

## Appendix-1.1

(Refer Page 1)

### A brief profile of Odisha

A. General Data					
Particulars					Figures
1	Area				155707 Sq. Km
2	Population				
	a.	As per 2001 Census			3.68 crore
	b.	As per 2011 Census			4.20 crore
3	Density of Population <sup>1</sup> (as per 2011 Census). (All India Density = 382 persons per Sq. Km )				270 persons per Sq. Km
4	Population below poverty line <sup>2</sup> (BPL) (All India Average = 29.5 per cent)				45.9 per cent
5	Literacy ( as per 2011 Census) (All India Average = 73.0 per cent )				72.87 per cent
6	Infant mortality (per 1000 live births). (All India Average = 39 per 1000 live births )				51
7	Life Expectancy at birth <sup>3</sup> . (All India Average = 67.5 years)				64.8 years
8	Gini-Coefficient				
	a.	Rural. (All India = 0.29)			0.26
	b.	Urban. (All India = 0.38)			0.39
9	Gross State Domestic Product (GSDP) 2015-16 at current price				₹332329 crore
10	Per Capita GSDP CAGR (2006-07 to 2015-16)		Odisha	14.45	
			General Category States	14.27	
11	GSDP CAGR (2006-07 to 2015-16)		Odisha	15.48	
			General Category States	15.75	
12	Population Growth (2006 to 2015)		Odisha	8.45	
			General Category States	12.24	
B. Financial Data					
Particulars					
CAGR		2006-07 to 2014-15		2014-15 to 2015-16	
		General Category States	Odisha	General Category States	Odisha
(In per cent)					
a.	of Revenue Receipts.	14.74	15.47	15.00	20.95
b.	of Own Tax Revenue.	15.08	15.96	13.28	13.61
c.	of Non Tax Revenue.	10.20	15.28	6.00	7.93
d.	of Total Expenditure.	16.71	17.27	16.42	21.84
e.	of Capital Expenditure.	13.21	28.92	25.80	54.31
f.	of Revenue Expenditure on Education.	17.08	18.87	12.17	13.07
g.	of Revenue Expenditure on Health.	18.70	23.02	13.44	18.94
h.	of Salary and Wages.	15.49	15.27	9.95	13.02
i.	of Pension.	18.59	20.07	11.79	-1.11

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

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

<sup>2</sup> Report of the Expert Group(Rangarajan) to Review the methodology for Measurement of Poverty, Planning Commission (June 2014)

<sup>3</sup> Economic Survey for 2015-16,Table-9.1, Page – A-129

**APPENDIX - 1.2**  
(Refer paragraph 1.1)

**Structure and Form of Government Accounts**

***Part A: Structure and Form of Government Accounts***

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

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

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

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

***PART B: Layout of Finance Accounts***

Statement No.	About
<b><i>Volume - I</i></b>	
1	<i>Statement of Financial Position</i>
2	<i>Statement of Receipts and Disbursements</i> <i>Annexure A. Cash Balances and Investment of Cash Balances</i>
3	<i>Statement of Receipts (Consolidated Fund)</i>
4	<i>Statement of Expenditure (Consolidated Fund)</i>
5	<i>Statement of Progressive Capital Expenditure</i>
6	<i>Statement of Borrowings and other Liabilities</i>
7	<i>Statement of Loans and Advances given by the Government</i>
8	<i>Statement of Investments of the Government</i>
9	<i>Statement of Guarantees given by the Government</i>
10	<i>Statement of Grants-in-Aid given by the Government</i>
11	<i>Statement of Voted and Charged Expenditure</i>
12	<i>Statement on Sources and Application of funds for expenditure other than revenue account</i>
13	<i>Summary of Balances under Consolidated Fund, Contingency Fund and Public Account</i>
<b><i>Volume - II</i></b>	
14	<i>Detailed Statement of Revenue and Capital Receipts by Minor heads</i>
15	<i>Detailed Statement of Revenue Expenditure by Minor heads</i>
16	<i>Detailed Statement of Capital Expenditure by Minor heads and Sub heads</i>
17	<i>Detailed Statement of Borrowings and Other Liabilities</i>
18	<i>Detailed Statement of Loans and Advances given by the State Government</i>
19	<i>Detailed Statement of Investments of the Government</i>
20	<i>Detailed Statement of Guarantees given by the Government</i>
21	<i>Detailed Statement on Contingency Fund and Other Public Account transactions</i>
22	<i>Detailed Statement on Investment of Earmarked Funds</i>

**APPENDIX – 1.3**  
(Refer paragraph 1.2)

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

(₹ in crore)

	2011-12	2012-13	2013-14	2014-15	2015-16
<b>Part A. Receipts</b>					
<b>1. Revenue Receipts</b>	<b>40267</b>	<b>43937</b>	<b>48947</b>	<b>56998</b>	<b>68941</b>
(i) Tax Revenue	13443 (34)	15034(34)	16892(35)	19828(35)	22527(33)
Taxes on Agricultural Income	Nil	Nil	Nil	Nil	Nil
Taxes on Sales, Trade, etc	8197(61)	9685(64)	10729(64)	11817(60)	13097(58)
State Excise	1379(10)	1499(10)	1780(11)	2035(10)	2547(11)
Taxes on Vehicles	788(6)	746(5)	860(5)	910(5)	1044(5)
Stamps and Registration fees	498(4)	545(4)	606(4)	800(4)	2157(10)
Land Revenue	522(4)	420(3)	431(3)	646(3)	589(3)
Taxes on Goods and Passengers	1312(10)	1342(9)	1613(10)	1711(9)	1663(7)
Other Taxes	747(5)	797(5)	873(5)	1909(10)	1430(6)
(ii) Non-Tax Revenue	6443(16)	8078(18)	8379(17)	8071(14)	8711(13)
(iii) State's share of Union taxes and duties	12229(30)	13965(32)	15247(31)	16181(28)	23574(34)
(iv) Grants in aid from Government of India *	8152(20)	6860(16)	8429(17)	12918(23)	14129(20)
<b>2. Miscellaneous Capital Receipts</b>	<b>Nil</b>	<b>Nil</b>	<b>0.03</b>	<b>Nil</b>	<b>Nil</b>
<b>3. Recoveries of Loans and Advances</b>	<b>132</b>	<b>142</b>	<b>257</b>	<b>92</b>	<b>228</b>
<b>4. Total Revenue and Non debt capital receipts (1+2+3)</b>	<b>40399</b>	<b>44079</b>	<b>49204</b>	<b>57090</b>	<b>69169</b>
<b>5. Public Debt Receipts</b>	<b>1354</b>	<b>1880</b>	<b>2290</b>	<b>7646</b>	<b>9790</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	1121	1436	1740	6035	9051
Net transactions under Ways and Means Advances and Overdrafts	Nil	Nil	Nil	Nil	Nil
Loans and Advances from Government of India	233	444	550	529	739
<b>6. Total Receipts in the Consolidated Fund (4+5)</b>	<b>41753</b>	<b>45959</b>	<b>51494</b>	<b>64736</b>	<b>78959</b>
<b>7. Contingency Fund Receipts</b>	<b>375</b>	<b>16</b>	<b>--</b>	<b>150</b>	<b>--</b>
<b>8. Public Account Receipts</b>	<b>15487</b>	<b>27545</b>	<b>32677</b>	<b>24801</b>	<b>31098</b>
<b>9. Total Receipts of the State (6+7+8)</b>	<b>57615</b>	<b>73520</b>	<b>84171</b>	<b>89687</b>	<b>110057</b>
<b>Part B. Expenditure/Disbursement</b>					
<b>10. Revenue Expenditure</b>	<b>34660(87)</b>	<b>38238(87)</b>	<b>45618(85)</b>	<b>51136(82)</b>	<b>58806(77)</b>
Plan	9720(28)	11593(30)	15008(33)	18877(37)	23270(40)
Non-Plan	24940(72)	26645(70)	30610(67)	32259(63)	35536(60)
General Services (including interest payments)	10929(32)	12423(32)	13689(30)	14529(28)	15059(26)
Social Services	14338(41)	14977(39)	18722(41)	20964(41)	24643(42)
Economic Services	8732(25)	10196(27)	12315(27)	14826(29)	18188(31)
Grants-in-Aid and Contributions	661(2)	642(2)	892(2)	817(2)	916(1)
<b>11. Capital Expenditure</b>	<b>4496(11)</b>	<b>5622(13)</b>	<b>7756(14)</b>	<b>11075(18)</b>	<b>17090(22)</b>
Plan	4435(99)	5603(99)	7598(98)	11057(100)	17076(100)
Non-Plan	61(1)	19(1)	158(2)	18	14
General Services	258(6)	351(6)	470(6)	390(4)	425(3)
Social Services	657(14)	1205(22)	1725(22)	2288(21)	2929(17)
Economic Services	3581(80)	4066(72)	5561(72)	8397(76)	13737(80)

