

## 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 <sup>1</sup> (as per 2011 Census). (All India Density = 382 persons per Sq. Km )				270 persons per Sq. Km
4	Population below poverty line <sup>2</sup> (BPL) (All India Average = 21.9 per cent)				32.59 per cent
5	Literacy <sup>3</sup> ( as per 2011 Census) (All India Average = 73.0 per cent )				72.90 per cent
6	Infant mortality <sup>4</sup> (per 1000 live births). (All India Average = 34 per 1000 live births )				44.00
7	Life Expectancy at birth <sup>5</sup> . (All India Average = 68.3 years)				66.90 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) 2017-18 at current price				₹ 415982 crore
10	Per Capita GSDP CAGR (2008-09 to 2017-18)		Odisha		11.20
			General Category States		13.10
11	GSDP CAGR (2008-09 to 2017-18)		Odisha		12.10
			General Category States		14.50
12	Population Growth (2008-09 to 2017-18)		Odisha		7.80
			General Category States		11.60
B. Financial Data					
Particulars					
CAGR		2008-09 to 2016-17		2016-17 to 2017-18	
		General Category States	Odisha	General Category States	Odisha
		(In per cent)			
a.	of Revenue Receipts.	15.10	14.80	11.30	14.70
b.	of Own Tax Revenue.	14.90	14.00	12.20	22.20
c.	of Non Tax Revenue.	9.50	12.30	5.90	4.40
d.	of Total Expenditure.	15.80	16.20	4.70	13.20
e.	of Capital Expenditure.	14.00	21.90	1.00	14.30
f.	of Revenue Expenditure on Education.	14.50	12.90	6.20	15.90
g.	of Revenue Expenditure on Health.	16.20	21.20	10.70	1.90
h.	of Salary and Wages.	13.40	11.10	8.90	7.00
i.	of Pension.	16.20	16.10	22.90	27.00

*Gini-coefficient is a measure of inequality of income among the population. Value rate is from zero to one, closer zero inequality is less; closer to one inequality is higher*

<sup>1</sup> Census Info India 2011 Final Population Totals

<sup>2</sup> Economic Survey 2017-18 Govt of India (January 2018)

<sup>3</sup> Economic Survey 2017-18 Govt of India (January 2018)

<sup>4</sup> Economic Survey 2017-18 Govt of India (January 2018)

<sup>5</sup> Economic Survey 2017-18 (January 2018)

## 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
<b>Volume – I</b>	
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
<b>Volume – II</b>	
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 2017-18**

( ` in crore)

2016-17	Receipts	2017-18	2016-17	Disbursements	Administrative	Programme	2017-18
<b>Section A: Revenue</b>							
<b>74299.39</b>	<b>I.Revenue Receipts</b>	<b>85,204.30</b>	<b>65,040.53</b>	<b>I.Revenue Expenditure-</b>	<b>37,245.50</b>	<b>34,591.80</b>	<b>71,837.30</b>
22852.39	Tax Revenue	27,913.81	<b>16,714.44</b>	<b>General Services</b>	<b>19,996.07</b>	<b>264.85</b>	<b>20,260.92</b>
	--		<b>27,599.95</b>	<b>Social Services-</b>	<b>12,280.44</b>	<b>17,276.39</b>	<b>29,556.83</b>
8043.10	Non-Tax Revenue	8,398.48	11,808.99	Education, Sports, Art and Culture	8,844.74	4,943.60	13,788.34
	--		4,061.31	Health and Family Welfare	1,744.75	2,408.29	4,153.04
28321.50	State's Share of Union Taxes	31,272.06	3,555.05	Water Supply, Sanitation, Housing and Urban Development	919.94	2,934.28	3,854.22
	--		77.01	Information and Broadcasting	28.08	48.98	77.06
3248.00	Non-Plan Grants	--	1,985.32	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	478.19	1,739.39	2,217.58
11769.07	Grants for State Plan Schemes	--	118.84	Labour and Labour Welfare	82.09	59.78	141.87
	--		5,872.11	Social Welfare and Nutrition	78.10	5105.97	5,184.07
65.33	Grants for Central and Centrally Sponsored Plan Schemes	--	121.32	Others	104.54	36.11	140.65
	--		<b>19,713.74</b>	<b>Economic Services-</b>	<b>4,968.99</b>	<b>15,787.91</b>	<b>20,756.90</b>
--	Grants for Centrally Sponsored Scheme	12899.92	6,496.70	Agriculture and Allied Activities	1,455.21	4,346.21	5,801.42
	--		7,991.39	Rural Development	43.96	8,973.92	9,017.88
	Finance Commission Grants	2405.55	-	Special Areas Programmes	--	--	--
	--		1,870.11	Irrigation and Flood Control	1,207.97	703.42	1,911.39
	Other Transfer/Grants to States	2314.48	83.57	Energy	11.68	33.51	45.19
	--		487.82	Industry and Minerals	144.46	534.09	678.55
--	--		1,981.03	Transport	1,914.89	308.90	2,223.79
	--		54.34	Science, Technology and Environment	19.99	47.07	67.06
	--		748.77	General Economic Services	170.84	840.78	1,011.62
	--		<b>1,012.40</b>	<b>Grants-in-aid and Contributions-</b>	<b>--</b>	<b>1,262.66</b>	<b>1,262.66</b>
--	<b>II. Revenue deficit carried over to</b>		<b>9,258.86</b>	<b>II. Revenue Surplus carried over</b>	<b>--</b>	<b>--</b>	<b>13,367.00</b>

<b>Section B : Capital</b>							
12047.68	III. Opening Cash balance including Permanent Advances and Cash Balance Investment	14,601.11	--	III. Opening Overdraft from Reserve Bank of India	--	--	--
--	IV. Miscellaneous Capital Receipts	--	18,471.07	IV. Capital Outlay-	36.90	21,071.65	21,108.55
--	--	--	374.29	General Services-	12.45	452.12	464.57
--	--	--	3,001.21	Social Services-	5.08	4,195.87	4,200.95
--	--	--	360.16	Education, Sports, Art and Culture	--	745.57	745.57
--	--	--	667.94	Health and Family Welfare	--	774.06	774.06
--	--	--	1,371.36	Water Supply, Sanitation, Housing and Urban Development	5.08	2,001.04	2,006.12
--	--	--	--	Information and Broadcasting	--	--	--
--	--	--	461.82	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	--	527.36	527.36
--	--	--	2.32	Social Welfare and Nutrition	--	60.50	60.50
--	--	--	137.61	Others	--	87.34	87.34
--	--	--	15,095.57	Economic Services-	19.37	16,423.66	16,443.03
--	--	--	218.23	Agriculture and Allied Activities	--	124.83	124.83
--	--	--	--	Rural Development	--	--	--
--	--	--	148.50	Special Areas Programmes	--	148.50	148.50
--	--	--	5,799.07	Irrigation and Flood Control	--	6,841.06	6,841.06
--	--	--	2,048.16	Energy	(-)0.08	2,049.41	2,049.33
--	--	--	(-)1.95	Industry and Minerals	--	(-)2.01	(-)2.01
--	--	--	6,767.42	Transport	--	7,148.19	7,148.19
--	--	--	116.15	General Economic Services	19.45	113.68	133.13
89.01	V. Recoveries of Loans and Advances-	257.49	254.10	V. Loans and Advances disbursed-	1,875.41	--	1,875.41
--	From Power Projects	2.00	171.66	For Power Projects	225.47	--	225.47
79.04	From Government Servants	77.28	90.57	To Government Servants	79.94	--	79.94
9.97	-From Others	178.21	(-)8.13	To Others	1,570.00	--	1,570.00
9258.86	VI. Revenue Surplus brought down	13,367.00	--	VI. Revenue Deficit brought down	--	--	--
11223.44	VII. Public Debt Receipts-	12,861.60	2,962.04	VII. Repayment of Public Debt-	--	--	2,690.21
	External debt	--	--	External debt	--	--	--
10320.46	Internal debt other than Ways and Means Advances	12,013.25	2,291.84	Internal Debt other than Ways and Means Advances	--	--	1,982.43

