil Works-1610-Construction and Renovation of Drainage Sluice	7.80	13.67	5.87	75.26
		Forest and Environment Department				
6	22	2406-Forestry and Wildlife- State Plan-State Sector-01-Forestry-102-Social and Farm Forestry-1004-Orissa Forest Sector Development Project(EAP,JBIC Japan Assisted)	43.43	62.00	18.57	42.76
		Agriculture Department				
7	23	2401-Crop Husbandry-Non Plan-103-Seeds-1047-Personal Ledger Account for purchase and distribution of seeds, fertilizers etc.	4.00	86.23	82.23	2055.75
		Women and Child Welfare Department				
8	36		122.12	168.26	46.14	37.78

Appendix 2.2

Sl. No.	Grant Number	Name of the Grant/Appropriation	Total Grant/Appropriation	Expenditure	Amount of Excess Expenditure	Percentage of Excess Expenditure
(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2235-Social Security and Welfare-Centrally Sponsored Plan-District Sector-02-Social Welfare-102-Child Welfare-0731-ICDS Scheme				
9	36	2202-General Education- Centrally Sponsored Plan-State Sector-01-Elementary Education-789- Special Component Plan for Scheduled Caste -0900-Mid Day Meals.	49.58	62.49	12.91	26.04
10	36	2236-Nutrition-Centrally Sponsored Plan-State Sector-02-Distribution of nutritious food and beverages-101-Special Nutrition Programme-1423-Supplementary Nutrition Programme	93.22	152.49	59.27	63.58
11	36	2236- Nutrition -Centrally Sponsored Plan-State Sector-02-Distribution of nutritious food and beverages-789-Special Component Plan for Scheduled Caste -1423-Supplementary Nutrition Programme	30.97	49.91	18.94	61.15
12	36	2236- Nutrition -Centrally Sponsored Plan-State Sector-02-Distribution of nutritious food and beverages-796-Tribal Area Sub Plan -1423-Supplementary Nutrition Programme	36.74	59.54	22.80	62.06
		Information Technology Department				
13	37	2852-Industries-State Plan-State Sector-07-Telecommunication and Electronic Industris-796-Tribal Area Sub Plan -0776-Implementation of e-Governance Projects as per the National e-Governance Programme-One time ACA	4.53	11.82	7.29	160.93
		Higher Education Department				
14	38	2202-General Education-Non Plan-03-University and Higher Education-102-Assistance to Universities-1900-Ravenshaw University	10.54	13.54	3.00	28.46
		TOTAL	483.42	783.65	300.23	62.11

(Rupees in thousand)

SI No	Number and Name of the Grant	Original Provision	Actual expenditure	Savings out of Original provision	Supplementary provision
A Revenue (Charged)					
1	01-Home	2961.16	2487.12	569.78	95.74
2	20-Water Resources	27.01	1.48	52.03	26.50
Total for Charged		2988.17	2488.60	621.81	122.24
A Revenue (Voted)					
1	01-Home	149447.02	141061.71	17067.90	8682.59
2	03-Revenue & Disaster Management	126362.47	67949.66	60496.64	2083.83
3	10-School & Mass Education	451958.30	410765.23	62483.18	21290.11
4	11-SC, ST and Minorities and Backward Classes Development	79599.61	72869.32	10713.78	3983.49
5	14-Labour and Employment	9918.18	6175.96	3760.18	17.96
6	16-Planning & Co-ordination	51158.80	47422.28	3756.66	20.14
7	18-Public Grievance & Pension Administration	233.98	157.43	91.80	15.25
8	21- Transport	3799.93	3404.15	453.30	57.52
9	26-Excise	3897.45	3204.22	809.68	116.45
10	27-Science & Technology	2540.51	2390.61	270.17	120.27
11	28-Rural Development	59703.49	57102.59	12057.66	9456.76
12	30-Energy	9470.19	9090.55	417.71	38.07
13	31-Textile & Handloom	6337.83	5550.66	1490.14	702.97
14	33- Fisheries & Animal Resources Development	25540.59	21577.33	6948.81	2985.55
15	34-Co-operation	14054.73	13062.25	1292.51	300.03
16	36-Women & Child Development	183632.45	168664.55	38880.45	23912.55
Total for Voted		1177655.53	1030448.50	220990.57	73783.54
Total for Revenue		1180643.70	1032937.10	221612.38	73905.78

Appendix 2.3

Sl No	Number and Name of the Grant	Original Provision	Actual expenditure	Savings out of Original provision	Supplementary provision
B Capital					
1	01-Home Department	10201.30	8161.92	6001.06	3961.68
2	06-Commerce Department	525.00	385.02	202.27	62.29
3	07-Works Department	76846.60	75185.72	9198.35	7537.47
4	13-Housing & Urban Development Department	16563.92	14681.39	2468.45	585.92
5	20-Water Resources	177705.10	152250.87	38369.45	12915.22
Total-capital		281841.92	250664.92	56239.58	25062.58
Grand Total		1462485.62	1283602.02	277851.96	98968.36

(Rupees inCrore)

Sl. No.	Grant No.	Description	Re-appropriation	Final Excess(+)/ Saving(-)
1	07-Works	5054-Capital Outlay on Road and Bridges-State Plan –State Sector-03-State Highways-796-Tribal Area Sub Plan-1994-Orissa State Roads Project-Road Improvement Component(EAP)	-17.82	-5.15
2	07-Works	5054-Capital Outlay on Road and Bridges-State Plan –State Sector-04-District and Other Roads-796-Tribal Area Sub Plan-2006-One time ACA	-13.42	-6.54
3	10-School and Mass Education	2202-General Education-Non Plan-01-Elementary Education-101-Government Primary Schools-0538-General Primary Schools	-264.76	-35.56
4	10-School and Mass Education	2202-General Education-Non Plan-01-Elementary Education-101-Government Primary Schools-0556-Government Upper Primary Schools	-93.76	-22.37
5	10-School and Mass Education	2202-General Education-Non Plan-02-Secondary Education-109-Government Secondary Schools-1261- Secondary Schools	-110.03	-20.19
6	10-School and Mass Education	2251-Secretariat Social Services-Non Plan-090-Secretariat-0256-Department of School and Mass Education	-0.50	-5.32
7	17-Panchayati Raj	2515-Other Rural Development Programmes-Non Plan-102-Community Development-1708-Post Stage II Blocks(under the award of 2 nd State Finance Commission)	-2.39	-10.39
8	20-Water Resources	2705-Command Area Development-State Plan-State Sector-001-Ayacut Development-0594-Grants in Aid to Command Area Development Authority for construction of field channels	-3.14	-5.94
9	20-Water Resources	4700-Capital outlay on Major Irrigation-State Plan-State Sector-15-lower Indra Irrigation Project Commercial-001-Direction and Administration-2160-Accelerated Irrigation Benefit Programme.	-4.47	-6.24
10	20-Water Resources	4701-Capital outlay on Medium Irrigation-State Plan –State Sector-53-Ret Irrigation Project Commercial(AIBP)-796-Tribal Area Sub Plan-2160- Accelerated Irrigation Benefit Programme	-0.07	-26.63
11	20-Water Resources	4701-Capital outlay on Medium Irrigation-65-Asian Development Bank(EAP)-800-Other Expenditure-2034-Orissa Integrated Irrigated Agricultural and Water Management Project(EAP)	-7.89	-6.58