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

	2011-12	2012-13	2013-14	2014-15	2015-16
<b>12. Disbursement of Loans and Advances</b>	<b>621(2)</b>	<b>216(1)</b>	<b>463(1)</b>	<b>358(1)</b>	<b>337(1)</b>
<b>13. Total Expenditure (10+11+12)</b>	<b>39777</b>	<b>44076</b>	<b>53837</b>	<b>62569</b>	<b>76233</b>
<b>14. Repayments of Public Debt</b>	<b>2328</b>	<b>3180</b>	<b>2293</b>	<b>4111</b>	<b>2881</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	1781	2666	1775	2379	2254
Net transactions under Ways and Means Advances and Overdraft	Nil	Nil	Nil	Nil	Nil
Loans and Advances from Government of India	547	514	518	650	628
<b>15. Appropriation to Contingency Fund</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>
<b>16. Total disbursement out of Consolidated Fund (13+14+15)</b>	<b>42105</b>	<b>47256</b>	<b>56130</b>	<b>66680</b>	<b>79114</b>
<b>17. Contingency Fund disbursements</b>	<b>3</b>	<b>--</b>	<b>150</b>	<b>Nil</b>	<b>123</b>
<b>18. Public Account disbursements</b>	<b>14023</b>	<b>24886</b>	<b>31257</b>	<b>22511</b>	<b>28766</b>
<b>19. Total disbursement by the State (16+17+18)</b>	<b>56131</b>	<b>72142</b>	<b>87537</b>	<b>89191</b>	<b>108003</b>
<b>Part C. Deficits</b>					
<b>20. Revenue Deficit (-)/Revenue Surplus (+) (1-10)</b>	<b>5607</b>	<b>5699</b>	<b>3329</b>	<b>5862</b>	<b>10135</b>
<b>21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)</b>	<b>622</b>	<b>3</b>	<b>(-)4633</b>	<b>(-)5479</b>	<b>(-)7064</b>
<b>22. Primary Deficit(-)/Primary Surplus(+)( 21+23)</b>	<b>3198</b>	<b>2810</b>	<b>(-)1745</b>	<b>(-)2669</b>	<b>(-)3721</b>
<b>Part D. Other data</b>					
<b>23. Interest Payments (included in revenue expenditure)</b>	<b>2576</b>	<b>2807</b>	<b>2888</b>	<b>2810</b>	<b>3343</b>
<b>24. Financial Assistance to local bodies etc.</b>	<b>9065</b>	<b>7023</b>	<b>9495</b>	<b>13686</b>	<b>17779</b>
<b>25. Ways and Means Advances/Overdraft availed (days)</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>3</b>	<b>--</b>
Ways and Means Advances availed (days)	Nil	Nil	Nil	3	Nil
Overdraft availed (days)	Nil	Nil	Nil	Nil	Nil
<b>26. Interest on Ways and Means Advances/ Overdraft</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>1</b>	<b>Nil</b>
<b>27. Gross State Domestic Product (GSDP)</b>	<b>225283</b>	<b>255273</b>	<b>277271</b>	<b>309807</b>	<b>332329</b>
<b>28. Outstanding Fiscal liabilities (year end)</b>	<b>42467</b>	<b>43344</b>	<b>44714</b>	<b>50493</b>	<b>59753</b>
<b>29. Outstanding guarantees (year end) (including interest)</b>	<b>2510</b>	<b>2251</b>	<b>1705</b>	<b>1672</b>	<b>1290</b>
<b>30. Maximum amount guaranteed (year end)</b>	<b>10579</b>	<b>10579</b>	<b>10625</b>	<b>10886</b>	<b>10891</b>
<b>31. Number of incomplete projects</b>	<b>150</b>	<b>151</b>	<b>190</b>	<b>206</b>	<b>31</b>
<b>32. Capital blocked in incomplete projects</b>	<b>352</b>	<b>347</b>	<b>874</b>	<b>1073</b>	<b>2323</b>
<b>Part E: Fiscal Health Indicators</b>					
<b>I Resource Mobilisation</b>					
Own Tax Revenue/GSDP	5.97	5.89	6.09	6.4	6.78
Own Non-Tax Revenue/GSDP	2.86	3.16	3.02	2.61	5.24
Central Transfers/GSDP	5.43	5.47	5.5	5.22	7.09
<b>II Expenditure Management</b>					
Total Expenditure/GSDP	17.66	17.27	19.42	20.2	22.94
Total Expenditure/Revenue Receipts	559.47	581	566.47	543.54	482.05
Revenue Expenditure/Total Expenditure	87.14	86.75	84.73	81.73	77.14

	2011-12	2012-13	2013-14	2014-15	2015-16
Expenditure on Social Services/Total Expenditure	36.05	33.98	34.78	33.51	32.33
Expenditure on Economic Services/Total Expenditure	21.95	23.13	22.87	23.7	23.86
Capital Expenditure/Total Expenditure	11.3	12.76	14.41	17.7	22.42
Capital Expenditure on Social and Economic Services/Total Expenditure.	10.65	11.96	13.53	17.08	21.86
<b>III Management of Fiscal Imbalances</b>					
Revenue Deficit (Surplus)/GSDP	2.49	2.23	1.2	1.89	3.05
Fiscal Deficit/GSDP	0.28	0	(-)1.67	(-)1.77	(-)2.13
Primary Deficit (Surplus) /GSDP	1.42	1.1	(-)0.63	(-)0.86	(-)1.12
<b>IV Management of Fiscal Liabilities</b>					
Fiscal Liabilities/GSDP	18.85	16.98	16.13	16.3	17.98
Fiscal Liabilities/RR					
<b>V Other Fiscal Health Indicators</b>					
Return on Investment	9.84	19.04	13.67	30.71	14.26
Balance from Current Revenue (₹ in crore)	9946	12437	12637	18493	34604
Financial Assets/Liabilities	1.07	1.19	1.25	1.32	1.43

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

**Abstract of receipts and disbursements for the year 2015-16**

(₹ in crore)

2014-15	Receipts	2015-16	2014-15	Disbursements	Non-Plan	Plan	2015-16
<b>Section A: Revenue</b>							
<b>56997.88</b>	<b>I.Revenue Receipts</b>	<b>68941.44</b>	<b>51135.74</b>	<b>I.Revenue Expenditure-</b>			<b>58805.70</b>
19828.30	-Tax Revenue	22526.95	14528.86	<b>General Services</b>	14961.85	96.81	15058.66
--	--	--	20964.13	<b>Social Services-</b>	12171.53	12471.63	24643.16
8070.87	-Non-Tax Revenue	8711.24	9822.05	-Education, Sports, Art and Culture	-	-	11055.58
--	--	--	2773.53	-Health and Family Welfare	-	-	3154.57
16181.22	-State's Share of Union Taxes	23573.79	1892.51	-Water Supply, Sanitation, Housing and Urban Development	-	-	3086.20
--	--	--	41.94	-Information and Broadcasting	-	-	45.89
1929.34	-Non-Plan Grants	3062.63	1429.34	-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	-	-	1856.57
10886.18	-Grants for State Plan Schemes	10773.42	262.16	-Labour and Labour Welfare	-	-	251.98
--	--	--	4610.89	-Social Welfare and Nutrition	-	-	5027.72
101.98	-Grants for Central and Centrally Sponsored Plan Schemes	293.41	131.69	-Others	-	-	164.65
--	--	--	14825.38	<b>Economic Services-</b>	7486.27	10701.85	18188.12
--	--	--	5613.46	-Agriculture and Allied Activities	-	-	5802.49
--	--	--	4446.25	-Rural Development	-	-	7400.21
--	--	--	--	-Special Areas Programmes	-	-	--
--	--	--	1376.40	-Irrigation and Flood Control	-	-	1812.85
--	--	--	44.96	-Energy	-	-	52.76
--	--	--	374.73	-Industry and Minerals	-	-	485.80
--	--	--	1895.54	-Transport	-	-	1845.50
--	--	--	54.09	-Science, Technology and Environment	-	-	46.12
--	--	--	1019.94	<b>General Economic Services</b>	-	-	742.39
--	--	--	817.37	Grants-in-aid and Contributions-	-	-	915.25
--	<b>II. Revenue deficit carried over to</b>	--	<b>5862.14</b>	<b>II. Revenue Surplus carried over</b>	-	-	<b>10135.74</b>
<b>Section B : Capital</b>							
9510.30	<b>III. Opening Cash balance including Permanent Advances and Cash Balance Investment</b>	--	--	<b>III. Opening Overdraft from Reserve Bank of India</b>	--	--	--

2014-15	Receipts	2015-16	2014-15	Disbursements	Non-Plan	Plan	2015-16
--	<b>IV. Miscellaneous Capital Receipts</b>	--	<b>11074.63</b>	<b>IV. Capital Outlay-</b>	--	--	<b>17090.48</b>
--	--	--	389.80	<b>General Services-</b>	14.00	411.01	425.01
--	--	--	2288.39	<b>Social Services-</b>	4.87	2923.68	2928.55
--	--	--	--	-Education, Sports, Art and Culture	--	501.66	501.66
--	--	--	413.78	-Health and Family Welfare	--	525.99	525.99
--	--	--	838.79	-Water Supply, Sanitation, Housing and Urban Development	4.87	997.44	1002.31
--	--	--	--	-Information and Broadcasting	--	--	--
--	--	--	436.02	-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	--	--	559.73
--	--	--	143.99	-Social Welfare and Nutrition	--	--	219.97
--	--	--	94.91	-Others	--	--	118.88
--	--	--	--	<b>Economic Services-</b>	-4.13	13741.05	13736.92
--	--	--	141.55	-Agriculture and Allied Activities	-1.70	361.36	359.66
--	--	--	--	-Rural Development	--	--	--
--	--	--	148.50	-Special Areas Programmes	--	148.50	148.50
--	--	--	2850.79	-Irrigation and Flood Control	--	4173.23	4173.23
--	--	--	596.50	-Energy	--	1398.64	1398.64
--	--	--	(-)2.95	-Industry and Minerals	-2.95	1.99	(-)0.95
--	--	--	4558.30	-Transport	--	--	7554.50
--	--	--	103.75	<b>General Economic Services</b>	--	--	--
<b>91.87</b>	<b>V. Recoveries of Loans and Advances-</b>	<b>228.45</b>	<b>358.00</b>	<b>V. Loans and Advances disbursed-</b>	<b>336.54</b>	--	<b>336.54</b>
--	-From Power Projects	--	130.42	-For Power Projects	118.75	--	118.75
66.08	-From Government Servants	66.19	90.40	-To Government Servants	91.02	--	91.02
25.79	-From Others	--	137.18	-To Others	--	--	--
<b>5862.14</b>	<b>VI. Revenue Surplus brought down</b>	<b>10135.74</b>	--	<b>VI. Revenue Deficit brought down</b>	--	--	--
<b>7645.63</b>	<b>VII. Public Debt Receipts-</b>	<b>9789.82</b>	<b>4111.45</b>	<b>VII. Repayment of Public Debt-</b>	--	--	<b>2881.37</b>
--	-External debt	--	--	-External debt	--	--	--
6034.48	-Internal debt other than Ways and Means Advances and Overdrafts	9051	2379.44	-Internal Debt other than Ways and Means Advances and Overdrafts	--	--	2254
--	Net transactions under Ways and Means Advances	--	--	- Net transactions under Ways and Means Advances	--	--	--
--	- Net transactions under Overdraft	--	--	-Net transactions under Overdraft	--	--	--
529.10	-Loans and Advances from Central Government	739.24	--	-Repayment of Loans and Advances to Central Government	--	--	627.67
--	<b>VIII. Appropriation to Contingency Fund</b>	--	--	<b>VIII. Appropriation to Contingency Fund</b>	--	--	--