	and Overdrafts			and Overdrafts			
--	Net transactions under Ways and Means Advances	--	--	Net transactions under Ways and Means Advances	--	--	--
--	Net transactions under Overdraft	--	--	Net transactions under Overdraft	--	--	--
902.98	Loans and Advances from Central Government	848.35	670.20	Repayment of Loans and Advances to Central Government	--	--	707.78
--	<b>VIII. Appropriation to Contingency Fund</b>	--	--	<b>VIII. Appropriation to Contingency Fund</b>	--	--	--
<b>122.90</b>	<b>IX. Amount transferred to Contingency Fund</b>	--	--	<b>IX. Expenditure from Contingency Fund</b>	--	--	--
<b>41626.88</b>	<b>X. Public Account Receipts-</b>	<b>71,874.50</b>	<b>38,080.45</b>	<b>X. Public Account Disbursements-</b>	--	--	<b>56,439.42</b>
4423.81	Small Savings and Provident Funds	4,792.17	2,567.08	Small Savings and Provident Funds	--	--	3,234.36
4140.57	Reserve Funds	3,825.82	2,995.63	Reserve Funds	--	--	3,911.53
22.56	Suspense and Miscellaneous	99.30	32.10	Suspense and Miscellaneous	--	--	21.09
18829.60	Remittance	22,800.52	18,882.28	Remittances	--	--	22,812.67
14210.34	Deposits and Advances	40,356.69	13,603.36	Deposits and Advances	--	--	26,459.77
--	<b>XI. Closing Overdraft from Reserve Bank of India</b>	--	<b>14,601.11</b>	<b>XI. Cash Balance at end-</b>	--	--	<b>30,848.11</b>
--	--		--	Cash in Treasuries and Local Remittances	--	--	--
--	--		318.65	Deposits with Reserve Bank	--	--	557.03
--	--		21.36	Departmental Cash Balance including permanent Advances	--	--	20.11
--	--		14,261.10	Cash Balance Investment	--	--	30,270.97
<b>148668.16</b>	<b>Total</b>	<b>1,98,166.00</b>	<b>1,48,668.16</b>	<b>Total</b>	<b>--</b>	<b>--</b>	<b>1,98,166.00</b>

**APPENDIX – 1.4**  
(Refer paragraph 1.2)

**Time Series data on the State Government Finances**

( in crore)

	2013-14	2014-15	2015-16	2016-17	2017-18
<b>Part A. Receipts</b>					
<b>1. Revenue Receipts</b>	<b>48,947</b>	<b>56,998</b>	<b>68,941</b>	<b>74,299</b>	<b>85,204</b>
(i) Tax Revenue	<b>16,892(35)</b>	<b>19,828(35)</b>	<b>22,527(33)</b>	<b>22,852(31)</b>	<b>27,914(33)</b>
State Goods and Services Tax (SGST)	Nil	Nil	Nil	Nil	6,609(24)
Taxes on Agricultural Income	Nil	Nil	Nil	Nil	Nil
Taxes on Sales, Trade, etc	10,729(64)	11,817(60)	13,097(58)	13,402(59)	11,522(41)
State Excise	1,780(11)	2,035(10)	2,547(11)	2,786(12)	3,221(12)
Taxes on Vehicles	860(5)	910(5)	1,044(5)	1,216(5)	1,535(5)
Stamps and Registration fees	606(4)	800(4)	2,157(10)	1,364(6)	1,037(4)
Land Revenue	431(3)	646(3)	589(3)	460(2)	542(2)
Taxes on Goods and Passengers	1,613(10)	1,711(9)	1,663(7)	1,760(8)	1,260(5)
Other Taxes	873(5)	1,909(10)	1,430(6)	1,864(8)	2,188(8)
(ii) Non-Tax Revenue	<b>8,379(17)</b>	<b>8,071(14)</b>	<b>8,711(13)</b>	<b>8,043(11)</b>	<b>8,398(10)</b>
(iii) State's share of Union taxes and duties	<b>15,247(31)</b>	<b>16,181(28)</b>	<b>23,574(34)</b>	<b>28,322(38)</b>	<b>31,272(37)</b>
(iv) Grants in aid from Government of India *	<b>8,429(17)</b>	<b>12,918(23)</b>	<b>14,129(20)</b>	<b>15,082(20)</b>	<b>17,620(20)</b>
<b>2. Miscellaneous Capital Receipts</b>	<b>0.03</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>
<b>3. Recoveries of Loans and Advances</b>	<b>257</b>	<b>92</b>	<b>228</b>	<b>89</b>	<b>257</b>
<b>4. Total Revenue and Non debt capital receipts (1+2+3)</b>	<b>49,204</b>	<b>57,090</b>	<b>69,169</b>	<b>74,388</b>	<b>85,461</b>
<b>5. Public Debt Receipts</b>	<b>2,290</b>	<b>7,646</b>	<b>9,790</b>	<b>11,223</b>	<b>12,862</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	1,740	6,035	9,051	10,320	12,013
Net transactions under Ways and Means Advances and Overdrafts	Nil	Nil	Nil	Nil	Nil
Loans and Advances from Government of India	550	529	739	903	849
<b>6. Total Receipts in the Consolidated Fund (4+5)</b>	<b>51,494</b>	<b>64,736</b>	<b>78,959</b>	<b>85,611</b>	<b>98,323</b>
<b>7. Contingency Fund Receipts</b>	<b>--</b>	<b>150</b>	<b>--</b>	<b>123</b>	<b>--</b>
<b>8. Public Account Receipts</b>	<b>32,677</b>	<b>24,801</b>	<b>31,098</b>	<b>41,627</b>	<b>71,874</b>
<b>9. Total Receipts of the State (6+7+8)</b>	<b>84,171</b>	<b>89,687</b>	<b>1,10,057</b>	<b>1,27,361</b>	<b>1,70,197</b>
<b>Part B. Expenditure/Disbursement</b>					
<b>10. Revenue Expenditure</b>	<b>45,618(85)</b>	<b>51,136(82)</b>	<b>58,806(77)</b>	<b>65,041(78)</b>	<b>71,837(76)</b>
Plan/Programme	15,008(33)	18,877(37)	23,270(40)	25,331(39)	34,591(48)
Non-Plan/Administrative	30,610(67)	32,259(63)	35,536(60)	39,710(61)	37,246(52)
General Services (including interest payments)	13,689(30)	14,529(28)	15,059(26)	16,715(26)	20,261(28)
Social Services	18,722(41)	20,964(41)	24,643(42)	27,600(42)	29,557(41)
Economic Services	12,315(27)	14,826(29)	18,188(31)	19,714(30)	20,757(29)
Grants-in-Aid and Contributions	892(2)	817(2)	916(1)	1,012(2)	1,263(2)
<b>11. Capital Expenditure</b>	<b>7,756(14)</b>	<b>11,075(18)</b>	<b>17,090(22)</b>	<b>18,471(22)</b>	<b>21,109(22)</b>
Plan/Program	7,598(98)	11,057(100)	17,076(100)	18,458(100)	21,072(100)
Non-Plan/Administrative	158(2)	18	14	13	37
General Services	470(6)	390(4)	425(3)	374(2)	465(2)
Social Services	1,725(22)	2,288(21)	2,929(17)	3,001(16)	4,201(20)

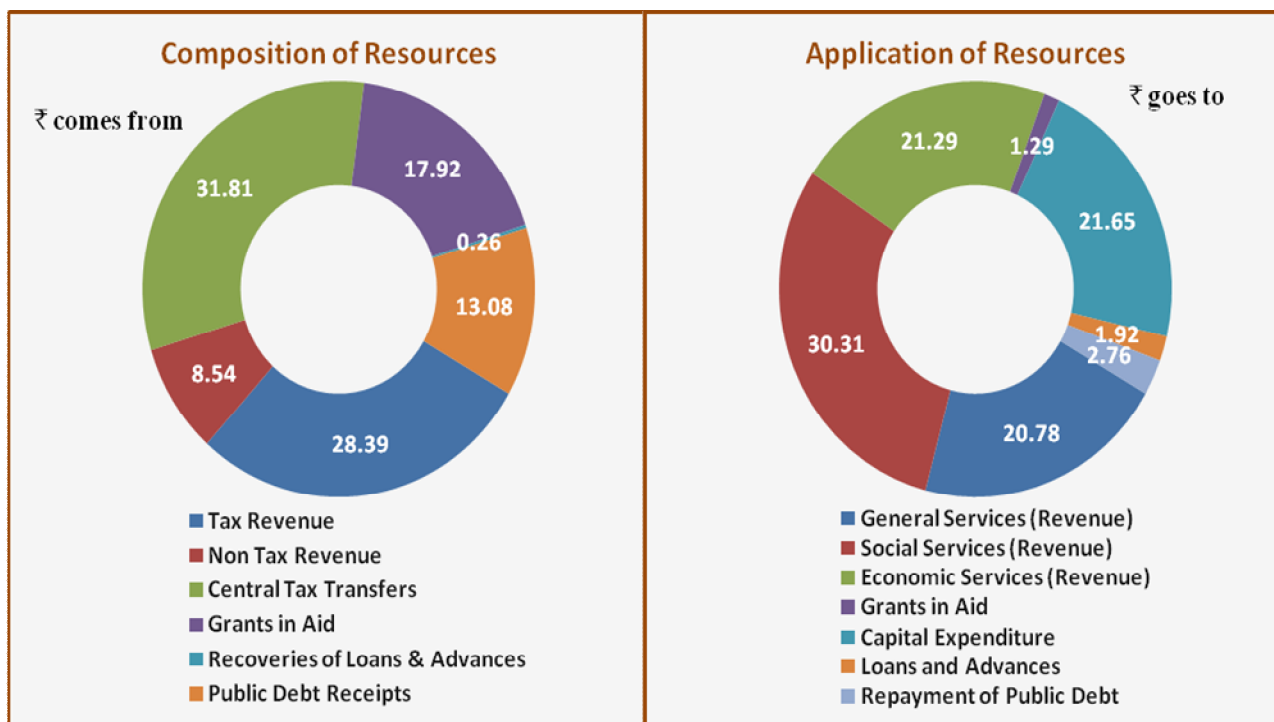
\* Excludes funds transferred directly to NGOs / VOs in the State.