Appendix 2.4

Sl. No.	Grant No.	Description	Re-appropriation	Final Excess(+)/ Saving(-)
12	20-Water Resources	4711-Capital outlay on Flood Control Project –State Plan-State Sector-01-Flood Control-789-Special Component Plan for Scheduled Castes-0101-Bank Protection Works on River Embankment.	2.48	-8.06
13	20-Water Resources	4711-Capital outlay on Flood Control Project –State Plan-State Sector-01-Flood Control-796-Tribal Area Sub Plan 2223-Flood Management Programme.	2.26	-5.81
14	28-Rural Development	2215-Water Supply and Sanitation-Centrally Sponsored Plan-State Sector-01-Water Supply-102-Rural Water Supply Programmes-0007-Accelerated Rural Water Supply Programme	-15.94	-38.99
15	28-Rural Development	4215-Capital outlay on Water Supply and sanitation-State Plan-District Sector-01-water supply-102-rural water supply-2306-ARWSP-PWS Scheme.	-15.45	-9.64
16	28-Rural Development	4215-Capital outlay on Water Supply and sanitation-Centrally sponsored Plan-District Sector-01-water supply-102-rural water supply-2150-ARWSP-submission Activities	-6.51	-7.79
17	28-Rural Development	4215-Capital outlay on Water Supply and sanitation-Centrally sponsored Plan-District Sector-01-water supply-102-rural water supply-2306-ARWSP-PWS Scheme	-25.87	-20.78
18	28-Rural Development	4215-Capital outlay on Water Supply and sanitation-Centrally sponsored Plan-District Sector-01-water supply-789-Special Component Plan for Scheduled Castes -2306-ARWSP-PWS Scheme	-0.22	-6.81
19	28-Rural Development	4215-Capital outlay on Water Supply and sanitation-Centrally sponsored Plan-District Sector-01-water supply-796-Tribal Area Sub Plan -2306-ARWSP-PWS Scheme	0.99	-5.65
20	36-Women and Child Development	2202-General Education-State Plan –State Sector-01-Elementary Education-112-National Programme of Mid Day Meals in Schools-0900- Mid Day Meals	-0.04	-65.91
21	36-Women and Child Development	2202-General Education-State Plan –State Sector-01-Elementary Education-796-Tribal Area Sub Plan -0900- Mid Day Meals	-0.02	-17.42
22	36-Women and Child Development	2235-Social Security and welfare-State Plan District Sector-02-Social Welfare-102-Child Welfare-0731-Integrated Child Development Service Schemes	-16.58	-35.09
23	36-Women and Child Development	2235-Social Security and welfare-State Plan District Sector-02-Social Welfare-796-Tribal Area Sub Plan -0731-Integrated Child Development Service Schemes	-5.75	-20.96
24	36-Women and Child Development	2235-Social Security and welfare-State Plan – District Section-60-Other Social Security and welfare Programme-102-Pension on Social Security Scheme-2097-Madhubabu Pension for Destitute.	-0.59	-36.85

Appendix 2.4

Sl. No.	Grant No.	Description	Re-appropriation	Final Excess(+)/ Saving(-)
25	36-Women and Child Development	2236-Nutrition-State Plan –State Sector-02-Distribution of Nutritious Food and Beverages-101-Special Nutrition Programme-1423-Supplementary Nutrition Programme	-29.81	-57.38
26	36-Women and Child Development	2236-Nutrition-State Plan –State Sector-02-Distribution of Nutritious Food and Beverages-789-Special Component Plan for Scheduled Castes -1423-Supplementary Nutrition Programme	-9.91	-19.79
27	36-Women and Child Development	2236-Nutrition-State Plan –State Sector-02-Distribution of Nutritious Food and Beverages-796-Tribal Area Sub Plan -1423-Supplementary Nutrition Programme	-11.75	-21.65
				-529.49
28	5-Finance	2071-Pensions and Other Retirement benefits-Non Plan-01-Civil-101-Superannuation and Retirement allowances-1040-Pension to Government Servants	288.49	5.09
29	20-Water Resources	2705-Command Area Development-Centrally Sponsored Plan-State Sector-001-Ayacut Development-0594-Grants in Aid to Command Area Development Authority for construction of field channels	-3.92	5.94
30	20-Water Resources	4711-Capital outlay on Flood Control Project –State Plan-State Sector-01-Flood Control-103-Civil Works-0101-Bank Protection Works on River Embankment.	-0.39	10.73
31	22-Forest and Environment	2406-Forestry and Wild life-State Plan State Sector-01-Forestry-102-Social and Farm Forestry-1004-Orissa Forest Sector Development Project(EAP, JBIC (Japan) Assisted)	-6.05	18.57
32	36-Women and Child Development	2202-General Education-Centrally Sponsored Plan – State Sector-01-Elementary Education-112-National Programme of Mid Day Meals in Schools-0900-Mid Day Meals	-5.01	33.81
33	36-Women and Child Development	2202-General Education-Centrally Sponsored Plan – State Sector-01-Elementary Education-789-Special Component Plan for Scheduled Castes -0900- Mid Day Meals	-1.42	12.91
34	36-Women and Child Development	2202-General Education-Centrally Sponsored Plan – State Sector-01-Elementary Education-796-Tribal Area Sub Plan -0900- Mid Day Meals	-1.92	10.37
35	36-Women and Child Development	2235-Social Security and welfare-Centrally Sponsored Plan District Sector-02-Social Welfare-102-Child Welfare-0731-Integrated Child Development Service Schemes	-74.88	46.14

Appendix 2.4

Sl. No.	Grant No.	Description	Re-appropriation	Final Excess(+)/ Saving(-)
36	36-Women and Child Development	2235-Social Security and welfare-Non Plan --60-Other Social Security and welfare Programme-102-Pensions under Social Security Schemes-2097-Madhubabu Pension for Destitute.	-0.01	33.36
37	36-Women and Child Development	2236-Nutrition- Centrally Sponsored Plan --State Sector-02-Distribution of Nutritious Food and Beverages-101-Special Nutrition Programme-1423-Supplementary Nutrition Programme	-29.81	59.28
38	36-Women and Child Development	2236-Nutrition-Centrally Sponsored Plan --State Sector-02-Distribution of Nutritious Food and Beverages-789-Special Component Plan for Scheduled Castes -1423-Supplementary Nutrition Programme	-9.91	18.94
39	36-Women and Child Development	2236-Nutrition-Centrally Sponsored Plan --State Sector-02-Distribution of Nutritious Food and Beverages-796-Tribal Area Sub Plan -1423-Supplementary Nutrition Programme	-11.75	22.80
				277.94