*Appendices*

2014-15	Receipts	2015-16	2014-15	Disbursements	Non-Plan	Plan	2015-16
150.00	IX .Amount transferred to Contingency Fund	--	--	IX. Expenditure from Contingency Fund	--	--	--
24800.68	X. Public Account Receipts-	-	22511.41	X. Public Account Disbursements-	--	--	--
3470.60	-Small Savings and Provident Funds	4087.99	2397.81	-Small Savings and Provident Funds	--	--	2252.53
658.35	-Reserve Funds	1932.96	401.11	-Reserve Funds	--	--	1647.52
209.85	-Suspense and Miscellaneous	-	167.63	-Suspense and Miscellaneous	--	--	--
13619.78	-Remittance	-	13617.51	-Remittances	--	--	--
6842.11	-Deposits and Advances	6975.76	5927.35	-Deposits and Advances	--	--	6745.15
--	XI. Closing Overdraft from Reserve Bank of India	--	9996.13	XI. Cash Balance at end-	--	--	12051
--	--	--	--	Cash in Treasuries and Local Remittances	--	--	--
--	--	--	578.65	Deposits with Reserve Bank	--	--	666.99
--	--	--	21.37	Departmental Cash Balance including permanent Advances	--	--	21.45
--	--	--	9393.55	Cash Balance Investment	--	--	12047.68
105049.50	Total	100367.92	105049.50	Total			100367.92



**APPENDIX – 1.5**  
(Refer paragraph 1.7.6)

**DDO-wise parking of fund in Banks amounting to ₹ 899 crore**

Drawing and Disbursing Officer	Opening Balance	Receipt	Total	Expenditure	Closing Balance
BDO - Puintala, Balangir	20.14	10.95	31.09	14.96	16.13
BDO - Balangir Sadar	22.86	18.23	41.09	21.10	19.99
BDO – Barang, Cuttack	7.91	1.98	9.89	5.14	4.75
BDO - Cuttack Sadar	33.10	22.79	55.89	22.05	33.84
BDO – Jharsuguda Sadar	22.83	14.48	37.31	20.05	17.26
BDO – Laikera, Jharsuguda	14.30	12.74	27.04	15.03	12.01
BDO - Raghunathpur, Jagatsinghpur	10.31	7.29	17.60	9.98	7.62
BDO - Biridi, Jagatsinghpur	7.47	6.57	14.04	8.07	5.97
BDO – Koraput Sadar	5.25	4.23	9.48	5.79	3.69
BDO – Jeypore, Koraput	7.57	5.01	12.58	7.78	4.80
BDO – Bhawaniapatna, Kalahandi	27.72	27.31	55.03	33.21	21.82
BDO – Junagarh, Kalahandi	34.89	40.08	74.97	43.39	31.58
BDO – Ghatagaon, Keonjhar	17.60	27.25	44.85	31.62	13.23
BDO – Keonjhar Sadar	12.82	18.32	31.14	21.64	9.50
BDO – Begunia, Khurda	28.27	17.44	45.71	23.49	22.22
BDO – Jatni, Khurda	14.97	12.23	27.20	13.42	13.78
BDO – Puri Sadar	29.73	31.84	61.57	33.69	27.88
BDO – Dhankauda, Sambalpur	30.12	19.19	49.31	24.56	24.75
BDO – Maneswar, Sambalpur	26.59	21.64	48.23	25.15	23.08
BDO – Sundargarh Sadar	10.49	27.12	37.61	24.47	13.14
BDO – Bargaon, Sundergarh	14.07	17.53	31.60	18.31	13.29
<b>TOTAL (BDOs)</b>	<b>399.01</b>	<b>364.22</b>	<b>763.23</b>	<b>422.90</b>	<b>340.33</b>
DRDA - Balangir	77.22	118.48	195.70	140.89	54.81
DRDA - Cuttack	2.38	0.15	2.53	0.48	2.05
DRDA - Jagatsinghpur	5.83	23.97	29.80	27.35	2.45
DRDA - Jharsuguda	9.08	32.33	41.41	25.51	15.90
DRDA - Kalahandi	10.87	67.45	78.32	44.61	33.71
DRDA - Keonjhar	31.48	88.00	119.48	80.62	38.86
DRDA - Khurda	29.32	51.72	81.04	63.29	17.75
DRDA - Koraput	4.82	100.66	105.48	71.37	34.11
DRDA - Puri	26.17	107.31	133.48	115.12	18.36
DRDA - Sambalpur	5.48	44.68	50.16	41.38	8.78
DRDA - Sundargarh	7.15	104.82	111.97	104.92	7.05
<b>TOTAL (DRDAs)</b>	<b>209.80</b>	<b>739.57</b>	<b>949.37</b>	<b>715.54</b>	<b>233.83</b>
Special Land Acquisition Officer, Lower Suktel Irrigation Project, Balangir	86.97	1.80	88.77	3.06	85.71
Project Director, Subarnarekha Irrigation Project, Baripada, Mayurbhanj	193.47	52.62	246.09	78.87	167.22
Land Acquisition Office, Lower Indra Irrigation Project, Khariar, Nuapada	73.37	0.05	73.42	1.45	71.97
<b>TOTAL (Land Acquisition Office)</b>	<b>353.81</b>	<b>54.47</b>	<b>408.28</b>	<b>83.38</b>	<b>324.90</b>
<b>Grand Total</b>	<b>962.62</b>	<b>1158.26</b>	<b>2120.88</b>	<b>1221.82</b>	<b>899.06</b>

**APPENDIX – 1.6**  
(Refer paragraph 1.8.3)

**Statement of outcome budget during the financial year 2015-16**  
**Fisheries and Animal Resources Development Department**

(₹ in lakh)

Sl. No.	Name of the Scheme	FINANCIAL			PHYSICAL		
		Financial Outlay for 2015-16	Financial Achievement	Shortfall	Physical Target	Physical Achievement	Shortfall
1	Assistance to Matsyajibi Basagraha Yojana	80000	80000 (100%)	Nil	1066 houses	31 houses (3%)	1906 houses (97%)
2	Interest Subvention on Short term Credit Support to Fish Farmers.	21147	21147 (100%)	Nil	2000 ha	151.20 ha (8%)	1848.80 (92%)
3	Interest Subvention on Long term Credit Support to Fish Farmers.	30000	30000 (100%)	Nil	1000 ha	349.47 ha (35%)	650.53 ha (65%)

**Rural Development Department**

(₹ in lakh)

Sl. No.	Name of the Scheme	FINANCIAL			PHYSICAL		
		Financial Outlay	Financial Achievement	Shortfall	Physical Target	Physical Achievement	Shortfall
1	Mukhya Mantri Sadak Yojana	19500	19295	205	500 Km	136.14Km (27%)	363.86 (73%)
2	Construction of R.D. department buildings	322	318	4	209	84 (40%)	125 (60%)
3	Construction of Bailey Bridge	18000	18000	0	92	41 (45%)	51 (55%)
4	Improvement of existing R.D.Roads	5304	4730	574	40	15 (37%)	25 (63%)

**Energy Department**

(₹ in lakh)

Sl. No.	Name of the Scheme	FINANCIAL			PHYSICAL		
		Financial Outlay	Financial Achievement	Shortfall	Physical Target	Physical Achievement	Shortfall
1	State Capital Region Improvement of Power System(SCRIPS)	7000	7000	0	Underground cabling of 132 KV	Engagement of Consultants was in progress	--

**Agriculture Department**

(₹ in lakh)

Sl. No.	Name of the Scheme	FINANCIAL			PHYSICAL		
		Financial Outlay	Financial Achievement	Shortfall	Physical Target	Physical Achievement	Shortfall
1	Potato Vegetable and Spices	1923	984 (51%)	939 (49%)	500000	24922 (5%)	475078 (95%)

**Works Department**

(₹ in lakh)

Sl. No.	Name of the Scheme	FINANCIAL			PHYSICAL		
		Financial Target	Financial Achievement	Shortfall	Physical Target	Physical Achievement	Shortfall
1	Odisha State Road Project (EAP)	26200	7973 (30%)	18227 (70%)	80 Km	26 Km (32%)	54 Km (68%)

**APPENDIX – 1.7**  
(Refer paragraph 1.10.1)

**Summarised financial position of the Government of Odisha as on 31 March 2016**

(₹ in crore)

