

APPENDIX-1.1
(Refer Introductory Para in Chapter I, page 1)
A brief profile of Odisha

A. General Data					
Particulars					Figures
1	Area				155707 Sq. Km
Population					
2	a.	As per 2001 Census			3.68 crore
	b.	As per 2011 Census			4.20 crore
3	Density of Population ¹ (as per 2011 Census). (All India Density = 382 persons per Sq. Km)				270 persons per Sq. Km
4	Population below poverty line ² (BPL) (All India Average = 21.9 per cent)				32.59 per cent
5	Literacy ³ (as per 2011 Census) (All India Average = 73.0 per cent)				72.90 per cent
6	Infant mortality ⁴ (per 1000 live births) (2017 figure). (All India Average = 33 per 1000 live births)				41.00
7	Life Expectancy at birth ⁵ . (All India Average = 68.7 years)				67.6 years
Human Development Index					
8	a.	1999-2000. (All India = 0.387)			--
	b.	2007-2008 (All India = 0.467)			0.362
9	Gross State Domestic Product (GSDP) 2018-19 at current price				₹4,85,376 crore
10	Per Capita GSDP CAGR (2011-12 to 2018-19)		Odisha	10.07	
			General Category States	10.99	
11	GSDP CAGR (2011-12 to 2018-19)		Odisha	11.19	
			General Category States	10.07	
12	Population Growth (2009 to 2019)		Odisha	8.43	
			General Category States	12.46	
B. Financial Data					
Particulars					
CAGR		2009-10 to 2017-18		2017-18 to 2018-19	
		General Category States	Odisha	General Category States	Odisha
(In per cent)					
a.	of Revenue Receipts.	15.03	15.76	12.77	16.83
b.	of Own Tax Revenue.	14.84	15.23	12.72	8.61
c.	of Non Tax Revenue.	9.88	12.77	19.78	69.99
d.	of Total Expenditure.	14.20	15.94	12.73	16.02
e.	of Capital Expenditure.	13.53	24.54	11.93	11.24
f.	of Revenue Expenditure on Education.	13.44	11.84	9.38	16.45
g.	of Revenue Expenditure on Health.	16.50	16.19	11.09	23.41
h.	of Salary and Wages.	11.72	10.53	11.03	10.57
i.	of Pension.	16.12	12.94	14.31	21.02

1 Census Info India 2011 Final Population Totals

2 Economic Survey 2018-19 Govt of India

3 Economic Survey 2018-19 Govt of India

4 Economic Survey 2018-19 Govt of India

5 Economic Survey 2018-19 Govt. of India

APPENDIX - 1.2

(Refer Introductory Para in Chapter I, page 1)

Structure and Form of Government Accounts

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 Annexure A. Cash Balances and Investment of Cash Balances
3	Statement of Receipts (Consolidated Fund)
4	Statement of Expenditure (Consolidated Fund)
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 Investments of the Government
9	Statement of Guarantees given by the Government
10	Statement of Grants-in-Aid given by the Government
11	Statement of Voted and Charged Expenditure
12	Statement on Sources and Application of funds for expenditure other than revenue account
13	Summary of Balances under Consolidated Fund, Contingency Fund and Public Account
Volume – II	
14	Detailed Statement of Revenue and Capital Receipts by Minor heads
15	Detailed Statement of Revenue Expenditure by Minor heads
16	Detailed Statement of Capital Expenditure by Minor heads and Sub heads
17	Detailed Statement of Borrowings and Other Liabilities
18	Detailed Statement of Loans and Advances given by the State Government
19	Detailed Statement of Investments of the Government
20	Detailed Statement of Guarantees given by the Government
21	Detailed Statement on Contingency Fund and Other Public Account transactions
22	Detailed Statement on Investment of Earmarked Funds

APPENDIX – 1.3
(Refer paragraph 1.2)
Abstract of receipts and disbursements for the year 2018-19

(₹ in crore)

2017-18	Receipts	2018-19	2017-18	Disbursements	2018-19		
					Administ rative	Programme	Total
Section A: Revenue							
85,204.30	I.Revenue Receipts	99,546.12	71,837.30	I.Revenue Expenditure-	42,211.74	43,144.67	85,356.41
27,913.81	Tax Revenue	30,318.33	20,260.92	General Services	23,741.45	311.81	24,053.26
	--		29,556.83	Social Services-	13,845.31	22,581.24	36,426.55
8,398.48	Non-Tax Revenue	14,276.53	13,788.34	Education, Sports, Art and Culture	10,023.55	6,172.19	16,195.74
	--		4,153.04	Health and Family Welfare	2,060.65	3,023.09	5,083.74
31,272.06	State's Share of Union Taxes	35,353.73	3,854.22	Water Supply, Sanitation, Housing and Urban Development	865.15	4,244.17	5,109.32
	--		77.06	Information and Broadcasting	30.08	239.06	269.14
--	Non-Plan Grants	--	2,217.58	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	569.81	2,177.64	2,747.45
--	Grants for State Plan Schemes	--	141.87	Labour and Labour Welfare	89.09	53.45	142.54
	--		5,184.07	Social Welfare and Nutrition	93.91	6,625.57	6,719.48
--	Grants for Central and Centrally Sponsored Plan Schemes	--	140.65	Others	113.07	46.07	159.14
	--		20,756.90	Economic Services-	4624.97	18,888.61	23,513.58
12899.92	Grants for Centrally Sponsored Scheme	13,024.85	5,801.42	Agriculture and Allied Activities	1,415.11	6,427.45	7,842.56
	--		9,017.88	Rural Development	44.87	9,887.63	9,932.50
2405.55	Finance Commission Grants	2,839.67	--	Special Areas Programmes	--	15.00	15.00
	--		1,911.39	Irrigation and Flood Control	1,075.65	603.03	1,678.68
2314.48	Other Transfer/Grants to States	3,733.02	45.19	Energy	12.21	255.88	268.09
	--		678.55	Industry and Minerals	144.90	639.68	784.58
	--		2,223.79	Transport	1,730.28	195.82	1,926.11
	--		67.06	Science, Technology and Environment	17.70	58.25	75.95
	--		1,011.62	General Economic Services	184.23	805.88	990.11
	--		1,262.66	Grants-in-aid and Contributions-	--	1,363.02	1,363.02
--	II. Revenue deficit carried over to		13,367.00	II. Revenue Surplus carried	--	--	14,189.71

2017-18	Receipts	2018-19	2017-18	Disbursements	2018-19		
					Administrative	Programme	Total
				over			
Section B : Capital							
14,601.11	III. Opening Cash balance including Permanent Advances and Cash Balance Investment	30,848.11	--	III. Opening Overdraft from Reserve Bank of India	--	--	--
--	IV. Miscellaneous Capital Receipts		21,108.55	IV. Capital Outlay-	43.49	23,438.59	23,482.08
--	--		464.57	General Services-	11.82	717.77	729.59
--	--		4,200.95	Social Services-	4.61	4,540.46	4,545.07
--	--		745.57	Education, Sports, Art and Culture	--	823.79	823.79
--	--		774.06	Health and Family Welfare	--	619.57	619.57
--	--		2,006.12	Water Supply, Sanitation, Housing and Urban Development	4.61	2,622.35	2,626.96
--	--		--	Information and Broadcasting	--	--	--
--	--		527.36	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	--	373.47	373.47
--	--		60.50	Social Welfare and Nutrition	--	21.05	21.05
--	--		87.34	Others	--	80.23	80.23
--	--		16,443.03	Economic Services-	27.06	18,180.36	18,207.42
--	--		124.83	Agriculture and Allied Activities	--	234.63	234.63
--	--		--	Rural Development	--	1,250.00	1,250.00
--	--		148.50	Special Areas Programmes	--	182.73	182.73
--	--		6,841.06	Irrigation and Flood Control	--	5,706.82	5,706.82
--	--		2,049.33	Energy	--	1,735.83	1,735.83
--	--		(-2.01)	Industry and Minerals	--	(-1.89)	(-1.89)
--	--		7,148.19	Transport	--	8,961.95	8,961.95
--	--		133.13	General Economic Services	27.06	110.29	137.35
257.49	V. Recoveries of Loans and Advances-	305.30	1,875.41	V. Loans and Advances disbursed-			1,170.31
2.00	From Power Projects	150.17	225.47	For Power Projects			150.17
77.28	From Government Servants	94.25	79.94	To Government Servants			94.25
178.21	-From Others	60.88	1,570.00	To Others			925.89
13,367.00	VI. Revenue Surplus brought down	14,189.71	--	VI. Revenue Deficit brought down			--
12,861.60	VII. Public Debt Receipts-	10,002.61	2,690.21	VII. Repayment of Public Debt-	--	--	3,939.70

