



# FINANCE ACCOUNTS (VOLUME I) 2018-19



लोकहितार्थं सत्यनिष्ठा  
Dedicated to Truth in Public Interest



**GOVERNMENT OF ODISHA**



# **FINANCE ACCOUNTS**

## **VOLUME I**

**2018-19**

**GOVERNMENT OF ODISHA**



## TABLE OF CONTENTS

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<b>Volume I</b>	<b>PAGE</b>
Table of Contents	i – ii
Certificate of the Comptroller and Auditor General of India	iii – v
Guide to Finance Accounts	vii – xv
<b>Statement No.</b>	
1 Statement of Financial Position	1 – 2
2 Statement of Receipts and Disbursements	3 – 9
Annexure A. Cash Balances and Investments of Cash Balances	10 – 12
3 Statement of Receipts (Consolidated Fund)	13 – 18
4 Statement of Expenditure (Consolidated Fund)	19 – 28
5 Statement of Progressive Capital Expenditure	29 – 34
6 Statement of Borrowings and Other Liabilities	35 – 39
7 Statement of Loans and Advances given by the Government	40
8 Statement of Investments of the Government	41
9 Statement of Guarantees given by the Government	42 – 43
10 Statement of Grants-in-Aid given by the Government	44 – 45
11 Statement of Voted and Charged Expenditure	46 – 50
12 Statement on Sources and Application of Funds for expenditure other than on Revenue Account	51 – 53
13 Summary of Balances under Consolidated Fund, Contingency Fund and Public Account	54 – 74
• Notes to Accounts	
<b>Volume II</b>	
<b>Part I - Detailed Statement</b>	
14 Detailed Statement of Revenue and Capital Receipts by Minor heads	77 – 128
15 Detailed Statement of Revenue Expenditure by Minor heads	129 – 264
16 Detailed Statement of Capital Expenditure by Minor heads and Sub-heads	265 – 535
17 Detailed Statement on Borrowings and Other Liabilities	536 – 555
18 Detailed Statement of Loans and Advances given by the State Government	556 – 577
19 Detailed Statement of Investments of the Government	578 – 621
20 Detailed Statement of Guarantees given by the Government	622 – 628
21 Detailed Statement on Contingency Fund and Other Public Account transactions	629 – 643
22 Detailed Statement on Investments of Earmarked Balances	644 – 646

## TABLE OF CONTENTS

---

### Volume II

<b>Part II - Appendices</b>	<b>PAGE</b>
I Comparative Expenditure on Salary	649 – 662
II Comparative Expenditure on Subsidy	663 – 685
III Grants-in-Aid/ Assistance given by the State Government (Institution-wise and Scheme-wise)	686 – 762
IV Details of Externally Aided Projects	763 – 766
V Scheme expenditure	767 – 859
A. Schemes Expenditure (Central Schemes and Centrally Sponsored Schemes)	
B. State Sector Schemes	
VI Direct transfer of Central Scheme funds to implementing Agencies in the State (Funds routed outside State Budgets) (Unaudited Figures)	860 – 878
VII Acceptance and Reconciliation of balances (As depicted in Statement Nos.18 and 21)	879 – 885
VIII Financial Results of Irrigation/Electricity Schemes	886 – 892
IX Commitments of the Government- List of Incomplete Capital Works	893 – 1112
X Maintenance Expenditure with segregation of Salary and Non-salary portion	1113 – 1122
XI Major Policy Decisions of the Government during the year or New Schemes proposed in the Budget	1123 – 1125
XII Committed Liabilities of the Government	1126
XIII Re-organisation of the States – Items for which allocation of balances between/ among the States has not been finalised	1127

## **Certificate of the Comptroller and Auditor General of India on Finance Accounts**

This compilation containing the Finance Accounts of the Government of Odisha for the year ending 31 March 2019 presents the financial position along with accounts of the receipts and disbursements of the Government for the year. These accounts are presented in two volumes, Volume-I contains the consolidated position of the state of Finances and Volume-II depicts the Accounts in detail. The Appropriation Accounts of the Government for the year for Grants and Charged appropriations are presented in a separate compilation.

The Finance Accounts have been prepared under my supervision in accordance with the requirements of the Comptroller & Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 and have been compiled from the vouchers, challans and initial and subsidiary accounts rendered by the treasuries, offices and departments responsible for the keeping of such accounts functioning under the control of the Government of Odisha and the statements received from the Reserve Bank of India. Statements (section-3 of Statement 7, Statements 9,17(b)(i)(ii),17(c)(i)(ii), section-2 of Statement 18 and Statement 20), explanatory notes (point 2 of Statement 14) and appendices (IX, XI and XII) in this compilation have been prepared directly from the information received from the Government of Odisha/Corporations/Companies/Societies who are responsible to ensure the correctness of such information.

The treasuries, offices and/or departments functioning under the control of the Government of Odisha are primarily responsible for preparation and correctness of the initial and subsidiary accounts as well as ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations relating to such accounts and transactions. I am responsible for preparation and submission of Annual Accounts to the State Legislature. My responsibility for the preparation of Accounts is discharged through the office of the Principal Accountant General (Accounts and Entitlement). The audit of these accounts is independently conducted through the office of the Accountant General (General and Social Sector Audit) in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller & Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, for expressing an opinion on these accounts based on the results of such audit. These offices are independent organisations with distinct cadres, separate reporting lines and management structure.

The audit was conducted in accordance with the Auditing Standards generally accepted in India. These Standards require that we plan and perform the audit to obtain reasonable assurance that the accounts are free from material misstatement. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.



On the basis of the information and explanations that my officers required and have obtained, and according to the best of my information as a result of test audit of the accounts and on consideration of explanations given, I certify that, to the best of my knowledge and belief, the Finance Accounts read with the explanatory Notes to Accounts give a true and fair view of the financial position, and the receipts and disbursements of the Government of Odisha for the year 2018-19.

Points of interest arising from study of these accounts as well as test audit conducted during the year or earlier years are contained in my Financial, Compliance and Performance Audit Reports on the Government of Odisha being presented separately for the year ended 31 March 2019.

### **Emphasis of Matter**

I want to draw attention to the following significant issues/concerns, which are important from the point of view of accuracy, transparency and completeness of these accounts and maintaining legislative financial control over public finances:

- During the year 2018-19, Government released ₹25,957.25 crore as Grants-in-Aid, for which Utilisation Certificates (UCs) were not received in respect of ₹19,371.21 crore (74.63 per cent) of the grants. There is, therefore, no assurance that the expenditure of ₹19,371.21 crore had actually been incurred for the purpose for which it was authorised. Further, utilisation of funds could not be ascertained for an amount of ₹45,340.89 crore because of non-receipt of UCs from 2003-04 onwards. Also, UCs amounting to ₹1,234.47 crore were pending for more than ten years pertaining to 19 Departments as of March 2019. Huge pendency in submission of UCs is fraught with the risk of fraud and misappropriation of funds.

*(Paragraph 2(iv) of Notes to Accounts)*

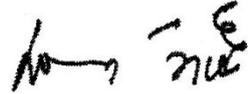
- With automation of the collection of Goods and Services Tax (GST) having taken place, it is essential for Audit to transition from sample checks to a comprehensive check of all transactions, to fulfil the CAG's Constitutional mandate of certifying the Accounts. The required access to data is yet to be provided. Not having access to the data pertaining to all GST transactions has come in the way of comprehensively auditing the GST receipts. The Accounts for the year 2018-19 are, therefore, certified



on the basis of test audit, as was done when records were manually maintained, as a one-time exception.

*(Paragraph 2(i) of Notes to Accounts)*

The above findings are detailed in the State Finances Audit Report of the Government of Odisha for the year 2018-19.



**Date: 28 July 2020**  
**New Delhi**

**(RAJIV MEHRISHI)**  
**Comptroller and Auditor General of India**



**A. Broad overview of the structure of Government Accounts**

1. The Finance Accounts of the State of Odisha present the accounts of receipts and outgoing of the Government for the year, together with the financial results disclosed by the Revenue and Capital Accounts, the accounts of the Public Debt and the Liabilities and Assets of the State Government as worked out from the balances recorded in the accounts.

2. The Accounts of the Government are kept in three parts:

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

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

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## GUIDE TO THE FINANCE ACCOUNTS

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**Part II: The Contingency Fund:** This Fund is in the nature of an imprest which is established by the State Legislature by law, and is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature. The fund is recouped by debiting the expenditure to the concerned functional major head relating to the Consolidated Fund of the State. The Contingency Fund of the Government of Odisha for 2018-19 is ₹ 400 crore.

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

3. Government Accounts are presented under a six tier classification, viz., Major Heads (four digits), Sub-Major Heads (two digits), Minor Heads (three digits), Sub-Heads (four digits), Detailed Heads (five digits) and Object Heads (three digits). Major Heads represent Functions of Government, Sub-Major Heads represent Sub-Functions, Minor Heads represent Programmes/ Activities, Sub-Heads represent Schemes, Detailed Heads represent Sub-Schemes and Object Heads represent Purpose/ Object of expenditure.

4. The main unit of classification in accounts is the Major Head which contains the following coding pattern (according to the List of Major and Minor Heads corrected upto 31 March 2017)

0020 to 1606	Revenue Receipts
2011 to 3606	Revenue Expenditure
4000	Capital Receipts
4046 to 7810	Capital Expenditure (including Public Debt, Loans & Advances)
7999	Appropriation to the Contingency Fund
8000	Contingency Fund
8001 to 8999	Public Account

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## GUIDE TO THE FINANCE ACCOUNTS

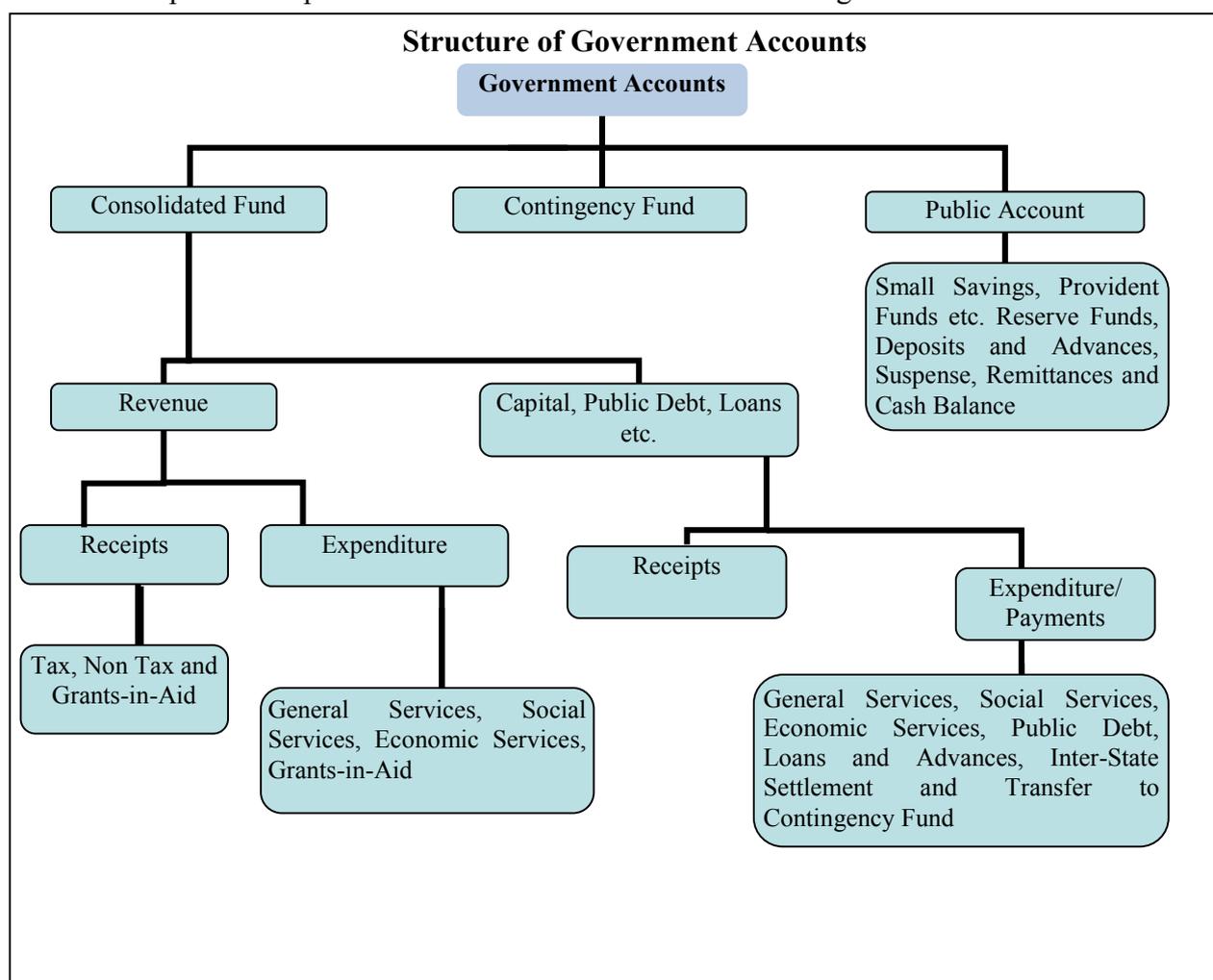
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5. The Finance Accounts, generally (with some exceptions), depict transactions upto the Minor Head. The figures in the Finance Accounts are depicted at net level, i.e., after accounting for recoveries as reduction of expenditure. This treatment is different from the depiction in the Demands for Grants presented to the Legislature and in the Appropriation Accounts, where, expenditure is depicted at the gross level.

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



### B. What the Finance Accounts contain

The Finance Accounts are presented in two volumes.

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

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## GUIDE TO THE FINANCE ACCOUNTS

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- 1. Statement of Financial Position:** This statement depicts the cumulative figures of assets and liabilities of the State Government, as they stand at the end of the year, and as compared to the position at the end of the previous year.
- 2. Statement of Receipts and Disbursements:** This statement depicts all receipts and disbursements of the State Government during the year in all the three parts in which Government accounts are kept, viz., the Consolidated Fund, Contingency Fund and Public Account. In addition, it contains an annexure, showing alternative depiction of Cash Balances (including investments) of the Government. The Annexure also depicts the Ways and Means position of the Government in detail.
- 3. Statement of Receipts (Consolidated Fund):** This statement comprises revenue and capital receipts and borrowings and repayments of the loans given by the State Government. This statement corresponds to detailed Statements 14, 17 and 18 in Volume II of the Finance Accounts.
- 4. Statement of Expenditure (Consolidated Fund):** In departure from the general depiction of the Finance Accounts up to the Minor Head level, this statement gives details of expenditure by nature of activity (objects of expenditure) also. This statement corresponds to detailed Statement 15, 16, 17 and 18 in Volume II of the Finance Accounts.
- 5. Statement of Progressive Capital Expenditure.** This statement corresponds to the detailed Statement 16 in Volume II of the Finance Accounts.
- 6. Statement of Borrowings and Other Liabilities:** Borrowings of the Government comprise market loans raised by it (Internal Debt) and Loans and Advances received from the Government of India. 'Other Liabilities' comprise 'Small Savings, Provident Funds etc.', 'Reserve Funds' and 'Deposits'. The statement also contains a note on service of debt and corresponds to the detailed Statement 17 in Volume II of the Finance Accounts.
- 7. Statement of Loans and Advances given by the Government:** This statement depicts all loans and advances given by the State Government to various categories of loanees like Statutory Corporations, Government Companies, Autonomous and Other Bodies/ Authorities and recipient individuals (including Government servants). This statement corresponds to the detailed Statement 18 in Volume II of the Finance Accounts.

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**GUIDE TO THE FINANCE ACCOUNTS**

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- 8. Statement of Investments of the Government:** This statement depicts investments of the State Government in the equity capital of Statutory Corporations, Government Companies, other Joint Stock Companies, Cooperative institutions and Local Bodies. This statement corresponds to the detailed Statement 19 in Volume II of the Finance Accounts.
- 9. Statement of Guarantees given by the Government:** This statement summarises the guarantees given by the State Government on repayment of principal and interest on loans raised by Statutory Corporations, Government Companies, Local Bodies and Other institutions. This statement corresponds to the detailed Statement 20 in Volume II of the Finance Accounts.
- 10. Statement of Grants-in-Aid given by the Government:** This statement depicts all Grants-in-Aid given by the State Government to various categories of grantees like Statutory Corporations, Government Companies, Autonomous and Other Bodies/ Authorities and individuals. Appendix III in Volume-II of Finance Accounts provides details of the recipient institutions.
- 11. Statement of Voted and Charged Expenditure:** This statement assists in the agreement of the net figures appearing in the Finance Accounts with the gross figures appearing in the Appropriation Accounts.
- 12. Statement on Sources and Application of Funds for Expenditure other than on Revenue Account:** This statement is based on the principle that revenue expenditure is expected to be defrayed from revenue receipts, while capital expenditure of the year is met from revenue surplus, net credit balances in the public account, cash balance at the beginning of the year and borrowings.
- 13. Summary of balances under Consolidated Fund, Contingency Fund and Public Account:** This statement assists in proving the accuracy of the accounts. The statement corresponds to the detailed Statements 14, 15, 16, 17, 18 and 21 in Volume II of the Finance Accounts.
- Volume II of the Finance Accounts contains two parts-nine detailed statements in Part I and 13 Appendices in Part II.**
- Part I of Volume II**
- 14. Detailed Statement of Revenue and Capital Receipts by Minor Heads:** This statement corresponds to the Summary Statement 3 in Volume I of the Finance Accounts.

- 15. Detailed Statement of Revenue Expenditure by Minor Heads:** This statement, which corresponds to the summary Statement 4 in Volume I, depicts the revenue expenditure of the State Government under Administrative Expenditure and Programme Expenditure (State Sector Schemes, Centrally Sponsored Schemes/Central Sector Schemes). Charged and Voted expenditure are exhibited distinctly.
- 16. Detailed Statement of Capital Expenditure by Minor Heads and Sub-heads:** This statement, which corresponds to the summary Statement 5 in Volume I, depicts the capital expenditure (during the year and cumulatively) of the State Government under Administrative Expenditure and Programme Expenditure (State Sector Schemes, Centrally Sponsored Schemes/Central Sector Schemes). Charged and Voted expenditure are exhibited distinctly. In addition to representing details of capital expenditure at Minor Head level, in respect of significant schemes, this statement depicts details at Sub-head levels also.
- 17. Detailed Statement of Borrowings and Other Liabilities:** This statement, which corresponds to the summary Statement 6 in Volume I, contains details of all loans raised by the State Government (market loans, bonds, loans from the Central Government, loans from Financial Institutions, Special Securities issued to National Small Savings Fund, etc.) and Ways and Means advances extended by the Reserve Bank of India. This statement presents the information on loans under three categories: (a) details of individual loans, (b) maturity profile, i.e., amounts payable in respect of each category of loans in different years, and (c) interest rate profile of outstanding loans and annexure depicting Market loans.
- 18. Detailed Statement of Loans and Advances given by the State Government:** This statement corresponds to the summary Statement 7 in Volume I.
- 19. Detailed Statement of Investments of the Government:** This statement depicts details of investments entity wise and Major and Minor Head wise details of discrepancies, if any, between Statements 16 and 19. This statement corresponds to Statement 8 in Volume I.

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**GUIDE TO THE FINANCE ACCOUNTS**

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**20. Detailed Statement of Guarantees given by the Government:** This statement depicts entity wise details of Government Guarantees. This statement corresponds to Statement 9 in Volume I.

**21. Detailed Statement on Contingency Fund and Other Public Account transactions:** This statement depicts at Minor Head level details of unrecouped amounts under Contingency Fund, consolidated position of Public Accounts transactions during the year, and outstanding balances at the end of the year. This Statement corresponds to Statement 13 in Volume I.

**22. Detailed Statement on Investment of Earmarked Balances:** This statement depicts details of investments from the Reserve Funds and Deposits (Public Account).

**Part II of Volume II**

**Part II contains 13 appendices** on various items including salaries, subsidies, Grants-in-Aid, externally aided projects, scheme wise expenditure in respect of major Centrally Sponsored Schemes and State Sector schemes, etc. These details are presented in the accounts at Sub head level or below (i.e. below Minor Head levels) and so are not generally depicted in the Finance accounts. A detailed list of appendices appears at the ‘Table of Contents’ in Volume I and II. The statements read with the appendices give a complete picture of the state of finances of the State Government.