As on 31 March 2015			As on 31 March 2016
	<b>Liabilities</b>		
<b>19727.92</b>	<b>Internal Debt -</b>	--	<b>26524.80</b>
4564.76	Market Loans bearing interest	--	8128.03
0.09	Market Loans not bearing interest	--	0.08
1.01	Loans from Life Insurance Corporation of India	--	1.85
15162.06	Loans from other Institutions	--	18394.84
--	Ways and Means Advances	--	--
--	Overdrafts from Reserve Bank of India	--	--
<b>7120.67</b>	<b>Loans and Advances from Central Government -</b>	--	<b>7232.25</b>
0.56	Pre 1984-85 Loans	--	0.56
24.14	Non-Plan Loans	--	22.19
7095.98	Loans for State Plan Schemes	--	7209.50
--	Loans for Central Plan Schemes	--	--
--	Loans for Centrally Sponsored Plan Schemes	--	--
<b>400.00</b>	<b>Contingency Fund</b>	--	<b>400.00</b>
<b>16425.31</b>	<b>Small Savings, Provident Funds, etc.</b>	--	<b>18260.77</b>
<b>6890.16</b>	<b>Deposits</b>	--	<b>7120.78</b>
<b>5852.28</b>	<b>Reserve Funds Advances</b>	--	<b>6137.72</b>
<b>99.22</b>	<b>Suspense and Miscellaneous Balances</b>	--	<b>130.83</b>
<b>23.67</b>	<b>Remittance Balances</b>	--	--
<b>698.15</b>	<b>Miscellaneous Capital Receipts</b>	--	<b>698.15</b>
<b>18493.22</b>	<b>Cumulative excess of receipts over expenditure</b>	--	<b>28624.82</b>
<b>75730.60</b>	<b>Total</b>		<b>95130.12</b>
	<b>Assets</b>		
<b>61277.11</b>	<b>Gross Capital Outlay on Fixed Assets -</b>	--	<b>78363.46</b>
3504.87	Investments in shares of Companies, Corporations, etc.	--	3881.32
57772.24	Other Capital Outlay	--	74482.14
<b>4449.19</b>	<b>Loans and Advances -</b>	--	<b>4557.27</b>
2979.55	Loans for Power Projects	--	3098.30
1100.27	Other Development Loans	--	
369.37	Loans to Government servants and Miscellaneous loans	--	

As on 31 March 2015			As on 31 March 2016
	<b>Assets</b>		
<b>10.73</b>	<b>Advances</b>	--	<b>11.11</b>
--	<b>Remittance Balances</b>	--	<b>27.70</b>
--	<b>Suspense and Miscellaneous Balances</b>	--	--
<b>9993.57</b>	<b>Cash -</b>	--	<b>12047.68</b>
--	Cash in Treasuries and Local Remittances	--	--
578.65	Deposits with Reserve Bank	--	666.99
21.37	Departmental Cash Balance including Permanent Advances	--	21.45
	Security Deposits	--	--
5523.00	Investment of Earmarked Funds	--	5523.00
3870.55	Cash Balance Investments	--	5836.24
--	<b>Deficit on Government Account -</b>	--	--
--	(i) Less Revenue Surplus of the current year	--	--
150.00	(ii) Appropriation to Contingency Fund	--	122.90
--	Accumulated deficit at the beginning of the year	--	--
<b>75730.60</b>	<b>Total</b>	--	<b>95130.12</b>

\*\* Included under Suspense and Miscellaneous

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

Explanatory Notes for Appendices 1.3 and 1.4

The abridged accounts in the foregoing statements have to be read with comments and explanations in the Finance Accounts. Government accounts being mainly on cash basis, the deficit on Government account, as shown in Appendix 1.4, indicates the position on cash basis, as opposed to accrual basis in commercial accounting. Consequently, items payable or receivable or items like depreciation or variation in stock figures, etc., do not figure in the accounts. Suspense and Miscellaneous balances include cheques issued but not paid, payments made on behalf of the State and other pending settlements, etc. There was a difference of ₹ 3.67 crore (Net Debit) between the figure reflected in the Accounts ₹ 669.99 crore (Net Debit) and that intimated by the Reserve Bank of India ₹ 663.32 crore (Net Credit) relating to deposits with Reserve Bank of India included in the Cash Balance. After reconciliation and adjustment the difference to the extent ₹ 1.79 crore (Net Debit) remains to be reconciled (June-2016).

**APPENDIX – 1.8**

(Refer paragraph 1.13)

**Status of Public Private Partnership Projects in Odisha as on 31 March 2016  
COMPLETED PPP PROJECTS**

Sl. No.	Name of Project	PPP Type	Status	Remarks
<b>Sector: Urban Development</b>				
1	Market-cum-Residential Complex at Bhubaneswar	DBT	Operational	--
2	Commercial Shopping Complex at Bhubaneswar	DBOO	Operational	--
3	A.C. Market Complex at Bhubaneswar	DBOT	Operational	--
4	City Bus Service for larger Sambalpur region	O&M	Operational	--
5	City Bus Service for Rourkela-Biramitrapur-Rajagangapur	O&M	Operational	M/s Sampark is the concessionaire
6	City Bus Service for Berhampur-Gopalpur-Chhatrapur-Hinjilicatu	O&M	Operational	Mr.P.Anil Kumar is the concessionaire
7	City Bus Service in Koraput-Jeypore-Sunabeda	O&M	Operational	Mr.Ashok Kumar Ray is the concessionaire
8	City Bus Service in Cuttack-Choudwar – Athagarh-Banki	O&M	Operational	M/s Sahara Roadways is the concessionaire
9	City Bus Service in Bhubaneswar - Puri	O&M	Operational	--
10	Energy efficient public street lighting project in Bhubaneswar	DBFOT	Operational	Consortium of M/s Saha Investments is the concessionaire
<b>Sector: Health</b>				
11	Magnetic radio imaging centre at SCB Medical College	BOT	Operational	M/s. Kolkata Imaging Institute is the concessionaire.
12-20	Management of nine (09) primary health care centres in Keonjhar (1), Cuttack (3), Kendrapara (2) and Balasore (3)	O&M	Operational	Service level standards are defined. Costs were borne out of CSR funds by corporate.
21	Odisha Emergency Medical Ambulance Service (a) 108 Service (b) 102 Service (for pregnant women and sick infants under JSSK)	O&M	Operational	M/s. Zigitsa is the concessionaire.
<b>Sector: Finance &amp; Revenue Related</b>				
22	e-registration System (e-dharani)	O&M	Operational	--
<b>Sector: Transport</b>				
23	Minor port at Dhamara	BOOST	Operational	M/s DPCL is the concessionaire
24	Minor brownfield port at Gopalpur	BOOST	Operational	M/s GPL is the concessionaire. Phase-I is operational. Land acquisition for Phase-II is under way.
25	Driving Training Institute at Chhatia	O&M	Operational	Under Central Government Scheme. M/s Ashok Leyland is the concessionaire.
<b>Sector: Industrial Infrastructure</b>				
26	Up-gradation of common infrastructure in Kalinganagar	Beneficiary participation	Operational	Under the Industrial Infrastructure Upgradation

Sl. No.	Name of Project	PPP Type	Status	Remarks
	Industrial Complex			Scheme (IIUS) Scheme.
27	Up-gradation of common infrastructure in plastics and polymers park in Balasore	Beneficiary participation	Operational	Under the IIUS Scheme.
<b>Sector: Roads</b>				
28	29 km Palaspanga-Bameberi Expressway	Beneficiary participation	Operational	M/s KIDCO is the concessionaire
<b>Sector: Tourism</b>				
29	Heritage hotel at Mahodadhinivas	DBOT	Operational	--
30	Eco camp at Ramchandi	DBOT	Operational	--
<b>Sector: Education</b>				
31-44	Up-gradation of 14 numbers of Industrial Training Institutes at Puri, Cuttack, Umakote, Chhatrapur, Barbil, Baripada, Takatpur, Dhenkanal, Malkangiri, Boudh, Baragarh, Anandapur, Khariar and Balangir	BOO	Operational	Under Central Government Scheme.
<b>Total – 44 Projects</b>				

**PPP PROJECTS IN PIPELINE UNDER IMPLEMENTATION**

Sl. No.	Name of Project	PPP Type	Status	Remarks
<b>Sector: Urban Development</b>				
1	Integrated Residential complex at Ranasinghpur	DBOT	Construction	--
2	Integrated Residential complex at Patrapada	DBOT	Construction	--
3	Integrated Residential and Commercial Complex at Gadakana	BOT	Construction	--
4	Development of Foot Over Bridges at Master Canteen, Rama Devi College and Jaydev Vihar	DBOT	Construction	--
5	Development of Regional Landfill and Municipal Solid Waste Processing Facility for Bhubaneswar and Cuttack, Waste to Energy	DBOT	Construction	M/s Essel Bhubaneswar MSW Ltd. is the concessionaire
6	Bulk Water Supply project for IIT, NISER, Infocity-II and adjoining areas	BOOT	Conditions precedent period	Consortium of M/s MEIL is the concessionaire
7	Integrated Residential and Commercial Complex at Shankarpur	BOT	Construction	--
<b>Sector: Transport</b>				
8-9	Two bus terminals at Dhenkanal & Angul	DBFOT	Construction	--
10	Haridaspur-Paradeep Railway Corridor	Beneficiary participation	Construction	M/s HPRDCL is the concessionaire
11	Angul Sukinda Railway Corridor	Beneficiary participation	Construction	M/s ASRL is the concessionaire
<b>Sector: Industrial Infrastructure</b>				
12	Infopark in Bhubaneswar	BOT	Construction	1 <sup>st</sup> phase likely to be completed in September-2013
13	Biotech Park in Bhubaneswar	BOT	Construction	M/s Bharat Biotech is the concessionaire