2017-18	Receipts	2018-19	2017-18	Disbursements	2018-19		
					Administrative	Programme	Total
--	External debt	--	--	External debt	--	--	--
12,013.25	Internal debt other than Ways and Means Advances and Overdrafts	9,019.54	1,982.43	Internal Debt other than Ways and Means Advances and Overdrafts	--	--	3,182.76
--	Net transactions under Ways and Means Advances	--	--	Net transactions under Ways and Means Advances	--	--	--
--	Net transactions under Overdraft	--	--	Net transactions under Overdraft	--	--	--
848.35	Loans and Advances from Central Government	983.06	707.78	Repayment of Loans and Advances to Central Government	--	--	756.94
--	VIII. Appropriation to Contingency Fund	--	--	VIII. Appropriation to Contingency Fund	--	--	--
--	IX. Amount transferred to Contingency Fund	--	--	IX. Expenditure from Contingency Fund	--	--	1,440.22
71,874.50	X. Public Account Receipts-	62,906.11	56,439.42	X. Public Account Disbursements-	--	--	50,085.04
4,792.17	Small Savings and Provident Funds	5,126.00	3,234.36	Small Savings and Provident Funds			3,378.25
3,825.82	Reserve Funds	10,672.79	3,911.53	Reserve Funds			3,760.87
99.30	Suspense and Miscellaneous	33.91	21.09	Suspense and Miscellaneous			88.32
22,800.52	Remittance	24,545.83	22,812.67	Remittances			24,532.35
40,356.69	Deposits and Advances	22,527.58	26,459.77	Deposits and Advances			18,325.25
--	XI. Closing Overdraft from Reserve Bank of India	--	30,848.11	XI. Cash Balance at end-	--	--	38,134.48
	--		--	Cash in Treasuries and Local Remittances	--	--	--
	--		557.03	Deposits with Reserve Bank	--	--	1,624.56
	--		20.11	Departmental Cash Balance including permanent Advances	--	--	20.08
	--		30,270.97	Cash Balance Investment	--	--	36,489.84
1,98,166.00	Total	2,17,797.96	1,98,166.00	Total			2,17,797.96

APPENDIX – 1.4
(Refer paragraph 1.2)

Time Series data on the State Government Finances

(₹ in crore)

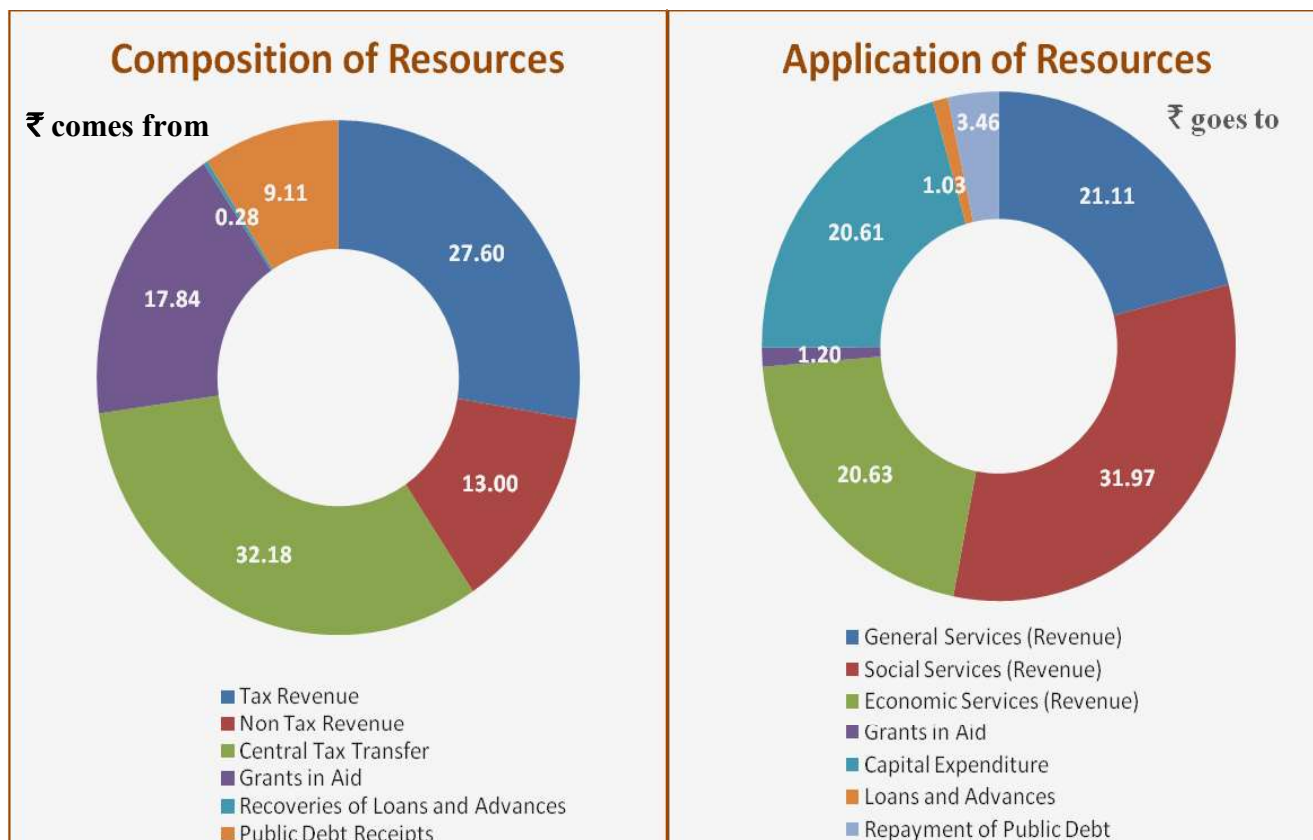
	2014-15	2015-16	2016-17	2017-18	2018-19
Part A. Receipts					
1. Revenue Receipts	56,998	68,941	74,299	85,204	99,546
(i) Tax Revenue	19,828(35)	22,527(33)	22,852(31)	27,914(33)	30,318(30)
State Goods and Services Tax (SGST)	Nil	Nil	Nil	6,609(24)	11,943(39)
Taxes on Agricultural Income	Nil	Nil	Nil	Nil	Nil
Taxes on Sales, Trade, etc	11,817(60)	13,097(58)	13,402(59)	11,522(41)	7,310(24)
State Excise	2,035(10)	2,547(11)	2,786(12)	3,221(12)	3,925(13)
Taxes on Vehicles	910(5)	1,044(5)	1,216(5)	1,535(5)	1,746(6)
Stamps and Registration fees	800(4)	2,157(10)	1,364(6)	1,037(4)	1,237(4)
Land Revenue	646(3)	589(3)	460(2)	542(2)	511(2)
Taxes on Goods and Passengers	1,711(9)	1,663(7)	1,760(8)	1,260(5)	182(1)
Other Taxes	1,909(10)	1,430(6)	1,864(8)	2,188(8)	3,464(11)
(ii) Non-Tax Revenue	8,071(14)	8,711(13)	8,043(11)	8,398(10)	14,276(14)
(iii) State's share of Union taxes and duties	16,181(28)	23,574(34)	28,322(38)	31,272(37)	35,354(36)
(iv) Grants in aid from Government of India *	12,918(23)	14,129(20)	15,082(20)	17,620(20)	19,598(20)
2. Miscellaneous Capital Receipts	Nil	Nil	Nil	Nil	Nil
3. Recoveries of Loans and Advances	92	228	89	257	305
4. Total Revenue and Non debt capital receipts (1+2+3)	57,090	69,169	74,388	85,461	99,851
5. Public Debt Receipts	7,646	9,790	11,223	12,862	10,003
Internal Debt (excluding Ways and Means Advances and Overdrafts)	6,035	9,051	10,320	12,013	9,020
Net transactions under Ways and Means Advances and Overdrafts	1,082	Nil	Nil	Nil	Nil
Loans and Advances from Government of India	529	739	903	849	983
6. Total Receipts in the Consolidated Fund (4+5)	64,736	78,959	85,611	98,323	1,09,854
7. Contingency Fund Receipts	150	--	123	--	--
8. Public Account Receipts	24,801	31,098	41,627	71,874	62,906
9. Total Receipts of the State (6+7+8)	89,687	1,10,057	1,27,361	1,70,197	1,72,760
Part B. Expenditure/Disbursement					
10. Revenue Expenditure	51,136(82)	58,806(77)	65,041(78)	71,837(76)	85,356(78)
Plan/Programme	18,877(37)	23,270(40)	25,331(39)	34,591(48)	43,144(51)
Non-Plan/Administrative	32,259(63)	35,536(60)	39,710(61)	37,246(52)	42,212(49)
General Services (including interest payments)	14,529(28)	15,059(26)	16,715(26)	20,261(28)	24,053(28)
Social Services	20,964(41)	24,643(42)	27,600(42)	29,557(41)	36,427(43)
Economic Services	14,826(29)	18,188(31)	19,714(30)	20,757(29)	23,513(27)
Grants-in-Aid and Contributions	817(2)	916(1)	1,012(2)	1,263(2)	1,363(2)
11. Capital Expenditure	11,075(18)	17,090(22)	18,471(22)	21,109(22)	23,482(21)
Plan/Program	11,057(100)	17,076(100)	18,458(100)	21072(100)	23,439(100)
Non-Plan/Administrative	18	14	13	37	43
General Services	390(4)	425(3)	374(2)	465(2)	730(3)
Social Services	2,288(21)	2,929(17)	3,001(16)	4,201(20)	4,545(19)