Sl. No.	Number and title of Grant	Name of the scheme (Head of Account)	Amount of Surrender (Rupees in lakh)	Percentage of Surrender	Remarks
1	03-Revenue and Disaster Management	2245-Relief on account of Natural Calamities-80-General-800-Other Expenditure-0836-Lump provision for other works.	17650.40	100	Surrender of entire provision in these three cases were without assigning any reason
2		2245-Relief on account of Natural Calamities-80-General-800-Other Expenditure-1183-Relief expenditure met from National Calamity Contingency Fund	15000.13	100	
3		2245-Relief on account of Natural Calamities-02-Flood, Cyclone etc.-0604-Grants for Reconstruction /Restoration works through OSDMA(EAP)	551.70	100	
4	05-Finance	2071-Pensions and Other Retirement Benefits-01-Civil-101-Superannuation and Retirement Allowances-1549-Voluntary Retirement/Voluntary Separation benefits for State Government Employees	2000.00	100	Surrender of entire provision in these four cases were attributed to less requirement.
5		2071-Pensions and Other Retirement Benefits-01-Civil-101-Superannuation and Retirement allowances-1551-Voluntary Separation Scheme for NMR,DLR	1930.00	100	
6		2071-Pensions and Other Retirement Benefits-01-Civil-108-Contribution to Provident Funds -1018-Other items	1000.00	100	
7		2071-Pensions and Other Retirement Benefits-01-Civil-117-Government Contribution for Defined Contribution Pension Scheme-1766-Contribution Pension Scheme	5000.00	100	
8	10-School and Mass Education	2202-General Education-02-Secondary Education-800-Other Expenditure-2110-Implementation of Information and Communication Technology Programme .	3000.00	100	Surrender of entire provision in these four cases were attributed to non receipt of Central Assistance
9		4202-Capital Outlay on Education, Sports, Arts and Culture-01-General Education-796-Tribal Area Sub Plan-2257-Establishment of Model Schools in Backward Blocks of the State.	696.42	100	
10		4202-Capital Outlay on Education, Sports, Arts and Culture-01-General Education-202-Secondary Education-2256-Construction and running of Girls' Hostel for Students of Secondary and Higher Secondary Schools.	1912.50	100	
11		4202-Capital Outlay on Education, Sports, Arts and Culture-01-General	4500.00	100	

Appendix 2.5

Sl. No.	Number and title of Grant	Name of the scheme (Head of Account)	Amount of Surrender (Rupees in lakh)	Percentage of Surrender	Remarks
		Education-202-Secondary Education-2257-Establishment of Model Schools in Backward Blocks of the State.			
12	11-ST, SC Development Department and Minorities and Backward Classes Development	2225-Welfare of SCs, STs and other Backward Classes-03-Welfare of backward Classes-277-Education-2418-Post Matric scholarship and stipend to OBC students	604.00	100	Surrender of entire provision was attributed to non receipt of Central Assistance
13	14-Labour and Employment	2230-Labour and Employment-01-Labour-001-Direction and Administration-2242-Rasrtiya Swasthya Bima Yojana	1840.20	100	Surrender of entire provision in these two cases were attributed to non release of funds by Government of India
14		2230-Labour and Employment-01-Labour-796-Tribal Area Sub Plan-2242-Rasrtiya Swasthya Bima Yojana	663.90	100	
15	16-Planning and Co-ordination	3451-Secretariat- Economic Services-102-District Planning Machinery-1934-Capacity building for District Planning Offices	1002.80	100	Surrender of entire provision in these two cases were attributed to non-finalisation of project proposals and non-implementation of the scheme.
16		3451-Secretariat- Economic Services-102-District Planning Machinery-1935-Other Development Programme	5059.80	100	
17	17-Panchayati Raj	2501-Special Programmes for Rural Development-01-Integrated Rural Development Programme-001-Direction and Administration-1745-Targetted Rural Initiative for Poverty Termination and Infrastructure (TRIPTI)- EAP	1824.00	100	Surrender of entire provision in these two cases, without assigning any reasons
18		2501-Special Programmes for Rural Development-01-Integrated Rural Development Programme-796-Tribal Area Sub Plan-1745-Targetted Rural Initiative For Poverty Termination and Infrastructure (TRIPTI)- EAP	680.00	100	
19	23-Agriculture	2401-Crop Husbandry-800-Other Expenditure-1971-Support to State extension programme for extension	1800.00	100	Surrender of entire provision in the case was attributed to non sanction of funds by Government of India
20		2401-Crop Husbandry-800-Other Expenditure-2271-National Project on Management of Soil Health and Fertility	1440.00	100	Surrender of entire provision in the case was without assigning any reason
21	28-Rural Development	2059-Public works-80-General-799-Suspense-1431-Suspense	500.00	100	Surrender of entire provision in the case was due to abolition of operation on stock suspense.
22	33-Fisheries and Animal Resources Development	2403-Animal Husbandry-107-Fodder and Feed Development-1944-Development of Grass Land including Grass Reserve	500.00	100	Surrender of entire provision was attributed to non sanction/release of funds by Government
TOTAL			69155.85	100	

(Rupees in crore)

Sl. No.	Number and name of the grant/ appropriation	Total grant/ appropriation	Saving	Amount surrendered	Amount surrendered in excess
Revenue – Voted					
1	02-General Administration	74.39	2.98	3.58	0.60
2	05-Finance	4317.48	889.31	889.58	0.27
3	07-Works	653.10	0.71	15.86	15.15
4	08-Orissa Legislative Assembly	17.70	0.08	0.65	0.57
5	09-Food Supplies & Consumer Welfare	890.54	6.54	7.63	1.09
6	23- Agriculture	787.54	2.71	78.26	75.55
	Total	6740.75	902.33	995.56	93.23

(Rupees in crore)

Sl.No.	Grant Number	Number and Name of grant/appropriation	Saving
1	01-Home	2070-Other Administrative Services	0.26
2	01-Home	2055-Police	0.03
3	01-Home	4059-Capital Outlay on Public Works	0.74
4	01-Home	4216-Capital Outlay on Housing	27.51
5	03-Revenue and Disaster Management	2029-Land Revenue	1.97
6	03-Revenue and Disaster Management	2245-Relief on account of Natural Calamities	160.90
7	04-Law	2014-Administration of Justice	0.21
8	04-Law	2250-Other Social Services	0.14
9	07-Works	2216-Housing	0.09
10	07-Works	3054-Roads and Bridges	1.00
11	07-Works	4059-Capital Outlay on Public Works	1.00
12	07-Works	4210- Capital Outlay on Medical and Public Health	0.04
13	07-Works	4216-Capital Outlay on Housing	0.32
14	07-Works	5054- Capital Outlay on Roads and Bridges	2.44
15	09-Food Supplies and Consumer Welfare	3456-Civil Supplies	0.17
16	10-School and Mass Education	2202-General Education	5.78
17	11-ST,SC, Minorities and Backward Class Development	2225-Welfare of SC,ST and Other Backward Classes	0.55
18	12-Health and Family Welfare	2210-Medical and Public Health	33.15
19	13-Housing and Urban Development	4215-Capital Outlay on Water Supply and Sanitation	3.18
20	15-Sports and Youth Services	2204-Sports and Youth Services	3.96
21	17-Panchayati Raj	2515-Other Rural Development Programme	1.54
22	19-Industries	2815-Village and Small Industries	1.22

Appendix 2.7

Sl.No.	Grant Number	Number and Name of grant/appropriation	Saving
23	19-Industries	2885-Other Outlays on Industries and Minerals	0.61
24	20-Water Resources	2700-Major Irrigation	3.63
25	20-Water Resources	2701-Medium Irrigation	3.55
26	20-Water Resources	2702-Minor Irrigation	45.33
27	20-Water Resources	2705-Command Area Development	0.34
28	20-Water Resources	4700- Capital Outlay on Major Irrigation	13.26
29	20-Water Resources	4701- Capital Outlay on Medium Irrigation	5.22
30	20-Water Resources	4702- Capital Outlay on Minor Irrigation	51.18
31	20-Water Resources	4711- Capital Outlay on Flood Control Projects	67.01
32	22-Forest and Environment	2406-Forestry and Wildlife	21.84
33	22-Forest and Environment	4406-Capital Outlay on Forestry and Wildlife	89.25
34	23-Agriculture	2401-Crop Husbandry	2.05
35	23-Agriculture	2402-Soil and Water Conservation	0.52
36	23-Agriculture	2435-Other Agricultural Programme	0.16
37	27-Science and Technology	2810-New and Renewable Energy	0.97
38	28-Rural Development	2059-Public Works	1.09
39	28-Rural Development	2216-Housing	2.98
40	28-Rural Development	4210-Capital Outlay on Medical and Public Health	0.40
41	28-Rural Development	4215-Capital Outlay on Water Supply and Sanitation	7.92
42	28-Rural Development	4216-Capital Outlay on Housing	0.80
43	28-Rural Development	5054- Capital Outlay on Roads and Bridges	2.82
44	31-Textile and Handloom	2851-Village and Small Industries	2.14
45	33-Fisheries and Animal Resource Development	2405-Fisheries	1.06
46	36-Women and Child Development	2235-Social Security and Welfare	4.61