**C. Ready Reckoner**

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

<b>Parameter</b>	<b>Summary Statements (Volume I)</b>	<b>Detailed Statements (Volume II)</b>	<b>Appendices</b>
<b>Revenue Receipts (including Grants received), Capital Receipts</b>	2, 3	14	
<b>Revenue Expenditure</b>	2, 4	15	I (Salary), II (Subsidy)
<b>Grants-in-Aid given by the Government</b>	2,10	---	III (Grants-in-Aid)
<b>Capital expenditure</b>	1, 2, 4, 5, 12	16	I (Salary)
<b>Loans and Advances given by the Government</b>	1, 2, 4, 7	18	
<b>Debt Position/Borrowings</b>	1, 2, 6	17	
<b>Investments of the Government in Companies, Corporations etc</b>	8	19	

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**GUIDE TO THE FINANCE ACCOUNTS**

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<b>Parameter</b>	<b>Summary Statements (Volume I)</b>	<b>Detailed Statements (Volume II)</b>	<b>Appendices</b>
<b>Cash</b>	1, 2, 12, 13		
<b>Balances in Public Account and investments thereof</b>	1, 2, 12, 13	21, 22	
<b>Guarantees</b>	9	20	
<b>Schemes</b>			IV (Externally Aided Projects), V (Scheme Expenditure)

**D. Periodical adjustments and Book adjustments:**

Certain transactions that appear in the accounts do not involve actual movement of cash at the time of booking. Some of these transactions take place at the level of the account rendering units (e.g. treasuries, divisions etc.) themselves. For instance, transactions involving adjustment of all deductions (GPF, recoveries of advances given etc.) from salaries are recorded by debiting functional major heads (pertaining to the concerned department) by book adjustment to revenue receipt/ loans/ public accounts. Similarly ‘nil’ bills where moneys transferred between the Consolidated Fund and Public Account represent non-cash transactions occurring at the level of the accounts rendering units.

In addition of the above, the Principal Accountant General/Accountant General (A&E) carries out periodical adjustments and book adjustments of the following nature in the accounts of the State Government, details of which appear in Annexure-A to Notes to Accounts (Volume I) and footnotes to the relevant statements.

Examples of periodical adjustments and book adjustments are given below:

(1) Creation of funds/ adjustment of contribution to Funds in Public Account by debit to Consolidated Fund e.g., State Disaster Response Fund, Central Road Fund, Reserve Funds, Sinking Fund, etc.

(2) Crediting of deposit heads of accounts in Public Account by debit to Consolidated Fund.

(3) Annual adjustment of Interest on General Provident Fund (GPF) and State Government Group Insurance Scheme where Interest is adjusted by debiting Major Head 2049-Interest and crediting Major Head 8009-State Provident Fund and Major Head 8011-Insurance and Pension Fund.

(4) Adjustment of Debt Waiver under the scheme of Government of India based on the recommendations of the Central Finance Commissions. These adjustments (where

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## GUIDE TO THE FINANCE ACCOUNTS

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Central Loans are written-off by crediting Major Head 0075-Misc. General Services by contra entry in the Major Head 6004-Loans and Advances from the Central Government) have impact on both Revenue Receipts and Public Debt heads.

**E. Rounding:**

Difference of ₹0.01 lakh/crore, wherever occurring, is due to rounding.



<b>STATEMENT No. 1</b>				
<b>STATEMENT OF FINANCIAL POSITION</b>				
<b>(₹ in crore)</b>				
<b>Assets <sup>1</sup></b>	<b>Reference</b>		<b>As on 31 March 2019</b>	<b>As on 31 March 2018</b>
	<b>(Sl. No.)</b>			
	<b>Notes to Accounts</b>	<b>Statement</b>		
<b>Cash</b>				
(i) Cash in Treasuries and Local Remittances		Annexure to Statement No. 2	..	..
(ii) Departmental Balances		Annexure to Statement No. 2	19.75	19.78
(iii) Permanent Imprest		Annexure to Statement No. 2	0.33	0.33
(iv) Cash Balance Investments		21 & Annexure to Statement No. 2	2,31,35.59	2,47,47.97
(v) Deposits with Reserve Bank of India (If credit, balance include here with minus sign)	Para-2 (vii)	21 & Annexure to Statement No. 2	16,24.56	5,57.03
(vi) Investments from Earmarked Balances <sup>2</sup>		21, 22 & Annexure to Statement No. 2	1,33,54.25	55,23.00
<b>Capital Expenditure</b>				
(i) Investments in Shares of Companies, Corporations, etc.	Para-3 (iv)	8	53,53.76	49,74.21
(ii) Other Capital Expenditure		16	13,60,95.25	11,29,92.72
<b>Contingency Fund (un-recouped)</b>	Para-3 (vii)	21	14,40.22	..
<b>Loans and Advances</b>	Para-3 (iii)	7 and 18	71,90.58	63,25.57
<b>Advances with departmental officers</b>		21	11.36	11.39
<b>Suspense and Miscellaneous Balances</b>	Para-3 (vi)	21	..	..
<b>Remittance Balances</b>		21	79.05	92.53
<b>Cumulative excess of Expenditure over Receipts</b>		12	..	..
<b>Total</b>			<b>18,83,04.70</b>	<b>15,52,44.53</b>

1. The figures of Assets and Liabilities are cumulative figures. Please also see note 1 (ii) in the section Notes to Accounts.

2. Investments out of Earmarked Funds in shares of Companies etc. are excluded under Capital Expenditure and included under Investments from Earmarked Funds.

STATEMENT No. 1				
STATEMENT OF FINANCIAL POSITION				
(₹ in crore)				
Liabilities	Reference		As on 31 March 2019	As on 31 March 2018
	(Sl. No.)			
	Notes to Accounts	Statement		
<b>Borrowings (Public Debt)</b>				
(i) Internal Debt		6 and 17	5,04,21.02	4,45,84.24
(ii) Loans and Advances from Central Government		6 and 17	78,31.72	76,05.60
Non-Plan Loans			15.44	17.62
Loans for State Schemes			59,85.50	67,39.04
Loans for Central Schemes			..	..
Loans for Centrally Sponsored Schemes			..	..
Centrally Sponsored Schemes		6 and 17	2.37	0.23
Other Loans for State/UTs with Legislature Schemes		6 and 17	18,27.85	8,48.14
Other Loans			0.56	0.56
<b>Contingency Fund (Corpus)</b>	Para-3 (vii)	21	4,00.00	4,00.00
<b>Liabilities on Public Account</b>				
(i) Small Savings, Provident Fund, etc.		21	2,34,23.06	2,16,75.32
(ii) Deposits		21	2,58,27.26	2,16,24.96
(iii) Reserve Funds		21	1,41,08.86	71,96.95
(iv) Remittance Balances		21	..	..
(v) Suspense and Miscellaneous Balances <sup>3</sup>	Para-3 (vi)	21	1,71.72	2,26.13
(vi) Misc. Capital Receipts		12	6,98.15	6,98.15
<b>Cumulative excess of Receipts over Expenditure <sup>4</sup></b>			<b>6,54,22.91</b>	<b>5,12,33.19</b>
<b>Total</b>			<b>18,83,04.70</b>	<b>15,52,44.53</b>

<sup>3</sup> In this statement the line item 'Suspense and Miscellaneous Balances' does not include 'Cash Balance Investment Account' which is included separately above, though the latter forms part of this sector elsewhere in these Accounts.

<sup>4</sup> The cumulative excess of receipts over expenditure or expenditure over receipts is different from the fiscal/revenue deficit for the current year.

STATEMENT No. 2					
STATEMENT OF RECEIPTS AND DISBURSEMENTS					
	Receipts			Disbursements	
	2018-19	2017-18		2018-19	2017-18
(₹ in crore)					
Part - I Consolidated Fund					
Section - A : Revenue					
<b>Revenue Receipts</b> (Ref. Statement 3 & 14)	9,95,46.12	8,52,04.29	<b>Revenue Expenditure</b> (Ref. Statement 4-A, 4-B & 15)	8,53,56.41	7,18,37.30
<b>Tax Revenue</b> <b>(raised by the State)</b> (Ref. Statement 3 & 14)	3,03,18.33	2,79,13.81	<b>Salaries</b> <sup>1</sup> (Ref. Statement 4-B & Appendix-I)	1,93,99.49	1,75,26.82
<b>Non-Tax Revenue</b>			<b>Subsidies</b> (Ref. Appendix-II)	31,68.16	28,29.59
Interest receipts (Ref. Statement 3 & 14)	14,62.25	6,00.72	<b>Grants-in-Aid</b> <sup>2</sup> (Ref. Statement 4-B, 10 & Appendix-III)	2,45,93.25	2,05,17.90
Others (Ref. Statement 3)	1,28,14.28	77,97.76			
<b>Total Non-Tax Revenue</b> (Ref. Statement 3 & 14)	1,42,76.53	83,98.48	<b>General Services</b> (Ref. Statement 4 & 15)		
			Interest Payment and Service of Debt (Ref. Statement 4-A, 4-B & 15)	58,00.37	49,88.34
			Pension (Ref. Statement 4-A, 4-B & 15)	1,05,19.60	86,92.86
<b>Share of Union Taxes/Duties</b> (Ref. Statement 3 & 14)	3,53,53.73	3,12,72.06	Others (Ref. Statement 4-B)	24,13.63	15,02.62
			<b>Total General Services</b> (Ref. Statement 4-A & 15)	1,87,33.60	1,51,83.82
			<b>Social Services</b> (Ref. Statement 4-A & 15)	1,12,30.83	84,57.17
			<b>Economic Services</b> (Ref. Statement 4-A & 15)	68,68.07	60,59.35
<b>Grants from Central Government</b> (Ref. Statement 3 & 14)	1,95,97.53	1,76,19.95	<b>Compensation and assignment to Local Bodies and PRIs</b> (Ref. Statement 4-A & 15)	13,63.02	12,62.66
<b>Revenue Deficit</b>	..	..	<b>Revenue Surplus</b>	1,41,89.71	1,33,66.99

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

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

STATEMENT No. 2					
STATEMENT OF RECEIPTS AND DISBURSEMENTS					
	Receipts			Disbursements	
	2018-19	2017-18		2018-19	2017-18
(₹ in crore)					
Part - I Consolidated Fund					
Section - B : Capital					
<b>Capital Receipts</b> (Ref. Statement 3 & 14)	..	..	<b>Capital Expenditure</b> (Ref. Statement 4-A, 4-B & 16)	2,34,82.09	2,11,08.55
			General Services (Ref. Statement 4-A & 16)	7,29.59	4,64.57
			Social Services (Ref. Statement 4-A & 16)	45,45.07	42,00.95
			Economic Services (Ref. Statement 4-A & 16)	1,82,07.43	1,64,43.03
<b>Recoveries of Loans and Advances</b> (Ref. Statement 3, 7 & 18)	3,05.30	2,57.49	<b>Loans and Advances disbursed</b> (Ref. Statement 4-A, 7 & 18)	11,70.31	18,75.42
			General Services (Ref. Statement 4-A, 7 & 18)	7,00.00	14,00.00
			Social Services (Ref. Statement 4-A, 7 & 18)	..	..
			Economic Services (Ref. Statement 4-A, 7 & 18)	3,60.92	3,95.47
			Loans to Government Servants (Ref. Statement 4-A, 7 & 18)	94.25	79.95
			Loans to Misc. Services (Ref. Statement 4-A, 7 & 18)	15.14	..
<b>Public Debt Receipts</b> (Ref. Statement 3, 6 & 17)	1,00,02.61	1,28,61.60	<b>Repayment of Public Debt</b> (Ref. Statement 4-A, 6 & 17)	39,39.70	26,90.21
Internal Debt (market loans etc)	90,19.54	1,20,13.25	Internal Debt (market loans)	31,82.76	19,82.43
Loans from GOI (Ref. Statement 3, 6 & 17)	9,83.06	8,48.35	Loans from Central Government (Ref. Statement 4-A, 6 & 17)	7,56.94	7,07.79
			Transfer to Contingency Fund	..	..
<b>Net of Inter-State Settlement Account</b>	..	..	<b>Net of Inter-State Settlement Account</b>	..	..
<b>Total Receipts Consolidated Fund</b> (Ref. Statement 3)	10,98,54.03	9,83,23.39	<b>Total Expenditure Consolidated Fund</b> (Ref. Statement 4)	11,39,48.51	9,75,11.48
<b>Deficit in Consolidated Fund</b>	40,94.48	..	<b>Surplus in Consolidated Fund</b>	..	8,11.91

STATEMENT No. 2					
STATEMENT OF RECEIPTS AND DISBURSEMENTS					
	Receipts			Disbursements	
	2018-19	2017-18		2018-19	2017-18
(₹ in crore)					
<b>Part - II Contingency Fund</b>					
<b>Contingency Fund</b> <i>(Ref. Statement 21)</i>	..	..	<b>Contingency Fund</b> <i>(Ref. Statement 21)</i>	14,40.22	..
<b>Part - III Public Account <sup>3</sup></b>					
<b>Small Savings</b> <i>(Ref. Statement 21)</i>	51,26.00	47,92.17	<b>Small Savings</b> <i>(Ref. Statement 21)</i>	33,78.25	32,34.36
<b>Reserve and Sinking Funds</b> <i>(Ref. Statement 21)</i>	1,06,72.79	38,25.82	<b>Reserve and Sinking Funds</b> <i>(Ref. Statement 21)</i>	1,15,92.12	39,11.53
<b>Deposits</b> <i>(Ref. Statement 21)</i>	2,23,01.53	4,02,18.64	<b>Deposits</b> <i>(Ref. Statement 21)</i>	1,80,99.23	2,63,21.30
<b>Advances</b> <i>(Ref. Statement 21)</i>	2,26.05	1,38.05	<b>Advances</b> <i>(Ref. Statement 21)</i>	2,26.02	1,38.48
<b>Suspense and Misc.</b> <i>(Ref. Statement 21)</i>	29,33,44.98	29,32,97.76	<b>Suspense and Misc. <sup>4</sup></b> <i>(Ref. Statement 21)</i>	29,17,86.98	30,92,01.53
<b>Remittances</b> <i>(Ref. Statement 21)</i>	2,45,45.83	2,28,00.52	<b>Remittances</b> <i>(Ref. Statement 21)</i>	2,45,32.35	2,28,12.67
<b>Total Receipts Public Account</b> <i>(Ref. Statement 21)</i>	<b>35,62,17.18</b>	<b>36,50,72.95</b>	<b>Total Disbursements Public Account</b> <i>(Ref. Statement 21)</i>	<b>34,96,14.95</b>	<b>36,56,19.86</b>
<b>Deficit in Public Account</b>	..	5,46.91	<b>Surplus in Public Account</b>	66,02.23	..
<b>Opening Cash Balance</b>	5,57.03	3,18.65	<b>Closing Cash Balance</b>	16,24.56	5,57.03
<b>Increase in Cash Balance</b>	10,67.53	2,38.38	<b>Decrease in Cash Balance</b>	..	..

<sup>3</sup> For details see Statement No. 21 in Volume-II.

<sup>4</sup> 'Suspense and Miscellaneous' includes 'other accounts' such as Cash Balance Investments Account (Major Head 8673) etc. The figures may appear huge on account of these other accounts. Details may please be seen in Statement No. 21

**ANNEXURE A**

**CASH BALANCES AND INVESTMENTS OF CASH BALANCES**

	<b>As on 31 March 2019</b>	<b>As on 1 April 2018</b>
<b>1</b>	<b>2</b>	<b>3</b>
	<b>(₹ in crore)</b>	
<b>a) General Cash Balance</b>		
1. Cash in Treasuries	..	..
2. Deposits with the Reserve Bank <sup>1</sup>	16,24.56@	5,57.03@
3. Remittances in Transit	..	..
<b>TOTAL</b>	<b>16,24.56</b>	<b>5,57.03</b>
4. Investments held in the Cash Balance – Investment Account	2,31,35.59#	2,47,47.97
<b>TOTAL-(a)</b>	<b>2,47,60.15</b>	<b>2,53,05.00</b>
<b>b) Other Cash Balances and Investments</b>		
1. Cash with Departmental Officers (viz. Officers of Forest, Public Works Departments, etc.)	19.75	19.78
2. Permanent Advances for contingent expenditure with Departmental Officers	0.33	0.33
3. Investment of Earmarked Funds	1,33,54.25	55,23.00
<b>TOTAL- (b)</b>	<b>1,33,74.33</b>	<b>55,44.36</b>
<b>TOTAL- (a) and (b)</b>	<b>3,81,34.48</b>	<b>3,08,48.11</b>

Note: <sup>1</sup> The Balance under Head ‘Deposits with Reserve Bank’ is arrived at after taking into account the Inter-Government monetary settlements pertaining to transactions of the Financial Year 2018-19 advised to the Reserve Bank of India till 10 April 2019.

Note: @ There was a net difference of ₹11,01.95 crore (Debit) between the figure (₹16,24.56 crore) reflected in the Accounts (Debit) and that intimated by the Reserve Bank of India ₹5,22.61 crore (Credit) in respect of Deposits with Reserve Bank of India included in the Cash Balance. After reconciliation and adjustment, the difference is reduced to ₹144.52 crore (Debit) (June 2019).

# Includes ₹14,127.59 crore relating to Odisha Mineral Bearing Areas Development Corporation (OMBADC).

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## ANNEXURE A

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### CASH BALANCES AND INVESTMENTS OF CASH BALANCES

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#### Explanatory Notes

**(a) Cash and Cash Equivalents:** Cash and cash equivalents consist of cash in treasuries and deposit with Reserve Bank of India and other Banks and Remittances in Transit. The balance under the head 'Deposits with Reserve Bank' depicts the combined balance of the Consolidated Fund, Contingency Fund and the Public Account at the end of the year. To arrive at the overall cash position, the cash balances with treasuries, departments and investments out of the cash balances/reserve funds etc. are added to the balance in 'Deposits with RBI'.

**(b) Daily Cash Balance:** Under an agreement with the Reserve Bank of India, the State Government has to maintain a minimum cash balance of ₹1.28 crore with the Bank. If the balance falls below the agreed minimum on any day, the shortfall is made good by availing special drawing facility, ways and means advances/overdrafts from time to time.

For arriving at the daily cash balance<sup>2</sup> for the purpose of grant of Ways and Means advances/Overdraft, the RBI evaluates the holdings of 14 days Treasury Bills along with the transactions reported (at RBI counters, Inter-Government transactions and Treasury transactions reported by the agency banks) for the day. To the cash balance so arrived at, the maturity of 14 days Treasury Bills if any, is added and excess balance, if any, after maintaining the minimum cash balance is reinvested in Treasury Bills. If the net cash balance arrived at results in less than the minimum cash balance or a credit balance and if there are no 14 days Treasury Bills maturing on that day, RBI rediscounts the holdings of the 14 days Treasury Bills and makes good the shortfall. If there is no holding of 14 days Treasury Bills on that day the State Government applies for Special Drawing Facility, Ways and Means Advances/ Over Draft.

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Note <sup>2</sup> - The cash balance ('Deposits with RBI') above is the closing cash balance of the year as on 31 March 2019 but worked out by 10 April 2019 and not simply the daily balance on 31 March 2019.

## ANNEXURE A

### CASH BALANCES AND INVESTMENTS OF CASH BALANCES

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

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

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

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

(c) The limit for Ways and Means Advances to the State Government was ₹9,85.00 crore with effect from 1 February 2016. The Bank has also agreed to give Special Drawing Facility (SDF) against the pledge of Government Securities. SDF linked to the quantum of investments in Government of India Securities including Auction Treasury Bills and the incremental investment in Consolidated Sinking Fund (CSF)/Guarantee Redemption Fund (GRF).

(d) The extent to which the Government maintained the minimum Cash Balance with the Reserve Bank during 2018-19 is given below: -

(i)	Number of days on which the minimum balance was maintained without taking any advance.	365
ii)	Number of days on which the minimum balance was maintained by taking Special Drawing Facility.	Nil
(iii)	Number of days on which the minimum balance was maintained by taking Ways and Means Advance.	Nil
(iv)	Number of days on which there was shortfall in minimum balance even after taking the above advances.	Nil
(v)	Number of days on which overdrafts were taken.	Nil

## ANNEXURE A

### CASH BALANCES AND INVESTMENTS OF CASH BALANCES

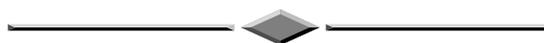
(e) The investments held in the Cash Balance Investment Account as on 31 March 2019 were for ₹2,31,35.59 crore. These were invested in Government of India Securities and Treasury Bills. The interest realised during the year on such investment was ₹14,27.13 crore, which included ₹3,71.54 crore being interest on 14 days Treasury Bills rediscounted during 2018-19.

(f) Details of Cash Balance Investment Account:

(a)	Government of India Stock -	₹76.09 crore
(b)	14 days Government of India Treasury Bills	₹89,31.92 crore
(c)	91 days Government of India Treasury Bills	Nil
(d)	182 days Government of India Treasury Bills	Nil
(e)	364 days Government of India Treasury Bills	₹1,41,27.58 crore
<b>TOTAL</b>		<b>₹2,31,35.59 crore</b>

(g) The investment out of the Earmarked Funds at the end of the year was ₹1,33,54.25 crore, details of which are given in the Annexure to Statement No. 22.