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

	2014-15	2015-16	2016-17	2017-18	2018-19
Economic Services	8,397(76)	13,737(80)	15,096(82)	16,443(78)	18,207(78)
12. Disbursement of Loans and Advances	358(1)	337(1)	254(0)	1,875(2)	1,170(1)
13. Total Expenditure (10+11+12)	62,569	76,233	83,766	94,821	1,10,008
14. Repayments of Public Debt	4,111	2,881	2,962	2,690	3,940
Internal Debt (excluding Ways and Means Advances and Overdrafts)	2,379	2,254	2,292	1,982	3,183
Net transactions under Ways and Means Advances and Overdraft	1,082	Nil	Nil	Nil	Nil
Loans and Advances from Government of India	650	628	670	708	757
15. Appropriation to Contingency Fund	Nil	Nil	Nil	Nil	Nil
16. Total disbursement out of Consolidated Fund (13+14+15)	66,680	79,114	86,728	97,511	1,13,948
17. Contingency Fund disbursements	Nil	123	Nil	Nil	1,440
18. Public Account disbursements	22,511	28,766	38,080	56,439	50,085
19. Total disbursement by the State (16+17+18)	89,191	1,08,003	1,24,808	1,53,950	1,65,473
Part C. Deficits					
20. Revenue Deficit (-)/Revenue Surplus (+) (1-10)	5,862	10,135	9,258	13,367	14,190
21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)	(-5,479)	(-7,064)	(-9,378)	(-9,360)	(-10,157)
22. Primary Deficit(-)/Primary Surplus(+) (21+23)	(-2,669)	(-3,721)	(-5,343)	(-4,372)	(-4,357)
Part D. Other data					
23. Interest Payments (included in revenue expenditure)	2,810	3,343	4,035	4,988	5,800
24. Financial Assistance to local bodies etc.	13,686	17,779	19,348	21,780	25,957
25. Ways and Means Advances/Overdraft availed (days)	3	--	--	--	--
Ways and Means Advances availed (days)	3	Nil	Nil	Nil	Nil
Overdraft availed (days)	Nil	Nil	Nil	Nil	Nil
26. Interest on Ways and Means Advances/ Overdraft	1	Nil	Nil	Nil	Nil
27. Gross State Domestic Product (GSDP)	314250	328549	393808	436374	4,85,376
	(F)	(3rd R)	(3rd R)	(2nd R)	(1st R)
28. Outstanding Fiscal liabilities (year end)	50,493	59,753	71,623	97,164	1,08,258
29. Outstanding guarantees (year end) (including interest)	1,672	1,290	2,256	1,711	4,170
30. Maximum amount guaranteed (year end)	10,886	10,891	12,281	12,281	15,281
31. Number of incomplete projects	206	31	267	186	NA
32. Capital blocked in incomplete projects	1,073	2,323	3,602	2,818	NA
Part E: Fiscal Health Indicators (in per cent)					
I Resource Mobilisation					
Own Tax Revenue/GSDP	6.31	6.86	5.80	6.40	6.25
Own Non-Tax Revenue/GSDP	2.57	2.65	2.04	1.92	2.94
Central Transfers/GSDP	9.26	11.48	11.02	11.20	11.32
II Expenditure Management					
Total Expenditure/GSDP	19.91	23.20	21.27	21.73	22.66

	2014-15	2015-16	2016-17	2017-18	2018-19
Total Expenditure/Revenue Receipts	109.78	110.58	112.74	111.29	110.51
Revenue Expenditure/Total Expenditure	81.73	77.14	77.65	75.76	77.59
Expenditure on Social Services/Total Expenditure	37.16	36.17	36.53	35.60	37.24
Expenditure on Economic Services/Total Expenditure	37.53	42.20	41.75	39.65	38.25
Capital Expenditure/Total Expenditure	17.70	22.42	22.05	22.26	21.35
Capital Expenditure on Social and Economic Services/Total Expenditure.	17.08	21.86	21.60	21.77	20.68
III Management of Fiscal Imbalances					
Revenue Deficit (Surplus)/GSDP	1.87	3.08	2.35	3.06	2.92
Fiscal Deficit/GSDP	(-1.74)	(-2.15)	(-2.38)	(-2.14)	(-2.09)
Primary Deficit (Surplus) /GSDP	(-0.85)	(-1.13)	(-1.36)	(-1.00)	(-0.90)
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	16.07	18.19	18.19	22.27	22.30
Fiscal Liabilities/RR	88.59	86.67	96.40	114.04	108.75
V Other Fiscal Health Indicators					
Return on Investment	30.71	14.26	12.80	1.33	10.16
Balance from Current Revenue (₹ in crore)	18,493	34,604	37,888	51,233	65,423
Financial Assets/Liabilities	1.32	1.43	1.48	1.49	1.53

APPENDIX 1.5
Composition of sources and application of funds in the Consolidated Fund of the State
(Refer paragraph 1.2)



Source: Finance Accounts

APPENDIX – 1.6
(Refer paragraph 1.6)

Summarised financial position of the Government of Odisha as on 31 March 2019

(₹ in crore)

As on 31 March 2018			As on 31 March 2019
	Liabilities		
44,584.24	Internal Debt -		50,421.02
23,530.82	Market Loans bearing interest	28,030.82	
0.08	Market Loans not bearing interest	0.08	
0.81	Loans from Life Insurance Corporation of India	0.47	
21,052.53	Loans from other Institutions	22,389.65	
--	Ways and Means Advances	--	
--	Overdrafts from Reserve Bank of India	--	
7,605.60	Loans and Advances from Central Government -		7,831.72
0.56	Pre 1984-85 Loans	0.56	
17.62	Non-Plan Loans	15.44	
6,739.04	Loans for State Plan Schemes	5,985.50	
--	Loans for Central Plan Schemes	--	
0.23	Loans for Central Sponsored Schemes	2.37	
848.15	Loans for State/Uts with Legislature Schemes	1,827.85	
400.00	Contingency Fund		400.00
21,675.32	Small Savings, Provident Funds, etc.		23,423.06
21,624.96	Deposits		25,827.26
7,196.95	Reserve Funds Advances		14,108.86
226.13	Suspense and Miscellaneous Balances		171.72
--	Remittance Balances		--
698.15	Miscellaneous Capital Receipts		698.15
51,233.19	Cumulative excess of receipts over expenditure		65,422.91
1,55,244.53	Total		1,88,304.70
	Assets		
1,17,966.93	Gross Capital Outlay on Fixed Assets -		1,41,449.01
4974.21	Investments in shares of Companies, Corporations, etc.	5,353.76	
1,12,992.72	Other Capital Outlay	1,36,095.25	
6,325.57	Loans and Advances -		7,190.58
3,493.43	Loans for Power Projects	3,643.60	
2,428.75	Other Development Loans	3,121.22	
403.39	Loans to Government servants and	425.76	