Appendix 2.7

Sl.No.	Grant Number	Number and Name of grant/appropriation	Saving
47	37-Information Technology	2852-Industries	12.79
48	38-Higher Education	2202-General Education	1.67
49	38-Higher Education	4202- Capital Outlay on Education, Sports, Arts and Culture	3.09
TOTAL			592.49

(Rupees in crore)				
Sl. No.	Number and Name of Grants/Appropriation	Saving	Surrender	Saving which remained to be surrendered
1	2	3	4	5
1	01-Home(Revenue Voted)	170.68	156.79	13.89
2	01-Home(Capital Voted)	60.01	32.50	27.51
3	03-Revenue & Disaster Management (Revenue Voted)	604.97	199.26	405.71
4	07-Works (Capital Voted)	91.98	67.78	24.20
5	10-School and Mass Education (Revenue Voted)	624.83	530.10	94.73
6	11-ST,SC Development and Other Backward and Minorities Development (Revenue Voted)	107.14	87.39	19.75
7	12-Health and Family Welfare (Revenue Voted)	466.95	423.74	43.21
8	13-Housing and Urban Development (Revenue Voted)	160.91	156.19	4.72
9	17-Panchayati Raj (Revenue Voted)	227.22	208.92	18.3
10	19-Industries (Revenue Voted)	34.16	32.22	1.94
11	20-Water Resources (Revenue Voted)	135.27	83.53	51.74
12	20-Water Resources (Capital Voted)	383.69	165.55	218.14
13	20-Water Resources (Capital Charged)	4.22	2.50	1.72
14	22-Forest and Environment (Revenue Voted)	54.99	47.14	7.85
15	22-Forest and Environment Department (Capital Voted)	95.82	6.56	89.26
16	28-Rural Development (Revenue Voted)	120.58	84.74	35.84
17	28-Rural Development (Capital Voted)	169.63	88.31	81.32
18	33-Fisheries and Animal Resources Development (Revenue Voted)	69.49	66.93	2.56
19	36-Women and Child Development (Revenue Voted)	388.80	361.61	27.19
20	38-Higher Education (Revenue Voted)	58.15	50.60	7.55
21	38- Higher Education (Capital Voted)	3.90	0.81	3.09
	Total	4033.39	2853.17	1180.22

Statement showing Grant / Major Head of Account wise surrender of funds in excess of ₹ 10 crore on 30 and 31 March 2010
(Refer Paragraph 2.3.13 at Page 45)

(Rupees in crore)

Sl. No.	Grant Number	Major Head of Account	Total Provision	Amount of Surrender	Percentage of Total Provision
1	2	3	4	5	6
1	1	2014-Administration of Justice	101.33	21.61	21.33
2	1	2055-Police	1181.93	102.11	8.64
3	1	4055-Capital Outlay on Police	46.70	32.50	69.60
4	3	2029-Land Revenue	251.39	11.75	4.67
5	3	2245-Relief on account of Natural Calamities	813.91	172.72	21.22
6	5	2071-Pension and Other Retirement Benefits	4008.19	729.03	18.19
7	7	2059-Public Works	108.94	13.79	12.66
8	7	4059-Capital Outlay on Public Works	68.48	13.08	19.10
9	7	4202-Capital Outlay on Education, Sports, Arts and Culture	26.08	15.31	58.70
10	7	5054-Capital Outlay on Roads and Bridges	694.15	27.51	3.96
11	10	2202-General Education	4705.64	523.74	11.13
12	10	4202-Capital Outlay on Education, Sports, Arts and Culture	81.25	81.25	100
13	11	2225-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	807.65	86.32	10.69
14	11	4225-Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	181.47	47.67	26.27
15	12	2210-Medical and Public Health	1153.95	169.92	14.73
16	12	2211-Family Welfare	433.95	251.80	58.03
17	13	2217-Urban Development	416.64	143.52	34.45
18	13	4215-Capital Outlay on Water Supply and Sanitation	110.49	23.58	21.34
19	14	2230-Labour and Employment	71.20	33.21	46.64
20	17	2501-Special Programmes for Rural Development	176.05	47.37	26.90
21	17	2505-Rural Employment	393.88	49.75	12.63
22	17	2515-Other Rural Development Programmes	769.06	109.00	14.17

Appendix 2.9

Sl. No.	Grant Number	Major Head of Account	Total Provision	Amount of Surrender	Percentage of Total Provision
1	2	3	4	5	6
23	19	2230-Labour and Employment	49.17	13.87	28.21
24	19	2851-Vaillage and Small Industries	60.92	12.26	20.13
25	20	2700-Major Irrigation	236.03	38.87	16.47
26	20	2702-Minor Irrigation	290.62	16.14	5.55
27	20	2705-Command Area Development	67.94	19.87	29.25
28	20	4700-Capital Outlay on Major Irrigation	1089.30	89.63	8.23
29	20	4701-Capital Outlay on Medium Irrigation	391.79	50.05	12.78
30	22	2406-Forestry and Wildlife	358.51	43.82	12.22
31	23	2401-Crop Husbandry	570.15	60.59	10.63
32	23	2402-Soil and Water Conservation	124.66	16.49	13.23
33	28	2059-Public Works	79.62	19.74	24.80
34	28	2215- Water Supply and Sanitation	263.82	64.30	24.37
35	28	4215-Capital Outlay on Water Supply and Sanitation	414.39	87.20	21.04
36	31	2851-Vaillage and Small Industries	68.77	14.95	21.75
37	33	2403-Animal Husbandry	197.35	33.54	17.00
38	33	2405-Fisheries	75.40	29.39	38.98
39	34	2425-Co-operation	125.61	12.15	9.67
40	36	2235-Social Security and Welfare	1149.41	242.72	21.12
41	36	2236-Nutrition	460.99	110.41	23.94
42	38	2202-General Education	961.61	49.71	5.17
Total			23638.39	3732.24	15.79

Appendix 2.10

Statement showing rush of expenditure

(Refer Paragraph 2.3.14 at Page 46)

(Rupees in crore)

Sl. No.	Grant Number	Head of account Scheme/Service	Expenditure incurred during Jan-March 2010	Expenditure incurred in March 2010	Total expenditure	Percentage of total expenditure incurred during	
						Jan-March 2010	March 2010
1	1	2055-115-0323-Dist Police-Non Plan-Voted	11.06	10.13	12.51	88.41	80.98
2	1	2055-800-1713-Spl.organisation for Anti-Naxal Operation-Non plan-Voted	40.26	38.99	42.22	95.36	92.35
3	7	5054-03-337-1994-Orissa State Roads Project-Road Improvement Component(EAP)-State Plan-State Sector-Voted	12.10	12.10	12.10	100	100
4	10	2202-01-052-2202-12 th Finance Commission Award for Education-Non Plan-Voted	22.50	12.57	22.99	97.87	54.68
5	12	2210-01-001-1719-Top-up Grants recommended by 12 th Finance commission (Head Qrs organization)-Non Plan-Voted	41.92	38.11	43.05	97.38	88.52
6	12	2210-01-001-1800-DFID assisted Health sector Development-EAP-State Plan-State Sector-Voted	28.13	28.13	39.83	70.63	70.63
7	13	2217-05-800-2006-One time ACA-State Plan-State Sector-Voted	16.00	11.46	16.00	100	71.63
8	16	3451-102-2173-Western Orissa Development Council(WODC)-State Plan-Dist Sector-Voted	42.89	42.89	61.10	70.20	70.20
9	16	3451-789-2173-Western Orissa Development Council(WODC)-State Plan-Dist Sector-Voted	11.45	11.45	16.36	69.99	69.99