	2013-14	2014-15	2015-16	2016-17	2017-18
Economic Services	5,561(72)	8,397(76)	13,737(80)	15,096(82)	16,443(78)
<b>12. Disbursement of Loans and Advances</b>	<b>463(1)</b>	<b>358(1)</b>	<b>337(1)</b>	<b>254(0)</b>	<b>1,875(2)</b>
<b>13. Total Expenditure (10+11+12)</b>	<b>53,837</b>	<b>62,569</b>	<b>76,233</b>	<b>83,766</b>	<b>94,821</b>
<b>14. Repayments of Public Debt</b>	<b>2,293</b>	<b>4,111</b>	<b>2,881</b>	<b>2,962</b>	<b>2,690</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	1,775	2,379	2,254	2,292	1,982
Net transactions under Ways and Means Advances and Overdraft	Nil	Nil	Nil	Nil	Nil
Loans and Advances from Government of India	518	650	628	670	708
<b>15. Appropriation to Contingency Fund</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>
<b>16. Total disbursement out of Consolidated Fund (13+14+15)</b>	<b>56,130</b>	<b>66,680</b>	<b>79,114</b>	<b>86,728</b>	<b>97,511</b>
<b>17. Contingency Fund disbursements</b>	<b>150</b>	<b>Nil</b>	<b>123</b>	<b>Nil</b>	<b>Nil</b>
<b>18. Public Account disbursements</b>	<b>31,257</b>	<b>22,511</b>	<b>28,766</b>	<b>38,080</b>	<b>56,439</b>
<b>19. Total disbursement by the State (16+17+18)</b>	<b>87,537</b>	<b>89,191</b>	<b>1,08,003</b>	<b>1,24,808</b>	<b>1,53,950</b>
<b>Part C. Deficits</b>					
<b>20. Revenue Deficit (-)/Revenue Surplus (+) (1-10)</b>	<b>3,329</b>	<b>5,862</b>	<b>10,135</b>	<b>9,258</b>	<b>13,367</b>
<b>21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)</b>	<b>(-4,633)</b>	<b>(-5,479)</b>	<b>(-7,064)</b>	<b>(-9,378)</b>	<b>(-9,360)</b>
<b>22. Primary Deficit(-)/Primary Surplus(+ (21+23)</b>	<b>(-1,745)</b>	<b>(-2,669)</b>	<b>(-3,721)</b>	<b>(-5,343)</b>	<b>(-4,372)</b>
<b>Part D. Other data</b>					
<b>23. Interest Payments (included in revenue expenditure)</b>	<b>2,888</b>	<b>2,810</b>	<b>3,343</b>	<b>4,035</b>	<b>4,988</b>
<b>24. Financial Assistance to local bodies etc.</b>	<b>9,495</b>	<b>13,686</b>	<b>17,779</b>	<b>19,348</b>	<b>21,780</b>
<b>25. Ways and Means Advances/Overdraft availed (days)</b>	--	3	--	--	--
Ways and Means Advances availed (days)	Nil	3	Nil	Nil	Nil
Overdraft availed (days)	Nil	Nil	Nil	Nil	Nil
<b>26. Interest on Ways and Means Advances/ Overdraft</b>	<b>Nil</b>	<b>1</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>
<b>27. Gross State Domestic Product (GSDP)</b>	<b>2,96,475</b> (2 <sup>nd</sup> R)	<b>3,14,267</b> (2 <sup>nd</sup> R)	<b>3,30,874</b> (2 <sup>nd</sup> R)	<b>3,77,202</b> (1 <sup>st</sup> R)	<b>4,15,982</b> (A)
<b>28. Outstanding Fiscal liabilities (year end)</b>	<b>44,714</b>	<b>50,493</b>	<b>59,753</b>	<b>71,623</b>	<b>97,164</b>
<b>29. Outstanding guarantees (year end) (including interest)</b>	<b>1,705</b>	<b>1,672</b>	<b>1,290</b>	<b>2,256</b>	<b>1,711</b>
<b>30. Maximum amount guaranteed (year end)</b>	<b>10,625</b>	<b>10,886</b>	<b>10,891</b>	<b>12,281</b>	<b>12,281</b>
<b>31. Number of incomplete projects</b>	<b>190</b>	<b>206</b>	<b>31</b>	<b>267</b>	<b>186</b>
<b>32. Capital blocked in incomplete projects</b>	<b>874</b>	<b>1,073</b>	<b>2,323</b>	<b>3,602</b>	<b>2,818</b>
<b>Part E: Fiscal Health Indicators</b>					
<b>I Resource Mobilisation</b>					
Own Tax Revenue/GSDP	5.70	6.31	6.81	6.06	6.71
Own Non-Tax Revenue/GSDP	2.83	2.57	2.63	2.13	2.02
Central Transfers/GSDP	7.99	9.26	11.39	11.51	11.75
Total Expenditure/GSDP	18.16	19.91	23.04	22.21	22.79

	2013-14	2014-15	2015-16	2016-17	2017-18
Total Expenditure/Revenue Receipts	109.99	109.78	110.58	112.74	111.29
Revenue Expenditure/Total Expenditure	84.73	81.73	77.14	77.65	75.76
Expenditure on Social Services/Total Expenditure	34.78	33.51	32.33	32.95	35.60
Expenditure on Economic Services/Total Expenditure	22.87	23.7	23.86	23.53	39.23
Capital Expenditure/Total Expenditure	14.41	17.7	22.42	22.05	22.26
Capital Expenditure on Social and Economic Services/Total Expenditure.	13.53	17.08	21.86	21.60	21.77
<b>III Management of Fiscal Imbalances</b>					
Revenue Deficit (Surplus)/GSDP	1.12	1.87	3.06	2.45	3.21
Fiscal Deficit/GSDP	(-)1.56	(-)1.74	(-)2.13	(-)2.49	(-)2.25
Primary Deficit (Surplus) /GSDP	(-)0.59	(-)0.85	(-)1.12	(-)1.42	(-)1.05
<b>IV Management of Fiscal Liabilities</b>					
Fiscal Liabilities/GSDP	15.08	16.07	18.06	18.99	23.36
Fiscal Liabilities/RR	91.35	88.59	86.67	96.40	114.04
<b>V Other Fiscal Health Indicators</b>					
Return on Investment	13.67	30.71	14.26	12.80	1.33
Balance from Current Revenue (` in crore)	12,637	18,493	34,604	37,888	51,233
Financial Assets/Liabilities	1.25	1.32	1.43	1.48	1.49



**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 2018**

( ₹ in crore)