Sl. No.	Name of Project	PPP Type	Status	Remarks
14	Mega Food Park in Rayagada district	Joint venture	Construction	Under the scheme of MoFPI, GoI.
<b>Sector: Roads</b>				
15	Fourlaning of 165 km Sambalpur-Rourkela	BOT(Toll)	Conditions precedent period	M/s L&T is the concessionaire
<b>Sector: Tourism</b>				
16-23	Development of eight (08) tourism department properties	Renovate, augment, operate & transfer	Construction	--
<b>Sector: Energy related</b>				
24	Ib- Meramundali 400 KV D.C. line	BOT (Annuity)	Construction	M/s Sterlite is the concessionaire
<b>Sector: Energy related</b>				
25	Development of storage & warehousing infrastructure for rice at 14 different locations.	BOO	Construction	No of individual concessionaire
<b>Total – 25 Projects</b>				

**PPP PROJECTS IN PIPELINE**

Sl. No.	Name of Project	PPP Type	Status	Remarks
<b>Sector: Urban Development</b>				
1	Integrated Residential and commercial complex at Suango	DBOT	Pipeline	Selection of developer has been completed.
2	Integrated Residential and commercial complex at Ranasinghpur	DBOT	Pipeline	Selection of developer has been completed.
3	Integrated Residential and commercial Complex at Paikarapur	BOT	Pipeline	Selection of developer has been completed.
4	Programmatic street lighting project in different ULBs	--	Pipeline	Consortium of M/s Neev Energy LLP and M/s HeSalight A/S is selected as concessionaire.
<b>Sector: Energy related</b>				
5	Roof-top solar project in Bhubaneswar and Cuttack	--	Pipeline	M/s Azure Power India Pvt Ltd is selected as concessionaire.
<b>Sector: Health</b>				
6	Greenfield Hospital and Healthcare network of BMC at Bhubaneswar	--	Pipeline	The selection of the bidder has been completed and contract awarded.
7	Cardiac Care Hospital at Jharsuguda	--	Pipeline	--
<b>Sector: Education</b>				
8	Institute of Training of Trainers (ITOTs) and Specialised Skill Training Institutes.	--	Pipeline	--
<b>Total – 8 Projects</b>				
<b>Grand Total – 77 Projects (Odisha)</b>				



**APPENDIX – 2.1**  
(Refer paragraph 2.3.1)

**Statement of various grants/appropriations where saving was more than ₹ 10 crore each and more than 20 per cent of the total provision during 2015-16**

(₹ in crore)

Sl. No.	Grant No	Name of the Grant/ Appropriation	Total Grant/ Appropriation	Actual Expenditure	Savings out of total Provision	Percentage of savings to total Provision
(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>Revenue (Charged)</b>						
1	2048	Appropriation for Reduction or Avoidance of Debt	500.00	0	500.00	100.00
2	2049	Interest Payment	4350.00	3343.30	1006.70	23.14
<b>Revenue (Voted)</b>						
3	3	Revenue and Disaster Management	5219.67	3181.26	2038.41	39.05
4	5	Finance	9844.34	6610.41	3233.93	32.85
5	15	Sports and Youth Services	45.99	35.64	10.35	22.50
6	16	Planning and Co-ordination	1178.19	610.90	567.29	48.15
7	22	Forest and Environment	785.71	578.43	207.28	26.38
8	37	Information Technology	175.38	110.83	64.55	36.80
9	40	Micro, Small and Medium Enterprises	130.76	89.50	41.26	31.55
<b>Capital (Voted)</b>						
10	1	Home	519.48	318.58	200.90	38.67
11	2	General Administration	128.47	75.13	53.34	41.51
12	5	Finance	151.85	109.50	42.35	27.89
13	10	School and Mass Education	85.00	37.24	47.76	56.18
14	16	Planning and Co-ordination	209.21	153.16	56.05	26.79
15	21	Transport	175.00	138.68	36.32	20.75
16	30	Energy	1955.69	1517.39	438.30	22.41
17	33	Fisheries and Animal Resources Development	133.51	106.47	27.04	20.25
18	34	Co-operation	374.08	273.26	100.82	26.95
19	36	Women and Child Development	320.00	219.97	100.03	31.25
20	38	Higher Education	71.50	46.95	24.55	34.33
<b>Total</b>			<b>26353.83</b>	<b>17556.60</b>	<b>8797.23</b>	<b>33.38</b>

Source: Appropriation Accounts 2015-16, Government of Odisha.

**APPENDIX – 2.2**  
(Refer paragraphs 2.3.4)

**List of Grants indicating persistent savings during 2011-16**

(₹ in crore)

Sl. No.	Number of the Grant and name of the Department	Amount of savings				
		2011-12	2012-13	2013-14	2014-15	2015-16
<b>Revenue (Charged)</b>						
1	2049- Interest Payments	1470.90 (36)	1704.36 (38)	2119.64 (42)	1918.94 (41)	1006.70 (23)
<b>Revenue (Voted)</b>						
2	1-Home	188.84 (10)	192.66 (9)	175.54 (7)	178.91 (6)	255.57 (8)
3	3-Revenue and Disaster Management	701.91 (17)	1033.25 (55)	2633.53 (43)	1247.47 (36)	2038.41 (39)
4	4-Law	31.26 (17)	36.58 (19)	22.31 (11)	24.04 (9)	50.92 (16)
5	5-Finance	1061.41 (18)	1549.72 (22)	2754.72 (29)	2052.78 (23)	3233.94 (33)
6	7-Works	52.15 (5)	26.24 (2)	31.18 (2)	84.54 (5)	144.24 (8)
7	10-School and Mass Education	418.64 (8)	806.54 (12)	509.22 (7)	1414.78 (15)	1942.82 (18)
8	11- Scheduled Tribes & Scheduled Castes Development, Minorities & Backward Classes Welfare	79.25 (7)	168.51 (12)	263.10 (16)	373.64 (20)	316.00 (14)
9	12-Health and Family Welfare	180.54 (12)	201.73 (11)	303.30 (14)	651.88 (19)	222.71 (7)
10	13-Housing and Urban Development	212.74 (17)	100.91 (7)	87.89 (4)	500.80 (22)	453.49 (16)
11	16-Planning and Co-ordination	65.18 (5)	151.25 (13)	144.17 (12)	270.44 (23)	567.28 (48)
12	17-Panchayati Raj	190.20 (8)	437.70 (15)	436.05 (12)	2064.92 (30)	1439.68 (16)
13	20-Water Resources	179.54 (17)	158.94 (13)	117.70 (8)	333.91 (19)	152.85 (8)
14	22-Forest and Environment	42.57 (11)	98.06 (17)	166.76 (22)	92.90 (13)	207.28 (26)
15	33-Fisheries and Animal Resources Development	55.43 (16)	77.76 (21)	54.08 (13)	77.11 (16)	78.65 (15)
16	36-Women and Child Development	273.32 (8)	236.48 (7)	249.75 (6)	1107.72 (24)	351.31 (9)
17	38-Higher Education	26.55 (2)	65.67 (5)	66.24 (4)	350.13 (16)	119.24 (6)
<b>Capital (Voted)</b>						
18	7-Works	234.87 (20)	102.04 (9)	59.92 (4)	47.15 (2)	83.97 (2)
19	20-Water Resources	457.77 (21)	254.06 (11)	529.08 (19)	558.12 (16)	339.08 (8)
20	28-Rural Development	119.75 (19)	63.84 (10)	32.85 (4)	825.63 (27)	238.62 (5)

**Source:** Appropriation Accounts for the respective years of Government of Odisha

**Note:** Figures in brackets represent percentage to total grants

**APPENDIX – 2.3**  
(Refer paragraph 2.3.5)

**Statement showing cases where supplementary provision  
(₹ 1 crore or more in each case) proved unnecessary during 2015-16**

(₹ in crore)