Appendix 2.10

Sl. No.	Grant Number	Head of account Scheme/Service	Expenditure incurred during Jan-March 2010	Expenditure incurred in March 2010	Total expenditure	Percentage of total expenditure incurred during	
						Jan-March 2010	March 2010
10	16	3451-796-2173-Western Orissa Development Council (WODC)-State Plan-Dist Sector-Voted	15.65	15.65	22.54	69.43	69.43
11	16	3451-796-2430-Biju Kandhamal O Gajapati Yojana-State Plan-State sector-Voted	11.90	11.90	11.90	100	100
12	17	3604-197-1737-Maintenance & Repair under the award of 2 nd State Finance Commission-Non Plan-Voted	20.15	19.77	21.80	92.43	90.69
13	20	2700-80-800-1848-Maintenance of Critical Major Irrigation Project-Non Plan-Voted	38.19	29.72	42.64	89.56	69.70
14	20	2701-80-800-1729-Maintenance of Critical Medium Irrigation Project-Non Plan-Voted	19.19	13.31	20.94	91.64	63.56
15	20	2702-01-800-0851-Maintenance and Repair-Non Plan-Voted	32.53	26.08	49.02	66.36	53.20
16	20	2702-03-102-2425-Revival and Renovation of defunct lift Irrigation projects through OLIC-State Plan-State sector-Voted	20.00	20.00	20.00	100	100
17	20	4700-01-789-2160-AIBP-State Plan-State Sector-Voted	39.91	31.20	51.70	77.20	60.35
18	20	4700-11-800-2160-AIBP-State Plan-State Sector-Voted	28.06	25.42	33.69	83.29	75.45
19	20	4700-14-796-2160-AIBP-State Plan-State Sector-Voted	95.62	74.91	118.63	80.60	63.15
20	20	4700-16-789-2160-AIBP-State Plan-State Sector-Voted	10.29	10.10	10.93	94.14	92.41
21	20	4701-51-789-2160-AIBP-State Plan-State Sector-Voted	15.44	11.79	18.75	82.35	62.88

Appendix 2.10

Sl. No.	Grant Number	Head of account Scheme/Service	Expenditure incurred during Jan-March 2010	Expenditure incurred in March 2010	Total expenditure	Percentage of total expenditure incurred during	
						Jan-March 2010	March 2010
22	23	2401-108-1623-Integrated Scheme on Oilseed, Pulses, oil and Maze-Oilseeds-CSP-District Sector-Voted	30.85	30.71	30.85	100	99.55
23	28	2059-01-053-0853-Maintenance of Buildings under Chief Engineer-Non Plan-Voted	27.85	22.70	38.46	72.41	59.02
24	28	2059-01-053-0853-Maintenance of Buildings under Chief Engineer, Rural Works-Non Plan-Voted	16.14	13.69	20.40	79.12	67.11
25	28	3054-04-337-1230-Rural Roads-Non Plan-Voted	117.94	94.33	162.00	72.80	58.23
26	28	4215-01-102-2306-ARWSP-PWS Scheme -State Plan- District Sector-Voted	14.01	12.07	18.43	76.02	65.49
27	28	5054-04-800-1077-Pradhan Mantri Gram sadak Yojana-State Plan-State Sector-Voted	14.33	14.33	14.33	100	100
28	30	2801-06-789-2153-Rajiv Gandhi Gramin Vidyuti Karan Yojana-State Plan-State Sector-Voted	16.00	16.00	16.00	100	100
29	30	2801-06-796-2153-Rajiv Gandhi Gramin Vidyuti Karan Yojana-State Plan-State Sector-Voted	20.00	20.00	20.00	100	100
30	30	2801-06-800-2153-Rajiv Gandhi Gramin Vidyuti Karan Yojana-State Plan-State Sector-Voted	44.00	44.00	44.00	100	100
31	31	6851-195-0825-Loans & Advances-Non Plan-voted	10.00	10.00	10.00	100	100
32	32	5452-01-103-2006-One time ACA-State Plan-State Sector-Voted	10.00	10.00	10.00	100	100

Appendix 2.10

Sl. No.	Grant Number	Head of account Scheme/Service	Expenditure incurred during Jan-March 2010	Expenditure incurred in March 2010	Total expenditure	Percentage of total expenditure incurred during	
						Jan-March 2010	March 2010
33	34	2425-00-107-2383-Interest Subvention to the Co-operative Banks/PACS for providing crop loans to farmers-State Plan-State Sector-Voted	22.80	22.80	22.80	100	100
34	36	2202-01-112-0900-Mid Day Meals-State Plan-State Sector-Voted	45.34	36.34	49.63	91.36	73.22
35	36	2202-01-789-0900-Mid Day Meals-State Plan-State Sector-Voted	13.31	11.14	14.43	92.24	77.20
36	36	2202-01-796-0900-Mid Day Meals-State Plan-State Sector-Voted	18.02	14.39	19.63	91.80	73.31
37	36	2235-02-103-2394-Grants for Self-help Group-State Plan-State Sector-Voted	27.67	19.54	27.67	100	70.62
38	36	2235-02-796-2394 Grants for Self-help Group-State Plan-State Sector-Voted	10.32	7.26	10.32	100	70.35
39	38	2202-03-102-1528-Utkal University-Non Plan-Voted	28.12	28.12	42.47	66.21	66.21
TOTAL			1059.94	923.10	1260.12	84.11	73.25

(Refer Paragraph 3.1 at Page 51)

(A) Autonomous Bodies					
Sl. No.	Name of the Department	Name of the Body/Authority	Number of Body/ Authority	Year	Amount (Rupees in crore)
1.	Panchayati Raj Department	District Rural Development Agencies	12	2009-10	255.40
2.	Scheduled Tribes and Scheduled Caste Development Department	Integrated Tribal Development Agencies	8	2009-10	33.36
3.	Industry Department	Orissa Khadi & Village Industries Board, BBSR	1	2008-09	4.27
4.	Higher Education Department	Shree Jagannath Sanskrit Viswa-Vidyalaya, Puri	1	2008-09	12.25
5.	Agriculture Department	Orissa University of Agriculture and Technology, (OUAT) BBSR	1	2008-09	7.86
6.	Panchayati Raj Department	OREDA, Bhubaneswar	1	2008-09	14.49
7.	Scheduled Tribes and Scheduled Caste Development Department	TDCC, Bhubaneswar	1	2008-09	0.15
8.	Law Department	Jagannath Temple, Puri	1	2008-09	2.00
Sub Total (A)			26		329.78