As on 31 March 2017			As on 31 March 2018
	<b>Liabilities</b>		
<b>34,553.42</b>	<b>Internal Debt -</b>		<b>44,584.24</b>
15,092.82	Market Loans bearing interest	23,530.82	
0.08	Market Loans not bearing interest	0.08	
1.22	Loans from Life Insurance Corporation of India	0.81	
19,459.30	Loans from other Institutions	21,052.53	
--	Ways and Means Advances	--	
--	Overdrafts from Reserve Bank of India	--	
<b>7,465.03</b>	<b>Loans and Advances from Central Government -</b>		<b>7,605.60</b>
0.56	Pre 1984-85 Loans	0.56	
19.87	Non-Plan Loans	17.62	
7,444.60	Loans for State Plan Schemes	6,739.04	
--	Loans for Central Plan Schemes	--	
--	Loans for Central Sponsored Schemes	0.23	
--	Loans for State/Uts with Legislature Schemes	848.15	
<b>400.00</b>	<b>Contingency Fund</b>		<b>400.00</b>
<b>20,117.51</b>	<b>Small Savings, Provident Funds, etc.</b>		<b>21,675.32</b>
<b>7,727.61</b>	<b>Deposits</b>		<b>21,624.96</b>
<b>7,282.66</b>	<b>Reserve Funds Advances</b>		<b>7,196.95</b>
<b>121.28</b>	<b>Suspense and Miscellaneous Balances</b>		<b>226.13</b>
--	<b>Remittance Balances</b>		--
<b>698.15</b>	<b>Miscellaneous Capital Receipts</b>		<b>698.15</b>
<b>37,887.81</b>	<b>Cumulative excess of receipts over expenditure</b>		<b>51,233.19</b>
<b>1,16,253.47</b>	<b>Total</b>		<b>1,55,244.53</b>
	<b>Assets</b>		
<b>96,853.38</b>	<b>Gross Capital Outlay on Fixed Assets -</b>		<b>1,17,966.93</b>
4,423.01	Investments in shares of Companies, Corporations, etc.	4974.21	
92,430.37	Other Capital Outlay	1,12,992.72	
<b>4,707.64</b>	<b>Loans and Advances -</b>		<b>6,325.57</b>
3,269.96	Loans for Power Projects	3,493.43	
1,036.02	Other Development Loans	2,428.75	
401.66	Loans to Government servants and	403.39	

As on 31 March 2017			As on 31 March 2018
	Miscellaneous loans		
	<b>Assets</b>		
<b>10.96</b>	<b>Advances</b>		<b>11.39</b>
<b>80.38</b>	<b>Remittance Balances</b>		<b>92.53</b>
--	<b>Suspense and Miscellaneous Balances</b>		--
<b>14,601.11</b>	<b>Cash -</b>		<b>30,848.11</b>
--	Cash in Treasuries and Local Remittances	--	
318.65	Deposits with Reserve Bank	557.03	
21.36	Departmental Cash Balance including Permanent Advances	20.11	
--	Security Deposits	--	
5,523.00	Investment of Earmarked Funds	5,523.00	
8,738.10	Cash Balance Investments	24,747.97	
--	<b>Deficit on Government Account -</b>		--
--	(i) Less Revenue Surplus of the current year	--	
--	(ii) Appropriation to Contingency Fund	--	
--	Accumulated deficit at the beginning of the year	--	
<b>1,16,253.47</b>	<b>Total</b>		<b>1,55,244.53</b>

\*\* 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 ` 21.60 crore (Net Debit) between the figure reflected in the Accounts ` 557.03 crore (Net Debit) and that intimated by the Reserve Bank of India ` 535.43 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 ` 16.00 crore (Net Debit) remains to be reconciled (June 2018).

**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 2017-18****(` 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	
						2016-17	2017-18
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>Revenue (Voted)</b>							
1	5	Finance	13,182.86	9,005.33	4,177.53	38	32
2	22	Forest and Environment	774.17	614.43	159.74	10	21
3	23	Agriculture and Farmers' Empowerment	3,886.58	2,940.53	946.05	14	24
4	33	Fisheries and Animal Resources Development	710.65	561.91	148.74	16	21
5	36	Women and Child Development	3,128.70	2,206.32	922.38	27	29
6	42	Disaster Management	5,741.36	1,992.70	3,748.66	-	65
<b>Capital (Charged)</b>							
7	6003	Internal Debt of the State Government	2,645.54	1,982.43	663.11	-	25
<b>Capital (Voted)</b>							
8	10	School and Mass Education	504.10	314.40	189.70	7	38
9	12	Health and Family Welfare	1,217.30	835.38	381.92	4	31
10	34	Co-operation	200.21	64.82	135.39	58	68
11	39	Skill Development and Technical Education	519.73	320.69	199.04	24	38
<b>Total</b>			<b>32,511.20</b>	<b>20,838.94</b>	<b>11,672.26</b>	<b>-</b>	<b>36</b>

Source: Appropriation Accounts 2017-18, Government of Odisha

**APPENDIX – 2.2**  
(Refer paragraph 2.2.3)  
**Unnecessary Supplementary provisions during 2017-18**  
(` one 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
<b>Revenue (Charged)</b>					
1	1-Home	80.95	67.96	12.99	2.86
<b>Revenue (Voted)</b>					
2	1-Home	4,101.23	3,811.18	290.05	94.53
3	2-General Administration	161.78	144.43	17.35	10.91
4	3-Revenue and Disaster Management	954.59	788.07	166.52	15.52
5	4-Law	340.10	279.93	60.17	2.94
6	7-Works	2,194.98	1,846.45	348.53	7.67
7	9-Food Supplies and Consumer Welfare	1,003.72	985.59	18.13	1.79
8	10-School and Mass Education	13,429.42	11,744.07	1,685.35	395.81
9	11-ST & SC Development, Minorities & Backward Classes Welfare	2,486.63	2,324.48	162.15	119.18
10	12-Health and Family welfare	4,551.58	4,092.84	458.74	57.48
11	19- Industries	259.69	257.41	2.28	18.29
12	20-Water Resources	2,175.44	1,983.52	191.92	49.07
13	22-Forest and Environment	743.99	614.43	129.56	30.18
14	23-Agriculture and Farmer's Empowerment	3,871.42	2,940.53	930.89	15.16
15	28- Rural Development	2,914.52	2,455.34	459.18	2.71
16	29- Parliamentary Affairs	31.03	28.24	2.78	2.65
17	33-Fisheries and Animal Resources Development	702.22	561.91	140.31	8.43
18	34-Co-operation	837.16	822.18	14.98	4.77
19	36-Women and Child Development	2,833.03	2,206.32	626.71	295.67
20	38-Higher Education	2,024.72	1,712.23	312.49	33.21
21	39-Skill Development and Technical Education	326.67	297.75	28.92	10.36
22	41-Social Security and Empowerment of persons with Disabilities	2,007.71	1,914.79	92.92	63.75
23	42- Disaster Management	4,597.56	1,992.70	2,604.86	1,143.80
<b>Capital (Charged)</b>					
24	20-Water Resources	12.65	4.74	7.91	1.67
<b>Capital (Voted)</b>					
25	7- Works	2,762.50	2,715.90	46.60	10.39
26	10- School and Mass Education	467.70	314.40	153.30	36.40
27	12- Health and Family Welfare	1,160.00	835.38	324.62	57.30
28	20- Water Resources	7,034.49	6,842.64	191.86	485.28
29	32-Tourism and Culture	128.04	99.81	28.23	2.00
30	39-Skill Development and Technical Education	478.17	320.69	157.48	41.55
<b>TOTAL</b>		<b>64,673.69</b>	<b>55,005.91</b>	<b>9,667.78</b>	<b>3,021.33</b>

Source: Appropriation Accounts 2017-18, Government of Odisha.

**APPENDIX – 2.3**  
(Refer paragraph 2.2.3)  
**Excessive Supplementary provisions during 2017-18**  
(` 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
<b>Revenue (Charged)</b>						
1	20-Water Resources	2.30	2.00	4.30	3.82	0.48
<b>Revenue (Voted)</b>						
2	13-Housing and Urban Development	3,644.79	498.03	4,142.82	3,713.97	428.85
3	14-Labour and Employees State Insurance	117.50	35.92	153.42	134.46	18.96
4	15-Sports and Youth Services	53.48	85.82	139.30	129.33	9.97
5	16-Planning and Convergence	542.27	322.35	864.62	813.88	50.74
6	17-Panchayati Raj	8,752.83	2,493.84	1,1246.67	9,274.94	1,971.73
7	21-Transport	121.13	27.37	148.50	125.28	23.22
8	25-Information and Public Relation	86.16	17.30	103.46	88.29	15.17
9	32-Tourism and Culture	166.06	20.32	186.38	174.24	12.14
10	35-Public Enterprises	7.64	2.09	9.73	9.02	0.71
11	40-Micro, Small and Medium Enterprises	149.52	16.87	166.39	154.39	12.00
<b>Capital (Voted)</b>						
12	1-Home	264.15	66.82	330.97	319.59	11.38
13	2-General Administration	139.40	65.79	205.19	164.21	40.98
14	11-ST&SC Development, Minorities and Backward Classes Welfare	463.74	118.28	582.02	527.36	54.66
15	13-Housing and Urban Development	845.00	171.55	1016.55	966.90	49.65
16	25-Information and Public Relation	2.00	1.68	3.68	3.59	0.09
17	28-Rural Development	4,459.33	721.99	5,181.32	4,936.61	244.71
18	30-Energy	1,658.30	683.03	2,341.33	2,275.77	65.56
19	38-Higher Education	70.00	10.00	80.00	79.98	0.02
<b>Grand Total</b>		<b>21,545.60</b>	<b>5,361.05</b>	<b>26,906.65</b>	<b>23,895.63</b>	<b>3,011.02</b>

Source: Appropriation Accounts 2017-18, Government of Odisha.