Sl. No.	Number and Name of the Grant	Original Provision	Actual expenditure	Savings out of Original provision	Supplementary provision
<b>A Revenue (Charged)</b>					
1	1-Home	62.46	55.39	7.07	5.98
<b>Total for (Charged)</b>		<b>62.46</b>	<b>55.39</b>	<b>7.07</b>	<b>5.98</b>
<b>A Revenue (Voted)</b>					
2	1-Home	3206.95	3006.01	200.94	54.63
3	2-General Administration	162.36	150.06	12.3	1.61
4	4-Law	298.06	273.14	24.92	26.00
5	6-Commerce	61.82	59.76	2.06	1.34
6	7-Works	1806.26	1675.84	130.42	13.83
7	8-Odisha Legislative Assembly	40.21	32.74	7.47	2.11
8	10-School and Mass Education	9929.39	9012.35	917.04	1025.78
9	12-Health and Family Welfare	3233.89	3134.02	99.87	122.84
10	13-Housing and Urban Development	2677.90	2367.42	310.48	143.01
11	20-Water Resources	1889.06	1877.34	11.72	141.12
12	22-Forest and Environment	717.15	578.43	138.72	68.56
13	23-Agriculture	3009.04	3005.56	3.48	456.84
14	29-Parliamentary Affairs	23.90	22.88	1.02	1.11
15	30-Energy	30.48	27.64	2.84	2.8
16	32-Tourism and Culture	118.54	98.95	19.59	4.93
17	33-Fisheries and Animal Resources Development	501.29	443.44	57.85	20.81
18	36-Women and Child Development	3862.62	3592.54	270.08	81.23
19	38-Higher Education	1921.61	1897.67	23.94	95.30
20	39-Skill Development and Technical Education	223.11	219.73	3.38	5.16
21	40-Micro, Small and Medium Enterprises	113.61	89.50	24.11	17.15
<b>Total for (Voted)</b>		<b>33827.25</b>	<b>31565.02</b>	<b>2262.23</b>	<b>2286.16</b>
<b>Total for Revenue</b>		<b>33889.71</b>	<b>31620.41</b>	<b>2269.30</b>	<b>2292.14</b>
<b>B Capital (Voted)</b>					
22	1-Home	442.48	318.58	123.90	77.00
23	2-General Administration	126.21	75.13	51.08	2.26
24	6-Commerce	21.30	20.01	1.29	6.00
25	11- ST & SC Development, Minorities and Backward Classes Welfare	579.10	559.73	19.37	49.38
26	12-Health and Family Welfare	643.61	589.76	53.85	35.00
27	20-Water Resources	4336.56	4177.24	159.32	179.75
28	21-Transport	160	138.68	21.32	15.00
29	25-Information and Public Relation	4	3.99	0.01	1.00
30	33- Fisheries and Animal Resources Development	128.51	106.47	22.04	5.00
31	36-Women and Child Development	300.00	219.97	80.03	20.00
<b>Total for (Voted)</b>		<b>6741.77</b>	<b>6209.56</b>	<b>532.21</b>	<b>390.39</b>
<b>Total for Capital</b>		<b>6741.77</b>	<b>6209.56</b>	<b>532.21</b>	<b>390.39</b>
<b>Grand Total</b>		<b>40631.48</b>	<b>37829.97</b>	<b>2801.51</b>	<b>2682.53</b>

Source: Appropriation Accounts 2015-16, Government of Odisha.

**APPENDIX – 2.4**  
(Refer paragraph 2.3.5)

**Statement showing cases where supplementary provision  
(₹ 1 crore or more in each case) proved excessive during 2015-16**

(₹ in crore)

Sl. No.	Number and Name of the Grant	Original Provision	Supplementary provision	Total Provision	Actual expenditure	Excess Supplementary provision
<b>Revenue (Voted)</b>						
1	03-Revenue and Disaster Management	2913.49	2306.18	5219.67	3181.26	2038.41
2	11- ST & SC Development, Minorities and Backward Classes Welfare	1795.73	469.15	2264.88	1948.88	316.00
3	14-Labour and Employees' State Insurance	197.67	40.81	238.48	221.28	17.20
4	17-Panchayati Raj	7036.10	2026.98	9063.08	7623.40	1439.68
5	19-Industries	46.92	58.85	105.77	104.91	0.86
6	21-Transport	66.30	15.67	81.97	73.19	8.78
7	27-Science and Technology	52.62	12.81	65.43	65.34	0.09
8	28-Rural Development	2389.91	328.14	2718.05	2427.80	290.25
<b>Total for Revenue</b>		<b>14498.74</b>	<b>5258.59</b>	<b>19757.33</b>	<b>15646.06</b>	<b>4111.27</b>
<b>Capital (Charged)</b>						
9	6003-Internal Debt of the State Government	2209.64	46.45	2256.09	2253.70	2.39
<b>Capital (Voted)</b>						
10	3-Revenue and Disaster Management	69.48	7.00	76.48	75.84	0.64
11	4-Law	3.80	9.00	12.80	12.02	0.78
12	7-Works	2489.89	1341.49	3831.38	3747.41	83.97
13	13-Housing and Urban Development	251.88	167.78	419.66	353.19	66.47
14	23-Agriculture	122.30	34.20	156.50	141.50	15.00
15	28-Rural Development	3586.90	833.04	4419.94	4181.33	238.61
16	30-Energy	1156.87	798.82	1955.69	1517.39	438.3
17	34-Co-operation	240.95	133.13	374.08	273.26	100.82
18	39-Skill Development and Technical Education	489.86	116.76	606.62	491.68	114.94
<b>Total for Capital</b>		<b>10621.57</b>	<b>3487.67</b>	<b>14109.24</b>	<b>13047.32</b>	<b>1061.92</b>
<b>Grand Total</b>		<b>25120.31</b>	<b>8746.26</b>	<b>33866.57</b>	<b>28693.38</b>	<b>5173.19</b>

Source: Appropriation Accounts 2015-16, Government of Odisha.

**APPENDIX – 2.5**  
(Refer paragraph 2.3.6)

**Statement showing excess / unnecessary re-appropriation of funds during 2015-16**  
(₹ in crore)

Sl. No.	Grant No.	Description	Net Re-appropriation	Final Excess(+) / Saving(-)
1	1-Home	2014-NP-00-114-1126-Public Prosecutors	-0.98	-1.09
2	1-Home	2052-NP-00-090-0640-Home Department	7.09	-29.88
3	1-Home	2055-NP-00-001-0534-General	0.08	-1.03
4	1-Home	2055-NP-00-001-1712-Introduction of Commissionerate System in Twin Cities of Cuttack and Bhubaneswar	-0.56	-7.48
5	1-Home	2055-NP-00-104-0683-India Reserve Battalion	1.99	-3.85
6	1-Home	2055-NP-00-104-1327-Special Police Organisation	-2.16	-6.49
7	1-Home	2055-NP-00-109-0321-District Organisation	6.27	-31.63
8	1-Home	2055-NP-00-111-1797-Railway Police Establishment	0.14	-1.02
9	7-Works	5054-SP-SS-03-337-1994-Odisha State Roads Project-Road Improvement Component	-104.00	-2.50
10	7-Works	5054-SP-SS-03-789-2862-State Highways Development Project	15.37	-2.79
11	7-Works	5054-SP-SS-03-796-2862-State Highways Development Project	1.96	-3.74
12	7-Works	5054-SP-SS-04-796-2161-Rural Infrastructure Development Fund	0.35	-1.00
13	13-Housing and Urban Development	2217-NP-05-193-2558-General Basic Grants to Local Bodies as recommended by ThFC	-15.65	-4.12
14	13-Housing and Urban Development	3604-NP-00-193-3051-Compensation and Assignment under 4th State Finance Commission	-10.60	-22.64
15	19-Industries	2875-SP-DS-60-190-0070-Assistance to PSUs and Other undertakings	3.50	-3.50
16	20-Water Resources	2700-NP-80-001-0456-Executive Engineer's Establishment	-4.60	-2.01
17	20-Water Resources	2700-NP-80-001-1407-Superintending Engineer's Establishment	-3.26	-1.16
18	20-Water Resources	4701-SP-SS-80-800-2345-Other Plan Programmes for Medium Irrigation	-8.68	-7.65
19	28-Rural Development	2215-SP-DS-01-102-2477-NRWDP	-59.11	-5.07
20	28-Rural Development	4215-SP-DS-01-102-2181-Rural Infrastructure Development Fund	-32.24	-1.00
21	31-Handlooms, Textiles and Handicrafts	2851-SP-SS-00-104-3015-Infrastructure and Technology Development for Handicraft Industries	-6.96	-1.00
22	36-Women and Child Development	2236-SP-DS-02-101-2162-Special Plan for KBK Districts	-14.71	-3.34

## Appendices

Sl. No.	Grant No.	Description	Net Re-appropriation	Final Excess(+) / Saving(-)
23	38-Higher Education	2202-SP-SS-03-107-1009-Other Educational Facilities	-4.00	-15.17
			<b>-230.76</b>	<b>-159.16</b>
24	13-Housing and Urban Development	3604-NP-00-192-3051-Compensation and Assignment under 4 <sup>th</sup> State Finance Commission	-49.16	20.99
25	20-Water Resources	4700-SP-SS-01-789-2160-Accelerated Irrigation Benefit Programme	4.00	2.13
26	20-Water Resources	4701-SP-SS-58-796-2160- Accelerated Irrigation Benefit Programme	15.57	2.09
27	22-Forest and Environment	2406-NP-01-101-0484-Field Establishment (Division Office)	-0.24	1.12
			<b>-29.83</b>	<b>26.33</b>

**Source:** Monthly Appropriation Reports, March 2016 (S), Government of Odisha.

## APPENDIX – 2.6

(Refer paragraph 2.3.8)

Statement showing results of substantial surrenders made during the year 2015-16  
(₹ 10 crore or more in each case)