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



**STATEMENT No. 3**

**STATEMENT OF RECEIPTS (CONSOLIDATED FUND)**

Description	Actuals	
	2018-19	2017-18
(₹ in crore)		
<b>A. Tax Revenue</b>		
<b>A.1 Own Tax Revenue</b>		
State Goods and Services Tax (SGST)	1,19,42.59	66,09.27
Land Revenue	5,11.07	5,42.27
Stamps and Registration Fees	12,37.46	10,36.68
State Excise	39,25.12	32,20.99
Taxes on Sales, Trade etc.	73,10.24	1,15,21.65
Taxes on Vehicles	17,45.58	15,34.95
Taxes on Goods and Passengers	1,82.32	12,60.49
Others	34,63.95	21,87.51
<b>A.2 Share of net proceeds of Taxes</b>		
Central Goods and Services Tax (CGST)	87,25.35	4,41.24
Integrated Goods and Services Tax (IGST)	6,96.30	31,56.48
Corporation Tax	1,22,93.90	95,74.85
Taxes on Income other than Corporation Tax	90,53.94	80,85.26
Other Taxes on Income and Expenditure	64.03	..
Taxes on Wealth	4.51	(-)0.29
Customs	25,05.86	31,55.50
Union Excise Duties	16,65.28	32,98.40
Service Tax	3,26.30	35,60.63
Other Taxes and Duties on Commodities and Services	18.26	(-)0.01
<b>Total A. Tax Revenue</b>	<b>6,56,72.06</b>	<b>5,91,85.87</b>
<b>B. Non Tax Revenue</b>		
Non-ferrous Mining and Metallurgical Industries	1,04,79.61	61,30.99
Interest Receipts	14,62.25	6,00.72
Dividends and Profits	5,43.94	66.22
Miscellaneous General Services	4,19.13	2,39.87
Major Irrigation	3,81.78	1,27.27
Medium Irrigation	2,86.80	5,36.20
Water Supply and Sanitation	96.54	85.38
Ports and Light Houses	88.25	84.37
Police	67.94	45.07
Roads and Bridges	66.69	66.26
Public Works	63.35	68.05
Medical and Public Health	49.85	57.79
Other Administrative Services	40.84	14.83
Forestry and Wildlife	31.67	62.79
Education, Sports, Art and Culture	25.92	23.88
Coal and Lignite	20.14	30.45
Housing	17.76	16.04
Crop Husbandry	16.40	31.88

**STATEMENT No. 3**

**STATEMENT OF RECEIPTS (CONSOLIDATED FUND)**

Description	Actuals	
	2018-19	2017-18
	(₹ in crore)	
Other Social Services	15.93	10.62
Industries	15.33	1.18
Contributions and Recoveries towards Pension and Other Retirement benefits	14.41	12.70
Other General Economic Services	13.46	14.30
Labour and Employment	13.28	11.60
Minor Irrigation	8.48	25.35
Civil Aviation	5.35	0.37
Co-operation	4.03	6.09
Other Agricultural Programmes	3.82	2.79
Stationery and Printing	3.71	3.61
Power	3.67	3.39
Civil Supplies	3.26	5.02
Tourism	3.04	0.18
Urban Development	1.96	2.83
Public Service Commission	1.79	3.55
Animal Husbandry	1.75	1.77
Jails	1.38	1.15
Fisheries	0.99	1.69
Village and Small Industries	0.75	0.33
Inland Water Transport	0.37	0.40
Other Rural Development Programmes	0.32	0.62
Social Security and Welfare	0.29	0.22
Information and Publicity	0.18	0.22
Land Reforms	0.10	0.38
Food Storage and Warehousing	0.01	0.01
Family Welfare	0.01	0.05
Dairy Development	..	..
Non Conventional Sources of Energy	..	..
Other Scientific Research	..	..
Petroleum	..	..
<b>Total B. Non Tax Revenue</b>	<b>1,42,76.53</b>	<b>83,98.48</b>
<b>C. Grants-in-Aid from Central Government</b>		
<b>C.5 Grants for Special Plan Schemes</b>	..	..
<b>C.6 Centrally Sponsored Schemes</b>		
Central Assistance/Share	1,25,22.86	1,26,17.92
Grants under proviso to Article 275(1) of the Constitution	3,90.06	2,79.70
Grants from Central Road Fund	1,11.93	2,30.54
Externally Aided Projects-Grants for Centrally Sponsored Schemes	..	2.30
<b>C.7 Finance Commission Grants</b>		
Grants for Rural Local Bodies	17,68.44	15,28.71

**STATEMENT No. 3**

**STATEMENT OF RECEIPTS (CONSOLIDATED FUND)**

Description	Actuals	
	2018-19	2017-18
	(₹ in crore)	
Grants in aid for State Disaster Response Fund	7,78.50	6,18.00
Grants for Urban Local Bodies	2,92.73	2,58.84
<b>C.8 Other Transfer/Grants to States/Union Territories with Legislatures</b>		
Grants to cover gap in resources	..	60.76
Compensation for loss of revenue arising out of implementation of GST	33,90.00	20,19.00
Grants towards Contribution to National Disaster Response Fund (NDRF)	3,41.72	..
Special Assistance	1.29	4.18
<b>Total C. Grants</b>	<b>1,95,97.53</b>	<b>1,76,19.95</b>
<b>Total Revenue Receipts (A+B+C)</b>	<b>9,95,46.12</b>	<b>8,52,04.30</b>
<b>D. Capital Receipts</b>		
Disinvestment proceeds	..	..
Others	..	..
<b>Total D. Capital Receipts</b>	<b>..</b>	<b>..</b>
<b>E. Public Debt Receipts</b>		
<b>E.1 Internal Debt of the State Government</b>		
Market Loans	55,00.00	84,38.00
Bonds	..	..
Loans from Financial Institutions	35,19.54	35,75.25
Special Securities issued to NSSF of Central Government	..	..
Other Loans	..	..
<b>E.2 Loans and Advances from the Central Government</b>		
Non-Plan Loans	..	..
Loans for State/ Union Territory Plan Schemes	0.03	(-)0.02
Other Loans	9,83.03	8,48.14
<b>Total E. Public Debt Receipts</b>	<b>1,00,02.60</b>	<b>1,28,61.60</b>
<b>F. Loans and Advances by State Government (Recoveries) *</b>	<b>3,05.30</b>	<b>2,57.49</b>
<b>G. Inter State Settlement</b>	<b>..</b>	<b>..</b>
<b>Total - Receipts in Consolidated Fund (A+B+C+D+E+F+G)</b>	<b>10,98,54.02</b>	<b>9,83,23.39</b>

\* Details are in Statement No. 7 in Volume I and 18 in Volume II.

**STATEMENT No. 4**

**STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND**

**A. EXPENDITURE BY FUNCTION**

**(₹ in crore)**

Description	2018-2019		Loans &	Total
	Revenue	Capital	Advances	
<b>A General Services</b>				
<b>A.1 Organs of State</b>				
Parliament/ State/ Union Territory Legislatures	40.51	..	..	40.51
President/ Vice-President/ Governor/ Administrator of Union Territories	10.27	..	..	10.27
Council of Ministers	19.21	..	..	19.21
Administration of Justice	4,78.65	..	..	4,78.65
Elections	3,19.64	..	..	3,19.64
<b>A.2 Fiscal Services</b>				
Land Revenue	5,41.77	..	..	5,41.77
Stamps and Registration	57.58	..	..	57.58
State Excise	74.97	..	..	74.97
Taxes on Sales, Trade etc.	1,07.64	..	..	1,07.64
Taxes on Vehicles	1,02.19	..	..	1,02.19
Other Taxes and Duties on Commodities and Services	18.68	..	..	18.68
Other Fiscal Services	4.56	..	..	4.56
Interest Payments	58,00.37	..	..	58,00.37
<b>A.3 Administrative Services</b>				
Public Service Commission	20.15	..	..	20.15
Secretariat-General Services	2,09.09	..	..	2,09.09
District Administration	1,86.59	..	..	1,86.59
Treasury and Accounts Administration	1,39.13	..	..	1,39.13
Police	31,01.33	..	..	31,01.33
Jails	1,47.60	..	..	1,47.60
Stationery and Printing	52.09	5.00	..	57.09
Public Works	9,22.04	7,24.59	..	16,46.63
Vigilance	57.35	..	..	57.35
Other Administrative Services	4,24.44	..	..	4,24.44
<b>A.4 Pension and Miscellaneous General Services</b>				
Pensions and Other Retirement Benefits	1,05,19.60	..	..	1,05,19.60
Miscellaneous General Services	6,97.82	..	7,00.00	13,97.82

## STATEMENT No. 4

## STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND

## A. EXPENDITURE BY FUNCTION

(₹ in crore)

Description	2018-2019		Loans & Advances	Total
	Revenue	Capital		
<b>Total - General Services</b>	<b>2,40,53.27</b>	<b>7,29.59</b>	<b>7,00.00</b>	<b>2,54,82.86</b>
<b>B Social Services</b>				
<b>B.1 Education, Sports, Art and Culture</b>				
General Education	1,55,99.06	4,88.06	..	1,60,87.12
Technical Education	1,98.26	2,07.81	..	4,06.07
Sports and Youth Services	3,06.40	1,27.91	..	4,34.31
Art and Culture	92.02	..	..	92.02
<b>B.2 Health and Family Welfare</b>				
Medical and Public Health	46,96.93	6,19.57	..	53,16.50
Family Welfare	3,86.80	..	..	3,86.80
<b>B.3 Water Supply, Sanitation, Housing and Urban Development</b>				
Water Supply and Sanitation	29,63.22	21,33.10	..	50,96.32
Housing	2,57.36	3,47.59	..	6,04.95
Urban Development	18,88.75	1,46.27	..	20,35.02
<b>B.4 Information and Broadcasting</b>				
Information and Publicity	2,69.14	..	..	2,69.14
<b>B.5 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes</b>				
Welfare of Schedule Castes, Scheduled Tribes and Other Backward Classes	27,47.45	3,73.47	..	31,20.92
<b>B.6 Labour and Labour Welfare</b>				
Labour and Employment	1,42.54	..	..	1,42.54
<b>B.7 Social Welfare and Nutrition</b>				
Social Security and Welfare	54,33.66	21.05	..	54,54.71
Nutrition	8.82	..	..	8.82
Relief on account of Natural Calamities	12,77.01	..	..	12,77.01
<b>B.8 Others</b>				
Other Social Services	36.79	80.22	..	1,17.01
Secretariat-Social Services	1,22.36	..	..	1,22.36
<b>Total - Social Services</b>	<b>3,64,26.57</b>	<b>45,45.05</b>	<b>..</b>	<b>4,09,71.62</b>
<b>C Economic Services</b>				
<b>C.1 Agriculture and Allied Activities</b>				
Crop Husbandry	41,47.09	59.20	1,60.00	43,66.29

## STATEMENT No. 4

## STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND

## A. EXPENDITURE BY FUNCTION

(₹ in crore)

Description	2018-2019		Loans &	Total
	Revenue	Capital	Advances	
<b>C Economic Services - (Contd.)</b>				
Soil and Water Conservation	3,24.39	..	..	3,24.39
Animal Husbandry	3,91.68	25.06	..	4,16.74
Dairy Development	42.47	72.79	..	1,15.26
Fisheries	1,49.00	19.98	..	1,68.98
Forestry and Wild Life	7,25.16	3.97	0.75	7,29.88
Food, Storage and Warehousing	11,80.47	0.34	..	11,80.81
Agricultural Research and Education	1,54.26	..	..	1,54.26
Co-operation	7,18.17	51.10	50.00	8,19.27
Other Agricultural Programmes	9.86	2.19	..	12.05
<b>C.2 Rural Development</b>				
Special Programmes for Rural Development	8,25.13	..	..	8,25.13
Rural Employment	54,85.18	..	..	54,85.18
Land Reforms	22.60	..	..	22.60
Other Rural Development Programmes	35,99.59	12,50.00	..	48,49.59
Other Special Areas Programmes	15.00	1,82.73	..	1,97.73
<b>C.3 Special Area Programmes</b>				
Major Irrigation	5,36.86	17,96.13	..	23,32.99
Medium Irrigation	91.06	10,94.68	..	11,85.74
Minor Irrigation	6,75.30	17,70.72	..	24,46.02
Command Area Development	2,15.28	..	..	2,15.28
Flood Control and Drainage	1,60.18	10,45.30	..	12,05.48
<b>C.4 Energy</b>				
Power	2,32.64	17,35.83	1,50.17	21,18.64
New and Renewable Energy	35.44	..	..	35.44
<b>C.5 Industry and Minerals</b>				
Village and Small Industries	2,95.89	(-)2.95	..	2,92.94
Industries	1,05.49	1.06	..	1,06.55
Non-ferrous Mining and Metallurgical Industries	92.12	..	..	92.12
Other Industries	89.90	..	..	89.90
Other Outlays on Industries and Minerals	2,01.18	..	..	2,01.18
<b>C.6 Transport</b>				
Ports and Light Houses	6.76	6.16	..	12.92

## STATEMENT No. 4

## STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND

## A. EXPENDITURE BY FUNCTION

(₹ in crore)

Description	2018-2019		Loans & Advances	Total
	Revenue	Capital		
<b>C Economic Services - (Contd.)</b>				
Civil Aviation	3.08	64.79	..	67.87
Roads and Bridges	19,10.29	88,09.98	..	1,07,20.27
Road Transport	0.34	40.00	..	40.34
Inland Water Transport	5.63	..	..	5.63
Other Transport Services	..	41.02	..	41.02
<b>C.7 Science Technology and Environment</b>				
Other Scientific Research	38.99	..	..	38.99
Ecology and Environment	36.96	..	..	36.96
<b>C.8 General Economic Services</b>				
Secretariat-Economic Services	8,48.14	..	..	8,48.14
Tourism	84.57	1,04.50	..	1,89.07
Foreign Trade and Export Promotion	11.02	..	..	11.02
Census Surveys and Statistics	17.25	..	..	17.25
Civil Supplies	18.85	..	..	18.85
General Financial and Trading Institutions	..	27.06	..	27.06
Other General Economic Services	10.29	5.79	..	16.08
<b>Total - Economic Services</b>	<b>2,35,13.56</b>	<b>1,82,07.43</b>	<b>3,60.92</b>	<b>4,20,81.91</b>
<b>D Loans,Grants-in-aid and Contributions</b>				
Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	13,63.02	..	..	13,63.02
<b>Total - Loans,Grants-in-aid and Contributions</b>	<b>13,63.02</b>	<b>..</b>	<b>..</b>	<b>13,63.02</b>
<b>E Public Debt</b>				
Internal Debt of the State Government	..	..	31,82.76	31,82.76
Loans and Advances from the Central Government	..	..	7,56.94	7,56.94
<b>Total - Public Debt</b>	<b>..</b>	<b>..</b>	<b>39,39.70</b>	<b>39,39.70</b>
<b>F Loans To Government Servants, etc.</b>				
Loans to Government Servants, etc.	..	..	94.25	94.25
Miscellaneous Loans	..	..	15.14	15.14
<b>Total - Loans To Government Servants, etc.</b>	<b>..</b>	<b>..</b>	<b>1,09.39</b>	<b>1,09.39</b>
<b>Total- Loans, Grants in Aid &amp; Contributions, Public Debt and Loans to Government Servants, etc. (D+E+F)</b>	<b>13,63.02</b>	<b>..</b>	<b>40,49.09</b>	<b>54,12.11</b>
<b>Total Consolidated Fund Expenditure</b>	<b>8,53,56.42</b>	<b>2,34,82.07</b>	<b>51,10.01</b>	<b>11,39,48.50</b>

STATEMENT No. 4									
STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND									
B. EXPENDITURE BY NATURE (₹ in crore)									
Object of Expenditure	2016-17			2017-18			2018-19		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
Grants-in-Aid	18336.32		18336.32	20517.90		20517.90	24593.25		24593.25
Salaries	15034.58	145.63	15180.21	17526.82	170.54	17697.36	19399.49		19399.49
Pension	6842.58		6842.58	8692.86		8692.86	10519.60		10519.60
Major Works		4710.73	4710.73		5025.83	5025.83		3933.14	3933.14
Interest Payment and Service of Debt	4035.43		4035.43	4988.34		4988.34	5800.37		5800.37
Subsidies	2385.80		2385.80	2859.59		2859.59	3168.16		3168.16
Special Bonds of State Government for Small Savings Loans	1076.98		1076.98	1039.87		1039.87	955.03		955.03
Scholarship and Stipend	1071.87		1071.87	1170.47		1170.47	1363.87		1363.87
Maintenance and Repairs	951.18		951.16	937.20		937.20	592.74		592.74
Construction of Buildings	217.58	687.83	905.41	12.00	397.68	409.68	0.88	555.07	555.95
Construction of 33/11 KV New Grid Substations		900.00	900.00		781.00	781.00		500.00	500.00
Compensation	703.17		703.17	852.85		852.85	950.35		950.35
Supplementary Nutrition Programme	700.94		700.94	707.25		707.25	924.80		924.80
Crop Insurance	684.87		684.87						
Devolution	658.42		658.42	658.03		658.03	657.99		657.99
Biju Setu Yojana		563.34	563.34		458.13	458.13		495.87	495.87
Investment		541.70	541.70		551.19	551.19			
Lift Irrigation	223.88	204.78	428.66	119.95	823.13	943.08	119.95	671.68	791.63
Land Acquisition		378.54	378.54		442.39	442.39		302.00	302.00
Office Express	364.96	5.20	370.16	395.80	4.90	400.70	459.45	7.14	466.59
Subsidy for Agriculture Inputs etc.	362.65		362.65	754.22		754.22	468.44		468.44
Mukhya Mantri Sadak Yojana		333.66	333.66		292.08	292.08		298.03	298.03
Worked Charged Salaries	282.80	42.02	324.82	324.50	47.29	371.79	336.77	46.95	383.72
Payment of Incentive	317.31	..	317.31	27.37	..	27.37	27.40		27.40
Medicine	288.40	..	288.40	324.78	..	324.78	374.96		374.96
Rural Electrification under Biju Grama Jyoti	..	255.00	255.00	..	200.00	200.00	..	150.00	150.00
Tools and Equipment	..	243.86	243.86	210.12	7.71	217.83	278.67	12.41	291.08
Pipe Water Supply, Spot Sources and Sustainability, etc.	242.29	..	242.29	199.23	..	199.23	253.35	..	253.35
Other Charges	211.73	10.44	222.17	3105.02	521.66	3626.68	5089.48	451.61	5541.09

STATEMENT No. 4									
STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND									
B. EXPENDITURE BY NATURE (₹ in crore)									
Object of Expenditure	2016-17			2017-18			2018-19		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
Installation of Mega-Lift Irrigation Schemes	..	201.40	201.40	..	823.13	823.13	..	671.68	671.68
Jalanidhi	155.00		155.00	159.47		159.47	156.52		156.52
Flood Restoration Work	..	98.97	98.97	..	95.93	95.93	..	202.29	202.29
Completion of Incomplete Project	..	70.76	70.76	..	60.02	60.02	..	47.36	47.36
Improvement of Water Bodies With Domestic Support	..	54.70	54.70	..	8.76	8.76	..	46.14	46.14
Special Repairs	31.64	..	31.64	30.78	..	30.78	25.49	..	25.49
Others (a)	9873.87	9022.51	18896.40	6339.09	10397.18	16736.27	9092.70	15090.72	24183.42
<b>Gross Total</b>	<b>65054.25</b>	<b>18471.07</b>	<b>83525.32</b>	<b>71953.51</b>	<b>21108.55</b>	<b>93062.06</b>	<b>85609.71</b>	<b>23482.09</b>	<b>109091.80</b>
Deduct Recoveries	(-)13.72	..	(-)13.72	(-)116.21	..	(-)116.21	(-)253.30	..	(-)253.30
<b>Net TOTAL</b>	<b>65040.53</b>	<b>18471.07</b>	<b>83511.60</b>	<b>71837.30</b>	<b>21108.55</b>	<b>92945.85</b>	<b>85356.41</b>	<b>23482.09</b>	<b>108838.50</b>

(a) The object heads where expenditure is less than ₹10 crore are clubbed together and shown under the head "Others"