**APPENDIX – 2.4**  
(Refer paragraph 2.2.3)  
**Inadequate supplementary provisions during 2017-18**  
(` one crore or more in each case)

(` in crore)

Sl. No.	Grant No	Number and Name of the Grant	Original Provision	Supplementary provision	Total Provision	Expenditure	Excess
1	13	13-Housing and Urban Development 2217-05-789-3256-Urban Transformation Initiative	23.93	5.17	29.10	89.98	60.88
2		2217-05-796-3256-Urban Transformation Initiative	32.62	22.08	54.70	68.86	14.16
3		2217-05-800-3256-Urban Transformation Initiative	88.45	178.75	267.20	474.59	207.39
4	15	15-Sports and Youth Services 2204-00-001-0708-Information, Education and Communication	0.15	0.82	0.97	3.77	2.80
5	20	20-Water Resources 4702-00-800-3253-Parvati Giri Megalift Project-RIDF	90.00	30.00	120.00	348.23	228.23
6		4711-02-103-1628-Improvement and Production to Saline Embankments	9.00	0.50	9.50	10.69	1.19
7		4711-03-789-2955-Drainage Improvement Programme	45.00	10.00	55.00	61.79	6.79
8		4711-03-796-2955-Drainage Improvement Programme	45.00	10.00	55.00	60.99	5.99
9	28	28-Rural Development 5054-04-789-2161-Rural Infrastructure Development Fund	8.50	0.0001	8.50	10.42	1.92
10		5054-04-796-2161-Rural Infrastructure Development Fund	11.50	0.0001	11.50	18.48	6.98
11		5054-04-800-2161-Rural Infrastructure Development Fund	30.00	0.0001	30.00	59.38	29.38
12	30	30-Energy 4801-06-789-2055-Biju Grama Jyoti	15.00	12.00	27.00	77.00	50.00
13		4801-06-800-2055-Biju Grama Jyoti	27.00	16.00	43.00	93.00	50.00
14	33	33-Fisheries and Animal Resources Development 2403-00-103-2490-Encouragement of commercial poultry entrepreneurs and backyard poultry production(ECPE&BPP)	2.31	1.80	4.11	8.38	4.27
15		2403-00-789-2490-ECPE&BPP	0.65	0.51	1.16	2.38	1.22
16	41	41-Social Security and Empowerment of Persons with Disability 2235-60-102-2097-Madhubabu Pension for Destitute	425.88	37.25	463.13	536.74	73.61
17		2235-60-796-2097-Madhubabu Pension for Destitute	139.93	17.89	157.82	205.91	48.09
<b>Grand Total</b>			<b>994.92</b>	<b>342.77</b>	<b>1,337.69</b>	<b>2,130.59</b>	<b>792.90</b>

Source: Appropriation Accounts 2017-18, Government of Odisha.

**APPENDIX – 2.5**  
(Refer paragraph 2.2.4)

**Excess / unnecessary re-appropriation of funds during 2017-18**

(C in crore)

Sl. No.	Grant No.	Description	Net Re-appropriation	Final Excess(+) / Saving(-)
1	1	2055-00-104-1327-Special Police Organisation	-2.18	-4.85
2	1	2055-00-109-0321-District Organisation	-1.03	-3.92
3	7	5054-03-796-1994-Odisha State Roads Project - Road Improvement Component (EAP)	6.57	-12.47
4	11	2225-02-796-3284-Infrastructure Development Fund Scheme for the KBK Districts	18.00	-12.45
5	12	2210-01-110-2099-Improvement/Renovation/Repair of W/S, Swerage and Sanitation works of Hospitals and Dispensaries	-2.52	-1.09
6	12	2210-03-103-1092-Primary Health Centre	-18.03	-3.27
7	12	2210-05-105-2099-Improvement/Renovation/Repair of Water Supply, Swerage and Sanitation works of Hospitals and Dispensaries	2.52	-2.66
8	13	2251-00-090-0651-Housing and Urban Development Department	-0.12	-4.12
9	13	3604-00-193-3051-Compensation and Assignment under 4th State Finance Commission	4.69	-1.47
10	20	2700-04-101-0851-Maintenance and Repair	0.39	-2.27
11	20	2700-80-001-0373-Engineer-in-Chief Office Establishment	-5.75	-1.50
12	20	2705-00-796-0594-Grants-in-Aid to Command Area Development Authority for Construction of field channels	7.00	-1.23
13	20	3451-00-090-1556-Water Resources Department	0.10	-9.99
14	28	5054-04-800-2161-Rural Infrastructure Development Fund (RIDF)	-30.00	-1.64
			<b>-20.36</b>	<b>-62.93</b>
15	1	2014-00-105-1270-Separation of Judiciary from Executive	0.04	1.01
16	1	2055-00-001-1712-Introduction of Commissionerate System in Twin Cities of Cuttack and Bhubaneswar	-0.75	10.59
17	11	4225-02-796-3284-Infrastructure Development Fund Scheme for the KBK Districts	2.00	12.45
18	12	2210-01-200-1447-T.B.Control Programme	0.03	2.22
19	12	2210-05-105-0893-Medical College, Cuttack	9.94	24.75
20	17	2501-06-102-2950-National Rural Livelihood Mission	22.24	12.38



Sl. No.	Grant No.	Description	Net Re-appropriation	Final Excess(+) / Saving(-)
21	17	2501-06-789-2950-National Rural Livelihood Mission	7.75	38.42
22	20	2700-08-101-0851-Maintenance and Repair	-0.60	8.26
23	20	4700-19-800-2951-Water Sector Infrastructure Development Programme(WSIDP)	0.78	1.34
24	28	5054-80-789-2161-Rural Infrastructure Development Fund (RIDF)	-3.00	1.03
			<b>38.43</b>	<b>112.45</b>

Source: Monthly Appropriation Reports, March 2018(S), Government of Odisha.

**APPENDIX – 2.6**  
(Refer paragraph 2.2.4)  
Re-appropriation of funds on 31 March 2018

Sl No	No. of the Grant/Appropriation and Name of the Department	Head of Account	Amount ( in crore)
1	01-Home	2055	33.20
2	05-Finance	2071	59.36
3	07-Works	5054	3.54
4	07-Works	5054	1.00
5	07-Works	5054	6.13
6	07-Works	5054	7.50
7	09-Food Supplies and Consumer Welfare	2408	1.50
8	10-School and Mass Education	2202	70.19
9	12-Health and Family Welfare	2210	11.00
10	12-Health and Family Welfare	2210	1.50
11	12-Health and Family Welfare	2210	8.70
12	12-Health and Family Welfare	2210	7.70
13	12-Health and Family Welfare	2210	15.00
14	12-Health and Family Welfare	2210	1.93
15	13-Housing and Urban Development	2215, 2059 & 2216	7.70
16	13-Housing and Urban Development	2215 & 2217	123.45
17	16-Planning and Convergence	3451	3.00
18	17-Panchayati Raj	2515	1.00
19	23-Agriculture and Farmers Empowerment	2401	1.50
20	39-Skill Development and Technical Education	2230	1.50
21	39-Skill Development and Technical Education	2203	1.80
22	39-Skill Development and Technical Education	2203	2.02
23	42-Disaster Management	2245	20.36
24	2049-Interest Payments	2049	504.14
25	2049-Interest Payments	2049	143.36
26	6004-Loans and Advances	6004	5.30
<b>TOTAL</b>			<b>1,043.38</b>