Sl. No.	Number and title of Grant	Name of the scheme (Head of Account)	Amount of Surrender (₹ in crore)	Percentage of Surrender	Reasons for Surrender
1	1-Home	2014-NP-105-2790-ThFC Grant for improving Justice Delivery-Establishment of Courts of Additional District and Sessions Judge	11.97	100	Reason for the surrender of the entire provision has not been intimated to AG (A&E)
2	2-General Administration	2070-NP-104-0308-District Establishment	44.48	100	Entire provision was surrendered to meet additional requirement under other heads.
3	4-Law	2235-NP-60-200-2552- ThFC Grants for Improving Justice Delivery	11.63	100	Reason for the surrender of the entire provision has not been intimated to AG (A&E)
4	5-Finance	2075-NP-800-2897-Fund for Protection of Interest of Depositors	300.00	100	Reason for the surrender of the entire provision has not been intimated to AG (A&E)
5	7-Works	3054-NP-04-337-2582- Maintenance of Roads and Bridges under ThFC Award	82.00	100	Entire provision was surrendered due to non-receipt of approval from the Govt. of Odisha.
6	10-School and Mass Education	2202-SP-SS-02-789-2482- Rastriya Madhyamik Shiksha Abhiyan	22.69	100	Entire provision was surrendered due to non-receipt of Central Assistance
7	10-School and Mass Education	2202-SP-SS-02-796-2482- Rastriya Madhyamik Shiksha Abhiyan	29.78	100	Entire provision was surrendered due to non-receipt of Central Assistance
8	10-School and Mass Education	2202-SP-SS-02-800-2482- Rastriya Madhyamik Shiksha Abhiyan	72.27	100	Entire provision was surrendered due to non-receipt of central assistance
9	10-School and Mass Education	2202-SP-DS-01-111-2251- ThFC Grants for Elementary Education	132.24	100	Entire provision was surrendered due to non-receipt of Central Assistance.
10	10-School and Mass Education	2202-SP-DS-01-789-2251- ThFC Grants for Elementary Education	44.08	100	Entire provision was surrendered due to non-receipt of Central Assistance.
11	10-School and Mass Education	2202-SP-DS-01-796-2251- ThFC Grants for Elementary Education	55.68	100	Entire provision was surrendered due to non-receipt of Central Assistance.
12	10-School and Mass Education	4202-SS-SS-01-201-1192- Repair, Renovation and Restoration	20.00	100	Entire provision was surrendered due to delay in floating of tenders and slow progress of construction work.
13	10-School and Mass Education	4202-SS-SS-01-202-0182- Construction of Buildings	25.00	100	Entire provision was surrendered due to delay in floating of tenders and slow progress of work.
14	11-ST & SC Development, Minorities & Backward Classes Welfare	2225-SP-SS-02-102-2638- OTELP Plus	34.05	100	Reason for the surrender of the entire provision has not been intimated to AG (A&E)
15	11- ST & SC Development, Minorities & Backward Classes Welfare	4225-SP-SS-02-227-0047- Ashram School	19.89	100	Entire provision was surrendered due to non-receipt of Central Assistance.

Sl. No.	Number and title of Grant	Name of the scheme (Head of Account)	Amount of Surrender (₹ in crore)	Percentage of Surrender	Reasons for Surrender
16	11- ST & SC Development, Minorities & Backward Classes Welfare	4225-SP-SS-04-800-2255-Multi-sector Development Programme	14.73	100	Entire provision was surrendered due to non-receipt of Central Assistance.
17	12-Health and Family Welfare	2210-CP-DS-06-101-0957- National Malaria Eradication Programme	30.00	100	Reason for the surrender of the entire provision has not been intimated to AG (A&E)
18	12-Health and Family Welfare	4210-SP-SS-03-105-2588- ThFC Award for upgradation of Health Infrastructure	18.75	100	Reason for the surrender of the entire provision has not been intimated to AG (A&E)
19	12-Health and Family Welfare	4216-SP-SS-01-789-2588- ThFC Award for upgradation of Health Infrastructure	26.75	100	Reason for the surrender of the entire provision has not been intimated to AG (A&E)
20	13-Housing and Urban Development	2217-CP-DS-05-800-2524- Capacity building of ULBs in Odisha	12.68	100	Reason for the surrender of the entire provision has not been intimated to AG (A&E)
21	13-Housing and Urban Development	3054-NP-80-192-2582- Maintenance of Roads and Bridges under 13 <sup>th</sup> Finance Commission Award	13.96	100	Reason for the surrender of the entire provision has not been intimated to AG (A&E)
22	17-Panchayati Raj	2515-SP-DS-789-1877- Backward Region Grant Fund	78.57	100	Reason for the surrender of the entire provision has not been intimated to AG (A&E)
23	17-Panchayati Raj	2515-SP-DS-789-2945-Rajiv Gandhi Panchayat Sashaktikaran Yojana	18.00	100	Reason for the surrender of the entire provision has not been intimated to AG (A&E)
24	17-Panchayati Raj	2515-SP-DS-796-1877- Backward Region Grant Fund	152.78	100	Reason for the surrender of the entire provision has not been intimated to AG (A&E)
25	17-Panchayati Raj	2515-SP-DS-796-2945-Rajiv Gandhi Panchayat Sashaktikaran Yojana	23.00	100	Reason for the surrender of the entire provision has not been intimated to AG (A&E)
26	17-Panchayati Raj	2515-SP-DS-800-1877- Backward Region Grant Fund	205.16	100	Reason for the surrender of the entire provision has not been intimated to AG (A&E)
27	17-Panchayati Raj	2515-SP-DS-800-2945-Rajiv Gandhi Panchayat Sashaktikaran Yojana	59.00	100	Reason for the surrender of the entire provision has not been intimated to AG (A&E)
28	20-Water Resources	2700-NP-80-800-2587- ThFC Award for Water Sector Management	27.00	100	Entire provision was surrendered due to non-receipt of Central Assistance for Water Sector Management.
29	20-Water Resources	2701-NP-80-800-2587- ThFC Award for Water Sector Management	13.00	100	Entire provision was surrendered due to non-receipt of Central Assistance for Water Sector Management.
30	22-Forest and Environment	2406-NP-01-101-2556- ThFC Award for Development and Maintenance of Forest	73.50	100	Reason for the surrender of the entire provision has not been intimated to AG (A&E)
31	22-Forest and Environment	2406-NP-02-110-2557- ThFC Award for Preservation of Forest Wealth	13.09	100	Entire provision was surrendered as per Government instructions.
32	22-Forest and Environment	2406-SP-SS-01-102-3074- Management of Plantation and Forest	10.00	100	Entire provision was surrendered due to non-introduction of schemes as per Government decision.
33	22-Forest and Environment	3435-SP-SS-03-102-2585- ThFC Award for Development of Chilika Lake	12.50	100	Entire provision was surrendered due to discontinuance of Finance Commission Grants.



Sl. No.	Number and title of Grant	Name of the scheme (Head of Account)	Amount of Surrender (₹ in crore)	Percentage of Surrender	Reasons for Surrender
34	22-Forest and Environment	3435-SP-SS-03-102-2586-Odisha Bio-Diversity Board	29.00	100	Reason for the surrender of the entire provision has not been intimated to AG (A&E)
35	22-Forest and Environment	3435-CP-SS-03-102-2693-Climate Change Action Plan	10.00	100	Entire provision was surrendered due to non-release of fund by GoI.
36	28-Rural Development	3054-NP-04-337-2582-Maintenance of Roads and Bridges under ThFC Award	82.00	100	Entire provision was surrendered due to discontinuance of funding from GoI.
37	28-Rural Development	3054-NP-04-338-2582-Maintenance of Roads and Bridges under ThFC Award	36.00	100	Entire provision was surrendered due to discontinuance of funding from GoI.
38	28-Rural Development	4215-SP-DS-796-2161-Rural Infrastructure Development Fund	34.50	100	Reason for the surrender of the entire provision has not been intimated to AG (A&E)
39	30-Energy	4801-SP-SS-05-800-0140-Reimbursement of Land Acquisition Establishment Cost	210.00	100	Entire provision was surrendered due to introduction of cash management system in the department.
40	30-Energy	4801-SP-DS-06-800-3008-Dindayal Upadhaya Gram Jyoti Yojana	20.00	100	Reason for the surrender of the entire provision has not been intimated to AG (A&E)
41	30-Energy	6801-SP-SS-205-2612-CAPEX Programme for development and upgradation of Distribution System	195.06	100	Reason for the surrender of the entire provision has not been intimated to AG (A&E)
42	30-Energy	6801-SP-SS-205-3009-Integrated Power Development Scheme	10.00	100	Reason for the surrender of the entire provision has not been intimated to AG (A&E)
43	30-Energy	6801- SP-SS-789-2612-CAPEX Programme for development and upgradation of Distribution System	21.23	100	Entire provision was surrendered due to introduction of cash management system in the department.
44	30-Energy	6801-SP-SS-796-2612-CAPEX Programme for development and upgradation of Distribution System	28.70	100	Entire provision was surrendered due to introduction of cash management system in the department.
45	32-Tourism and Culture	2205-SP-SS-001-2592- ThFC Award for preservation of Monuments and Budhist Heritage	16.25	100	Reason for the surrender of the entire provision has not been intimated to AG (A&E)
46	33-Fisheries and Animal Resources Development	2404-SP-SS-001-1388-National Plan for Dairy Development	12.85	100	Entire provision was surrendered due to non-release of fund by Government.
47	34-Co-operation	4435-SP-DS-01-101-2593- ThFC Award for establishment of Market Yards at Block level	11.50	100	Reason for the surrender of the entire provision has not been intimated to AG (A&E)
48	36-Women and Child Development	2236-SP-DS-02-101-2162-Special Plan for KBK Districts	18.05	100	Reason for the surrender of the entire provision has not been intimated to AG (A&E)
49	36-Women and Child Development	2236-SP-DS-02-796-2162-Special Plan for KBK Districts	15.42	100	Reason for the surrender of the entire provision has not been intimated to AG (A&E)
50	36-Women and Child Development	4235-SP-DS-02-102-2596- ThFC Award for construction of Anganwadi Centres	37.40	100	Entire provision was surrendered due to non-release of state specific grant by ThFC.