(B) Zilla Parisad and other Panchayati Raj Institutions					
Sl. No.	Name of the Department	Name of the Scheme	Number of PRIs	Year	Amount (Rupees in crore)
1.	Panchayati Raj Department	MGNREGS	Zilla Parisads-23	2009-10	75.49
2.	Panchayati Raj Department	SGSY	Panchayat Samities-270	2008-09	10.55
				2009-10	119.30
3.	Panchayati Raj Department	IAY	Gram Panchayats-941	2008-09	16.56
				2009-10	230.61
4.	Panchayati Raj Department	BRGF		2008-09	42.17
				2009-10	200.40
5.	Panchayati Raj Department	TFC		2009-10	10.18
Sub Total (B)			1234		705.26

(C) Urban Local Bodies (ULBs) Municipal Corporation / Municipalities / NAC					
Sl. No.	Name of the Department	Name of the Body/Authority	Number of ULBs	Year	Amount (Rupees in crore)
1.	Housing and Urban Development Department	Municipal Corpns/ Municipalities/ NACs	Municipal Corpns.3/ Municipalities -22 NACs-28	2008-09 2009-10	556.48 490.14
Sub Total (C)			53		1046.62

Grand Total A+B+C = ₹ 2081.66 crore

(Rupees in Crore)

Sl. No.	Name of the Department	Name of the Scheme	Year	Amount (Rupees in crore)
1	Panchayati Raj Department	MGNREGS	2009-10	75.49
2	Panchayati Raj Department	SGSY	2008-09 2009-10	10.55 119.30
3	Panchayati Raj Department	IAY	2008-09 2009-10	16.56 230.61
4	Panchayati Raj Department	BRGF	2008-09 2009-10	42.17 200.40
5	Panchayati Raj Department	TFC	2009-10	10.18
Total				705.26

Appendix 3.3

Statement of Finalisation of Accounts and the Government Investment in Departmentally managed Commercial and Quasi-Commercial Activities

(Refer Paragraph 3.4 at Page 53)

Sl. No	Name of the Activities/Schemes under the Department	No. of Activities/Schemes under the Department	Years from which Accounts are due	Investment as per the last accounts finalized (Rupees in crore)	Remarks/Reasons for Delay in Preparation of accounts
Department: Forest and Environment					
1	Nationalisation of Kendu Leaves operated by Chief Conservator of Forests (Kenduleaves), Orissa	1	2002-03	70.09	Arrear of accounts for eight years
Department : Agriculture and Cooperation					
2	Cold Storage Plant, Kumarmunda	1	1972	11.97	Arrear of accounts for 38 years
3	Cold Storage Plant, Similiguda	1	1977	16.15	Arrear of accounts for 33 years
4	Cold Storage Plant, Paralakhemundi	1	1984	6.36	Arrear of accounts for 26 years
5	Cold Storage Plant, Bolangir	1	1994	7.92	Arrear of accounts for 16 years
6	Cold Storage Plant, Bhubaneswar	1	1975	17.89	Transferred (March 1979) to Orissa State Seeds Corporation Limited. Arrear of accounts for 5 years
7	Cold Storage Plant, Sambalpur	1	1971	NA	Transferred (March 1979) to Orissa State Seeds Corporation Limited. Arrear of accounts for 9 years
8	Purchase and Distribution	1			Proforma not prescribed by Government
Department : Food Supplies and Consumer Welfare					
9	Grain purchase scheme	1	1977-78	NA	Transferred (September 1980) to Orissa State Seeds Corporation Limited. Arrear of accounts for four years.
Department : Commerce and Transport					
10	State Transport service	1	1972-73	NA	Transferred (May 1974) to Orissa State Road Transport Corporation. Arrear of accounts for three years.
11	Director Printing, Stationary and Publication, Orissa Cuttack (Government Press)	1	1977-78	NA	Proforma accounts not prescribed though it is required under the provision of Orissa Government Press Manual. Arrear of account for 33 years.
Department : Fisheries and Animal Resources Development					
12	Poultry Development	1	--	NA	Proforma accounts not prescribed by the State Government
Inoperative/Closed Activities/Schemes					Year from which remained closed or inoperative
13	Grain Supply Scheme	1	--	--	1958-59
14	Scheme for trading in Iron Ore through Paradeep Port	1	--	--	1966-67
15	Cloth and Yarn Scheme	1	--	--	1954-55
16	Scheme for exploitation and Marketing of fish	1	--	--	1982-83

NA: Not available

Appendix

3.4

Department wise / duration wise break-up of the cases of misappropriation, defalcation, etc.
(Cases where Final action was pending at the end of June 2010)

(Refer Paragraph 3.5 at Page 53)

Sl. No.	Name of the Department	(Rupees in lakh)													
		Up to 5 years 2005-06 to 2009-10		5 to 10 years 2000-01 to 2004-05		10 to 15 years 1995-96 to 1999-2000		15 to 20 years 1990-91 to 1994-95		20 to 25 years 1985-86 to 1989-90		25 years to More from inception upto 1984-85		Total No. of Cases.	
		No of cases	Amount	No of cases	Amount	No of cases	Amount	No of cases	Amount	No of cases	Amount	No of cases	Amount	No of cases	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
1	Finance	0	0.00	0	0.00	0	0.00	1	4.85	0	0.00	6	5.27	7	10.12
2	Revenue & DM	2	2.62	3	107.98	1	0.79	6	4.62	7	2.25	46	28.48	65	146.74
3	Excise	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	1	0.21	1	0.21
4	Law	1	2.21	2	0.90	2	2.81	6	3.17	1	0.50	2	1.97	14	11.56
5	Water Resources	14	6.32	35	46.17	64	111.40	79	30.18	61	8.54	180	57.24	433	259.85
6	Rural Development	4	56.17	11	6.03	23	9.53	27	19.12	17	2.19	17	4.46	99	97.50
7	Energy	0	0.00	0	0.00	1	1.17	4	226.50	1	0.01	4	16.44	10	244.12
8	Industry	2	12.84	2	2.07	3	4.87	2	0.13	1	2.48	0	0.00	10	22.39
9	ST & SC Development	0	0.00	2	2.96	0	0.00	3	1.05	1	0.03	25	4.12	31	8.16
10	Health & Family Welfare	1	0.03	1	4.31	4	0.88	11	36.93	3	4.26	12	9.94	32	56.35
11	General Administration	0	0.00	0	0.00	2	0.71	1	1.26	0	0.00	1	0.95	4	2.92
12	Works	5	3.28	7	3.18	36	54.61	24	7.50	28	2.93	64	121.59	164	193.09
13	Commerce & Transport	0	0.00	3	6.18	0	0.00	3	1.65	3	1.40	3	0.97	12	10.20

Sl. No.	Name of the Department	Up to 5 years 2005-06 to 2009-10		5 to 10 years 2000-01 to 2004-05		10 to 15 years 1995-96 to 1999-2000		15 to 20 years 1990-91 to 1994-95		20 to 25 years 1985-86 to 1989-90		25 years to More from inception upto 1984-85		Total No. of Cases.	
		No of cases	Amount	No of cases	Amount	No of cases	Amount	No of cases	Amount	No of cases	Amount	No of cases	Amount	No of cases	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
14	Education	2	3.29	3	12.24	1	13.81	12	16.53	7	0.91	31	19.06	56	65.84
15	Fisheries & ARD	0	0.00	2	0.46	3	0.71	8	2.75	4	2.88	14	69.93	31	76.73
16	Agriculture	7	47.64	9	13.69	18	17.41	20	9.56	5	1.17	60	21.13	119	110.60
17	Co-operation	0	0.00	0	0.00	1	0.94	2	3.25	0	0.00	0	0.00	3	4.19
18	Panchayati Raj	1	0.36	1	3.95	2	10.01	5	6.43	10	1.89	42	16.56	61	39.20
19	Home	0	0.00	0	0.00	1	12.70	1	0.50	2	3.29	2	0.59	6	17.08
20	Food Supplies & C W	0	0.00	0	0.00	0	0.00	1	0.10	0	0.00	2	2.94	3	3.04
21	Housing & Urban Development	5	21.77	15	11.83	13	11.74	8	12.19	14	9.41	20	3.85	75	70.79
22	Labour & Employment	0	0.00	0	0.00	1	1.94	0	0.00	0	0.00	0	0.00	1	1.94
23	Information & Public Relation	0	0.00	1	0.09	24	1.71	48	5.45	45	3.27	0	0.00	118	10.52
24	Women & Child Development	0	0.00	0	0.00	1	0.29	3	3.01	0	0.00	1	0.14	5	3.44
25	Forest & Environment	1	0.02	8	59.51	96	38.24	66	40.14	34	12.71	232	103.90	437	254.52
Total		45	156.55	105	281.55	297	296.27	341	436.87	244	60.12	765	489.74	1797	1721.10