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 2017-18**  
( ₹ 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	5-Finance	2075-800-2897-Fund for Protection of Interest of Depositors	300.00	100	Entire provision was surrendered without assigning any reason
2	5-Finance	7615-200-0825-Payment through OTS of Guaranteed Loan towards Principal only of State PSUs / Corporations/Development Agency and Other Organisations	25.00	100	Surrendered Entire provision was attributed to non-utilisation of fund
3	7-Works	5054-03-337-3205-Odisha Road Infrastructure Development Project (EAP)	15.00	100	Withdrawal of provision was attributed mainly to non-finalisation of loan by the World Bank
4	7-Works	5054-04-789-3203-Augmentation of Basic Amenities and Development of Heritage and Architecture at Puri (ABADHA)	14.00	100	Surrendered due to late approval of Project and non-finalisation of tender
5	7-Works	5054-04-796-1860-Biju KBK Yojana.	14.00	100	Surrendered of provision was made as per Supplementary Statement of Expenditure
6	7-Works	5054-04-800-3203- Augmentation of Basic Amenities and Development of Heritage and Architecture at Puri (ABADHA)	56.00	100	Anticipated saving was surrendered due to(i) delay in initiation of survey work.(ii) late approval of project and (iii) non-finalisation of tender.
7	7-Works	5054-04-800-3204-Road Reconstruction Plan in LWE affected areas	20.00	100	Entire provision was Surrendered due to late approval of Projects and non-sanction of project.
8	10-School and Mass Education	2202-01-101-2053-Infrastructure Development	15.00	100	Entire provision was withdrawn without assigning any reason.
9	10-School and Mass Education	2202-02-110-2053-Infrastructure Development	35.00	100	Entire saving was Surrendered without assigning any reason
10	10-School and Mass Education	2202-02-800-2914-Scheme for Providing Education to Madrasas, Minorities and Disabled.	31.50	100	Non-release of Central share from Govt. of India
11	11-ST & SC Development, Minorities & Backward Classes Welfare.	2225-02-796-1860-Biju KBK Yojana	18.00	100	Entire saving was diverted by way of re-appropriation as per Supplementary Statement of Expenditure
12	11-ST & SC Development, Minorities & Backward Classes Welfare.	2225-04-800-2255-Multi-sector Development Programme	20.11	100	Surrendered due to less receipt of Central assistance
13	11-ST & SC Development, Minorities & Backward Classes Welfare.	4225-02-277-0047-Ashram School	40.00	100	Surrendered due to non receipt of Central assistance
14	11-ST & SC Development, Minorities & Backward Classes Welfare.	4225-04-800-2255-Multi-sector Development Programme	17.86	100	Surrendered due to non-receipt of Central assistance
15	13-Housing and Urban Development	2215-02-105-2131-Urban Sanitation Scheme	15.00	100	Entire Provision was diverted to other Head as per Supplementary Statement of Expenditure.
16	13-Housing and Urban Development	2217-05-796-3217-Maintenance of Open Space	15.75	100	Entire Provision was withdrawn based on Supplementary Statement of Expenditure.

## Appendices

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
17	13-Housing and Urban Development	2217-05-800-3217-Maintance of Open Space	42.70	100	Entire Provision was withdrawn based on Supplementary Statement of Expenditure
18	13-Housing and Urban Development	2217-05-800-3218-Storm Water Drainage and Development of Water Bodies	24.40	100	Entire Provision was withdrawn based on Supplementary Statement of Expenditure
19	13-Housing and Urban Development	3054-80-191-3256-Urban Transformation Initiative (UNNATI)	50.91	100	Entire Provision was Surrendered to meet the requirement of other Head as per Supplementary Statement of Expenditure
20	13-Housing and Urban Development	3054-80-192-3256-Urban Transformation Initiative (UNNATI)	48.22	100	Entire Provision was Surrendered to meet the requirement of other head as per Supplementary Statement of Expenditure
21	17-Panchayati Raj	2515-101-3191-Madhubabu Legal Assistant Centre	10.00	100	Entire provision was surrendered without assigning any reason.
22	17-Panchayati Raj	2515-198-3096-Performance Grants to Local bodies recommended by 14 <sup>th</sup> Finance Commission	196.40	100	Entire provision was surrendered without assigning any reason.
23	20-Water Resources	2700-11-101-0239-Dam and Appurtenant Work-Maintenance	12.83	100	Entire provision was withdrawn due to non transfer of civil works of UIHEP to the control of Water Resources Department
24	20-Water Resources	2702-03-102-1860-Biju KBK Yojana	20.00	100	Entire provision was surrendered basing on the Supplementary Statement of Expenditure
25	20-Water Resources	2702-01-789-3229-Odisha Integrated Irrigation Project for Climate Change Resilient Agriculture(OIIPCR)-EAP	10.00	100	Entire provision was attributed to non-finalisation of Project loan agreement with the World Bank
26	20-Water Resources	4700-15-800-2954-CAD & WM work in AIBP Project	26.99	100	Out of the anticipated saving was attributed to non-finalisation of tender and slow progress of work
27	22-Forest & Environment	3435-03-102-2693-Climate change Action Plan	10.00	100	Entire provision was surrendered due to non-receipt of fund from MOEF & CC, GoI.
28	23-Agriculture & Farmers' Empowerment	2401-00-119-3056-State Potato Mission	12.00	100	Entire provision was surrendered due to non-receipt of proposal from different districts for establishment storages.
29	23-Agriculture & Farmers' Empowerment	6401-103-2981-Corpus Fund for Odisha Agro Industries Corporation Ltd.	30.00	100	Entire provision was Surrendered without assigning any reason
30	23-Agriculture & Farmers' Empowerment	6401-103-3055-Corpus Fund for Odisha Cashew Development Corporation Ltd	10.00	100	Entire provision was Surrendered without assigning any reason
31	28-Rural Development	4215-01-102-3234-Mega Piped Water Supply Project-EAP	12.00	100	Entire provision was Surrendered without assigning any reason
32	28-Rural Development	5054-04-800-1860-Biju KBK Yojana	27.00	100	Entire provision was diverted to other head as per Supplementary statement of Expenditure.
33	28-Rural Development	5054-04-800-3233-Rural Roads EAP	12.00	100	Entire provision was surrendered to non-finalisation of Projects.
34	28-Rural Development	5054-80-796-1860-Biju KBK Yojana	10.35	100	Entire provision was diverted to other heads as per Supplementary Statement of Expenditure.

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
35	30-Energy	4801-06-789-2153-Rajiv Gandhi Gramin Vidyuti Karana Yojana	58.00	100	Out of surrendered of entire provision was attributed to non-release of fund by REC
36	30-Energy	4801-06-800-2153-Rajiv Gandhi Gramin Vidyuti Karana Yojana	59.00	100	Entire provision was withdrawn due to non-release of fund by REC
37	30-Energy	4810-00-600-3236-Odisha Renewable energy Development Fund (OREDF)	40.00	100	Entire provision was Surrendered Stating to be due to non-implementation of the scheme by the Department
38	31-Handlooms, Textiles and Handicrafts	6851-00-195-3116-Odisha Crafts Skill Development and Rural Employment (UTKARSH) – World Bank (EAP)	20.00	100	Entire provision was surrendered attributing to non-implementation of programme
39	32-Tourism & Culture	5452-01-102-1468-Tourist Accommodation	30.00	100	Entire provision was surrendered due to non-release of funds by GoI under the Central Plan Scheme
40	34-Co-operation	4425-00-107-2875-Construction of Godowns	27.00	100	Specific reasons for surrender have not been intimated (June 2018)
41	39-Skill Development and Technical Education Department	4250-00-800-2937-Odisha Skill Development Project Assisted by ADB	100.00	100	Entire provision was Surrendered due to delay in agreement with GOI and ADB for implementation of Project
42	41-Social Security and Empowerment of Persons with Disability	2235-60-102-2851-Winter Allowance	78.00	100	Entire provision was surrendered as per Supplementary Statement of Expenditure
43	41-Social Security and Empowerment of Persons with Disability	2235-60-796-2851-Winter Allowance	29.90	100	Entire provision was surrender as per Supplementary Statement of Expenditure
44	42-Disaster Management	2245-02-112-1021-Other Relief Measures	26.20	100	Reasons of surrender have not been intimated
45	42-Disaster Management	2245-80-800-1183-Relief expenditure met from National Calamity Contingency Fund	1,000.00	100	Reasons for surrender of anticipated saving have not been communicated
<b>TOTAL</b>			<b>2,686.12</b>		

Source: Appropriation Accounts 2017-18 and Monthly Appropriation Reports, March 2018(S)

**APPENDIX – 2.8**

(Refer paragraph 2.2.7)

**Statement showing details of savings of ` one crore and above and partially surrendered during 2017-18**

( ` 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)
<b>Revenue (Voted)</b>					
1	7-Works	2,202.65	356.20	336.04	20.16
2	10-School and Mass Education	13,825.23	2,081.16	2,079.83	1.33
3	11-ST & SC Development, Minorities and Backward Classes Welfare	2,605.81	281.33	268.73	12.60
4	20-Water Resources	2,224.51	241.00	225.43	15.57
5	23-Agriculture and Farmers' Empowerment	3,886.58	946.05	944.14	1.91
6	30-Energy	82.48	49.69	9.69	40.00
7	41-Social Security and Empowerment of Persons with Disabilities	2,071.46	156.67	35.54	121.13
8	42-Disaster Management	5,741.36	3,748.66	2,748.66	1,000.00
<b>Total for Revenue</b>		<b>32,640.08</b>	<b>7,860.76</b>	<b>6,648.06</b>	<b>1,212.70</b>
<b>Capital (Voted)</b>					
9	7-Works	2,772.89	56.99	44.09	12.90
10	19-Industries	20.00	4.80	0.00	4.80
11	33-Fisheries and Animal Resources Development	80.00	34.81	30.50	4.31
<b>Total for Capital</b>		<b>2,872.89</b>	<b>96.60</b>	<b>74.59</b>	<b>22.01</b>
<b>Grand Total</b>		<b>35,512.97</b>	<b>7,957.36</b>	<b>6,722.65</b>	<b>1,234.71</b>