**STATEMENT No. 5**

**STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE**

<b>Major Head</b>	<b>Description</b>	<b>Expenditure during 2017-18</b>	<b>Progressive expenditure upto 2017-18</b>	<b>Expenditure during 2018-19</b>	<b>Progressive expenditure upto 2018-19</b>	<b>Per cent Increase (+)/ Decrease (-)</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>
(₹ in crore)						
<b>A. Capital Account of General Services</b>						
4047	Capital Outlay on other Fiscal Services	..	1.00	..	1.00	..
4055	Capital Outlay on Police	..	2,17.47	..	2,17.47	..
4058	Capital Outlay on Stationery and Printing	2.90	24.70	5.00	29.70	(+)20.24
4059	Capital Outlay on Public Works	4,61.67	37,45.68	7,24.59	44,70.27	(+)19.34
<b>Total - A. General Services</b>		<b>4,64.57</b>	<b>39,88.85</b>	<b>7,29.59</b>	<b>47,18.44</b>	<b>(+)18.29</b>
<b>B. Capital Account of Social Services</b>						
<b>(a) Capital Account of Education, Sports, Art and Culture</b>						
4202	Capital Outlay on Education, Sports, Arts and Culture	7,45.57	27,18.19	8,23.80	35,41.98	(+)30.31
<b>Total - (a) Capital Account of Education, Sports, Art and Culture</b>		<b>7,45.57</b>	<b>27,18.19</b>	<b>8,23.80</b>	<b>35,41.98</b>	<b>(+)30.31</b>
<b>(b) Capital Account of Health and Family Welfare</b>						
4210	Capital Outlay on Medical and Public Health	7,74.06	30,44.50	6,19.57	36,64.07	(+)20.35
4211	Capital Outlay on Family Welfare	..	2.33	..	2.33	..
<b>Total - (b) Capital Account of Health and Family Welfare</b>		<b>7,74.06</b>	<b>30,46.83</b>	<b>6,19.57</b>	<b>36,66.40</b>	<b>(+)20.33</b>

**STATEMENT No. 5**

**STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE**

<b>Major Head</b>	<b>Description</b>	<b>Expenditure during 2017-18</b>	<b>Progressive expenditure upto 2017-18</b>	<b>Expenditure during 2018-19</b>	<b>Progressive expenditure upto 2018-19</b>	<b>Per cent Increase (+)/ Decrease (-)</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>
<b>(₹ in crore)</b>						
<b>B. Capital Account of Social Services - (Contd.)</b>						
<b>(c) Capital Account of Water Supply and Sanitation, Housing and Urban Development</b>						
4215	Capital Outlay on Water Supply and Sanitation	15,79.76	68,42.07	21,33.10	89,75.17	(+)31.18
4216	Capital Outlay on Housing	2,94.74	22,48.82	3,47.60	25,96.42	(+)15.46
4217	Capital Outlay on Urban Development	1,31.62	5,73.11	1,46.26	7,19.37	(+)25.52
<b>Total - (c) Capital Account of Water Supply and Sanitation, Housing and Urban Development</b>		<b>20,06.12</b>	<b>96,64.00</b>	<b>26,26.96</b>	<b>1,22,90.96</b>	<b>(+)27.18</b>
<b>(d) Capital Account of Information and Broadcasting</b>						
4220	Capital Outlay on Information and Publicity	..	0.29	..	0.29	..
4221	Capital Outlay on Broadcasting	..	..	..	..	..
<b>Total - (d) Capital Account of Information and Broadcasting</b>		<b>..</b>	<b>0.29</b>	<b>..</b>	<b>0.29</b>	<b>..</b>
<b>(e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes</b>						
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	5,27.36	39,95.81	3,73.47	43,69.28	(+)9.35
<b>Total - (e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes</b>		<b>5,27.36</b>	<b>39,95.81</b>	<b>3,73.47</b>	<b>43,69.28</b>	<b>(+)9.35</b>

**STATEMENT No. 5**

**STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE**

<b>Major Head</b>	<b>Description</b>	<b>Expenditure during 2017-18</b>	<b>Progressive expenditure upto 2017-18</b>	<b>Expenditure during 2018-19</b>	<b>Progressive expenditure upto 2018-19</b>	<b>Per cent Increase (+)/ Decrease (-)</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>
						(₹ in crore)
	<b>B. Social Services - (Concl'd.)</b>					
	<b>(g) Capital Account of Social Welfare and Nutrition</b>					
4235	Capital Outlay on Social Security and Welfare	60.50	8,30.99	21.05	8,52.04	(+2.53)
	<b>Total - (g) Capital Account of Social Welfare and Nutrition</b>	<b>60.50</b>	<b>8,30.99</b>	<b>21.05</b>	<b>8,52.04</b>	<b>(+2.53)</b>
	<b>(h) Capital Account of Other Social Services</b>					
4250	Capital Outlay on other Social Services	87.34	5,34.62	80.22	6,14.84	(+15.01)
	<b>Total - (h) Capital Account of Other Social Services</b>	<b>87.34</b>	<b>5,34.62</b>	<b>80.22</b>	<b>6,14.84</b>	<b>(+15.01)</b>
	<b>Total - B. Social Services</b>	<b>42,00.95</b>	<b>2,07,90.71</b>	<b>45,45.07</b>	<b>2,53,35.79</b>	<b>(+21.86)</b>
	<b>C. Capital Account of Economic Services</b>					
	<b>(a) Capital Account of Agriculture and Allied Activities</b>					
4401	Capital Outlay on Crop Husbandry	41.60	1,59.04	59.20	2,18.24	(+37.22)
4402	Capital Outlay on Social and Water Conservation	..	4.05	..	4.05	..
4403	Capital Outlay on Animal Husbandry	31.59	2,54.93	25.06	2,79.99	(+9.83)
4404	Capital Outlay on Dairy Development	..	1.07	72.79	73.86	(+68,02.80)
4405	Capital Outlay on Fisheries	(-) 6.07	1,38.91	19.98	1,58.88	(+14.38)
4406	Capital Outlay on Forestry and Wild Life	2.89	8,31.85	3.97	8,35.82	(+0.48)
4408	Capital Outlay on Food Storage and Warehousing	..	33.77	0.34	34.11	(+1.01)
4415	Capital Outlay on Agricultural Research and Education	..	9.60	..	9.60	..

**STATEMENT No. 5**

**STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE**

<b>Major Head</b>	<b>Description</b>	<b>Expenditure during 2017-18</b>	<b>Progressive expenditure upto 2017-18</b>	<b>Expenditure during 2018-19</b>	<b>Progressive expenditure upto 2018-19</b>	<b>Per cent Increase (+)/ Decrease (-)</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>
<b>(₹ in crore)</b>						
<b>C. Capital Account of Economic Services - (Contd.)</b>						
4416	Investment in Agricultural Financial Institutions	..	5.54	..	5.54	..
4425	Capital Outlay on Co-operation	51.82	7,28.42	51.10	7,79.53	(+)7.02
4435	Capital Outlay on other Agricultural Programmes	3.00	1,40.90	2.19	1,43.09	(+)1.55
<b>Total - (a) Capital Account of Agriculture and Allied Activities</b>		<b>1,24.83</b>	<b>23,08.08</b>	<b>2,34.63</b>	<b>25,42.71</b>	<b>(+)10.17</b>
<b>(b) Capital Account of Rural Development</b>						
4515	Capital Outlay on other Rural Development Programmes	..	3.97	12,50.00	12,53.97	(+)3,14,86.15
<b>Total - (b) Capital Account of Rural Development</b>		<b>..</b>	<b>3.97</b>	<b>12,50.00</b>	<b>12,53.97</b>	<b>(+)3,14,86.15</b>
<b>(c) Capital Account of Special Area Programme</b>						
4575	Capital Outlay on other Special Areas Programmes	1,48.50	12,35.59	1,82.73	14,18.32	(+)14.79
<b>Total - (c) Capital Account of Special Area Programme</b>		<b>1,48.50</b>	<b>12,35.59</b>	<b>1,82.73</b>	<b>14,18.32</b>	<b>(+)14.79</b>
<b>(d) Capital Account of Irrigation and Flood Control</b>						
4700	Capital Outlay on Major Irrigation	18,13.31	1,73,43.27	17,96.13	1,91,39.40	(+)10.36
4701	Capital Outlay on Medium Irrigation	16,77.54	94,48.74	10,94.68	1,05,43.42	(+)11.59
4702	Capital Outlay on Minor Irrigation	23,86.68	88,39.36	17,70.71	1,06,10.08	(+)20.03
4711	Capital Outlay on Flood Control Projects	9,63.54	49,58.42	10,45.30	60,03.71	(+)21.08

**STATEMENT No. 5**

**STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE**

Major Head	Description	Expenditure during 2017-18	Progressive expenditure upto 2017-18	Expenditure during 2018-19	Progressive expenditure upto 2018-19	Per cent Increase (+)/ Decrease (-)
1	2	3	4	5	6	7
(₹ in crore)						
<b>C. Capital Account of Economic Services - (Contd.)</b>						
<b>Total - (d) Capital Account of Irrigation and Flood Control</b>		<b>68,41.07</b>	<b>4,05,89.79</b>	<b>57,06.82</b>	<b>4,62,96.61</b>	<b>(+)14.06</b>
<b>(e) Capital Account of Energy</b>						
4801	Capital Outlay on Power Projects	20,49.33	89,47.24	17,35.83	1,06,83.07	(+)19.40
4810	Capital Outlay on New and Renewable Energy	..	0.01	..	0.01	..
<b>Total - (e) Capital Account of Energy</b>		<b>20,49.33</b>	<b>89,47.25</b>	<b>17,35.83</b>	<b>1,06,83.08</b>	<b>(+)19.40</b>
<b>(f) Capital Account of Industry and Minerals</b>						
4851	Capital Outlay on Village and Small Industries	(-) 2.95	74.95	(-) 2.95	72.00	(-)3.94
4852	Capital Outlay on Iron and Steel Industries	0.94	37.22	1.06	38.28	(+)2.85
4853	Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	..	64.48	..	64.48	..
4855	Capital Outlay on Fertilizer Industries	..	0.06	..	0.06	..
4858	Capital Outlay on Engineering Industries	..	16.51	..	16.51	..
4859	Capital Outlay on Telecommunication and Electronic Industries	..	23.65	..	23.65	..
4860	Capital Outlay on Consumer Industries	..	97.36	..	97.36	..
4875	Capital Outlay on Other Industries	..	..	..	..	..
4885	Capital Outlay on Industries and Minerals	..	5,06.59	..	5,06.59	..
<b>Total - (f) Capital Account of Industry and Minerals</b>		<b>(-) 2.01</b>	<b>8,20.82</b>	<b>(-) 1.89</b>	<b>8,18.93</b>	<b>(-)0.23</b>

## STATEMENT No. 5

## STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2017-18	Progressive expenditure upto 2017-18	Expenditure during 2018-19	Progressive expenditure upto 2018-19	Per cent Increase (+)/ Decrease (-)
1	2	3	4	5	6	7
(₹ in crore)						
<b>C. Capital Account of Economic Services - (Contd.)</b>						
<b>(g) Capital Account of Transport</b>						
5051	Capital Outlay on Ports and Light Houses	5.13	1,97.98	6.16	2,04.14	(+)3.11
5053	Capital Outlay on Civil Aviation	62.83	1,82.75	64.79	2,47.54	(+)35.45
5054	Capital Outlay on Roads and Bridges	68,24.83	3,69,73.00	88,09.98	4,57,82.98	(+)23.83
5055	Capital Outlay on Road Transport	60.40	3,45.92	40.00	3,85.92	(+)11.56
5056	Capital Outlay on Inland and Water Transport	..	0.46	..	0.46	..
5075	Capital Outlay on other Transport Services	1,95.00	6,67.38	41.02	7,08.39	(+)6.15
<b>Total - (g) Capital Account of Transport</b>		<b>71,48.19</b>	<b>3,83,67.48</b>	<b>89,61.95</b>	<b>4,73,29.43</b>	<b>(+)23.36</b>
<b>(h) Capital Account of Communication</b>						
5275	Capital Outlay on other Communication Services	..	-0.08	..	-0.08	..
<b>Total - (h) Capital Account of Communication</b>		<b>..</b>	<b>-0.08</b>	<b>..</b>	<b>-0.08</b>	<b>..</b>
<b>(j) Capital Account of General Economic Services</b>						
5452	Capital Outlay on Tourism	87.30	6,66.85	1,04.50	7,71.35	(+)15.67
5453	Capital Outlay on Foreign Trade and Export Promotion	..	0.13	..	0.13	..
5465	Investments in General Financial and Trading Institutions	19.45	1,70.02	27.06	1,97.09	(+)15.91
5475	Capital Outlay on other General Economic Services	26.37	77.47	5.79	83.25	(+)7.47
<b>Total - (j) Capital Account of General Economic Services</b>		<b>1,33.12</b>	<b>9,14.47</b>	<b>1,37.35</b>	<b>10,51.82</b>	<b>(+)15.02</b>
<b>Total - C. Economic Services</b>		<b>1,64,43.03</b>	<b>9,31,87.36</b>	<b>1,82,07.43</b>	<b>11,13,94.79</b>	<b>(+)19.54</b>
<b>Grand Total</b>		<b>2,11,08.55</b>	<b>11,79,66.93</b>	<b>2,34,82.08</b>	<b>14,14,49.02</b>	<b>(+)19.91</b>

**STATEMENT No. 5**

**STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE**

**1. Capital Outlay on Industrial and Economical Development-**

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

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

During 2018-19 the Government invested ₹3,37.55 crore in Govt. Companies and ₹42.00 crore in Co-operative Institutions, total Investment being ₹379.55 crore.

According to the information furnished by the Government, total investments of the Government in the Share Capital of different concerns at the end of 2016-17, 2017-18 and 2018-19 were ₹44,23.02 crore, ₹49,74.21 crore and ₹53,53.77 crore respectively (Further details are given in Section-1 of Statement No.19).

The dividend received therefrom was ₹5,66.04 crore (12.80 per cent), ₹66.22 crore (1.33 per cent) and ₹5,43.94 (10.16 per cent) respectively (Further details are given in Section-1 of Statement No.19).

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

**2. Capital Outlay on multipurpose River Schemes:-**

Of the Multipurpose River Schemes, the Hirakud Dam Project (Stage-I and II) has been completed. The capital invested thereon upto 2018-19 (excluding indirect charges) was ₹1,08.58 crore.

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

**3. Capital Outlay on Electricity Schemes:-**

With the formation of State Electricity Board from 1 March 1961, all completed transmission and distribution system and generation assets of Hirakud System and Telchar Thermal System have been transferred to the State Electricity Board. The allocation of the Capital Outlay between the Odisha State Electricity Board and the Government has not been finalised. Capital expenditure of ₹65.50 crore transferred to the Board in 1964-1965 (₹16.72 crore), 1966-67 (₹0.73 crore), 1969-70 (₹17.24 crore) and 1970-71 (₹30.81 crore) has been treated as Loan.

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

**STATEMENT No. 5**

**STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE**

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

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

The State Government also transferred (April 1996) the Assets and Liabilities of Hydropower Generation undertakings of erstwhile OSEB of the State Government to Odisha Hydropower Generation Corporation Limited (OHPC) at in aggregate value of ₹11,96.80 crore (net fixed assets ₹11,96.80 crore of Hydro Power Generation undertakings) Work in Process (₹6,44.30 crore) and Current Assets (₹7.40 crore) as on April 1996 based on Replacement cost method.

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

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

<b>SL. No.</b>	<b>Department</b>	<b>No. of Undertakings /Schemes under the department</b>	<b>Name of the Undertakings/Schemes</b>	<b>Year from which accounts are due</b>	<b>Investments as per last accounts (₹ in crore)</b>	<b>Remarks</b>
1.	Forest and Environment	1	Nationalisation of Kendu Leaves operated by Chief Conservator of Forests (Kendu Leaves), Odisha	2011-12	0.70	Arrear of accounts for 08 years.
2.	Agriculture and Co-operation	7	(i) Cold Storage Plant, Kumarmunda	1972	0.12	Arrear of accounts for 47 years.

**STATEMENT No. 5**

**STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE**

<b>SL. No.</b>	<b>Department</b>	<b>No. of Undertakings /Schemes under the department</b>	<b>Name of the Undertakings/Schemes</b>	<b>Year from which accounts are due</b>	<b>Investments as per last accounts (₹ in crore)</b>	<b>Remarks</b>
			(ii) Cold Storage Plant, Similiguda	1977	0.16	Arrear of accounts for 42 years.
			(iii) Cold Storage Plant, Paralakhemundi	1984	0.06	Arrear of accounts for 35 years.
			(iv) Cold Storage Plant, Bolangir	1994	0.08	Arrear of accounts for 25 years.
			(v) Cold Storage Plant, Bhubaneswar	1975	0.18	Transferred (March 1979) to Odisha State Seeds Corporation Ltd. Arrear of accounts for 12 years.
			(vi) Cold Storage Plant, Sambalpur	1971	NA	Transferred (March 1979) to Odisha State Seeds Corporation Limited. Arrear of accounts for 16 years.
			(vii) Purchase and distribution of quality seeds to cultivators	1977-78	NA	Proforma accounts not prescribed by Government.
3.	Commerce and Transport	1	State Transport Service	1972-73	NA	Transferred (May 1974) to Odisha State Road Transport. Arrear of accounts for 11 years.
4.	Fisheries and Animal Resources Development	1	Poultry Development	..	NA	Proforma accounts not prescribed by the State Government.
5.	Commerce & Transport (Commerce) Department	1	Director Printing, Stationery and Publication, Cuttack (Government Press)	1977-78	NA	Proforma accounts are not prepared through it is required under provision of Odisha Government Press Manual. Accounts are in Arrear for 41 years.

**STATEMENT No. 5**

**STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE**

**In operative/ Closed undertakings / Schemes :-**

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

As of March-2019, four schemes/undertakings out of 16 remained inoperative or closed. Their assets and liabilities were not fully disposed off or liquidated by the Government. The details about non-operation or closure were not available.



## STATEMENT NO. 6

## STATEMENT OF BORROWINGS AND OTHER LIABILITIES

## (i) Statement of Public Debt and Other Liabilities

Nature of Borrowings	Balance as on 1 April 2018	Receipts during the year	Repayments during the year	Balance as on 31 March 2019	Net Increase(+)/ Decrease(-)		As a Per cent of Total Liabilities
					Amount	Per cent	
(₹ in crore)							
<b>A Public Debt</b>							
<b>6003 Internal Debt of the State Government</b>	<b>4,45,84.24</b>	<b>90,19.54</b>	<b>31,82.76</b>	<b>5,04,21.02</b>	<b>(+)58,36.78</b>	<b>(+)13.09</b>	<b>46.66</b>
Market Loans	2,35,30.90	55,00.00	10,00.00	2,80,30.90	(+)45,00.00	(+)19.12	25.94
Bonds	0.28	..	..	0.28	..	..	..
Loans from the State Bank of India and other Banks	..	..	..	..	..	..	..
Ways and Means Advances from the Reserve Bank of India	..	..	..	..	..	..	..
Special Securities issued to NSSF of Central Government	1,00,21.71	..	8,48.73	91,72.98	(-)8,48.73	(-)8.47	8.49
Loans from Financial Institutions	1,09,45.29	34,94.54	13,33.40	1,31,06.43	(+)21,61.14	(+)19.74	12.13
Special Drawing Facility on 91 Days Deposits	..	..	..	..	..	..	..
Jail Modernisation	..	..	..	..	..	..	..
Other Loans	86.06	25.00	0.63	1,10.43	(+)24.37	(+)28.32	0.10
Deduct-Amount met from Consolidated Sinking Fund	..	..	..	..	..	..	..
<b>6004 Loans and Advances from the Central Government</b>	<b>76,05.60</b>	<b>9,83.06</b>	<b>7,56.94</b>	<b>78,31.72</b>	<b>(+)2,26.12</b>	<b>(+)2.97</b>	<b>7.24</b>
01 Non-Plan Loans	17.63	..	2.19	15.44	(-)2.19	(-)12.42	0.01
02 Loans for State/ Union Territory Plan Schemes	67,39.04	0.03	7,53.56	59,85.51	(-)7,53.53	(-)11.18	5.54
07 Pre-1984-85 Loans	0.56	..	..	0.56	..	..	..
08 Centrally Sponsored Schemes	0.23	2.17	0.02	2.38	(+)2.15	(+)9,34.78	..
09 Other Loans for States/Union Territory with Legislature Schemes	8,48.14	9,80.87	1.16	18,27.85	(+)9,79.71	(+)1,15.51	1.69

## STATEMENT NO. 6

## STATEMENT OF BORROWINGS AND OTHER LIABILITIES

## (i) Statement of Public Debt and Other Liabilities

Nature of Borrowings	Balance as on 1 April 2018	Receipts during the year	Repayments during the year	Balance as on 31 March 2019	Net Increase(+)/ Decrease(-)		As a Per cent of Total Liabilities
					Amount (₹ in crore)	Per cent	
<b>Total- A Public Debt</b>	<b>5,21,89.84</b>	<b>1,00,02.61</b>	<b>39,39.70</b>	<b>5,82,52.75</b>	<b>(+)60,62.93</b>	<b>(+)11.62</b>	<b>53.90</b>
<b>B Other Liabilities</b>							
<b>Public Accounts</b>							
Small Savings, Provident Funds etc.	2,16,75.31	51,26.00	33,78.25	2,34,23.06	(+)17,47.75	(+)8.06	21.67
Reserve Funds bearing Interest	13,63.76	28,39.22	37,55.44	4,47.54	(-)9,16.22	(-)67.18	0.41
Reserve Funds not bearing Interest	3,10.19	78,33.57	78,36.68	3,07.08	(-)3.11	(-)1.00	0.28
Deposits bearing Interest	39.13	10,08.39	10,11.68	35.83	(-)3.29	(-)8.41	0.03
Deposits not bearing Interest	2,15,85.83	2,12,93.14	1,70,87.55	2,57,91.42	(+)42,05.59	(+)19.48	23.82
<b>Total- B Other Liabilities</b>	<b>4,49,74.22</b>	<b>3,81,00.32</b>	<b>3,30,69.60</b>	<b>5,00,04.94</b>	<b>(+)48,38.54</b>	<b>(+)10.76</b>	<b>46.08</b>
<b>Total Public Debt and Other Liabilities</b>	<b>9,71,64.06</b>	<b>4,81,02.93</b>	<b>3,70,09.28</b>	<b>10,82,57.69</b>	<b>(+)1,09,01.47</b>	<b>(+)11.22</b>	<b>99.98</b>

For details on Amortisation, Service of Debt etc. Explanatory Notes to this Statement (at page-35) may be seen.