As on 31 March 2018			As on 31 March 2019
	Miscellaneous loans		
11.39	Advances		11.36
92.53	Remittance Balances		79.05
--	Suspense and Miscellaneous Balances		
30,848.11	Cash -		38,134.48
--	Cash in Treasuries and Local Remittances	--	
557.03	Deposits with Reserve Bank	1,624.56	
20.11	Departmental Cash Balance including Permanent Advances	20.08	
--	Security Deposits	--	
5,523.00	Investment of Earmarked Funds	13,354.25	
24,747.97	Cash Balance Investments	23,135.59	
	Deficit on Government Account -		1,440.22
--	(i) Less Revenue Surplus of the current year	--	
--	(ii) Appropriation to Contingency Fund	1,440.22	
--	Accumulated deficit at the beginning of the year	--	
1,55,244.53	Total		1,88,304.70

** Included under Suspense and Miscellaneous

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

Explanatory Notes for Appendices 1.3 and 1.4

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 1.4, 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 ₹ 1,101.95 crore (Net Debit) between the figure reflected in the Accounts ₹ 1,624.56 crore (Net Debit) and that intimated by the Reserve Bank of India ₹ 522.61 crore (Net Credit) relating to deposits with Reserve Bank of India included in the Cash Balance. After reconciliation and adjustment, the difference to the extent ₹ 144.52 crore (Net Debit) remains to be reconciled (June 2019).

APPENDIX – 2.1

(Refer paragraph 2.2.2)

Statement of various grants/appropriations where saving was more than ₹ 100 crore each and more than 20 per cent of the total provision during 2018-19

(₹ in crore)

Sl. No.	Grant No	Name of the Grant/ Appropriation	Total Grant/ Appropriation	Actual Expenditure	Savings out of total Provision	Percentage of savings to total Provision
(1)	(2)	(3)	(4)	(5)	(6)	2018- 19 (7)
Revenue (Voted)						
1	13	Housing and Urban Development	4,949.62	3,771.65	1,177.97	23.80
2	33	Fisheries and Animal Resources Development	774.65	599.75	174.90	22.58
3	42	Disaster Management	5,369.63	3,447.07	1,922.56	35.80
Capital (Voted)						
4	1	Home	891.56	596.67	294.89	33.08
5	12	Health and Family Welfare	1,000.00	674.44	325.56	32.56
6	20	Water Resources	8,476.57	5,713.91	2,762.66	32.59
7	21	Transport	480.00	100.62	379.38	79.04
Total			21,942.03	14,904.11	7,037.92	32.08

Source: Appropriation Accounts 2018-19, Government of Odisha

APPENDIX – 2.2
(Refer paragraph 2.2.3)
Unnecessary Supplementary provisions during 2018-19
(₹ 1 crore or more in each case)

(₹ in crore)

Sl. No.	Number and Name of the Grant	Original Provision	Actual expenditure	Savings out of Original provision	Supplementary provision
Revenue (Voted)					
1	1-Home	4,443.67	4,257.66	186.01	222.70
2	2-General Administration & Public Grievance	224.03	200.46	23.57	53.67
3	3-Revenue & Disaster Management	1,002.42	836.06	166.36	11.89
4	4-Law	336.45	324.75	11.7	48.67
5	6-Commerce	78.60	69.92	8.68	6.62
6	10-School and Mass Education	14,077.98	13,753.72	324.26	1200.12
7	11-Schedule Tribes & Scheduled Castes Development, Minorities & Backward Classes Welfare	3,009.17	2,847.21	161.96	415.39
8	12-Health and Family Welfare	5,191.21	5,125.28	65.93	390.60
9	13-Housing & Urban Development	4,418.67	3,771.65	647.02	530.95
10	14-Labour & Employees' State Insurance	131.86	114.01	17.85	3.98
11	19-Industries	312.50	295.45	17.05	13.61
12	20-Water Resources	1,950.05	1,775.82	174.23	106.00
13	21-Transport	131.08	113.53	17.55	10.83
14	22-Forest & Environment	806.28	777.37	28.91	69.21
15	23-Agriculture and Farmers' Empowerment	4,458.92	4,104.82	354.10	236.38
16	31-Handlooms, Textiles & Handicrafts	186.98	157.17	29.81	11.66
17	33-Fisheries & Animal Resources	762.95	599.75	163.20	11.70
18	36-Women & Child Development & Mission Shakti	3,427.25	3,142.45	284.80	139.45
19	38-Higher Education	2,214.17	1,929.56	284.61	80.33
20	39-Skill Development & Technical Education	313.07	302.75	10.32	35.35
21	40-Micro, Small & Medium Enterprises	212.58	160.76	51.82	1.93
22	41-Social Security & Empowerment of Persons with Disability	2,562.53	2,257.12	305.41	37.59
23	42-Disaster Management	3,954.87	3,447.07	507.8	1,414.76
24	43-Odia Language, Literature and Culture	170.25	120.03	50.22	12.87
Capital (Voted)					
25	1-Home	841.19	596.67	244.52	50.37
26	2-General Administration	165.85	155.59	10.26	63.52
27	10-School and Mass Education	449.00	408.06	40.94	9.97
28	11-Schedule Tribes & Scheduled Castes Development, Minorities & Backward Classes Welfare	405.87	373.47	32.4	20.07
29	12- Health and Family Welfare	990.00	674.44	315.56	10.00
30	16-Planning and Convergence	196.50	187.57	8.93	70.00
31	20-Water Resources	8,255.27	5,713.91	2,541.36	221.29
32	21-Transport	460.00	100.62	359.38	20.00
33	32-Tourism	126.00	104.50	21.50	8.50
TOTAL		66,267.22	58,799.2	7,468.02	5,539.98

Source: Appropriation Accounts 2018-19, Government of Odisha.

APPENDIX – 2.3
(Refer paragraph 2.2.3)
Excessive Supplementary provisions during 2018-19
(₹ one crore or more in each case)

(₹ in crore)

Sl. No.	Number and Name of the Grant	Original Provision	Supplementary provision	Total Provision	Actual expenditure	Excess Supplementary provision
Revenue (Charged)						
1	2049(Interest Payment)	5,500.00	350.00	5,850.00	5,800.37	49.63
Revenue (Voted)						
2	09-Food Supplies & Consumer	1,143.07	89.40	1,232.47	1,218.62	13.85
3	15-Sports and Youth Service	229.08	65.48	294.56	290.17	4.39
4	16-Planning and Convergence	740.43	152.37	892.80	799.80	93.00
5	17-Panchayati Raj and Drinking Water	11,322.75	2,741.74	14,064.49	12,644.55	1,419.94
6	25-Information & Public Relations	186.08	111.93	298.01	281.03	16.98
7	28-Rural Development	1,173.26	104.24	1,277.50	1,224.09	53.41
8	30-Energy	164.81	101.36	266.17	260.50	5.67
9	32-Tourism	87.45	5.00	92.45	87.59	4.86
10	33-Fishery and Animal Resources Development	762.95	11.70	774.65	599.75	174.90
11	34-Co-operation Department	1,010.46	342.31	1,352.77	1,331.77	21.00
12	35-Public Enterprises	7.88	5.26	13.14	12.91	0.23
Capital (Voted)						
13	13-Housing and Urban Development	760.70	83.00	843.70	767.45	76.25
14	15-Sports and Youth Services	112.00	16.00	128.00	127.91	0.09
15	17-Panchayati Raj and Drinking Water	2,405.00	400.00	2,805.00	2,780.28	24.72
16	28-Rural Development	4,410.70	2,165.31	6,576.01	6,065.53	510.48
17	30-Energy	1,818.74	197.50	2,016.24	1,889.52	126.72
18	33-Fishery and Animal Resources Development	134.45	15.48	149.93	147.40	2.53
Grand Total		31,969.81	6,958.08	38,927.89	36,329.24	2,598.65

Source: Appropriation Accounts 2018-19, Government of Odisha.