Source: Appropriation Accounts 2017-18, 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 percent of the total provision in each case on 31 March 2018**

Sl. No.	Grant Number	Major Head of Account	Total Provision (O+S) (₹ in crore)	Amount of Surrender (₹ in crore)	Percentage
(1)	(2)	(3)	(4)	(5)	(6)
1	1	2014-Administration of Justice	246.42	55.99	22.72
2		2052-Secretariat-General Services	160.92	34.69	21.56
3	2	2051-Public Service Commission	24.76	10.15	40.99
4		2052-Secretariat-General Services	49.38	14.59	29.55
5		4059-Capital Outlay on Public Works	98.56	20.51	20.81
6		4216-Capital Outlay on Housing	28.15	10.36	36.80
7	3	2030-Stamps and Registration	47.90	14.12	29.48
8		2052- Secretariat-General Services	71.26	19.04	26.72
9		2506-Land Reforms	39.39	14.89	37.80
10	4	2014-Administration of Justice	273.34	56.49	20.67
11	5	2054-Treasury and Accounts Administration	161.48	37.22	23.05
12		2071-Pensions and Other Retirement Benefits	11,312.50	2,627.53	23.23
13		4059-Capital Outlay on Public Works	24.18	14.29	59.10
14		7610-Loans to Government Servants, etc.	110.00	30.05	27.32
15		7615-Miscellaneous Loans	25.00	25.00	100.00
16	7	3054-Roads and Bridges	1,374.42	276.93	20.15
17		4059-Capital Outlay on Public Works	60.60	22.40	36.96
18	10	4202-Capital Outlay on Education, Sports, Art and Culture	504.10	189.70	37.63
19	12	4210-Capital Outlay on Medical and Public Health	1,142.30	368.26	32.24
20	13	2251-Secretariat-Social Services	25.17	11.98	47.60
21	16	2401-Crop Husbandry	64.03	27.38	42.76
22		5475-Capital Outlay on Other General Economic Services	60.00	37.55	62.58
23	17	2505-Rural Employment	6,673.12	1,527.14	22.88
24	20	4700-Capital Outlay on Major Irrigation	2,325.72	468.32	20.14
25	21	4059-Capital Outlay on Public Works	25.00	10.90	43.60
26	22	2406-Forestry and Wild Life	707.83	145.77	20.62
27		3435-Ecology and Environment	50.93	13.63	26.76
28	23	2401-Crop Husbandry	3,152.78	693.92	22.01
29		2402-Soil and Water Conservation	548.79	232.60	42.38
30	26	2039-State Excise	84.05	19.71	23.45
31	28	2215-Water Supply and Sanitation	1,578.42	421.38	26.70

Sl. No.	Grant Number	Major Head of Account	Total Provision (O+S) (₹ in crore)	Amount of Surrender (₹ in crore)	Percentage
(1)	(2)	(3)	(4)	(5)	(6)
32	30	4810- Capital Outlay on New and Renewable Energy	40.00	40.00	100.00
33	31	2851-Village and Small Industries	173.70	38.45	22.14
34		6851-Loans for Village and Small Industries	20.00	20.00	100.00
35	32	5452-Capital Outlay on Tourism	117.30	30.00	25.58
36	33	2403-Animal Husbandry	511.70	133.42	26.07
37		4405-Capital Outlay on Fisheries	12.00	12.00	100.00
38	34	4425-Capital Outlay on Co-operation	97.21	45.38	46.68
39		6425-Loans for Co-operation	100.00	90.00	90.00
40	36	2235-Social Security and Welfare	3,023.54	878.45	29.05
41		2236-Nutrition	94.34	43.20	45.79
42	39	4202-Capital Outlay on Education, Sports, Art and Culture	288.17	78.37	27.20
43		4250-Capital Outlay on Other Social Services	227.55	119.79	52.64
44	42	2245-Relief on Account of Natural Calamities	5,738.27	2,748.09	47.89
45	6003	Internal Debt of the State Government	2,645.55	663.11	25.07
<b>TOTAL</b>			<b>44,139.83</b>	<b>12,392.75</b>	<b>28.08</b>

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



**APPENDIX – 2.10**  
(Refer paragraph 2.2.8)

**Release of money at the fag end of the Financial Year 2017-18  
amounting to ` 624.90 crore**

Sl No	Name of Department - Scheme	Sanction order No	Date	Amount (` in crore)
1	Health and Family Welfare- Grants-in-Aid under Centrally Sponsored Scheme(CSS) for continuance of National Health Mission(NHM)	9829/H	29/03/2018	6.85
		10107/H	31/03/2018	9.79
		10113/H	31/03/2018	6.22
		10119/H	31/03/2018	11.70
		9823/H	29/03/2018	4.70
		9462/H	26/03/2018	2.88
			<b>Total</b>	<b>42.14</b>
2	Rural Development- Pradhan Mantri Gram Sadak Yojana(PMGSY)	285853015 62015/RD	29/03/2018	34.69
			<b>Total</b>	<b>34.69</b>
3	Women and Child Development-Convergent Nutrition Action(CAN) Innovation Pilot under ISSNIP out of CSS ICDS Scheme, State Resource Centre for Women(SRCW) under NMEW	5556	31/03/2018	1.29
		5180	29/03/2018	0.16
			<b>Total</b>	<b>1.45</b>
4	ST and SC Development- Supply of writing materials to the SC students pursuing their studies in SSD Department and Government and Government Aided Schools of S&ME Department, Scholarship & Stipend for SC Students	7101/SSD	29/03/2008	1.52
			<b>Total</b>	<b>1.52</b>
5	Home- Purchase of different Clothing articles, equipment, Web equipment, Riot Control materials, furniture, Bed cots, Security Related Expenditure, Modernisation of Police Force	1285	31/03/2018	1.62
		1288	31/03/2018	1.31
		1286	31/03/2018	5.92
		1287	31/03/2018	0.13
		1298	31/03/2018	0.09
		1297	31/03/2018	0.09
		1295	31/03/2018	0.06
		1294	31/03/2018	0.30
		1293	31/03/2018	0.12
		1292	31/03/2018	0.47
		1291	31/03/2018	0.24
		1290	31/03/2018	0.38
		1289	31/03/2018	0.08
		1279	29/03/2018	3.95
		964	23/03/2018	4.80
999	24/03/2018	2.48		
1283	29/03/2018	0.29		
			<b>Total</b>	<b>22.33</b>

*Appendices*

Sl No	Name of Department - Scheme	Sanction order No	Date	Amount ( in crore)
6	Panchayati Raj- Mahatma Gandhi National Rural Employment Gurantee Scheme	5782	23/03/2018	300.00
			<b>Total</b>	<b>300.00</b>
7	Agriculture and Farmers' Empowerment-IDH), Rainfed Area Development of National Mission for Sustainable Agriculture(NMSA)	6845	29/03/2018	12.08
		6855	29/03/2018	3.37
		6850	29/03/2018	4.33
		6816	29/03/2018	2.47
			<b>Total</b>	<b>22.25</b>
8	Planning and Convergence- Ama Gaon Ama Vikash	4425	29/03/2018	75.00
			<b>Total</b>	<b>75.00</b>
9	Fisheries and Animal Resources Development- Pest-Des-Petties Remnants Control Programme(PPR-CP), National Livestock Mission- Livestock Development	3456	26/03/2018	0.40
		3189	29/03/2018	1.67
			<b>Total</b>	<b>2.07</b>
10	Housing and Urban Development- Atal Mission for Rejuvenation & Urban Transformation(AMRUT)	7964	27/03/2018	28.17
		7954	27/03/2018	20.76
		7974	27/03/2018	74.52
			<b>Total</b>	<b>123.45</b>
			<b>Grand Total</b>	<b>624.90</b>