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

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

The State Government has amended the FRBM (Amendment) Act, 2005 on the basis of recommendations of the 14<sup>th</sup> Finance Commission. The FRBM (Amendment) Act, 2016 has made it mandatory for the State to generate Revenue Surplus, contain the Fiscal Deficit within 3.5 per cent of GSDP, achieve Debt/GSDP ratio at Finance Commission recommended level (i.e. 25 per cent) and put in place a monitoring mechanism on implementation of FRBM Act.

**STATEMENT No. 6**

**STATEMENT OF BORROWINGS AND OTHER LIABILITIES**

**Explanatory Notes to Statement No.6**

**1. Amortisation arrangements:-**

As per the recommendations of Twelfth Finance Commission, State Government has set up a Consolidated Sinking Fund for Amortisation of all liabilities including Loans from Bank, Liabilities on account of NSSF etc. The accretion in the Sinking Fund together with the income earned on the investments of the Fund would be invested in easily encashable Investments in Central Government dated Securities. Government has closed the Sinking Fund for Amortisation of Loans from Life Insurance Corporation of India.

**2. Loans from Small Saving Fund:-**

Loans out of the collection in the Small Savings Schemes and Public Provident Fund in the Post Offices are being shared between the State Government and the Central Government in the ratio of 3:1. A separate Fund viz. National Small Savings Fund was created in 1999-2000 for the purpose of release of loans out of Small Savings collections. No Loans were received during 2018-19 and an amount of ₹8,48.72 crore was repaid during the year. The balance outstanding at the end of the year was ₹91,72.99 crore which was 15.75 per cent of the total Public Debt of the State Government as on 31 March 2019.

**3. Public Debt:-**

The total Public Debt of the State Government increased by (+) ₹60,62.91 crore during the year 2018-19 and stood at ₹5,82,52.75 crore at the close of the year. Further details are given in Statement No.17 and Annexure thereto.

***a. Internal Debt of the State Government: -***

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

***(i) Open Market Loans:-***

These are Long Term Loans raised in the Open Market having a currency of more than twelve months. During the year ₹55,00.00 crore Loan was raised from the market & ₹10,00.00 crore repaid. Details are given in Annexure to Statement No. 17.

**STATEMENT No. 6**

**STATEMENT OF BORROWINGS AND OTHER LIABILITIES**

*(ii) Loans received from Autonomous Bodies:-*

This category of borrowings includes loans obtained from Life Insurance Corporation of India, National Bank of Agriculture and Rural Development, National Co-operative Development Corporation, Rural Electrification Corporation of India, General Insurance Corporation of India, Indian Rare Earths Limited and Khadi and Village Industries Commission. During 2018-19, the Government received ₹35,19.54 crore from these bodies and paid ₹13,34.03 crore in repayment of the outstanding loans. No amount was appropriated from Revenue to the Sinking Fund for amortisation of loans received from the Life Insurance Corporation of India.

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

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

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

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

***b. Loans from the Central Government:-***

₹9,83.06 crore was received from the Government of India as loan during the year and the amount includes ₹9,80.87 crore towards Additional Central Assistance on Back to Back basis (Outstanding Balance on 1 April 2018 being ₹76,05.60 crore). The State Government repaid ₹7,56.94 crore during the year ; ₹3,10.81 crore was also paid by Government towards interest on loans taken from Government of India. All the loans received from Central Government during the current financial year have been duly accounted for and there is no arrear towards repayment of principal and payment of interest

**4. Other Liabilities Public Accounts**

***a. Small Savings, Provident Funds etc.:-***

This comprises mainly the Provident Fund Balances of the Government servants. Particulars of outstanding balances are given in Statement No. 17.

**STATEMENT No. 6**

**STATEMENT OF BORROWINGS AND OTHER LIABILITIES**

**5. Service of Debt:-**

Interest on debt and other obligations - The outstanding Gross Debt and Other Obligations and the Total Net Amount of Interest Charges met from Revenue during 2017-18 and 2018-19 were as shown below:-

	2018-19	2017-18	Net Increase(+) /Decrease(-) during the year ( ₹ in crore)
			<b>Amount</b>
<b>(i) Gross Debt and Other Obligations outstanding at the end of the year</b>			
(a) Public Debt and Small Savings, Provident Funds etc.	8,16,75.81	7,38,65.15	(+ 78,10.66)
(b) Other Obligations	2,65,81.88	2,32,98.91	(+ 32,82.97)
<b>Total (i)</b>	<b>10,82,57.68</b>	<b>9,71,64.06</b>	<b>(+) 1,10,93.62</b>
<b>(ii) Interest paid by Government</b>			
(a) On Public Debt and Small Savings, Provident Funds etc.	58,00.37	49,88.34	(+ 8,12.03)
(b) Other Obligations	..	..	..
<b>Total (ii)</b>	<b>58,00.37</b>	<b>49,88.34</b>	<b>(+) 8,12.03</b>
<b>(iii) Deduct</b>			
(a) Interest received on Loans and Advances given by Government	19.67	27.44	(-) 7.77
(b) Interest realised on Investment of Cash Balances	14,27.13	5,59.32	(+ 8,67.81)
<b>Total (iii)</b>	<b>14,46.80</b>	<b>5,86.76</b>	<b>(+) 8,60.04</b>
<b>(iv) Net Interest Charges</b>	<b>43,53.57</b>	<b>44,01.58</b>	<b>(-) 48.01</b>
<b>(v) Percentage of Gross Interest (item (ii)) to Total Revenue Receipts</b>	<b>5.82</b>	<b>5.85</b>	<b>(-) 0.03</b>
<b>(vi) Percentage of Net Interest (item (iv)) to Total Revenue Receipts</b>	<b>4.37</b>	<b>5.17</b>	<b>(-) 0.80</b>

**STATEMENT No. 6**

**STATEMENT OF BORROWINGS AND OTHER LIABILITIES**

There were certain other interest receipts and adjustments such as interest received from Commercial Departments, interest on arrears of Revenue and interest on "Miscellaneous" account totalling ₹15.45 crore. If these are also deducted, the net burden of Interest on the Revenue would be ₹43,38.12 crore which works out to 4.36 per cent of the Revenue Receipt.

The Government also received ₹5,43.94 crore during the year as Dividend on Investments in various Undertakings.

5. An amount of ₹14,27.13 crore has been received as Interest towards Investment of Cash Balance out of which ₹3,71.54 crore has been received from investment in 14 days Treasury Bills.

**6. Appropriation for reduction or avoidance of Debt :-**

The amount appropriated from Revenue during 2018-19 and 2017-18 for Reduction or Avoidance of Debt were as under :-

	2018-19	2017-18	Net Increase(+) / Decrease(-)	
1	2	3	4	
			Amount	per cent
			( ₹ in crore)	
Contribution to Sinking Fund	..	..	..	

## STATEMENT No. 7

## STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

## Section - 1 Summary of Loans and Advances Loanee Group Wise

Loanee Group	Balance on 1 April, 2018	Disbursement during the year	Repayments during the year	Write-off of irrecoverable loans and advances	Balance on 31 March, 2019 (2+3)-(4+5)	Net Increase / Decrease during the year (6-2)	Interest payment in arrears
1	2	3	4	5	6	7	8

(₹ in crore)

<b>General Services</b>							
Government Companies	14,00.00	7,00.00	..		21,00.00	(+)7,00.00	..
<b>Total- General Services</b>	<b>14,00.00</b>	<b>7,00.00</b>	<b>..</b>		<b>21,00.00</b>	<b>(+)7,00.00</b>	<b>..</b>
<b>Social Services</b>							
Universities/Academic Institutions	4.34	..	0.01		4.33	(-)0.01	..
Municipalities/Municipal Councils /Municipal	34.75	..	..		34.75	..	
Urban Development Authorities	13.55	..	..		13.55	..	0.01
Housing Boards	24.05	..	0.03		24.02	(-)0.03	0.06
Government Companies	5,29.22	..	0.02		5,29.20	(-)0.02	..
Others	33.96	..	0.02		33.94	(-)0.02	..
<b>Total- Social Services</b>	<b>6,39.87</b>	<b>..</b>	<b>0.08</b>		<b>6,39.79</b>	<b>(-)0.08</b>	<b>0.08</b>
<b>Economic Services</b>							
Panchayati Raj Institutions	0.81	..	..		0.81	..	0.01
Statutory Corporations	1.81	..	..		1.81	..	..
Government Companies	37,06.22	3,10.17	1,60.00		38,56.39	(+)1,50.17	0.59
Co-operative Societies	1,62.03	50.00	58.16		1,53.87	(-)8.16	0.42

## STATEMENT No. 7

## STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

## Section - 1 Summary of Loans and Advances Loanee Group Wise

Loanee Group	Balance on 1 April, 2018	Disbursement during the year	Repayments during the year	Write-off of irrecoverable loans and advances	Balance on 31 March, 2019 (2+3)-(4+5)	Net Increase / Decrease during the year (6-2) (6-2)	Interest payment in arrears
1	2	3	4	5	6	7	8
(₹ in crore)							
Others	11.44	0.75	0.02		12.17	(+)0.73	0.15
<b>Total- Economic Services</b>	<b>38,82.31</b>	<b>3,60.92</b>	<b>2,18.18</b>		<b>40,25.05</b>	<b>(+)1,42.74</b>	<b>1.16</b>
Government Servants	2,91.66	94.25	87.04		2,98.87	(+)7.21	13.45
<b>Total- Government Servants</b>	<b>2,91.66</b>	<b>94.25</b>	<b>87.04</b>		<b>2,98.87</b>	<b>(+)7.21</b>	<b>13.45</b>
Loan for Miscellaneous Purpose	1,11.74	15.14	..		1,26.88	(+)15.14	7.86
<b>Total- Loan for Miscellaneous Purpose</b>	<b>1,11.74</b>	<b>15.14</b>	<b>..</b>		<b>1,26.88</b>	<b>(+)15.14</b>	<b>7.86</b>
<b>Total-Loans and advances</b>	<b>63,25.57</b>	<b>11,70.31</b>	<b>3,05.30</b>		<b>71,90.58</b>	<b>(+)8,65.01</b>	<b>22.54</b>

Difference in Opening Balance figures is due to rectification of errors.

**STATEMENT No. 7**

**STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT**

**Section - 2 Summary of Loans and Advances Sector-wise**

Sector	Balance as on 1 April 2018	Disbursements during the year	Repayments during the year	Write-off of Irrecoverable Loans and Advances	Balance as on 31 March 2019 (2+3) - (4+5)	Net Increase (+)/ Decrease (-) during the year (6-2)	Interest payment in arrears
1	2	3	4	5	6	7	8
<b>(₹ in crore)</b>							
<b>General Services</b>							
General Services							
Pension and Miscellaneous General Services	14,00.00	7,00.00	..	..	21,00.00	7,00.00	..
<b>Total General Services</b>	<b>14,00.00</b>	<b>7,00.00</b>	<b>..</b>	<b>..</b>	<b>21,00.00</b>	<b>7,00.00</b>	<b>..</b>
<b>Social Services</b>							
Loans for Education Sports Art and Culture	4.34	..	0.01	..	4.33	(-) 0.01	..
Water Supply, Sanitation, Housing and Urban Development	6,22.66	..	0.07	..	6,22.59	(-) 0.07	7.91
Information and Broadcasting	0.54	..	..	..	0.54	..	..
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	10.02	..	..	..	10.02	..	..
Social Welfare and Nutrition	1.83	..	..	..	1.83	..	..
Others	0.48	..	..	..	0.48	..	..
<b>Total Social Services</b>	<b>6,39.87</b>	<b>..</b>	<b>0.08</b>	<b>..</b>	<b>6,39.79</b>	<b>(-) 0.08</b>	<b>7.91</b>
<b>Economic Services</b>							
Agriculture and Allied Activities	2,17.13	2,10.75	2,17.18	..	2,10.69	(-) 6.43	1,08.44
Rural Development	0.81	..	..	..	0.81	..	0.66
Irrigation and Flood Control	5.35	..	..	..	5.35	..	..
Energy	34,93.43	1,50.17	..	..	36,43.60	1,50.17	0.12

**STATEMENT No. 7**

**STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT**

**Section - 2 Summary of Loans and Advances Sector-wise**

Sector	Balance as on 1 April 2018	Disbursements during the year	Repayments during the year	Write-off of Irrecoverable Loans and Advances	Balance as on 31 March 2019 (2+3) - (4+5)	Net Increase (+)/ Decrease (-) during the year (6-2)	Interest payment in arrears
1	2	3	4	5	6	7	8
						<b>(₹ in crore)</b>	
Industry and Minerals	1,56.44	..	1.00	..	1,55.44	(-)1.00	6.58
Transport	1.81	..	..	..	1.81	..	..
General Economic Services	7.34	..	..	..	7.34	..	..
<b>Total Economic Services</b>	<b>38,82.31</b>	<b>3,60.92</b>	<b>2,18.18</b>	<b>..</b>	<b>40,25.05</b>	<b>1,42.73</b>	<b>1,16.80</b>
<b>Government Servants</b>							
Loans to Government Servants	2,91.65	94.25	87.04	..	2,98.86	7.21	13,44.56
<b>Total Government Servants</b>	<b>2,91.65</b>	<b>94.25</b>	<b>87.04</b>	<b>..</b>	<b>2,98.86</b>	<b>7.21</b>	<b>13,44.56</b>
<b>Miscellaneous Loans</b>							
Miscellaneous Loans	1,11.74	15.14	..	..	1,26.88	15.14	7,86.07
<b>Total Miscellaneous Loans</b>	<b>1,11.74</b>	<b>15.14</b>	<b>..</b>	<b>..</b>	<b>1,26.88</b>	<b>15.14</b>	<b>7,86.07</b>
<b>Grand Total</b>	<b>63,25.57</b>	<b>11,70.31</b>	<b>3,05.30</b>	<b>..</b>	<b>71,90.58</b>	<b>865.01</b>	<b>22,54.34</b>

## STATEMENT No. 7

## STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

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

Loanee Group	Amount of arrears as on 31 March 2019			Earliest period to which arrears relate	Total loans Outstanding against the entity on 31 March 2019
	Principal	Interest	Total		
1	2	3	4	5	6
(₹ in crore)					
<b>General Services</b>					
Statutory Corporations	..	..	..	..	..
Government Companies	..	..	..	..	..
<b>Total – General Services</b>	..	..	..	..	..
<b>Social Services</b>					
Universities/Academic Institutions	..	..	..	..	..
Municipalities/Municipal Councils/Municipal Corporations	..	..	..	..	..
Urban Development Authorities	..	..	..	..	..
Housing Boards	..	..	..	..	..
<b>Total- Social Services</b>	..	..	..	..	..
<b>Economic Services</b>					
Government Companies	10,40.10	9,87.22	20,27.32	1985-86	10,40.10
Co-operative Societies/Corporations/ Banks	44.35	33.25	77.59	1957-58	44.35
Others					
<b>Total- Economic Services</b>	<b>10,84.44</b>	<b>10,20.47</b>	<b>21,04.91</b>	<b>1957-58</b>	<b>10,84.44</b>
<b>Loans for Miscellaneous Services</b>					
Government Companies	..	..	..	..	..
Statutory Corporations	..	..	..	..	..
<b>Total- Loans for Miscellaneous Services</b>	..	..	..	..	..
<b>GRAND TOTAL</b>	<b>10,84.44</b>	<b>10,20.47</b>	<b>21,04.91</b>	<b>1957-58</b>	<b>10,84.44</b>

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

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

**STATEMENT No. 8**

**STATEMENT OF INVESTMENTS OF THE GOVERNMENT**

**Section 1 Comparative Summary of Government Investments in the Share Capital and Debentures of different Concerns for the years**

**2017-18 and 2018-19**

Name of the Concern(s)	2018-19			2017-18		
	Number of Concerns	Investments at the end of the year	Dividend/ Interest received during the year	Number of Concerns	Investments at the end of the year	Dividend/ Interest received during the year
						(₹ in crore)
<b>1. Statutory Corporations</b>	3	5,50.99	3.11	3	5,50.99	0.96
<b>2. Government Companies</b>	87	40,79.06	5,40.17	87	37,41.50	64.67
<b>3. Other Joint Stock Companies and Partnerships</b>	23	1.25	..	23	1.25	..
<b>4. Co-operative Societies</b>	31	7,21.57	0.61	31	6,79.57	..
<b>5. Rural Banks</b>	3	0.90	..	3	0.90	0.59
<b>TOTAL</b>	<b>147</b>	<b>53,53.77</b>	<b>5,43.94(A)</b>	<b>147</b>	<b>49,74.21</b>	<b>66.22</b>

72 out of 147 entities have become defunct and Government Investment of ₹68,51.77 lakh remained un-recovered due to non-finalisation of the liquidation process.



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

Name / Category of the Grantee	Total funds released as Grants-in-aid				Funds allocated for creation of Capital Assets out of total funds released					
	2018-19				2018-19					
	Admn Expenditure	Prog. Expenditure			2017-18 Total	Admn Expenditure	Prog. Expenditure			2017-18 Total
State Sector Schemes		Centrally Sponsored Schemes / Central Schemes	Total	State Sector Schemes			Centrally Sponsored Schemes / Central Schemes	Total		
(₹ in crore)										
<b>1 Panchayati Raj Institutions</b>										
(i) Zilla Parishads	..	1,90.81	..	1,90.81	2,36.31	..	85.00	..	85	1,25.00
(ii) Panchayat Samities	25.25	1,44.26	..	1,69.51	2,05.72	..	30.56	..	30.56	1.73
(iii) Gram Panchayats	2.24	25,08.92	..	25,11.16	22,31.22	..	1,88.45	..	1,88.45	1,78.55
(iv) Others	..	10.00	3,41.30	3,51.30	3,06.94	..	..	..	..	..
<b>TOTAL</b>	<b>27.49</b>	<b>28,53.99</b>	<b>3,41.30</b>	<b>32,22.79</b>	<b>29,80.19</b>	<b>..</b>	<b>3,04.01</b>	<b>..</b>	<b>3,04.01</b>	<b>3,05.28</b>
<b>2 Urban Local Bodies</b>										
(i) Municipal Corporations	5.83	5,93.08	..	5,98.91	9,47.30	..	49.72	..	49.72	2,99.78
(ii) Municipalities/ Municipal council	17.40	8,15.21	..	8,32.61	8,44.83	..	25.36	..	25.36	49.37
<b>TOTAL</b>	<b>23.23</b>	<b>14,08.29</b>	<b>..</b>	<b>14,31.52</b>	<b>17,92.13</b>	<b>..</b>	<b>75.08</b>	<b>..</b>	<b>75.08</b>	<b>3,49.15</b>
<b>3 Public Sector Undertakings</b>										
(i) Statutory Corporations	60.44	2,69.09	77.22	4,06.75	3,76.15	..	1,85.86	49.23	2,35.09	87.94
(ii) Others	..	..	..	..	0.10	..	..	..	..	..
<b>TOTAL</b>	<b>60.44</b>	<b>2,69.09</b>	<b>77.22</b>	<b>4,06.75</b>	<b>3,76.25</b>	<b>..</b>	<b>1,85.86</b>	<b>49.23</b>	<b>2,35.09</b>	<b>87.94</b>
<b>4 Autonomous Bodies</b>										
(i) Universities	4,33.07	91.58	3.80	5,28.45	4,63.86	..	72.50	..	72.5	71.94
(ii) Development Authorities	87.32	15,08.23	20,30.71	36,26.26	29,79.04	..	7,60.35	1,89.58	9,49.93	5,20.21
(iii) Cooperative Institutions	5.08	18.58	4,80.56	5,04.22	39.98	..	12.99	48.06	61.05	6.99
(iv) Others	66.75	12,32.48	5,63.48	18,62.71	17,79.64	..	7,13.84	2,65.11	9,78.95	12,35.25
<b>TOTAL</b>	<b>592.22</b>	<b>28,50.87</b>	<b>30,78.55</b>	<b>65,21.64</b>	<b>52,62.52</b>	<b>..</b>	<b>15,59.68</b>	<b>5,02.75</b>	<b>20,62.43</b>	<b>18,34.39</b>
<b>5 Non Govt Organisations</b>	<b>6.28</b>	<b>27.93</b>	<b>..</b>	<b>34.21</b>	<b>17.23</b>	<b>0.25</b>	<b>5.31</b>	<b>..</b>	<b>5.56</b>	<b>0.25</b>
<b>6 Other Government Bodies</b>	<b>1662.61</b>	<b>36,89.08</b>	<b>89,88.66</b>	<b>1,43,40.35</b>	<b>1,13,51.99</b>	<b>..</b>	<b>1,99.47</b>	<b>56,25.79</b>	<b>58,25.26</b>	<b>51,24.60</b>
<b>Total</b>	<b>23,72.27</b>	<b>1,10,99.25</b>	<b>1,24,85.73</b>	<b>2,59,57.25</b>	<b>2,17,80.31</b>	<b>0.25</b>	<b>23,29.41</b>	<b>61,77.77</b>	<b>85,07.43</b>	<b>77,01.61</b>

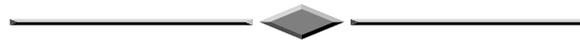
**STATEMENT No. 10**

**STATEMENT OF GRANTS-IN-AID GIVEN BY THE GOVERNMENT**

**(ii) Grants-in-Aid given in Kind**

Grantee Institutions	Total Value	
	2018-19	2017-18
<b>1 Panchayati Raj Institutions</b>	<b>(₹ in crore)</b>	
(i) Zilla Parishads	..	..
(ii) Panchayat Samities	..	..
(iii) Gram Panchayats	..	..
<b>2 Urban Local Bodies</b>		
(i) Municipal Corporations	..	..
(ii) Municipalities/ Municipal Councils	..	..
(iii) Others	..	..
<b>3 Public Sector Undertakings</b>		
(i) Government Companies	..	..
(ii) Statutory Corporations	..	..
<b>4 Autonomous Bodies</b>		
(i) Universities	..	..
(ii) Development Authorities	..	..
(iii) Co-operative Institutions	..	..
(iv) Others	..	..
<b>5 Non-Government Organisations</b>	..	..
<b>TOTAL</b>	..	..