APPENDIX – 2.4
(Refer paragraph 2.2.3)
Inadequate supplementary provisions during 2018-19
(₹ 1 crore or more in each case)

Sl. No.	Grant No	Number and Name of the Grant	Original Provision	Supplementary provision	Total Provision	Expenditure	Excess
1	03	03-Revenue & Disaster Management 2029-00-796-1448-Tahsil Establishment	8.74	2.53	11.27	11.50	0.23
2	10	10-School and Mass Education 2202-02-110-0976-Non Government Secondary School	453.27	15.00	468.27	473.91	5.64
3	17	17-Panchyat Raj and Drinking Water 2215-02-105-3235-Swachha Bharat Mission Gramin	600.00	600.00	1,200.00	1,211.61	11.61
4		2501-06-789-2950-National Rural Livelihood Mission	75.27	86.36	161.63	171.97	10.34
5	20	20-Water Resources 4702-00-789-2252 Minor Irrigation Projects Under State Plan	37.00	5.00	42.0	45.31	3.31
6	22	22-Forest & Environment 2406-01-102-3329 Green Mahanadi Mission	17.54	22.24	39.78	40.54	0.76
7	30	30-Energy 4801-06-800-3304-Sahaj Bijili Har Ghar Yojana(Rural)-Saubhagya	150.00	60.00	210.00	274.03	64.03
8	41	41-Social Security & Empowerment of Persons with Disability 2235-60-789-2851 Winter Allowances	22.16	4.27	26.43	31.78	5.35
9	43	43-Odia Language Literature & Culture Department 2205-00-001-0291-Directorate of Culture	11.23	1.96	13.19	13.21	0.02
Total			1,375.21	797.36	2,172.57	2,273.86	101.29

Source: Appropriation Accounts 2018-19, Government of Odisha.

APPENDIX – 2.5
(Refer paragraph 2.2.4)

Excess / unnecessary re-appropriation of funds during 2018-19

(₹ in crore)

Sl. No.	Grant No.	Description	Net Re-appropriation	Final Excess(+) / Saving(-)
1	1	2055-00-104-0683-India Reserve Battalion	1.17	1.71
2	1	2055-00-104-1327-Special Police Organisation	-1.59	1.75
3	1	2055-00-109-0321-District Organisation	-1.54	4.30
4	5	2040-00-001-0617-Headquarter Establishment	2.22	2.62
5	17	2505-60-800-3227-Revolving Fund for MGNREGS	389.84	300.0
6	20	2711-01-800-1214-Rivers Embankment Maintenance	-0.03	1.00
7	23	2401-00-800-3320-Farmers Welfare (Kalia)(B-iii)	228.96	228.96
8	30	4801-06-800-2153-Rajiv Gandhi Gramin Bidutikaran Yojana	-6.17	19.11
9	40	2851-00-102-2067-Micro & Small Enterprises Cluster Development Programme	-1.00	2.95
Total			611.86	562.4
10	5	2040-00-001-0308-District Establishment	0.29	-1.50
11	5	2040-00-001-1158-Range Administration	0.30	-1.12
12	23	2401-00-800-3320-Farmers Welfare (Kalia) (B-i)	174.34	-228.96
Total			174.93	-231.58
Grand Total			786.79	330.82

Source: Monthly Appropriation Reports, March 2019 (S), Government of Odisha.

APPENDIX – 2.6
(Refer paragraph 2.2.4)
Re-appropriation of funds on 30 March 2019
(₹ one crore and above in each case)

Sl No	No. of the Grant/Appropriation and Name of the Department	Head of Account	Amount (₹ in crore)
1	05-Finance	2071	3054.59
2	05-Finance	7610	9.66
3	07-Works	2059	1.29
4	07-Works	3054	3.00
5	12-Health and Family Welfare	2210	2.00
6	12-Health and Family Welfare	2210	3.00
7	17-Panchayati Raj and Drinking Water	2501	14.07
8	38-Higher Education	2202	2.00
9	2049-Interest Payments (Charged)	2049	108.39
10	2049-Interest Payments (Charged)	2049	169.95
11	6003-Internal Debt(Charged)	6003	2.84
12	6004-Loans and Advances(Charged)	6004	33.99
TOTAL			3,404.79

Source: Records of the Office of the Principal Accountant General (A&E), Odisha.

APPENDIX – 2.7

(Refer paragraph 2.2.5)

**Surrenders of 100 per cent of total provisions made during the year 2018-19
(₹ 10 crore or more in each case)**

Sl. No.	Number and Name of the Grant	Name of the scheme (Head of Account)	Amount of Surrender (₹ in crore)	Percentage of Surrender	Reasons for Surrender
1	1-Home	4059-60-789-3331-Assistance to States for Modernisation of Police under Umbrella Scheme of Modernisation of Police Force(MPF)	38.00	100	Surrendered due to non-receipt of Central assistance
2		4059-60-796-3331-Assistance to States for Modernisation of Police under Umbrella Scheme of Modernisation of Police Force(MPF)	48.00	100	Surrendered attributing to non-release of sharing by Government of India
3	2-General Administration and Public Grievances	2052-00-090-3356 –Biju Pattnaik School of Government and Public Affairs	50.00	100	Entire provision was surrendered without assigning any reason.
4	10-School and Mass Education	2202-01-102-2053-Infrastructure Development	15.00	100	Entire provision was surrendered due to non finalisation of modalities
5		2202-02-110-2053-Infrastructure Development	35.00	100	Entire provision was surrendered due to non finalisation of modalities
6		2202-02-800-2914-Schemes for providing education to Madrasas minorities and Disabled	31.50	100	Entire provision was surrendered due to non release of Central share from Government of India
7	11-Schedule Tribes & Schedule Castes Development, Minorities & Backward Classes Welfare Department	4225-02-277- 0047-Ashram School	40.00	100	Surrendered attributing to non-receipt of Central assistance
8	12-Health & Family Welfare Department	2210-06-101-0957-National Malaira Eradication Programme	30.00	100	Entire provision was surrendered due to non receipt of sanction order from Government of India
9	13-Housing & Urban Development Department	2217-05-191-3096-Performance Grants to local bodies recommended by 14 th Finance Commission	36.37	100	Surrendered due to non-receipt of Central assistance
10		2217-05-192-3096-Performance Grants to local bodies recommended by 14 th Finance Commission	37.52	100	Surrendered due to non-receipt of Central assistance
11		2217-05-193-3096-Performance Grants to local bodies recommended by 14 th Finance Commission	15.45	100	Surrendered due to non-receipt of Central assistance
12	17-Panchati Raj and Drinking Water	2515-00-198-3096- Performance Grants to local bodies recommended by 14 th Finance Commission	223.04	100	Surrendered due to non-receipt of Central assistance
13	20-Water Resources Department	2700-11-101-0239-Dam and Appurtenant Work-Maintenance	10.79	100	Surrendered assigning to transfer of Civil works of UIHEP to be control of Water Resources Department