Appendix 3.5

Department/category wise details in respect of cases of loss to Government due to theft, misappropriation/loss of Government material

(Refer Paragraph 3.5 at Page 53)

(Rupees in lakh)

Sl No	Name of Department	Theft Cases		Misappropriation/ Loss of Government Material		Total	
		Number of Cases	Amount	Number of Cases	Amount	Number of Cases	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Finance	0	0.00	7	10.12	7	10.12
2	Revenue & DM	9	4.17	56	142.57	65	146.74
3	Excise	0	0.00	1	0.21	1	0.21
4	Law	6	2.72	8	8.84	14	11.56
5	Water Resources	279	203.55	154	56.30	433	259.85
6	Rural Development	63	76.85	36	20.65	99	97.50
7	Energy	5	2.84	5	241.28	10	244.12
8	Industry	5	3.95	5	18.44	10	22.39
9	ST & SC Development	11	0.89	20	7.27	31	8.16
10	Health & Family Welfare	11	6.39	21	49.96	32	56.35
11	General Administration	2	0.71	2	2.21	4	2.92
12	Works	82	16.46	82	176.63	164	193.09
13	Commerce & Transport	5	6.9	7	3.30	12	10.20
14	Education	14	2.22	42	63.62	56	65.84
15	Fisheries	10	1.50	21	75.23	31	76.73
16	Agriculture	50	17.64	69	92.96	119	110.60
17	Co-operation	1	0.71	2	3.48	3	4.19

Appendix 3.5

SI No	Name of Department	Theft Cases		Misappropriation/ Loss of Government Material		Total	
		Number of Cases	Amount	Number of Cases	Amount	Number of Cases	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
18	Panchayati Raj	17	18.25	44	20.95	61	39.20
19	Home	0	0	6	17.08	6	17.08
20	Food Supplies & Consumer Welfare	1	0.10	2	2.94	3	3.04
21	Housing & Urban Development	52	26.28	23	44.51	75	70.79
22	Labour & Employment	0	0.00	1	1.94	1	1.94
23	Information & Public Relation	111	8.56	7	1.96	118	10.52
24	Women & Child Development	1	0.03	4	3.41	5	3.44
25	Forest & Environment	76	28.10	361	226.42	437	254.52
Total		811	428.82	986	1292.28	1797	1721.10

Department wise details of cases of Write offs for 2009-10

(Refer Paragraph 3.5 at Page 53)

	Department	Authority Sanctioning write off	Brief Particulars of the Case	Case No.	Year	Amount (Rupees in lakh)
1	Finance	L.No.11143 dt. 11-3-10 of Finance Dept	Misappropriation of Govt. money in Ranpur Sub-Try	1596	78-79	0.55
2	Agriculture	1222 dt. 25-11-09 of Director of Agriculture & Food Production(O)	Theft of Jeep materials of departmental Jeep no ORP-4766 of the DAO Phulbani	1804	81-82	0.02*
				TOTAL		0.57

* Actual loss was ₹0.03 lakh, out of which ₹0.01 lakh since recovered

Statement showing pending DCC bills for the years up to 2009-10

(Refer Paragraph 3.6 at Page 55)

(Rupees in lakh)

Sl. No.	Department	Number of AC bills	Amount
1	2056-Home	19548	3798.30
2	2015-Home & Panchayati Raj	501	3405.41
3	2202-Education	1	0.03
4	2853-Steel & Mines	171	26.75
5	3054-Road & Bridges Works	1	8.04
6	3056-Commerce	3	0.12
7	2039-Excise	3	0.05
8	2230-Labour & Employment	2	0.55
9	2251-ST & SC	2	0.15
10	2014- Administration of Justice	567	32.53
11	2425-Co-operation	1	0.03
12	2435-Agriculture	1	0.01
13	2029-Land Revenue	3	0.86
14	2210-Medical and Public Health	2	13.07
15	2235-Social security & welfare	10	0.62
16	2515-Other Rural Development project	2	0.09
17	4055-Capital outlay on Police	1	57.80
18	4059-Capital outlay on public work	3	251.18
19	2011-Paliamentary Affairs	1	3.00
20	2051-Public service commission	37	58.11
21	2052-Secretariat General services	27	131.41
22	2204-Sports & Youth Services	1057	463.35
23	2055-Home Dept(Police)	4	396.72
24	2070-Other Administrative service	10	8.53
25	2211-Health & Family Welfare	423	351.45
26	3451-Secretariat Economic Services	1	0.20
27	2700-Major Irrigation	3	22.18
	TOTAL	22385	9030.54

Terms	Basis of calculation
Buoyancy of a parameter	Rate of Growth of the parameter/GSDP Growth Rate
Buoyancy of a parameter (X) With respect to another parameter (Y)	Rate of Growth of parameter (X)/ Rate of Growth of parameter (Y)
Rate of Growth (ROG)	$[(\text{Current year Amount} / \text{Previous year Amount}) - 1] * 100$
Development Expenditure	Social Services + Economic Services
Average interest paid by the State	$\text{Interest payment} / [(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities}) / 2] * 100$
Interest spread	GSDP growth – Average Interest Rate
Quantum spread	Debt stock * Interest spread
Interest received as <i>per cent</i> to Loans Outstanding	$\text{Interest Received} / [(\text{Opening balance} + \text{Closing balance of Loans and Advances}) / 2] * 100$
Revenue Deficit	Revenue Receipt – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest payments
Balance from Current Revenue (BCR)	Revenue Receipts minus all Plan Grants and Non-Plan Revenue Expenditure excluding expenditure recorded under the major head 2048 – Appropriation for reduction of Avoidance of debt.
Debt sustainability	The Debt sustainability is defined as the ability of the State to maintain a constant debt-GSDP ratio over a period of time and also embodies the concern about the ability to service its debt. Sustainability of debt therefore also refers to sufficiency of liquid assets to meet current or committed obligations and the capacity to keep balance between costs of additional borrowings with returns from such borrowings. It means that rise in fiscal deficit should match with the increase in capacity to service the debt.
Debt stabilisation	A necessary condition for stability states that if the rate of growth of economy exceeds the interest rate or cost of public borrowings, the debt-GSDP ratio is likely to be stable provided primary balances are either zero or positive or are moderately negative. Given the rate spread (GSDP growth rate – interest rate) and quantum spread (Debt*rate spread), debt sustainability condition states that if quantum spread together with primary deficit is zero, debt-GSDP ratio would be constant or debt would stabilise eventually. On the other hand, if primary deficit together with quantum spread turns out to be negative, debt-GSDP ratio would be rising and in case it is positive, debt-GSDP ratio would eventually be falling.
Sufficiency of non-debt receipts	Adequacy of incremental non-debt receipts of the State to cover the incremental interest liabilities and incremental primary expenditure. Debt sustainability could be significantly facilitated if the incremental non-debt receipts could meet the incremental interest burden and the incremental primary expenditure.