Information on Grants-in-Aid given in kind has not been received from the State Government.



## STATEMENT No. 11

## STATEMENT OF VOTED AND CHARGED EXPENDITURE

Particulars	Actuals					
	2017-18			2018-19		
	Charged	Voted	Total	Charged	Voted	Total
	(₹ in crore)					
Expenditure Heads (Revenue Account)	50,88.43	6,67,48.87	7,18,37.30	59,05.10	7,94,51.31	8,53,56.41
Expenditure Heads (Capital Account)	7.63	2,11,00.71	2,11,08.34	5.76	2,34,76.32	2,34,82.08
Disbursements under Public Debt	26,90.21	..	26,90.21	39,39.70	..	39,39.70
Loans and Advances	..	18,75.42	18,75.42	..	11,70.31	11,70.31
Inter State Settlement	..	..	..	..	..	..
Transfer to Contingency Fund (a)	..	..	..	..	..	..
<b>Total</b>	<b>77,86.27</b>	<b>8,97,25.00</b>	<b>9,75,11.27</b>	<b>98,50.56</b>	<b>10,40,97.94</b>	<b>11,39,48.50</b>
(a) The figures have been arrived as follows -						
<b>E. PUBLIC DEBT</b>						
Internal Debt of the State Government	19,82.43	..	19,82.43	31,82.76	..	31,82.76
Loans and Advances from the Central Government	7,07.78	..	7,07.78	7,56.94	..	7,56.94
<b>Total-E</b>	<b>26,90.21</b>	<b>..</b>	<b>26,90.21</b>	<b>39,39.70</b>	<b>..</b>	<b>39,39.70</b>
<b>F. Loans and Advances *</b>						
Loans for General Services	14,00.00	..	14,00.00	..	7,00.00	7,00.00
Loans for Social Services	..	..	..	..	..	..
Loans for Economic Services	..	3,95.47	3,95.47	..	3,60.92	3,60.92
Loans to Government Servants	..	79.95	79.95	..	94.25	94.25
Miscellaneous Loans	..	..	..	..	15.14	15.14
<b>Total-F</b>	<b>14,00.00</b>	<b>4,75.42</b>	<b>18,75.42</b>	<b>..</b>	<b>11,70.31</b>	<b>11,70.31</b>
<b>Total (a)</b>	<b>40,90.21</b>	<b>4,75.42</b>	<b>45,65.63</b>	<b>39,39.70</b>	<b>11,70.31</b>	<b>51,10.01</b>

\* A more detailed account is given in Statement No. 18.

**STATEMENT No. 11**

**STATEMENT OF VOTED AND CHARGED EXPENDITURE**

Particulars	Actuals					
	2017-18			2018-19		
	Charged	Voted	Total	Charged	Voted	Total
	(₹ in crore)					
<b>G. Inter-State Settlement</b>						
Inter-State Settlement	..	..	..	..	..	..
<b>H. Transfer to Contingency Fund</b>						
Transfer to Contingency Fund	..	..	..	..	..	..

(i) The percentage of charged expenditure and voted expenditure to total expenditures during 2017-18 and 2018-19 was as under:-

Year	Percentage of total expenditure	
	Charged	Voted
2017-18	8	92
2018-19	9	91

**STATEMENT No. 12**

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

Heads	On 1 April 2018	During the year 2018-19	On 31 March 2019
1	2	3	4
	(₹ in crore)		
<b>CAPITAL AND OTHER EXPENDITURE-</b>			
<b>Capital Expenditure</b>			
<b>General Services</b>			
Other Fiscal Services	1.00	..	1.00
Police	2,17.47	..	2,17.47
Stationery and Printing	24.70	5.00	29.70
Public Works	37,45.68	7,24.59	44,70.27
<b>Social Services</b>			
Education, Sports, Art and Culture	27,18.19	8,23.79	35,41.98
Health and Family Welfare	30,46.83	6,19.57	36,66.40
Water Supply and Sanitation, Housing and Urban Development	96,63.99	26,26.96	1,22,90.95
Information and Broadcasting	0.29	..	0.29
Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	39,95.80	3,73.47	43,69.27
Social Welfare and Nutrition	8,30.99	21.05	8,52.04
Other Social Services	5,34.62	80.22	6,14.84
<b>Economic Services</b>			
Agriculture and Allied Activities	23,08.08	2,34.63	25,42.71
Rural Development	3.97	12,50.00	12,53.97
Special Area Programme	12,35.59	1,82.73	14,18.32
Irrigation and Flood Control	4,05,89.79	57,06.82	4,62,96.61
Energy	89,47.25	17,35.83	1,06,83.08

## STATEMENT No. 12

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

Heads	On 1 April 2018	During the year 2018-19	On 31 March 2019
1	2	3	4
(₹ in crore)			
<b>CAPITAL AND OTHER EXPENDITURE-</b>			
<b>Capital Expenditure</b>			
Industry and Minerals	8,20.82	(-)1.89	8,18.93
Transport	3,83,67.48	8961.95	4,73,29.43
Communication	(-)0.08	..	(-)0.08
General Economic Services	9,14.47	137.35	10,51.82
<b>Total - Capital Expenditure</b>	<b>11,79,66.93</b>	<b>2,34,82.08</b>	<b>14,14,49.01</b>
<b>LOANS AND ADVANCES-</b>			
<b>Loans and Advances</b>			
Pension and Miscellaneous General Services	14,00.00	7,00.00	21,00.00
Education, Sports, Art and Culture	4.34	..	4.34
Water Supply, Sanitation, Housing and Urban Development	6,22.66	(-)0.07	6,22.59
Information and Broadcasting	0.54	..	0.54
Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	10.02	..	10.02
Social Welfare and Nutrition	1.84	..	1.83
Others	0.48	..	0.48
Agriculture and Allied Activities	2,17.13	(-)6.43	2,10.69
Rural Development	0.81	..	0.81
Irrigation and Flood Control	5.36	..	5.36
Energy	34,93.43	150.17	36,43.6
Industry and Minerals	1,56.44	(-)1.00	1,55.44
Transport	1.81	..	1.81
General Economic Services	7.34	..	7.34

**STATEMENT No. 12**

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

Heads	On 1 April 2018	During the year 2018-19	On 31 March 2019
1	2	3	4
	<b>(₹ in crore)</b>		
<b>CAPITAL AND OTHER EXPENDITURE-</b>			
<b>LOANS AND ADVANCES-</b>			
Loans to Government Servants, etc.	2,91.66	7.21	2,98.87
Miscellaneous Loans	1,11.74	15.14	1,26.89
<b>Total - Loans And Advances</b>	<b>63,25.57</b>	<b>8,65.01</b>	<b>71,90.58</b>
<b>Appropriation to Contingency Fund</b>	<b>4,00.00</b>	<b>..</b>	<b>4,00.00</b>
<b>Total - Capital and Other Expenditure</b>	<b>12,46,92.50</b>	<b>2,43,47.09</b>	<b>14,90,39.59</b>
The Expenditure on Capital Outlay and Loans and Advances during the year considered for mention in this Statement (a) includes the Expenditure met out of Advances from the Contingency Fund during the year but not recouped to the Fund till the close of the year (b) excludes the Expenditure met out of Advances from the Contingency Fund during previous year but recouped to the Fund during the year.			
<b>Deduct-</b>			
(i) Contribution from Contingency funds	..	..	..
(ii) Contribution from Miscellaneous Capital Receipts	6,98.15	..	6,98.15
(iii) Contribution from development funds, reserve funds etc.	...	...	...
<b>Net - Capital and Other Expenditure</b>	<b>12,39,94.35</b>	<b>2,43,47.09</b>	<b>14,83,41.44 (a)</b>
<b>Principal Sources of Funds -</b>			
Revenue(+)/Surplus/(-)Deficit		1,41,89.71	
<b>Debt</b>			
Internal Debt of the State Government	4,45,84.24	58,36.78	5,04,21.02
Loans and Advances from the Central Government	76,05.60	2,26.12	78,31.72
Small Savings, Provident Funds etc.	2,16,75.32	17,47.75	2,34,23.06
<b>Total - Debt</b>	<b>7,38,65.16</b>	<b>78,10.65</b>	<b>8,16,75.81</b>
<b>Other Receipt</b>			
Contingency Fund	4,00.00	(-)14,40.22	(-)10,40.22
Reserve Fund	71,96.95	69,11.91	1,41,08.86
Deposits and Advances	2,16,13.57	42,02.33	2,58,15.90

**STATEMENT No. 12**

<b>STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE OTHER THAN ON REVENUE ACCOUNT</b>			
Heads	On 1 April 2018	During the year 2018-19	On 31 March 2019
1	2	3	4
	(₹ in crore)		
Suspense and Miscellaneous	2,06.02	(-)54.38	1,51.64
Remittances	(-)92.53	13.48	(-)79.05
<b>Total - Other Receipt</b>	<b>2,93,24.01</b>	<b>96,33.12</b>	<b>3,89,57.13</b>
<b>Total - Debt and Other Receipts</b>	<b>10,31,89.17</b>	<b>1,74,43.77</b>	<b>12,06,32.94</b>
<b>Deduct -</b>			
(i) Cash Balance	5,57.03	10,67.53	16,24.56
(ii) Investment	3,02,70.97	62,18.87	3,64,89.84
(iii) Revenue Deficit	(-)5,15,73.19	(-)1,41,89.71	(-)6,57,62.90
Add - Amount closed to Government Account	55.51	..	55.51
<b>Net - Provision of Funds</b>	<b>12,39,89.87</b>	<b>2,43,47.08</b>	<b>14,83,36.95 (b)</b>

**STATEMENT No. 12**

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

**Note :-** The difference of ₹4.49 crore between the net provision of funds as at (b) exhibited in the Statement and the net Capital and other Expenditure as at (a) upto the end of 2018-19 is shown below: -

	<b>(₹ in crore)</b>
(i) Net effect of Balance transferred to the State on 1 April 1936	0.06
(ii) Pre-merger Balance of the Integrated States brought to the Government Account by correction of Opening Balance during 1951-52 to 1965-66 (Net).	(-) 0.55
(iii) Loans and Advances by Government of India to Engineering Schools brought to Account by correction of Opening Balance during 1964-65 and 1965-66 after the Schools were taken over by the Government.	(-) 0.09
(iv) Capital Expenditure adjusted in excess of previous years and excluded during 1957-58 and 1966-67 and the amount not adjusted in previous years added during 1967-68.	(-) 0.19
(v) Loans advanced by the Government of India to private bodies for construction of hostel of Bhadrak College brought to account by correction of Opening Balances in 1974-75, consequent on transfer of the College under control of State Government.	(-) 0.01
(vi) Capital Expenditure dropped proforma in 1977-78 due to restructuring of the accounting classification.	1.83
(vii) Difference between Capital Expenditure incurred on State Transport Company upto the 30 April 1974 i.e. prior to formation of Odisha State Transport Corporation from 1 May 1974 and the value of assets as per Revaluation Committee appointed by the Government (₹8.08crore - ₹3.34 crore).	4.74
(viii) Balance of Festival Advance on 31 March 1987 dropped proforma vide Government of India, Ministry of Finance, Department of Expenditure O.M. No.6-250/S.P/1/88-M.F.C. - G.A/O.M.G-249/11 April, 1986 M.F.C.G.A / F.A.	(-) 1.30
<b>Total</b>	<b>4.49</b>

**STATEMENT No. 13**

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

**A. The following is a summary of the balances as on 31 March 2019 :-**

Debit Balance	Sector of the General Account	Name of the Account	Credit Balance
			(₹ in crore)
		<b>CONSOLIDATED FUND</b>	
7,53,27.97	A, B, C, D, G, H and Part of L	Government Account	
	E	Public Debt	5,82,52.75
71,90.58	F	Loans and Advances	
		<b>CONTINGENCY FUND</b>	
10,40.22		Contingency Fund	
		<b>PUBLIC ACCOUNT</b>	
	I	Small Savings, Provident Funds, etc.	2,34,23.06
	J	RESERVE FUNDS	
		(a) Reserve Funds Bearing Interest	
		Gross Balance	4,47.54
		(b) Reserve Funds not Bearing Interest	
		Gross Balance	1,36,61.32
1,33,54.25		Investments	
	K	DEPOSITS AND ADVANCES	
		(a) Deposits Bearing Interest	
	K	DEPOSITS AND ADVANCES	35.84
		(b) Deposits not Bearing Interest	
		Gross Balance	2,57,91.43
11.36		(c) Advances	

**STATEMENT No. 13**

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

<b>A. The following is a summary of the balances as on 31 March 2019 :-</b>			
<b>Debit Balance</b>	<b>Sector of the General Account</b>	<b>Name of the Account</b>	<b>Credit Balance</b>
			<b>(₹ in crore)</b>
	L	SUSPENCE AND MISCELLANEOUS	
		Gross balance	1,74.42
2,31,35.59		Investments	
22.78		Other Items (Net)	
79.05	M	REMITTANCES	
16,24.56	N	CASH BALANCE(closing)	
<b>12,17,86.36</b>		<b>Total</b>	<b>12,17,86.36</b>

**EXPLANATORY NOTES**

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

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

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

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

**STATEMENT No. 13**

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

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

<b>Debit</b>	<b>Details</b>	<b>Credit</b>
		<b>(₹ in crore)</b>
6,60,35.60	A. Amount at the Debit of Government on 1 April 2018	
	B. Receipt Heads (Revenue Account)	9,95,46.12
8,53,56.41	C. Expenditure Heads (Revenue Account)	
	D. Receipt Heads (Capital Account)	..
2,34,82.08	E. Expenditure Heads (Capital Account)	
..	F. 7999 Appropriation to Contingency Fund	
0	G. 8680 Misc. Govt. Account	..
	H. Amount at the debit of Government Account on 31 March 2019	7,53,27.97
<b>17,48,74.09</b>	<b>TOTAL</b>	<b>17,48,74.09</b>

(i) In a number of cases, there are un-reconciled differences in the closing balance as reported in the detailed statement of Loans and Advances given by the State Government (Statement No. 18) and detailed Statement on Contingency Fund and Other Public Account transactions (Statement No. 21) and that shown in separate Registers or other record maintained in the Account office/Departmental offices for the purpose. Steps are being taken to settle the discrepancies.

(ii) The balances are required to be communicated to the officers concerned every year for verification and acceptance thereof. Due to discontinuance of maintenance of detail accounts of loans and advances in respect of the Major Head 6851-Loans for Village and Small Industries-State-aid to Industries Act and 6217-Loans for Urban Development with effect from 2003-04 the balances in respect of these loans could not be communicated. However in a large number of cases such acceptances prior to 2003-04 have been received.

(iii) The cases where acceptances of balances have been delayed and the amounts are considerable have been mentioned in Appendix-VII (1).

(iv) Cases where details/documents are awaited in connection with reconciliation of balances are detailed in Appendix-VII (2).

## NOTES TO ACCOUNTS

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### 1. Summary of significant accounting policies:

#### (i) Entity and Accounting Period

The Finance Accounts 2018-19 presents the transactions of the Government of Odisha for the period from 1 April 2018 to 31 March 2019. The accounts of receipts and expenditures of the Government of Odisha have been compiled based on the initial accounts rendered by 40 Treasuries, 367 Public Works divisions (including irrigation and other divisions), 100 Forest Divisions and Advices of the Reserve Bank of India. At the end of the year, no account has been excluded.

#### (ii) Basis of Accounting

With the exception of some book adjustments contained in **Annexure-A**, the accounts presents the actual cash receipts and disbursements during the accounting period. Physical Assets and Financial Assets, such as investments etc., are shown at historical cost i.e. the value in the year of acquisition/purchase. Physical assets are not depreciated or amortised. Losses in physical assets at the end of its life have not been expensed or recognised.

Retirement benefits, disbursed during the accounting period, have been reflected in the accounts, but the future pension liability of the Government, i.e. the liability towards payment of retirement benefits for the past and the present service of its employees, is not included in the accounts.

#### (iii) Currency in which Accounts are maintained

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

#### (iv) Form of Accounts

As per Article 150 of the Constitution, the accounts of the Union and of the States are kept in such form, as the President may, on the advice of the Comptroller and Auditor General of India, prescribe. The word "form", used in Article 150, has a comprehensive meaning, so as to include the prescription, not only of the broad form in which the accounts are to be kept, but also the basis for selecting appropriate heads under which the transactions are to be classified.

#### (v) Classification between Revenue and Capital

Revenue expenditure is recurring in nature and is intended to be met from revenue receipts. Capital Expenditure is defined as expenditure incurred with the object of increasing concrete assets of a

## NOTES TO ACCOUNTS

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material and permanent character or of reducing permanent liabilities. As per Indian Government Accounting Standards (IGAS-2) notified by the Government of India, expenditure in Grants-in-Aid is to be classified as Revenue expenditure regardless of end utilisation.

### **(vi) Accounting Standards**

Government of India notified three Accounting Standards (IGASs) viz. (i) Guarantees given by Government: Disclosure Requirements (ii) Accounting and Classification of Grants-in-Aid (iii) Loans and Advances made by the Government.

These are required to be followed in the preparation of the Finance Accounts of Government of Odisha and have been test checked in audit for compliance.

## **2. Quality of Accounts**

### **(i) Goods and Services Tax**

During the year 2018-19 an amount of ₹11,942.59 crore was collected under State Goods and Services Tax-(SGST) (Major head-0006). This included an amount of ₹1,698.04 crore received on account of advance apportionment of Integrated Goods and Services Tax (IGST) as per sanction orders issued by the Ministry of Finance, Government of India.

Further, under Major Head-0005 (Central Goods and Services Tax-CGST) Minor Head 901 (Share of net proceeds assigned to States) an amount of ₹8,725.35 crore was received during the year (2018-19). In addition, an amount of ₹696.30 crore was assigned to the Odisha Government, (Major head-0008) on the basis of the recommendation of the 14th Finance Commission.

### **(ii) Booking under minor head '800-Other Receipts and 800-Other Expenditure'**

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

During the year, an amount of ₹1,468.83 crore (comprising 1.48 *per cent* of the total Revenue Receipts) under 55 Major Heads of account was classified under 800-Other Receipts. Similarly, ₹14,798.50 crore (comprising 13.60 *per cent* of the total expenditure) under 59 Major Heads of account (both Revenue and Capital) was classified under 800-Other Expenditure. Instances where a

## NOTES TO ACCOUNTS

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substantial portion (10 *per cent* or more) of Receipts and Expenditure were classified under Minor Head '800-Other Receipts and Other Expenditure' are listed in **Annexure-B & C** respectively.