Sl. No.	Number and Name of the Grant	Name of the scheme (Head of Account)	Amount of Surrender (₹ in crore)	Percentage of Surrender	Reasons for Surrender
14		2702-01-789-3229-Odisha Integrated Irrigation Project for climate change Resilient Agriculture(OIIPCRA)-EAP	12.00	100	Entire provision was surrendered without assigning any reason.
15		2702-01-796-3229-Odisha Integrated Irrigation Project for climate change Resilient Agriculture(OIIPCRA)-EAP	13.00	100	Entire provision was surrendered without assigning any reason.
16		2702-01-800-3229-Odisha Integrated Irrigation Project for climate change Resilient Agriculture(OIIPCRA)-EAP	16.00	100	Entire provision was surrendered without assigning any reason.
17		4700-80-789-3302-Gangadhar Meher Lift Canal System	40.00	100	Surrender of provision was assigned to delay in finalisation of work and tender process
18		4700-80-796-3302-Gangadhar Meher Lift Canal System	30.00	100	Surrender of provision was assigned to delay in finalisation of work and tender process
19	21-Transport Department	5075-60-800-3138-Development of Railway Project	400.00	100	Surrendered due to non-concurrence of the Finance Department
20		2402-00-796-2959-World Bank Assisted Nilanchala Project	11.50	100	Due to non receipt of Central Share
21	23-Agriculture & Farmers' Empowerment	6401-103-2981-Corpus Fund Odisha Agro Industries Corporation Ltd.	30.00	100	Entire provision was surrendered without assigning any reason.
22		6401-103-3055-Corpus Fund Odisha Cashew Development Corporation Ltd.	10.00	100	Entire provision was surrendered without assigning any reason.
23	32-Tourism Department	5452-01-102-1468-Tourist Accommodation	30.00	100	Entire provision was surrendered attributing to non release of funds by Government of India
24		2235-02-103-3340-Pradhan Mantri Matru Bandhana Yojana	63.19	100	Surrendered attributing to be due to non implementation of Scheme
25	36-Women & Child Development & Mission Shakti	2235-02-789-3340-Pradhan Mantri Matru Bandhana Yojana	12.03	100	Surrendered due to non implementation of Pradhan Mantri Vaya Vandana Yojana
26		2235-02-796-3340-Pradhan Mantri Matru Bandhana Yojana	13.68	100	Surrendered due to non implementation of Pradhan Mantri Vaya Vandana Yojana
27	39-Skill Development and Technical Education	2230-03-003-3254- Pradhan Mantri Kushal Vikash Yojana	12.10	100	Entire provision was surrendered due to non release of funds by Government of India
TOTAL			1,304.17		

Source: Appropriation Accounts 2018-19 and Monthly Appropriation Reports, March 2019(S)

APPENDIX – 2.8
(Refer paragraph 2.2.7)
Statement showing details of savings of ₹ 1 crore and above and partially surrendered during 2018-19

(₹ in crore)

Sl. No.	Number and Name of Grants/Appropriation	Total Provision	Savings	Surrender	Savings which remained to be surrendered
(1)	(2)	(3)	(4)	(5)	(6)
Revenue (Voted)					
1	01-Home	4,666.38	408.71	399.65	9.06
2	07-Works	1,858.49	370.66	78.32	292.34
3	10-School & Mass Education	15,278.10	1,524.38	1,521.87	2.51
4	12-Health & Family Welfare	5,581.81	456.53	452.71	3.82
5	13-Housing & Urban Development	4,949.62	1,177.97	1,152.17	25.80
6	17-Panchayati Raj and Drinking Water	14,064.49	1,419.94	1,118.77	301.17
7	20-Water Resources	2,056.05	280.22	267.22	13.00
8	28-Rural Development	1,277.50	53.41	51.98	1.43
Total for Revenue		49,732.44	5,691.82	5,042.69	649.13
Capital (Voted)					
9	20-Water Resources	8,476.57	2,762.66	2,760.57	2.09
10	40-Micro Small & Medium Enterprises	0.0002	2.95	0.0002	2.95
Total for Capital		8,476.57	2,765.61	2,760.57	5.04
Grand Total		58,209.01	8,457.43	7,803.26	654.17

Source: Appropriation Accounts 2018-19, Government of Odisha.

APPENDIX – 2.9

(Refer paragraph 2.2.7)

Grant/major head of account-wise surrender of funds in excess of ₹ 10 crore and more than 20 per cent of the total provision in each case on 30 March 2019

Sl. No.	Grant Number	Major Head of Account	Total Provision (O+S) (₹ crore)	Amount of Surrender (₹ crore)	Percentage
(1)	(2)	(3)	(4)	(5)	(6)
1	01	4059-Capital Outlay on Public Works	667.92	278.68	41.72
2	02	2052-Secretariate General Services	98.39	59.05	60.02
3		4059-Capital Outlay on Public Works	95.08	28.78	30.27
4		5053-Capital Outlay on Civil Aviation	100.0	35.21	35.21
5	03	2030-Stamps and Registration	42.95	11.34	26.40
6		2052-Secretariate General Service	68.40	17.09	24.99
7	04	4059-Capital Outlay on Public Works	15.30	15.26	99.74
8		4216-Capital Outlay on Housing	0.30	0.30	100.00
9	05	2052-Secretariate General Service	1,261.57	1038.18	82.29
10		2075-Miscellaneous General Service	800.05	294.62	36.83
11		4059-Capital Outlay on Public Works	20.00	13.16	65.80
12		4216-Capital Outlay on Housing	15.00	10.40	69.33
13	12	4210-Capital Outlay on Medical and Public Health	875.00	255.20	29.17
14		4216-Capital Outlay on Housing	125.00	70.36	56.29
15	13	2215-Water Supply and Sanitation	754.44	232.20	30.78
16		2217-Urban Development	2,727.16	885.19	32.46
17		2251-Secretariate Service	29.31	15.50	52.88
18	16	2401-Crop Husbandry	72.22	36.99	51.22
19		2575-Other Special Areas Programmes	30.00	15.00	50.00
20	19	2875-Other Industries	119.90	30.00	25.02
21	20	4701-Capital Outlay on Medium Irrigation	1,955.33	813.81	41.62
22		4702- Capital Outlay on Minor Irrigation	2,204.00	530.23	24.06
23	21	5075-Capital Outlay on Other Transport Services	420.00	378.98	90.23
24	31	2851-Village and Small Industries	193.73	40.59	20.95
25	33	2403-Animal Husbandry	531.36	140.70	26.48
26	34	6425-Loans for Co-operation	100.00	50.00	50.00
27	36	2236-Nutrition	107.05	94.76	88.52
28	39	2230-Labour and Employment	132.72	30.79	23.20
29	40	2851- Village and Small Industries	194.16	49.16	25.32
30	43	2205-Art and Culture	149.54	57.58	38.50
TOTAL			13,905.88	5529.11	39.76

Source: Principal Accountant General (A&E), Odisha (supplementary).

APPENDIX – 2.10
(Refer paragraph 2.2.8)
Release of money at the fag end of the Financial Year 2018-19
amounting to ₹ 165.21crore

Sl No	Name of Department - Scheme	Sanction order No	Date	Amount (₹crore)
1	Housing and Urban Development-	6811	29/03/2019	19.01
		6817	29/03/2019	4.99
		6855	29/03/2019	1.46
		6829	29/03/2019	1.01
		6841	29/03/2019	3.87
		6823	29/03/2019	7.17
		6870	29/03/2019	0.62
		6864	29/03/2019	0.89
		6876	29/03/2019	2.37
		6902	30/03/2019	2.62
		6815	30/03/2019	10.00
		6888	30/03/2019	3.77
			Total	
2	Women & Child Development	5132	29/03/2019	0.29
		5113	29/03/2019	0.25
		5123	29/03/2019	0.14
		5118	29/03/2019	0.34
		4990	28/03/2019	76.45
		5265	30/03/2019	0.03
		5273	30/03/2019	0.06
		5140	29/03/2019	1.50
		5149	29/03/2019	0.36
			Total:-	
3	Agriculture and Farmers' Empowerment	6649	30/03/2019	11.33
		6654	30/03/2019	8.48
		6617	30/03/2019	0.97
		6622	30/03/2019	0.26
		6590	30/03/2019	5.18
		6595	30/03/2019	1.03
			Total:-	
4	Fisheries and Animal Resources Development	4023	28/03/2019	0.23
5	Secondary Education	14218	30/03/2019	0.05
		14320	30/03/2019	0.10
		14226	30/03/2019	0.16
		13978	29/03/2019	0.08
		13974	29/03/2019	0.04
		14222	30/03/2019	0.02
			Total	
6	Law	3590	28/03/2019	0.08
Grand Total				165.21

Source: Sanction orders received from respective Departments

APPENDIX – 2.11
(Refer paragraph 2.4.1)
Rush of expenditure during last quarter & last month of 2018-19
(₹10 crore and above)