Appendix 4.1

Terms	Basis of calculation
Net availability of borrowed funds	Defined as the ratio of the debt redemption (Principal + Interest Payments) to total debt receipts and indicates the extent to which the debt receipts are used in debt redemption indicating the net availability of borrowed funds.
Appropriation Accounts	Appropriation Accounts present the total amount of funds (Original and Supplementary) authorised by the Legislative Assembly in the budget grants under each voted grants and charged appropriation vis-à-vis the actual expenditure incurred against each and the unspent provisions or excess under each grant or appropriation. Any expenditure in excess of the grants requires regularisation by the Legislature.
Autonomous bodies	Autonomous Bodies (usually registered Societies or Statutory Corporations) are set up whenever it is felt that certain functions need to be discharged outside the governmental set up with some amount of independence and flexibility without day-to-day interference of the Governmental machinery.
Committed expenditure	The committed expenditure of the State Government on revenue account mainly consists of interest payments, expenditure on salaries and wages, pensions and subsidies on which the present executive has limited control.
State implementing schemes	State Implementing Agency includes any Organisation/Institution including Non-Governmental Organisation which is authorised by the State Government to receive the funds from the Government of India for implementing specific programmes in the State, e.g. State Implementation Society for Sarva Siksha Aviyan and State Health Mission for National Rural Health Mission, etc.
Contingency Fund	Legislature Assembly has by law established a Contingency Fund in the nature of an imprest into which is paid from time to time such sums as may be determined by such law, and the said fund is placed at the disposal of the Governor to enable advances to be made by him out of it for the purpose of meeting unforeseen expenditure pending authorisation of such expenditure by Legislature Assembly by law under Article 115 or Article 116 of the Constitution.
Consolidated fund of the State	The fund constituted under Article 266 (1) of the Constitution of India into which all receipts, revenues and loans flow. All expenditure from the CFI is by appropriation: voted or charged. It consists of two main divisions namely Revenue Account (Revenue Receipts and Revenue Expenditure) and Capital Account (Public Debt and Loans, etc.).
Contingent liability	Contingent liabilities may or may not be incurred by an entity depending on the outcome of a future event such as a court case.
Sinking Fund	A Fund into which the government sets aside money over time, in order to retire its debt.
Guarantee Redemption Fund	Guarantees are liabilities contingent on the Consolidated Fund of the State in case of default by the borrower for whom the guarantee has been extended. Government of Orissa have constituted a guaranteed redemption fund during the year 2002-2003 with the objective of meeting the payment obligations arising out of the default in discharging the debt servicing for the loans guaranteed by Government.

Appendix 4.1

Terms	Basis of calculation
Escrow Account	In order to ensure fiscal discipline in public sector undertaking/Urban Local bodies/co-operative Institutions and State-owned Companies etc., and to ensure minimizing the default on payment of government guaranteed loans the Government in Finance Department vide their Resolution No.11311/F dated 19 March 2004 have issued instructions that all Public Sector Undertakings/ Urban Local bodies/ Co-operative Institutions and State-owned Companies etc. who have borrow against government guarantee will open an Escrow Account in a nationalized bank for timely repayment of guaranteed loans. The proceeds of this account shall first be utilized for payment of dues of the financial Institutions and it is only after meeting such payments that the surplus amount shall be diverted for other payments including salaries.
Internal Debt	Internal Debt comprises regular loans from the public in India, also termed 'Debt raised in India'. It is confined to loans credited to the Consolidated Fund.
Primary revenue expenditure	Primary revenue expenditure means revenue expenditure excluding interest payments.
Re-appropriation	Means the transfer of funds from one Primary unit of appropriation to another such unit.
Surrenders of unspent provision	Departments of the State Government are to surrender to the Finance Department, before the close of the financial year, all the anticipated unspent provisions noticed in the grants or appropriations controlled by them. The Finance Department is to communicate the acceptance of such surrenders, as are accepted by them to the Audit Officer and/or the Accounts Officer, as the case may be, before the close of the financial year.
Supplementary grants	If the amount authorised by any law made in accordance with the provisions of Article 114 of the Constitution to be expended for a particular service for the current financial year is found to be insufficient for the purpose of that year or when a need has arisen during the current financial year for the supplementary or additional expenditure upon some 'new service' not contemplated in the original budget for that year, Government is to obtain supplementary grants or appropriations in accordance with the provision of Article 115 (1) of the Constitution.
Suspense and Miscellaneous	Items of receipts and payments which cannot at once be taken to a final head of receipt or charge owing to lack of information as to their nature or for any other reasons, may be held temporarily under the major head "8658-Suspense Account" in the sector "L. Suspense and Miscellaneous" of the Accounts, (Footnotes under the major head in the list of major/minor heads of account may be referred to for further guidance). A service receipt of which full particulars are not given must not be taken to the head "Suspense Account" but should be credited to the minor head "Other Receipt" under the revenue major head to which it appears to belong pending eventual transfer to the credit of the correct head on receipt of detailed particulars.
Public Accounts committee	A Committee constituted by the Legislative Assembly for the examination of the reports of the Comptroller and Auditor General of India relating to the appropriation accounts of the State, the annual financial accounts of the State or such other accounts or financial matters as are laid before it or which the Committee deems necessary to scrutinise.

Appendix 4.1

Acronyms	Full Form
AC	Abstract Contingency
AE	Aggregate Expenditure
BE	Budget Estimates
BRGF	Backward Region Grant Fund
CAG	Comptroller and Auditor General of India
CAGR	Compound Annual Growth Rate
CE	Capital Expenditure
CFS	Consolidated Fund of the State
DCC	Detailed Countersigned Contingent
DCRF	Debt Consolidation and Relief Facility
DE	Development Expenditure
DRDA	District Rural Development Agency
FCP	Fiscal Correction Path
FRBM	Fiscal Responsibility and Budget Management
GoI	Government of India
GSDP	Gross State Domestic Product
IAY	Indira Awas Yojana
IP/RR	Interest Payment/ Revenue Receipt
MTFP	Medium Term Fiscal Plan
NREGS	National Rural Employment Guarantee Scheme
NPRE	Non-Plan Revenue Expenditure
NHM	National Horticulture Mission
NABARD	National Bank for Agriculture and Rural Development
NSSF	National Small Savings Fund
O&M	Operation and Maintenance
OGFR	Orissa General Financial Rules
ONTR	Own Non Tax Revenue
OTR	Own Tax Revenue
OTS	One Time Settlement
OWDM	Orissa Watershed Development Mission
PCDE	Per Capita Development Expenditure
PIA	Project Implementing Agencies
PSU	Public Sector Units
PMGSY	Pradhan Mantri Gram Sadak Yojana.
RE	Revenue Expenditure
RR	Revenue Receipts
RGGY	Rajiv Gandhi Gram Vidut karan Yojana.
S&W	Salaries and Wages
SGRY	Sampoorna Gramin Rojgar Yojana
SGSY	Sampoorna Gramin Swaroggar Yojana
SJSRY	Swarna Jayanti Sahari Rojgar Yojana
SSE	Social Sector Expenditure
TE	Total Expenditure
TFC	Twelfth Finance Commission
UC	Utilization Certificates
VAT	Value Added Tax

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