### **(iii) Unadjusted Abstract Contingent (AC) Bills**

As per Rule 261 of Odisha Treasury Code, Drawing and Disbursing Officers (DDOs) are authorized to draw a lump sum amount, by preparing Abstract Contingent (AC) Bills to meet unforeseen expenditure, by debiting service Major Heads. They are required to submit Detailed Contingent (DC) Bills through Controlling Officers (COs), with supporting vouchers to the Pr. Accountant General (A&E), within 30 days of the drawal of the related AC Bill. Delayed submission or prolonged non-submission of DC bills renders the expenditure under AC bills opaque. As on 31 March 2019, DC bills for 1,271 AC bills amounting to ₹2,13.41 crore were not received as detailed below:

**Table-1: Position of AC/DC Bills**

<b>Year</b>	<b>Number of Pending DC Bills</b>	<b>Amount (₹ in crore)</b>
<b>Upto 2016-17</b>	<b>446</b>	<b>11.70</b>
<b>2017-18</b>	<b>100</b>	<b>2.99</b>
<b>2018-19</b>	<b>725</b>	<b>198.72</b>
<b>TOTAL</b>	<b>1,271</b>	<b>213.41</b>

Major defaulting departments which have not submitted DC Bill are: Home Department (₹194.41 crore - 91.10 *per cent*), General Administration Department (₹9.62 crore - 4.51 *per cent*), Panchyati Raj Department (₹7.12 crore - 3.34 *per cent*). A total of ₹0.39 crore pertaining to four departments is outstanding for more than 10 years.

Fifteen Departments had drawn 939 Abstract Contingent (AC) bills for an amount of ₹210.19 crore from Government accounts in the financial year 2018-19 and submitted only 214 Detailed Contingent (DC) bills for an amount of ₹11.46 crore. Moreover, out of ₹210.19 crore drawn against AC Bills in 2018-19, AC Bills amounting to ₹158.33 crore (75.33 *per cent*) were drawn in March alone.

## NOTES TO ACCOUNTS

### (iv) Outstanding Utilisation Certificates (UC) of Grants-in-Aid vouchers

The Odisha General Financial Rules (OGFR) 173 prescribes that, where grants are sanctioned for specific purposes, the Departmental Officer under whose signature or counter signature the Grants-in-Aid bill is drawn, shall obtain UCs from the grantees, which after verification by Administrative Departments, shall be forwarded to the Pr. Accountant General (A&E) by 30 June of the succeeding year of expenditure, unless otherwise mentioned in the sanction order. The status of outstanding UCs as on 31 March 2019 is given below:

**Table-2: Position of Utilisation Certificates 2018-19**

Year	Number of Utilisation Certificates awaited	Outstanding Amount (₹ in crore)
<b>Upto 2016-17</b>	<b>23,659</b>	<b>15,746.80</b>
<b>2017-18</b>	<b>2,401</b>	<b>10,222.88</b>
<b>2018-19*</b>	<b>3,078</b>	<b>19,371.21</b>
<b>TOTAL</b>	<b>29,138</b>	<b>45,340.89</b>

\*Except where the sanction order otherwise specifies, UCs in respect of Grants-in-Aid bill drawn during 2018-19, become due only by 30 June 2019.

A large percentage of the outstanding UCs pertains to the Panchayati Raj Department (49.40 per cent-7,445 UCs for ₹22,397.78 crore), Housing & Urban Development Department (13.92 per cent-9,675 UCs for ₹6,310.82 crore), School and Mass Education Department (8.29 per cent-357 UCs for ₹3,756.91 crore), Planning and Convergence Department (6.57 per cent 1,749 UCs for ₹2,980.86 crore), Health & Family Welfare Department (4.54 per cent-273 UCs for ₹2,059.37 crore), Higher Education Department (3.76 per cent-681 UCs for ₹1,704.93 crore), ST,SC Development, Minorities & Backward Classes Welfare Department (3.44 per cent-4,094 UCs for ₹1,558.01 crore), Women and Child Development Department (2.57 per cent-873 UCs for ₹1,166.74 crore), Electronics and Information Technology Department (1.16 per cent-223 UCs for ₹524.91 crore) and Revenue and Disaster Management Department (1.10 per cent-389 UCs for ₹498.04 crore).

During the year 2018-19, Government released ₹25,957.25 crore as Grants-in-Aid, for which Utilisation Certificates were not received in respect of ₹19,371.21 crore (74.63 per cent). UCs amounting to ₹1,234.47 crore were pending for more than 10 years in 19 Departments as on March

## NOTES TO ACCOUNTS

2019. The purpose for which Grants-in-Aid were sanctioned and utilised can be confirmed only on receipt of UCs which would also safeguard against diversion of grants for other purposes. Further, to the extent of non-receipt of UCs, the expenditure shown in accounts cannot be treated as final nor can it be confirmed that the amount has been expended for the sanctioned purpose.

### (v) Transfer of funds to Personal Deposit Accounts

Government is authorised to open Personal Deposit (PD) accounts for specific purposes to which funds are transferred from the Consolidated Fund. As per Subsidiary Rule 423 of Odisha Treasury Code, PD accounts remaining in-operative for more than three full financial years, after the year of last transaction, are required to be closed and the unspent balance credited to the Consolidated Fund. During the year 2018-19, one new PD account was opened involving an amount of ₹20 crore and six PD accounts were closed, involving an amount of ₹0.13 crore. Closing balance for the year was ₹17,503.50 crore in 831 PD accounts.

**Table-3: Personal Deposit Account Details**

Opening Balance as on 01 April 2018		Additions during the year 2018-19		PD A/cs closed	Expenditure during 2018-19	Closing Balance as on 31 March 2019	
Number	Amount	No. of PD - A/cs opened	Deposits made in new PD A/cs including already existing accounts	Number	Expenditure made from PD A/cs including closed accounts	Number	Amount
<b>836</b>	<b>13,509.35</b>	<b>1</b>	<b>8,459.10*</b>	<b>6</b>	<b>4,464.96**</b>	<b>831</b>	<b>17,503.50***</b>

\*Includes an amount of ₹8,439.10 crore transferred to existing Personal Ledger Accounts.

\*\*Includes an amount of ₹0.13 crore from six PD Accounts which were closed during 2018-19.

\*\*\*Includes ₹14,328.50 crore balance in respect of OMBADC (Odisha Mineral Bearing Area Development Corporation).

The balances in the Personal Deposit Accounts are required to be reconciled yearly by the Administrator with that of Treasury Accounts. Out of 831 Personal Deposit Accounts only 747 Personal Deposit Accounts (89.89 per cent) have been reconciled. Further, there were 15 in-operative Personal Deposit Accounts (involving an amount of ₹5.86 crore) up to the end of 2018-19.

## NOTES TO ACCOUNTS

Net additions during the year including number of Personal Deposit Accounts and amount thereof are as under:

- i) Net Additions during the year is ₹3,994.16 crore (₹8,459.10 crore (-) ₹4,464.64 crore) including balance of one new PD Account out of total 831 PD accounts.
- ii) Amount lying unspent for more than one year (excluding in-operative PD Accounts) is ₹13,503.49 crore.
- iii) Amount lying unspent (in in-operative PD Accounts) for more than three years is ₹5.86 crore.

**Lapsed Deposits:** At the close of March each year, (a) deposits not exceeding twenty-five rupees unclaimed for one whole account year, or residuary balance not exceeding the said amount out of deposits partly repaid during the year then closing, and (b) all deposits or balances in excess of the aforesaid amount unclaimed for more than three complete account years, shall be credited to Government by means of transfer entries in the Accountant General's Office. Of deposits and balances thus lapsing, the Treasury Officer will submit to the Accountant General immediately after 31 March a list prepared in accordance with the directions contained in the Account Code, Volume-II.

The lapsable amount as on 1 April 2018 was ₹5.99 crore of which ₹0.13 crore was lapsed and the amount was transferred to Consolidated Fund of the State in 2018-19. The remaining lapsable balance amounting to ₹5.86 crore was yet to be transferred to the Consolidated Fund. The details are given below:

**Table-4: Lapsed and Lapsable Deposits**

(₹ in crore)					
Lapsable at the beginning of 2018-19		Lapsed during 2018-19		Lapsable at the end of 2018-19	
No. of Administrators	Amount	No. of Administrators	Amount	No. of Administrators	Amount
21	5.99	6	0.13	15	5.86

**(vi) Reconciliation of Receipts and Expenditure between COs and Principal Accountant General (A&E)**

All concerned Controlling Officers (COs) of the Administrative Departments are required to reconcile the receipts and expenditure of the Government, with the figures accounted for by the Pr. Accountant General (A&E). The information of Receipts and Expenditure is available to the Controlling Officers (COs) through the Integrated Financial Management System (IFMS) portal for online reconciliation by a specified date. In absence of any reconciliation/ acceptance letter, the accounts are deemed to be

## NOTES TO ACCOUNTS

reconciled. During 2018-19, 166 out of 170 Controlling Officers have reconciled the expenditure with the books of Pr. Accountant General (A&E) involving an amount of ₹1,07,656.50 crore (98.91 *per cent*) against the total expenditure of ₹1,08,838.49 crore. Similarly, 42 out of 74 Controlling Officers have reconciled the receipts involving an amount of ₹97,008.58 crore (97.45 *per cent*) against the total revenue receipt of ₹99,546.12 crore.

**Table-5: Reconciliation of Receipts and Expenditure**

	<b>Reconciliation by the end of March (s) 2017-18</b>	<b>Reconciliation by the end of March (s) 2018-19</b>
<b>Expenditure</b>	154 out of 168 COs reconciled an amount of ₹91,699.70 crore (98.66 <i>per cent</i> of total expenditure)	166 out of 170 COs reconciled an amount of ₹1,07,656.50 crore (98.91 <i>per cent</i> of total expenditure)
<b>Receipt</b>	15 out of 72 COs reconciled an amount of ₹82,275.87 crore (96.56 <i>per cent</i> of total Revenue Receipts)	42 out of 74 COs reconciled an amount of ₹97,008.58 crore (97.45 <i>per cent</i> of total Revenue Receipts)

### **(vii) Cash Balance**

There was a net difference of ₹11,01.95 crore (Debit) between the Cash Balance (₹1,624.56 crore) of the State Government as worked out by the Pr. Accountant General (A&E) and as reported by the Reserve Bank of India (RBI) (₹522.61 crore) as on 31 March 2019. Difference arises due to incorrect reporting by Agency Banks to the Reserve Bank of India and misclassification of transactions by Treasuries. After reconciliation and adjustment the difference reduced to ₹144.52 crore (Net Debit) in June 2019. The details are given in Note below Annexure to Statement No.2.

### **3. Other Items**

#### **(i) (a) Liability under Retirement Benefits-**

During the year 2018-19 ₹10,519.60 crore (12.32 *per cent* of the total Revenue expenditure) was incurred on “pension and other retirement benefits” of the State Government employees.

#### **(b) National Pension System (NPS)**

State Government employees recruited with effect from 01 January 2005 are eligible for the New Pension System, which is a Defined Contributory Pension Scheme. In terms of the scheme, the employee contributes 10 *per cent* of his basic pay and dearness allowance, a matching amount is contributed by the State Government and the entire amount is transferred to the designated fund

## NOTES TO ACCOUNTS

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manager through the National Securities Depository Limited (NSDL)/ Trustee Bank. Though the State Government started collecting Pension contribution from the employees from 2006-07, it commenced transferring to the NSDL in 2010-11 only. During the year, the Government deposited ₹1,008.39 crore (employees' contribution ₹501.03 crore and Government contributed ₹507.36 crore as its share) to the funds created under the Major Head 8342-117-Defined Contributory Pension Scheme, with a more matching contribution of ₹6.33 crore. During the year an amount of ₹1,011.68 crore (including ₹3.29 crore out of un-transferred residual balance of previous year ₹20.72 crore by close of the previous year) was transferred to NSDL leaving a balance of ₹17.44 crore in the Fund as on 31 March 2019. Similar short transfer to NSDL also occurred each year ending from 2010-11 to 2017-18 leaving a balance of ₹39.62 crore, ₹60.10 crore, ₹61.57 crore, ₹29.62 crore, ₹22.55 crore, ₹28.33 crore, ₹35.21 crore and ₹20.72 crore respectively. The un-transferred amount is a liability to the Government. The designated fund manager (NSDL) has confirmed the transfer of an amount of ₹1,018.51 crore.

### **(ii) Guarantees**

Information on Guarantees contained in Statement No. 9 and 20 is based on the Budget documents of the Government of Odisha and information received from the Finance Department. The total outstanding Government Guarantee as on 31 March 2019 was ₹4,169.65 crore. Guarantees of ₹2,458.61 crore was given and no amount was withdrawn by the Government during the year 2018-19. Against receivable Guarantee Commission of ₹356.05 crore, ₹292.85 crore (82 per cent) was received by the end of 2018-19 resulting in short receipt of ₹63.20 crore.

Guarantees are contingent liabilities wherein default by the entity would result in invoking of the guarantee and liability of the Government to pay the lenders. However, during the year no guarantee was invoked.

### **(iii) Loans and Advances**

Statement No. 7 and 18 on disclosure of loans and advances made by the Government of Odisha have been prepared as per Indian Government Accounting Standard (IGAS-3) notified by the Government of India. The outstanding loans and advances given by the State Government at the end of 2018-19 was ₹7,190.58 crore relating to 21 departments. Out of these 21 Departments, only three

## NOTES TO ACCOUNTS

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Departments reconciled the balances with those appearing in the Finance Accounts (up to the end of March 2019). Loans amounting to ₹57.10 crore is outstanding for more than 15 years under 20 heads of account.

### **(iv) Investment**

Details of Government's investment in the equity and share capital of Statutory Corporations, Government Companies, Joint Stock Companies and Co-operative Institutions are depicted in the Statement No. 8 and 19. As on 31 March 2019, total investment of the State Government in 147 entities was ₹5,353.77 crore. Out of 147 entities, 72 entities (50 Government Companies and 22 Joint Stock Companies) had defunct for a period ranging from 6 to 49 years. An amount of 68.52 crore invested in defunct companies had remained unrecovered and unproductive due to non-finalisation of liquidation process.

### **(v) Reserve Funds and Deposits**

Reserve Funds are created out of contribution from the Consolidated Fund for specific purposes and are categorised under (a) Reserve Funds bearing Interest and (b) Reserve Fund not bearing Interest. By the end of March 2019, the amount lying under bearing Interest and not bearing Interest are (Cr) ₹447.54 crore and (Cr) ₹13,661.32 crore respectively.

As on 31 March 2019, nine in-operative Reserve Funds with balance amounting to ₹2.42 crore are in-operative or dormant for more than six years. Out of these nine in-operative Reserve Funds, two Reserve funds are in-operative since last 35 and 59 years (**Annexure-D**).

### **(a) Adjustment of Interest against Reserve Funds and Deposits bearing Interest**

Government is liable to pay/adjust interest in respect of interest bearing Reserve Funds and Deposits. During the year 2018-19, due to non-receipt of sanction orders from the concerned Administrative Departments of the Government, interest on these Reserve Funds and Deposits was not credited to the respective Reserve Fund/Deposit Accounts. Interest on Reserve Funds bearing interest amounting to ₹67.92 crore (calculated at the rate of 7.5 per cent, which is average of Ways & Means Interest) and Interest on Deposit bearing Interest amounting to ₹2.93 crore (calculated at the rate of 8.1 per cent on outstanding balance under Deposits for Defined Contribution Pension Scheme and at 7.5 per cent for other interest bearing deposits) was not credited which impacts favorably on Revenue

## NOTES TO ACCOUNTS

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position of the State [total interest on Reserve Funds and Deposits comes to ₹70.85 crore Interest has been calculated on the (average balance (OB+CB/2) in Reserve funds/Deposit Accounts)].

### **(b) Consolidated Sinking Fund (CSF)**

In terms of the recommendations of the 12th Finance Commission, all States should set up sinking funds for amortisation of all loans, including loans from banks, liabilities on account of Loans from National Small Savings Fund and open market borrowing etc. The Fund should be maintained outside the Consolidated Fund of the State and should not be used for any other purpose, except for redemption of loans. As per the revised scheme (notified by the Government of Odisha on 13/03/2012), the State Government may contribute to the fund on a modest scale of at least 0.5 *per cent* of the outstanding liabilities at the end of the previous year.

The State Government amended the scheme vide Notification No. 34316/F dated 01-11-2018 where the Government is at liberty of not contributing to the fund, if the balance is maintained at level higher than 5 *per cent* of the total liability of the State Government at the end of the previous year. As on 31 March 2019, an amount of ₹12,052.84 crore credit of the fund has been invested in Government Stock by Reserve Bank of India which stood at 12.40 *per cent* of the total liabilities (₹97,164.04 crore) at the end of previous year including an amount of ₹7,010.02 crore credited as interest accrued since 2004-05 to the Fund, during the year 2018-19.

### **(c) Guarantee Redemption Fund (GRF)**

The State Government constituted a Guarantee Redemption Fund in the year 2002-03, with the objective of meeting the payment obligations arising out of default in debt servicing of loans guaranteed by the Government. The Government is required to contribute an amount of at least 1/5th of the outstanding invoked guarantees, plus the amount of guarantees likely to be invoked, as a result of the incremental guarantees issued during the year.

The Government has not made any contribution to the Fund during the year 2018-19. As on 31 March 2019, the balance available in the Fund is ₹1,301.41 crore. The balance in the Fund has been invested in the Government of India Securities by R.B.I., Nagpur. However, during the year, the amount of invoked guarantees including an amount of ₹821.43 crore credited as interest accrued since 2004-05 to the Fund, during the year 2018-19 was Nil.

## NOTES TO ACCOUNTS

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### **(d) State Disaster Response Fund (SDRF)**

During the year 2018-19, an aggregate amount of ₹1,206.72 crore was transferred to the Fund account (contribution from GoI ₹778.50; contribution from the State Government ₹86.50 crore and the GoI contribution towards NDRF ₹341.72 crore). Out of the total fund balance of ₹2,570.48 crore (opening balance ₹1,363.76 crore plus ₹1,206.72 crore), an amount of ₹2,167.11 crore was spent during the year. Further, an amount of ₹44.17 crore was received as interest arising out of investment of an amount of ₹1,588.33 crore in 91 days Treasury Bills. The balance in the Fund as on 31 March 2019 was ₹447.54 crore which was not invested.

Investment for ₹459.88 crore was not be reflected in the accounts and the interest earned there on (₹7.62 crore) could not be transferred to the Fund due to late reporting (December 2019) by the Finance Department. The interest amount (₹7.62 crore), however, will be transferred to the Fund in the ensuing Financial year.

### **(e) Fund for Protection of Interest of Depositors**

To safeguard the interest of small and genuine depositors of the State, the Government created a new fund in 2014-15, named 'Fund for Protection of Interest of Depositors' with a Corpus of ₹300.00 crore. The Fund has to be maintained in the Public Account under the section 'Reserve Funds not Bearing Interest' under the Head of Account "8235-General and Other Reserve Funds". An expenditure of ₹5.44 crore was made out of the Fund during 2018-19. The balance in the Fund as on 31 March 2019 was ₹294.56 crore.

### **(vi) Suspense and Remittance Balances**

The Finance Accounts reflects the net balances under Suspense and Remittance Heads. The outstanding balances under these heads are worked out by aggregating the outstanding debit and credit balances separately under the various heads. The position of the gross figures under major suspense and remittance heads for the last three years is given at **Annexure E**.

### **(vii) Contingency Fund**

Contingency Fund is in the nature of an imprest to meet unforeseen expenditure, pending approval of the legislature, after which the amount is recouped. The corpus of the Odisha Contingency Fund is ₹400.00 crore. During the current financial year (2018-19) an amount of ₹2,197.87 crore was drawn from the fund by the Government out of which an amount of ₹757.65 crore was recouped with

## NOTES TO ACCOUNTS

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balance of ₹1,440.22 crore remaining un-recouped. It has resulted excess expenditure of ₹1,040.22 crore than the Corpus amount which violates clause 6 (a) of Odisha Contingency Fund Rules, 1967.

### **(viii) Cash Management System**

In terms of Section 8 (1) (a) of Odisha Fiscal Responsibility and Budget Management (OFRBM) Act, the State Government introduced the Cash Management System (CMS) in selected departments. The system has two broad features viz., Monthly Expenditure Plan (MEP) which states that the expenditure during the month of March shall not exceed 15 *per cent* of the budget provision, and the Quarterly Expenditure Allocation (QEA) which states that during the last quarter of the financial year, expenditure shall not exceed 40 *per cent* of the budget provision. In 2018-19, two out of 20 departments exceeded the limits stipulated for March and one Department exceeded the limits stipulated for the last quarter. Among the 20 departments, Handlooms, Textiles and Handicrafts Department and Higher Education Department incurred expenditure to an extent of 17.72 *per cent* and 18.40 *per cent* respectively in March. Micro, Small and Medium Enterprises Department incurred 42 *per cent* in the last quarter. (Details are given in **Annexure-F**).