Sl. No.	Grant Number	Head of account Scheme/Service Major Head/Sub Major Head/Minor Head/Sub Head/Description	Expenditure incurred during Jan-March 2019	Expenditure incurred in March 2019	Total expenditure during the year 2018-19	Percentage of total expenditure incurred during	
						Jan-March 2019	March 2019
(1)	(2)	(3)	(₹ crore)			(7)	(8)
			(4)	(5)	(6)		
1	1	4059-60-051-3334-Special Infrastructure scheme (SIS) including construction 250 fortified police station in the LWE affected states	24.00	24.00	24.00	100	100
2	1	4059-60-796-3334- Special Infrastructure scheme (SIS) including construction 250 fortified police station in the LWE affected states	10.45	10.45	10.45	100	100
3	11	2225-03-277-2288-Pre matric scholarship for OBC students	14.99	14.99	14.99	100	100
4	11	2225-03-277-2418-Post matric scholarship and stipend to OBC students	35.65	35.65	35.65	100	100
5	12	2210-06-101-3048-Cancer screening programme	20.00	20.00	20.00	100	100
6	12	2210-06-101-3321-KHUSHI	10.00	10.00	10.00	100	100
7	12	2210-06-789-3321-KHUSHI	20.00	20.00	20.00	100	100
8	12	2210-06-796-3321-KHUSHI	20.00	20.00	20.00	100	100
9	13	3604-00-200-0164-Compensation and Assignments	100.00	100.00	100.00	100	100
10	16	2575-02-796-3357- Socio Economic Transformation and Upliftment (SETU)	11.51	11.51	11.51	100	100
11	16	4575-02-796-3357- Socio Economic Transformation and Upliftment (SETU)	26.26	26.26	26.26	100	100
12	20	2702-03-789-2161-Rural infrastructure Development Fund (RIDF)	35.45	35.45	35.45	100	100
13	20	4701-58-789-2160-Accelarted Irrigation Benefit Programme (AIBP)	28.35	28.35	28.35	100	100
14	21	5075-60-190-2827- Equity Contribution for development of commercially viable Railway projects in the State to be executed through SPVS	41.02	41.02	41.02	100	100
15	31	2851-00-800-3293- Handloom and Handicraft Development and Promotion Council	20.00	20.00	20.00	100	100
16	37	2852-07-202-0776-Implementation of e-Governance project as per national e-Governance programme onetime ACA	13.68	13.68	13.68	100	100
17	42	2245-02-789-2192-World Bank assisted External Aided Project for National Cyclone Risk Mitigation Work	10.51	10.51	10.51	100	100
18	42	2245-80-800-1183-Relief Expenditure met from National Calamity Contingency Fund	42.71	42.71	42.71	100	100
Total			484.58	484.58	484.58		

Source: Monthly Appropriation Reports 2018-19, Govt. of Odisha & March-Pre

APPENDIX – 3.1

(Refer paragraph-3.1.3)

**Statement showing details of inoperative PD Account as on 31 March 2019
(₹ in lakh)**

Sl.No	Name of the Administrator of PD Accounts	Balance
1	Asst. Engineer, Soil Conservation, Titilagarh, Bolangir	2.26
2	Soil Conservation Officer, Regudipada, Bolangir	0.02
3	Asst. Soil Conservation Officer, Parlakemundi, Gajapati	3.62
4	Asst. Soil Conservation Officer, Sub-Division, Machhkund, Koraput	Nil
5	Principal, Soil Conservation Training Institute, Koraput	Nil
6	Asst. Soil Conservation Officer, Nayagarh	Nil
7	Soil Conservation Officer, Burla, Sambalpur	Nil
8	Asst. Soil Conservation Officer, Deogarh	Nil
9	Spl. Planning Authority, Parlakhemundi, Gajapati	0.10
10	Director, Agriculture and Food Production Odisha, Bhubaneswar	Nil
11	Principal, Odisha School of Mining Engineering, Keonjhar	33
12	Principal, Women's Polytechnic Berhampur	35.40
13	Executive Officer, Notified Area Council, Burla	223.08
14	Executive Officer, Notified Area Council, Hirakud	288.55
15	Principal, Institute of Management & Information Technology, Cuttack	0.00*
Total		586.03

Source: Compiled from the information received from O/o the PAG (A&E), Odisha

* Amount shown as ₹ 0.00 against Principal, Institute of Management & Information Technology, Cuttack (₹ 0.57) is due to rounding of the amount.

APPENDIX – 3.2
(Refer paragraph 3.2)
**Statement of Major Head-Wise Receipts Booked Under Minor Head 800-
Other Receipts 2018-19**

(₹ in crore)

Sl no.	Major Head and Description		Total Receipts under the Major Head	Amount booked under 800-Other Receipts	Percentage of amount booked under 800-Other Receipts compared to total Receipts under the Major Head
1.	0217	Urban Development	1.96	1.96	100
2.	0408	Food Storage and Warehousing	0.01	0.01	100
3.	0506	Land Reforms	0.09	0.09	100
4.	0515	Other Rural Development Program.	0.32	0.32	100
5.	0852	Industries	15.33	15.33	100
6.	1051	Ports and Light Houses	88.25	88.25	100
7.	1053	Civil Aviation	5.35	5.35	100
8.	1456	Civil Supplies	3.26	3.26	100
Total			114.57	114.57	

Source: Finance Department, Government of Odisha

APPENDIX – 3.3
(Refer paragraph 3.2)
**Statement of Major Head-Wise Expenditure Booked Under Minor Head 800-
Other Expenditure**

(₹ in crore)

Sl no.	Major Head	Description	Total Expenditure under the Major Head	Amount booked under 800-Other Expenditu	Percentage of amount booked under 800-Other
1.	2013	Council of Ministers	14.41	11.29	78.35
2.	2075	Miscellaneous General Services	30.56	30.52	99.87
3.	2217	Urban Development	1,781.32	1,020.24	57.27
4.	2701	Medium Irrigation	99.67	50.60	50.76
5.	2711	Flood Control and Drainage	178.79	164.90	92.23
6.	2801	Power	232.64	225.00	96.71
7.	3055	Road Transport	2.28	2.28	100.00
8.	4217	Capital Outlay on Urban Development	131.62	83.20	63.21
9.	4250	Capital Outlay on Other Social Services	87.34	61.67	70.61
10.	4401	Capital Outlay on Crop Husbandry	41.60	24.96	60.00
11.	4408	Capital Outlay on Food Storage and Warehousing	0.34	0.64	189.02
12.	4702	Capital Outlay on Minor Irrigation	2,386.68	1,272.24	53.31
13.	4801	Capital Outlay on Power Projects	2,049.33	1,003.57	48.97
14.	4852	Capital Outlay on Iron and Steel Industries	0.93	0.20	21.51
15.	5475	Capital Outlay on Other General	26.37	25.45	96.51

Source: Finance Department, Government of Odisha

APPENDIX – 3.4

(Refer paragraph 3.4)

Statement showing details of GIA for which Utilisation Certificates are pending for receipt by different departments of the State Government at the end of 2018-19

(₹ in crore)

Sl. No.	Name of the Department	Amount outstanding as on 31/03/2019	No. of GIA Vouchers for which UCs were awaited
1	Agriculture and Farmers Empowerment	76.97	24
2	Co-operation	84.32	45
3	Commerce*	0.00	1
4	Disaster Management	191.20	19
5	Electronics and information Technology	524.91	223
6	Energy	92.16	7
7	Finance	0.098	1
8	Fisheries and Animal Resources Development	47.32	166
9	Food Supplies and Consumer Welfare	28.17	46
10	Forest and Environment	43.38	50
11	General Administration & Public Grievance	113.69	59
12	Handlooms, Textiles and Handicrafts	54.88	94
13	Health and Family Welfare	2,059.36	273
14	Higher Education	1,704.93	681
15	Home	0.56	56
16	Housing and Urban Development	6,305.75	9673
17	Industries	99.63	24
18	Labour and Employees State Insurance	40.63	18
19	Law	136.63	195
20	Micro, Small and Medium Enterprises	98.60	140
21	Odia Language Literature and Culture Department	31.54	67
22	Panchayati Raj & Drinking Water	22,397.78	7445
23	Parliamentary Affairs	0.09	6
24	Planning and Convergence	2,980.86	1749
25	Revenue and Disaster Management	498.04	389
26	Rural Development	80.06	3
27	ST &SCD,M&BC Welfare	1,558.00	4094
28	School and Mass Education	3,756.91	357
29	Science and Technology	175.91	190
30	Skill Development and Technical Education	244.87	122
31	Social Security and Empowerment of persons with Disability	174.05	1091
32	Sports and Youth Services	18.94	42
33	Tourism and Culture	176.76	592
34	Transport	69.79	4
35	Water Resources	307.25	314
36	Women and Child Development & Mission Shakti	1,166.75	873
37	Works	0.10	5
Total		45,340.89	29,138

Source: Compiled from the information received from O/o the PAG (A&E), Odisha.