Source: Sanction orders received from respective Departments

**APPENDIX – 2.11**  
(Refer paragraph 2.3.1)

**Rush of expenditure during last quarter & last month of 2017-18**

Sl. No.	Grant Number	Head of account Scheme/Service Major Head/Sub Major Head/Minor Head/Sub Head/Description	Expenditure incurred during Jan-March 2018	Expenditure incurred in March 2018	Total expenditure during the year 2017-18	Percentage of total expenditure incurred during	
						Jan-March 2018	March 2018
(1)	(2)	(3)	(C in crore)			(7)	(8)
			(4)	(5)	(6)		
1	10	2202-01-111-3285-State Support for SSA	100.00	100.00	100.00	100	100
2	11	2225-03-277-2418-Biii- Post Matric Scholarship and Stipend to OBC students	23.96	23.96	23.96	100	100
3	12	2210-06-101-3212-Free Diagnostic	23.72	23.72	23.72	100	100
4	13	2217-04-800-1899-World Bank Assisted EAP-Odisha Disaster Recovery Project	18.30	18.30	18.30	100	100
5	13	2217-05-800-2132-Other Urban Development Schemes under State Plan	54.27	54.27	54.27	100	100
6	14	2210-01-102-0648-Bii- Hospitals	28.07	28.07	28.07	100	100
7	16	3451-00-102-3292-Ama Gaon Ama Vikash	75.00	75.00	75.00	100	100
8	16	3451-00-796-3288-Special Development Council in Tribal Dominated Districts	175.50	175.50	175.50	100	100
9	17	2505-60-800-3227-Revolving Fund for MGNREGS	300.00	300.00	300.00	100	100
10	20	2702-03-102-2161- Rural Infrastructure Development Fund	159.67	159.67	159.67	100	100
11	20	2702-03-789-2161-Rural Infrastructure Development Fund	37.57	37.57	37.57	100	100
12	20	2702-03-796-2161- Rural Infrastructure Development Fund	49.94	49.94	49.94	100	100
13	21	5055-00-190-1276-Share Capital Investment	40.00	40.00	40.00	100	100
14	30	4801-05-190-2251-Impementation of Non-remunerative Transmission Projects in Backward Districts	20.00	20.00	20.00	100	100
15	30	4801-05-789-2251- Implementation of Non-remunerative Transmission Projects in Backward Districts	15.00	15.00	15.00	100	100
16	30	4801-05-796-2251- Implementation of Non-remunerative Transmission Projects in Backward Districts	15.00	15.00	15.00	100	100
17	30	4801-05-800-2304-Electrification for important Institutions and Sites	20.00	20.00	20.00	100	100
18	37	2852-07-202-0776-Implementation of e-Governance project as per national e-Governance programme online ACA	13.43	13.43	13.43	100	100
		<b>Total</b>	<b>1,169.43</b>	<b>1,169.43</b>	<b>1,169.43</b>		

Source: Monthly Appropriation Reports 2017-18, Govt. of Odisha

**APPENDIX – 3.1**

(Refer paragraph-3.1)

**Statement showing details of inoperative PL Account as on 31 March 2018  
(₹ in lakh)**

Sl.No	Name of the Administrator of PL Accounts	Balance
1	Asst. Engineer, Soil Conservation, Titilagarh, Bolangir	2.26
2	Asst. Soil Conservation Officer, Bhadrak	0.99
3	Soil Conservation Officer, Regudipada, Bolangir	0.02
4	Asst. Soil Conservation Officer, Patnagarh	9.40
5	Asst. Soil Conservation Officer, Parlakemundi, Gajapati	3.62
6	Asst. Soil Conservation Officer, Sub-Division, Machhkund, Koraput	NIL
7	Principal, Soil Conservation Training Institute, Koraput	NIL
8	Asst. Soil Conservation Officer, Nayagarh	NIL
9	Soil Conservation Officer, Burla, Sambalpur	NIL
10	Soil Conservation Officer (Hydrology), Bhubaneswar (Closed in 9/2018)	NIL
11	Soil Conservation Officer, (Survey), Bhubaneswar (Closed in 9/2018)	NIL
12	Asst. Soil Conservation Officer (Survey), Padampur, Bargarh (Closed in 9/2018)	0.03
13	Asst. Soil Conservation Officer, Deogarh	NIL
14	Spl. Planning Authority, Parlakhemundi, Gajapati	0.10
15	Asst. Soil Conservation Officer, Berhampur (Closed in 6/2018)	2.33
16	Director, Agriculture and Food Production Odisha, Bhubaneswar	NIL
	<b>Total</b>	<b>18.75</b>

**APPENDIX – 3.2**  
(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 2017-18**

( in crore)

Sl. No.	Name of the Department	Amount outstanding as on 31.03.2018	No. of GIA Vouchers for which UCs were awaited
1	Agriculture & Farmers' Empowerment	22.59	20
2	Cooperation	74.93	36
3	Commerce	00.00	2
4	Electronics & Information Technology	456.20	198
5	Energy	41.44	2
6	Finance	0.23	6
7	Fisheries & Animal Resources Department	53.18	179
8	Food supplies and Consumer Welfare	26.25	46
9	Forest & Environment	47.52	38
10	General Administration	88.37	61
11	Handlooms, Textiles and Handicrafts	81.25	153
12	Health & Family Welfare	1,935.17	281
13	Higher Education	1,203.72	531
14	Home	0.35	9
15	Housing and Urban Development	5,917.30	9,761
16	Industries	66.44	19
17	Labour and Employees State Insurance	167.35	23
18	Law	122.19	150
19	Micro, small and Medium Enterprises	60.75	122
20	Panchayati Raj	15,595.79	7,902
21	Planning and Convergence	2,827.20	1,786
22	Disaster Management	221.81	19
23	Revenue and Disaster Management	736.72	402
24	Rural Development	2,465.10	38
25	ST & SC Development, Minorities and Backward classes	1,179.89	3,744
26	School & Mass Education	3,351.31	365
27	Science and Technology	153.31	168
28	Skill Development and Technical Education	262.28	157
29	Social Security and Empowerment of Persons with Disability	89.08	489
30	Sports and Youth Services	6.87	61
31	Tourism and Culture	179.64	601
32	Transport	49.79	3
33	Water Resources	438.35	310
34	Women and Child Development	505.44	842
35	Works	0.10	5
<b>Total</b>		<b>38,427.91</b>	<b>28,529</b>

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

\*Amount shown as ₹ 0.00 against Commerce Department (₹ 8,400) is due to rounding of the amount

**APPENDIX – 3.3**  
(Refer paragraph 3.4.1)

**Statement showing details of GIA for which UCs are pending for more than ten years as on 31-03-2018**  
(` in crore)

Sl.No	Department Name	Period for which UC wanting	Outstanding UC amount	No. of GIA Vouchers for which UCs were awaited
1	Electronics & Information Technology	2003-2008	26.52	37
2	Finance	2003-2004	0.08	1
3	Fisheries & Animal Resources Department	2003-2008	2.11	21
4	General Administration	2003-2008	2.32	4
5	Higher Education	2003-2008	7.14	59
6	Housing and Urban Development	2003-2008	180.57	2,326
7	Law	2003-2008	2.92	39
8	Panchayati Raj	2003-2008	421.84	1,935
9	Planning and Convergence	2003-2008	139.83	369
10	Revenue and Disaster Management	2003-2008	200.17	194
11	Skill Development and Technical Education	2003-2008	10.02	35
12	Tourism and Culture	2003-2008	11.34	119
13	Rural Development	2003-2008	2.74	4
14	School and Mass Education	2003-2008	10.73	41
15	Science and Technology	2003-2007	3.14	9
16	Water Resources	2003-2008	1.72	19
17	Labour & Employees State Insurance	2004-2005	0.05	1
18	Micro, Small & Medium Entreprises	2005-2008	0.73	4
19	Sports & Youth Services	2006-2007	0.28	1
20	ST & SC Development, Minorities and Backward Classes	2006-2008	18.57	283
21	Co-operation	2007-08	0.21	1
22	Handlooms, Textiles and Handcrafts	2007-08	1.86	8
<b>Total</b>			<b>1,044.89</b>	<b>5,510</b>

Source : VLC database

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

Terms	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
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 State	$\text{Interest payment} / [(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities}) / 2] * 100.$
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	<p>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.</p>
Debt sustainability	<p>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.</p>
Development Expenditure	Social Services + Economic Services.
Escrow Account	<p>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.</p>
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts.
Guarantee Redemption Fund	<p>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.</p>
Internal Debt	<p>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.</p>



Interest received as <i>per cent</i> to Loans Outstanding	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	<p>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.</p>
----------------------------	---

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 Karvakram
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
OEA	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
UC	Utilisation Certificates
VLC	Voucher Level Computerisation
WCD	Women and Child Welfare Department