### **(ix) Direct Transfer of Central Scheme Funds to Implementing Agencies in the State (Funds routed outside State Budget)**

Till 31 March 2019, Government of India transferred substantial funds directly to State Implementing Agencies/ Non-Government Organisations (NGOs) for implementation of various schemes/ programmes. As per the PFMS portal of the Controller General of Accounts (CGA), Government of India directly released ₹6,843.63 crore to the implementing Agencies in Odisha during 2018-19. Details are at Appendix-VI. Contrary to Government of India's decision to release all assistance to CSSs/ ACA directly to the State Government, and not to implementing agencies, the direct transfers to implementing agencies during the year has increased by 46.57 *per cent* as compared to 2017-18.

### **(x) Compliance to the Odisha Fiscal Responsibility and Budget Management (FRBM/MTDP) Act**

On the recommendations of the 14<sup>th</sup> Finance Commission, the State Legislature amended the Odisha Fiscal Responsibility and Budget Management Act (FRBM), 2005 and enacted the Odisha Fiscal

## NOTES TO ACCOUNTS

Responsibility and Budget Management (Amendment) Act, 2016 with effect from 5 November 2016.

During the year, the requirements of the Odisha FRBM Amendment Act 2016 regarding disclosures to the State Legislature by the Government have been complied with. Targets fixed by the State Government in the Odisha FRBM Act, 2016, as amended, and the ceilings fixed by the 14<sup>th</sup> Finance Commission, and the achievements, as per the accounts of 2018-19 are given below:

**Table-6: Targets vs Achievements (14<sup>th</sup>F.C)**

Sl. No.	Targets	Achievements
1.	To maintain the Revenue Deficit at zero for the financial year 2011-12 and for subsequent financial years.	The State Government achieved Revenue Surplus w.e.f. 2005-06 and maintained it thereafter. The Revenue Surplus for the year 2018-19 stood at ₹14,189.71 crore.
2.	To maintain Fiscal Deficit within 3.5 <i>per cent</i> of the estimated Gross State Domestic Product (GSDP).	The Fiscal Deficit during 2018-19 was 2.09 <i>per cent</i> of GSDP*.
3.	The limit of the ratio of Debt to Gross State Domestic Product (GSDP) for the financial year 2018-19 to be maintained at less than or equal to 25 <i>per cent</i> .	Debt /GSDP ratio is 12.00 <i>per cent</i> .
4.	The ratio of Interest Payment to Revenue Receipt to be brought down to 15 <i>per cent</i> .	Interest/Revenue Receipt ratio is 5.83 <i>per cent</i> .
5.	The total outstanding Government guarantees as on 1 April 2018 shall not exceed 100 <i>per cent</i> of the State Revenue Receipts of 2016-17 as reflected in the books of accounts maintained by the Pr. Accountant General.	Against Revenue Receipt of ₹74,299.39 crore during 2016-17, the total outstanding guarantees as on 01 April 2018 works out to ₹1,711.04 crore (2.30 <i>per cent</i> ) which is within the ceiling.

\*As per Directorate of Economics and Statistics, Odisha, Bhubaneswar GSDP taken at ₹4,85,376.16 crore

### (xi) Committed Liabilities

Appendix XII includes the details of Committed Liabilities, with the details, as furnished by the State Government. The Committed Liabilities of the State cannot be correctly ascertained from the Appendix as the information provided by the Government is not in complete shape.

## NOTES TO ACCOUNTS

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### (xii) Cess

#### (a) Building and other Construction Workers Welfare Cess

As per Government of Odisha, in Labour & Employment Department (at present Labour & ESI Department), Resolution No. 12653 dated 15 December, 2008, the Cess is collected @ one per cent from all Construction works undergoing in the State and remitted to the Odisha Building and Other Construction Workers Welfare Fund by way of account payee cheque/Demand draft in favour of Odisha Building and Other Construction Workers Welfare Board within 30 days of making payment by the Executing Authority. The Fund is maintained outside the Government Account and is required to be utilized in extending different welfare measures to the registered beneficiaries engaged in different Building and Other Construction Works. During 2018-19 an amount of ₹2.38 crore has been collected towards Building and Other Construction Workers Welfare Act through treasury which is yet to be transferred to Board's Account.

#### (b) Land Revenue Cess

As per provisions of Odisha Cess Act 1962, collections from Land Revenue Cess is to be distributed among Gram Panchayats (GPs), Panchayat Samitis (PSs) and Zilla Parishads (ZPs) in the ratio of 60:20:20. During 2018-19, an amount of ₹48.07 crore was collected towards Land Revenue Cess.

Further, as only an amount of ₹15 crore under the Cess grant was distributed (during 2009-13) among 6,227 GPs, 314 PSs and 30 ZPs the Fourth State Finance Commission in its Report (2015-20) advised to withdraw the Cess assignment as the amount distributed among GPs, PSs and ZPs under the Cess was too meagre and has little impact on their finances. The Commission felt that suitable amendment of the law to discontinue the grant will save the Government as well as PRIs a lot of book keeping exercises. The Commission, however, opined that till the law is amended funds may be released to PRIs as per the present distribution system.

Although, the said law has not been amended, the allocation of Cess Grant to the PRIs has been discontinued w.e.f. 2015-16.

## NOTES TO ACCOUNTS

### (xiii) Impact on Revenue Surplus and Fiscal Deficit

Impact on Revenue Surplus and Fiscal Deficit of the State Government as per details given in preceding paragraphs is given below:

**Table-7: Impact on Revenue Surplus and Fiscal Deficit**

(₹ in crore)

Para No.	Item	Impact on Rev-Surplus		Impact on Fiscal Deficit	
		Over Statement	Under Statement	Over Statement	Under Statement
3(i)(b)	More contribution of the Government towards Employer Contribution to Defined Contribution Pension Scheme	..	6.33	6.33	..
3(v)(a)	Non Credit of interest on Deposit (interest bearing)	2.93	..	..	2.93
3(v)(d)	State Disaster Response Fund	7.62	..	..	7.62
3(vii)	Un-recouped balance of Odisha Contingency Fund	1,440.22	..	..	1,440.22
3(xiii)(a)	Labour Welfare Cess not transferred	2.38	..	..	2.38
3(xiii)(b)	Land Revenue Cess	48.07	..	..	48.07
	<b>Total (Net) Impact</b>	<b>(Over Statement) 1,494.89</b>		<b>(Under statement) 1,494.89</b>	

### (xiv) Disclosure on number of incomplete projects/works

As per the information furnished by PWD Divisions, out of 263 incomplete capital works (five years and above) Revised Estimate has been provided against 51 numbers of projects/works and there is escalation (₹214.58 crore) in estimated cost in 35 number of projects/works. Revised Estimate not provided against 111 numbers of incomplete projects/works. Revised Estimate not sanctioned against 101 numbers of incomplete projects/works.

### (xv) Grant/Loans given to Public Sector Undertakings (PSUs)

An amount totaling ₹1,482.06 crore was disbursed by the Government of Odisha to various Public Sector Undertakings (PSUs) towards Grants and Loans & Advances during the year 2018-19. Out of this, an amount of ₹406.75 crore has been disbursed as Grants to 18 PSUs and ₹1,075.31 crore as Loans & Advances to six PSUs.

## NOTES TO ACCOUNTS

<b>ANNEXURE – A</b>			
<b>Statement of Periodical/Other Adjustment</b>			
<b>From Major Head</b>	<b>To Major Head</b>	<b>Amount (₹ in crore)</b>	<b>Nature</b>
2245-Relief on account of Natural Calamities	8121-General and Other Reserve Funds-122-State Disaster Response Fund	778.50	Contribution of State's Share to State Disaster Response Fund
2245-Relief on account of Natural Calamities	8121-General and Other Reserve Funds-122-State Disaster Response Fund	86.50	Contribution of Centre's Share to State Disaster Response Fund(SDRF)
2245-Relief on account of Natural Calamities	8121-General and Other Reserve Funds-122-State Disaster Response Fund	341.72	Contribution of Centre to National Disaster Response Fund(NDRF)
8121-General and Other Reserve Fund- 122- State Disaster Response Fund.	2245 – Relief on Account of Natural Calamities-05- Calamity Relief Fund	2,167.11	Reimbursement of Relief expenditure from SDRF
2049-Interest payments	8009-State Provident Fund-01-101- General Provident Fund	1,008.92	Interest on General Provident Funds
2049-Interest payments	8009-State Provident Fund-01-102- Contributory Provident Fund	0.01	Interest on Contributory Provident Fund
2049- Interest payments	8009-State Provident Fund-01-104- All India Services Provident Fund	5.12	Interest on AISPF*
2049-Interest payments	8009- State Provident Fund 60-103-Other Miscellaneous Provident Funds	800.00	Interest on TPF*
5054-03	8449-103-Subvention from Central Road Fund	168.90	Road Works out of Central Road Fund
5054-04			
2075-Miscellaneous General Services	8235-200-Fund for Protection of Interest of Depositors	5.44	Expenditure met out of Reserve Fund for Protection of Interest of Depositors
4875-60-800- Industrial Infrastructure Development Fund (IIDF)	8449-120-Industrial Infrastructure Development Fund (IIDF)	25.00	Expenditure met out of Industrial Infrastructure Development Fund

\* AISPF - All India Services Provident Fund

\*TPF- Teachers Provident Fund

**NOTES TO ACCOUNTS**

<b>ANNEXURE – B</b>				
<b>STATEMENT OF MAJOR HEAD-WISE RECEIPTS BOOKED UNDER MINOR HEAD</b>				
<b>800-OTHER RECEIPTS 2018-19</b>				
(Refer Para-2 (ii) of Notes to Accounts)				
(₹ in crore)				
<b>Major Head and Description</b>		<b>Total Receipts under the Major Head</b>	<b>Amount booked under 800-Other Receipts</b>	<b>Percentage of amount booked under 800-Other Receipts compared to total Receipts under the Major Head</b>
0029	Land Revenue	511.07	149.31	29.22
0055	Police	67.94	10.12	14.89
0056	Jails	1.38	0.69	50.36
0059	Public Works	63.35	62.94	99.34
0070	Other Administrative Services	40.83	31.08	76.12
0071	Contributions and Recoveries towards Pension and Other Retirement Benefits	14.41	6.45	44.73
0075	Miscellaneous General Services	419.13	253.52	60.49
0202	Education, Sports, Art and Culture	25.93	6.49	25.04
0211	Family Welfare	0.01	0.01	95.94
0215	Water Supply and Sanitation	96.54	36.60	37.92
0217	Urban Development	1.96	1.96	100.00
0220	Information and Publicity	0.18	0.18	99.63
0235	Social Security and Welfare	0.29	0.29	99.98
0401	Crop Husbandry	16.40	12.92	78.79
0403	Animal Husbandry	1.75	0.51	29.37
0404	Dairy Development	0.00	0.00	100.00
0405	Fisheries	0.99	0.59	59.54
0406	Forestry and Wild Life	31.67	14.97	47.28
0408	Food Storage and Warehousing	0.01	0.01	100.00
0425	Co-operation	4.03	1.41	34.96
0435	Other Agricultural Programmes	3.82	1.58	41.36
0506	Land Reforms	0.09	0.09	100.00
0515	Other Rural Development Program.	0.32	0.32	100.00
0701	Medium Irrigation	286.80	270.69	94.38
0702	Minor Irrigation	8.48	6.89	81.22
0801	Power	3.67	1.37	37.22
0851	Village and Small Industries	0.75	0.20	27.44
0852	Industries	15.33	15.33	100.00
0875	Other Industries	0.00	0.00	100.00
1051	Ports and Light Houses	88.25	88.25	100.00
1053	Civil Aviation	5.35	5.35	100.00
1054	Roads and Bridges	66.69	46.11	69.14
1056	Inland Water Transport	0.37	0.19	52.19
1425	Other Scientific Research	0.00	0.00	100.00
1452	Tourism	3.04	3.03	99.47
1456	Civil Supplies	3.26	3.26	100.00

**NOTES TO ACCOUNTS**

<b>ANNEXURE – C</b>				
<b>STATEMENT OF MAJOR HEAD-WISE EXPENDITURE BOOKED UNDER MINOR HEAD 800-OTHER EXPENDITURE</b>				
<b>(Refer Para-2 (ii) of Notes to Accounts)</b>				
<b>(₹ in crore)</b>				
<b>Major Head</b>	<b>Description</b>	<b>Total Expenditure under the Major Head</b>	<b>Amount booked under 800-Other Expenditure</b>	<b>Percentage of amount booked under 800-Other Expenditure compared to total Expenditure under the Major Head</b>
2013	Council of Ministers	19.21	16.04	83.52
2041	Taxes on Vehicles	102.19	25.00	24.46
2075	Miscellaneous General Services	697.82	703.21	100.77
2203	Technical Education	198.26	59.51	30.02
2217	Urban Development	1,888.75	962.37	50.95
2230	Labour and Employment	142.54	29.62	20.78
2245	Relief on Account of Natural Calamities	1,277.01	258.69	20.26
2401	Crop Husbandry	4,147.09	1,779.00	42.90
2402	Soil and Water Conservation	324.39	42.31	13.04
2505	Rural Employment	5,485.18	2,330.67	42.49
2515	Other Rural Development Programmes	3,599.59	392.50	10.90
2575	Other Special Areas Programmes	15.00	2.15	14.32
2700	Major Irrigation	536.86	144.70	26.95
2701	Medium Irrigation	91.06	48.94	53.74
2702	Minor Irrigation	675.30	183.57	27.18
2711	Flood Control and Drainage	160.18	145.56	90.88
2801	Power	232.64	225.00	96.71
3055	Road Transport	0.34	0.34	100.00
3454	Census Surveys and Statistics	17.25	5.66	32.82
3456	Civil Supplies	18.85	4.22	22.39
4217	Capital Outlay on Urban Development	146.27	91.60	62.63
4250	Capital Outlay on Other Social Services	80.22	47.36	59.04
4401	Capital Outlay on Crop Husbandry	59.20	35.51	59.98
4408	Capital Outlay on Food Storage and Warehousing	0.34	0.34	100.00
4575	Capital Outlay on Other Special Areas	182.73	67.72	37.06
4700	Capital Outlay on Major Irrigation	1,796.13	601.44	33.49
4701	Capital Outlay on Medium Irrigation	1,094.68	541.77	49.49
4702	Capital Outlay on Minor Irrigation	1,770.72	1,020.71	57.64
4801	Capital Outlay on Power Projects	1,735.83	1,033.74	59.55
4852	Capital Outlay on Iron and Steel Industries	1.06	0.99	93.79
5054	Capital Outlay on Roads and Bridges	8,617.81	1,918.92	22.27
5475	Capital Outlay on Other General Economic Services	5.79	5.79	100.00

**NOTES TO ACCOUNTS**

<b>ANNEXURE – D</b>					
<b>INOPERATIVE RESERVE FUNDS</b>					
<b>(₹ in crore)</b>					
<b>Sl. No</b>	<b>Major and Minor heads with nomenclature</b>	<b>No. of Reserve Fund(s)</b>	<b>Balance as on 31.03.2019</b>		<b>Year of last transaction</b>
1.	8011-Insurance and Pension Funds 105-State Government Insurance Fund	01	Cr.	0.0007	2003-04
2.	8012-Special Deposit and Accounts 123-Special Deposit for Employees Provident Fund Scheme (Administration Fund)	01	Cr.	0.0163	2002-03
3.	8013-Other Deposits and Accounts 01-Deposit Schemes for Retiring employees 101-Deposit Scheme for Retiring Govt. Employees, 1989	01	Cr.	0.39	1997-98
4.	8121-General and Other Reserve Fund 101-General and Other Reserve Funds-Govt. Commercial Departments and Undertakings.	01	Cr.	0.02	1996-97
5.	8229-Development and Welfare Funds 109-Co-operative Development Funds, State Co-operative Development Fund 123-Consumer Welfare Fund	02	Cr.	0.02	1959-60
			Cr.	0.26	2012-13
6.	8235-General and Other Reserve Funds 102-Zamindari Abolition Fund 103-Religious and Charitable Endowment Funds 200-Other Funds:- Guarantee Reserve Fund	03	Cr.	0.59	1994-95
			Cr.	0.0151	1983-84
			Cr.	1.11	1997-98
	<b>GRAND TOTAL</b>	<b>09</b>		<b>2.42</b>	

**NOTES TO ACCOUNTS**

<b>ANNEXURE - E</b>						
<b>Position of Suspense and Remittance Balances</b>						
<b>(₹in crore)</b>						
<b>8658-Suspense Account</b>						
<b>Name of the Minor Head</b>	<b>2016-17</b>		<b>2017-18</b>		<b>2018-19</b>	
	<b>Dr.</b>	<b>Cr.</b>	<b>Dr.</b>	<b>Cr.</b>	<b>Dr.</b>	<b>Cr.</b>
101- PAO Suspense	72.20	0.98	94.03	0.93	172.40	55.65
<b>Net</b>	<b>Dr. 71.22</b>		<b>Dr. 93.01</b>		<b>Dr.116.75</b>	
102-Suspense Account (Civil)	16.01	54.54	12.58	39.82	16.50	45.94
<b>Net</b>	<b>Cr. 38.53</b>		<b>Cr. 27.24</b>		<b>Cr.29.44</b>	
110-Reserve Bank Suspense – Central Accounts Office	46.09	14.78	3.44	..	9.30	..
<b>Net</b>	<b>Dr. 31.31</b>		<b>Dr. 3.44</b>		<b>Dr.9.30</b>	
<b>8782-Cash Remittance and adjustments between officers rendering account to the same Accounts Officer</b>						
101-Cash Remittance between Treasuries and Currency Chest	0.91	..	0.91	..	0.91	..
<b>Net</b>	<b>Dr. 0.91</b>		<b>Dr. 0.91</b>		<b>Dr. 0.91</b>	
102-Public Works Remittances	27.04	2.79	24.53	3.78	17.65	2.35
<b>Net</b>	<b>Dr. 24.25</b>		<b>Dr. 20.75</b>		<b>Dr. 15.30</b>	
103-Forest Remittances	52.54	..	63.45	..	59.27	0.17
<b>Net</b>	<b>Dr. 52.54</b>		<b>Dr. 63.45</b>		<b>Dr. 59.10</b>	
105-Reserve Bank of India Remittances	0.005	..	..	..	..	..
<b>Net</b>	<b>Dr. 0.005</b>		<b>..</b>		<b>..</b>	

## NOTES TO ACCOUNTS

ANNEXURE – F							
(₹ in crore)							
DEPARTMENT - WISE STATEMENT OF EXPENDITURE UNDER CASH MANAGEMENT SYSTEM 2018-19							
Sl No.	Grant No.	Department Name	Budget Provision (BE)	Expenditure during March 2019	Expenditure during Last Qtr	Percentage of Expenditure during March 2019	Percentage of Expenditure during Last Qtr
1	2	3	4	5	6	7	8
1	7	Works	4,272.88	170.26	1,157.87	3.98	27.10
2	9	Food Supplies and Consumer Welfare	1,149.67	3.96	435.14	0.34	37.85
3	10	School and Mass Education	14,527.10	1,948.77	3,504.31	13.41	24.12
4	11	Scheduled Tribes and Scheduled Caste Development, Minorities and Backward Classes Welfare	3,415.05	426.13	923.57	12.48	27.04
5	12	Health and Family Welfare	6,181.96	455.86	1,221.88	7.37	19.77
6	13	Housing and Urban Development	5,181.79	355.09	979.83	6.85	18.91
7	17	Panchayati raj	13,734.35	811.78	1,269.61	5.91	9.24
8	19	Industries	337.50	0.23	63.48	0.07	18.81
9	20	Water Resources	10,220.18	1,401.37	2,734.23	13.71	26.75
10	22	Forest and Environment	810.45	72.80	140.36	8.98	17.32
11	23	Agriculture and Farmers' Empowerment	4,718.66	135.54	1,444.92	2.87	30.62
12	28	Rural Development	5,584.46	611.34	850.64	10.95	15.23
13	30	Energy	1,983.54	170.20	478.03	8.58	24.10
14	31	Handlooms, Textiles and Handicrafts	190.83	33.82	48.98	17.72	25.66
15	33	Fisheries and Animal Resources Development	897.43	36.68	134.80	4.09	15.02
16	36	Women and Child Development	3,448.32	265.39	859.64	7.70	24.93
17	38	Higher Education	2,294.17	422.19	749.98	18.40	32.69
18	39	Skill Development and Technical Education	626.75	65.55	117.58	10.46	18.76
19	40	Micro, Small and Medium Enterprises	212.58	7.28	89.29	3.42	42.00
20	41	Social Security and Empowerment of Persons with Disability	2,562.54	230.46	435.85	8.99	17.01

*Source-Director of Treasuries, Govt. of Odisha, Bhubaneswar*



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