* Amount shown as ₹0.00 against Commerce Department (₹4,200) is due to rounding of the amount

APPENDIX – 3.5

(Refer paragraph 3.4.1)

Statement showing details of GIA for which UCs are pending for more than ten years as on 31-03-2019

(₹ in crore)

Sl.No	Department Name	Period for which UC wanting	Outstanding UC amount	No. of GIA Vouchers for which UCs were awaited
1	Co-operation	2007-2008	0.21	1
2	Electronics and information Technology	2003-2009	50.63	51
3	Fisheries and Animal Resources Development	2003-2009	2.41	48
4	General Administration & Public Grievance	2003-2009	6.49	7
5	Handlooms, Textiles & Handicrafts	2007-2008	1.17	5
6	Higher Education	2003-2009	9.85	69
7	Housing and Urban Development	2003-2009	246.44	3081
8	Law	2003-2009	3.23	46
9	Micro Small and Medium Enterprises	2005-2009	0.93	6
10	Panchayati Raj & Drinking Water	2003-2009	428.85	2372
11	Planning and Convergence	2003-2009	170.41	412
12	Revenue and Disaster Management	2003-2009	219.23	233
13	Rural Development	2007-2008	5.06	2
14	ST &SCD,M&BC Welfare	2006-2009	51.04	467
15	School and Mass Education	2003-2009	14.09	42
16	Science and Technology	2003-2007	3.14	8
17	Skill Development and Technical Education	2003-2007	5.56	17
18	Tourism and Culture	2003-2009	15.55	147
19	Water Resources	2003-2009	0.17	7
Total			1,234.46	7,021

Source: VLC database

Appendix-3.6

(Refer Paragraph 3.6.4)

Discrepancies between Cash Book and Pass Book balance as on 31 March 2019
(₹10 lakh and above in each case)

(₹ in crore)				
Sl. No.	Name of the DDO	Balance as per Bank pass book	Balance as per Cash book	Difference
1	Executive Engineer, Ganjam (R&B) Division No.1, Berhampur	2.93	0.00	2.93
2	Executive Engineer, M.I. Division, Cuttack	0.64	0.00	0.64
3	Asst. Director of Horticulture, Patnagarh	0.99	0.87	0.12
4	Tahasildar, Kotpad, Dist-Koraput	2.58	1.25	1.33
5	Sub-Collector, Koraput, Dist-Koraput	2.55	2.20	0.35
6	Executive Engineer, N.H. Division, Sambalpur	0.03	0.00	0.03
7	Executive Engineer, Koraput (R&B) Division, Koraput	7.89	0.00	7.89
8	Deputy Director of Horticulture, Balasore	7.05	6.81	0.24
9	Asst. Director of Horticulture, Panposh	2.12	1.00	1.12
10	Deputy Director of Horticulture, Sundargarh	3.24	2.33	0.91
11	General Manager, District Industries Centre, Bhubaneswar	6.00	1.26	4.74
12	Asst. Director of Horticulture, Bonai	1.25	0.70	0.55
13	Deputy Director of Agriculture, Cuttack	1.27	1.06	0.21
14	Deputy Director of Horticulture, Sundargarh	3.24	2.33	0.91
15	Chief District Agriculture Officer, Nabarangpur	8.64	5.13	3.51
16	Deputy Director of Horticulture, Odisha, Bhubaneswar	201.61	191.04	10.57
17	Executive Engineer, Bargarh (R&B) Division	21.27	0.00	21.27
Total		273.30	215.98	57.32

Source: Compiled from information received from various DDOs of the State Government

APPENDIX – 4.1
Glossary of terms (and basis of calculation) and Acronyms used in the Report

Ter ms	Basis of Calculation
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 authorisation 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.
Average interest paid by the	$\text{Interest payment} / [(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities}) / 2] * 100.$
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.
Buoyancy of a parameter	Rate of Growth of the parameter/GSDP Growth Rate.
Buoyancy of a parameter (X) with respect to another parameter (Y)	$\text{Rate of Growth of parameter (X)} / \text{Rate of Growth of parameter (Y)}.$
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.
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.).
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 Legislative Assembly by law under Article 115 or Article 116 of the Constitution.
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.

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.
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.
Development Expenditure	Social Services + Economic Services.
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 minimising 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 borrowed against Government guarantee will open an Escrow Account in a nationalised bank for timely repayment of guaranteed loans. The proceeds of this account shall first be utilised 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.
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts.
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 Odisha has 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.
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.
Interest received as <i>per cent</i> to	Interest Received/ [(Opening balance + Closing balance of Loans and Advances)/2]*100.
Primary Deficit	Fiscal Deficit – Interest payments.
Primary Revenue Expenditure	Primary revenue expenditure means revenue expenditure excluding interest payments.

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.
Rate of Growth (ROG)	$[(\text{Current year Amount} / \text{Previous year Amount}) - 1] * 100$
Re-appropriation	Means the transfer of funds from one Primary unit of appropriation to another such unit.
Revenue Deficit	Revenue Receipt – Revenue Expenditure.
Sinking Fund	A Fund into which the Government sets aside money over time, in order to retire its debt.
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.
Supplementary Grants	If the amount authorised by any law made in accordance with the provisions of Article 114 of the Constitution of India 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 of India.
Surrender 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 closing of the financial year.
State Implementing Agency	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 Abhiyan and State Health Mission for National Rural Health Mission, etc.
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.

Acronyms	Full Form
AC	Abstract Contingency
AE	Aggregate Expenditure
BE	Budget Estimates
BOO	Built, Own and Operate
BOOST	Built, Own, Operate, Share and Transfer
BOOT	Built, Own, Operate and Transfer
BOT	Built, Operate and Transfer
CAG	Comptroller and Auditor General of India
CE	Capital Expenditure
CFS	Consolidated Fund of the State
DBFOT	Design, Built, Finance, Operate and Transfer
DBOO	Design, Built, Own and Operate
DBOOT	Design, Built, Own, Operate and Transfer
DBT	Design, Built and Transfer
DCC	Detailed Countersigned Contingent
DDO	Drawing and Disbursing Officer
DE	Development Expenditure
DRDA	District Rural Development Agency
FCP	Fiscal Correction Path
FC XIV	Fourteenth Finance Commission
FRBM	Fiscal Responsibility and Budget Management
GDP	Gross Domestic Product
GIA	Grants-in-Aid
GoI	Government of India
GSDP	Gross State Domestic Product
IP/RR	Interest Payment/ Revenue Receipt
ITDA	Integrated Tribal Development Agency
JSSK	Janani Sishu Surakshya Karyakram
MPLAD	Member of Parliament Local Area Development
MTFP	Medium Term Fiscal Plan
NPRE	Non-Plan Revenue Expenditure
NSSF	National Small Savings Fund
O&M	Operation and Maintenance
OB&OCWWB	Odisha Building and Other Construction Workers Welfare Board
OBM	Odisha Budget Manual
OGFR	Odisha General Financial Rules
ONTR	Own Non Tax Revenue
OTC	Odisha Treasury Code
OTR	Own Tax Revenue
OTS	One Time Settlement

PIA	Project Implementing Agencies
PPP	Public Private Partnership
PSU	Public Sector Undertakings
QEA	Quarterly Expenditure Allocation
RE	Revenue Expenditure
RR	Revenue Receipts
S &W	Salaries and Wages
SFC	State Finance Commission
SSE	Social Sector Expenditure
TE	Total Expenditure
14 th FC	Fourteenth Finance Commission
UC	Utilisation Certificates
VLC	Voucher Level Computerisation
WCD	Women and Child Welfare Department
ST&SCD, M&BCW	Scheduled Tribes & Scheduled Castes Development, Minorities & Backward Classes Welfare