## Appendices

Sl. No.	Number and title of Grant	Name of the scheme (Head of Account)	Amount of Surrender (₹ in crore)	Percentage of Surrender	Reasons for Surrender
51	36-Women and Child Development	4235-SP-DS-02-789-2596- ThFC Award for construction of Anganwadi Centres	22.00	100	Entire provision was surrendered due to non-release of state specific grant by ThFC.
52	36-Women and Child Development	4235-SP-DS-02-796-2596- ThFC Award for construction of Anganwadi Centres	40.60	100	Entire provision was surrendered due to non-release of state specific grant by ThFC.
53	37-Information Technology	2852-SP-SS-07-202-0776- Implementation of e-Governance Project as per the National e-Governance Programme onetime ACA	21.71	100	Entire provision was surrendered due to non-release of fund by GoI.
54	37-Information Technology	2852-SP-SS-07-202-2553- ThFC Grant for Incentivising Issue of UID	14.40	100	Entire provision was surrendered due to non-release of fund by GoI.
55	37-Information Technology	2852-SP-SS-07-789-2553- ThFC Grant for Incentivising Issue of UID	10.90	100	Entire provision was surrendered due to non-release of fund by GoI.
56	37-Information Technology	2852-SP-SS-07-796-2553- ThFC Grant for Incentivising Issue of UID	10.40	100	Entire provision was surrendered due to non-release of fund by GoI.
57	39-Skill Development and Technical Education Department	4250-SP-SS-800-2937-Odisha Skill Development Project Assisted by ADB	105.00	100	Entire provision was surrendered due to non-release of fund by GoI.
58	40-Micro, Small and Medium Enterprises	2851-SP-DS-102-2334- Grants/Assistance for Micro, Small and Medium Industries	10.00	100	Entire provision was surrendered due to non-approval of Biju Atma Nijukti Yojana by EFC.
<b>TOTAL</b>			<b>2731.20</b>		

Source: Appropriation Accounts 2015-16 and Monthly Appropriation Reports, March 2016 (S)

**APPENDIX – 2.7**  
(Refer paragraph 2.3.10)

**Statement showing details of savings of ₹ 1 crore and above not surrendered during 2015-16**

(₹ in crore)					
Sl. No.	Number and Name of Grants/Appropriation	Total Provision	Saving	Surrender	Saving which remained to be surrendered
(1)	(2)	(3)	(4)	(5)	(6)
<b>Revenue (Charged)</b>					
1	1-Home	68.44	13.05	0.47	12.58
<b>Revenue (Voted)</b>					
2	1-Home	3261.58	255.57	139.18	116.39
3	3-Revenue and Disaster Management	5219.67	2038.41	2027.02	11.39
4	4-Law	324.06	50.92	33.16	17.76
5	7-Works	1820.09	144.24	116.10	28.14
6	11-ST & SC Development, Minorities & Backward Classes Welfare	2264.88	316.00	281.79	34.21
7	13-Housing and Urban Development	2820.91	453.49	368.73	84.76
8	15-Sports and Youth Services	45.99	10.36	8.39	1.97
9	17-Panchayati Raj	9063.08	1439.68	902.68	537.00
10	20-Water Resources	2030.18	152.85	134.63	18.22
11	28-Rural Development	2718.05	290.26	283.40	6.86
12	31-Handloom, Textiles and Handicrafts	153.01	21.80	20.80	1.00
13	32-Tourism and Culture	123.47	24.52	6.37	18.15
14	36-Women and Child Development	3943.85	351.31	348.27	3.04
15	38-Higher Education	2016.91	119.24	103.81	15.43
16	40-Micro, Small and Medium Enterprises	130.76	41.26	36.12	5.14
<b>Total for Revenue</b>		<b>36004.93</b>	<b>5722.96</b>	<b>4810.92</b>	<b>912.04</b>
<b>Capital (Charged)</b>					
17	20-Water Resources	12.72	4.82	0.91	3.91
<b>Capital (Voted)</b>					
18	7-Works	3831.38	83.97	75.25	8.72
19	11- ST & SC Development, Minorities & Backward Classes Welfare	628.49	68.76	65.13	3.63
20	12-Health and Family Welfare	678.61	88.86	1.20	87.66
21	13-Housing and Urban Development	419.66	66.47	6.52	59.95
22	20-Water Resources	4516.31	339.08	321.91	17.17
23	28-Rural Development	4419.94	238.62	237.37	1.25
24	33-Fisheries and Animal Resources Development	133.51	27.04	23.94	3.10
<b>Total for Capital</b>		<b>14640.62</b>	<b>917.62</b>	<b>732.23</b>	<b>185.39</b>
<b>Grand Total</b>		<b>50645.55</b>	<b>6640.58</b>	<b>5543.15</b>	<b>1097.43</b>

Source: Appropriation Accounts 2015-16, Government of Odisha.

**APPENDIX – 2.8**  
(Refer paragraph 2.3.10)

**Statement showing grant / major head of account-wise surrender of funds in excess of ₹ 10 crore on 31 March 2016.**

Sl. No.	Grant Number	Major Head of Account	Total Provision (O+S) (₹ in crore)	Amount of Surrender (₹ in crore)	Percentage
(1)	(2)	(3)	(4)	(5)	(6)
1	1	4059-Capital Outlay on Public Works	269.82	100.45	37.23
2		4216-Capital Outlay on Housing	249.66	100.45	40.24
3	2	4059- Capital Outlay on Public Works	47.90	13.99	29.21
4		4216- Capital Outlay on Housing	42.67	14.57	34.14
5		5053-Capital Outlay on Civil Aviation	30.00	23.93	79.77
6	3	2245-Relief on account of Natural Calamities	4481.71	1951.30	43.54
7	5	2040-Taxes on Sales, Trade etc.	107.70	22.79	21.16
8		2071-Pensions and Other Retirement Benefits	8583.20	2241.98	26.12
9		2075-Miscellaneous General Services	300.00	300.00	100.00
10		7615-Miscellaneous Loans	25.00	21.36	85.44
11	10	4202-Capital Outlay on Education, Sports, Art and Culture	85.00	47.76	56.19
12	12	2211-Family Welfare	45.53	18.52	40.68
13	13	3054- Roads and Bridges	92.73	30.00	32.35
14	16	2401-Crop Husbandry	53.09	22.52	42.42
15		3451-Secretariat -Economical Services	1077.05	513.74	47.70
16		3454-Census Surveys and Statistics	48.02	31.01	64.57
17		4059-Capital Outlay on Public Works	16.70	15.02	89.94
18		5475-Capital Outlay on Other General Economic Services	40.00	40.00	100.00
19	17	2501- Special Programmes for Rural Development	561.72	204.67	36.44
20	21	4059- Capital Outlay on Public Works	55.00	32.80	59.64
21	22	2406-Forestry and Wild Life	719.43	170.90	23.76
22		3435-Ecology and Environment	52.81	35.85	67.89
23	23	2402-Soil and Water Conservation	341.01	106.81	31.32
24	28	4215- Capital Outlay on Water Supply and Sanitation	485.00	104.92	21.63
25	30	6801-Loans for Power Projects	303.76	185.01	60.91
26	33	2404-Dairy Development	48.94	21.47	43.87
27	34	4435- Capital Outlay on Other Agricultural Programmes	23.50	15.00	63.83
28		6425-Loans for Co-operation	111.09	73.00	65.71
29	36	4235- Capital Outlay on Social Security and Welfare	320.00	100.03	31.26
30	37	2852-Industries	171.12	63.98	37.39
31	38	4202- Capital Outlay on Education, Sports, Art and Culture	70.00	23.10	33.00
32	39	4250-Capital Outlay on Other Social Services	228.60	109.21	47.77
33	40	3453-Foreign Trade and Export Promotion	27.30	18.30	67.04
<b>Total</b>			<b>19115.06</b>	<b>6774.44</b>	<b>35.44</b>

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

**APPENDIX – 2.9**  
(Refer paragraph 2.5.2)

**Statement showing rush of expenditure during 2015-16**

Sl. No.	Grant Number	Head of account Scheme/Service	Expenditure incurred during Jan-March 2016	Expenditure incurred in March 2016	Total expenditure during the year	Percentage of total expenditure incurred during	
						Jan-March 2016	March 2016
(1)	(2)	(3)	(₹ in crore)			(7)	(8)
			(4)	(5)	(6)		
1	7	3054-SP-SS-80-797-1361-State Road Fund	124.78	124.78	124.78	100.00	100.00
2	7	5054- SP-SS-03-789-3010-Biju Expressway Projects	14.00	13.28	14.00	100.00	94.86
3	9	2408- SP-SS-01-101-3020-Operation of Potato Buffer stock	50.00	50.00	50.00	100.00	100.00
4	9	3456- SP-SS-00-102-3018-Fair Price Shop Automation	14.00	14.00	14.00	100.00	100.00
5	10	2202- SP-DS-02-800-3072-Odisha Adarsha Vidyalaya	100.00	100.00	100.00	100.00	100.00
6	11	2225- SP-SS -01-277-3052 Schemes for development of Schedule Caste	142.12	142.21	142.63	99.64	99.71
7	11	2225-SP-SS-03-277-2418-Post Matric Scholarship and Stipend to OBC Students	26.23	26.23	26.23	100.00	100
8	12	2210- SP-SS-05-105-3037-Human Resources in Health & Medical Education	48.05	47.17	48.07	100.00	98.17
9	13	2217- SP-SS-05-796-3062-Smart Cities	88.26	87.36	88.26	100.00	98.98
10	13	2217- SP-SS-05-800-3062-Smart Cities	210.52	208.08	210.52	100.00	98.84
11	13	3604-NP-00-191-3030-V-P-SP-Grants & Assistance under the Award of the 4th State Finance Commission	17.75	17.75	18.48	96.04	96.04
12	13	3604-NP-00-192-3030-Grants and assistance under the award of 4th SFC	25.13	25.13	25.13	100.00	100
13	13	3604-NP-00-193-3030-Grants and assistance under the award of the 4th State Finance Commission	15.92	15.92	15.92	100.00	100
14	21	5055- SP-SS-00-050-0189-Construction of Bus Stand	20.00	20.00	20.00	100	100
15	23	2401- SP-DS-00-119-3056-State Potato Mission	29.06	28.98	29.78	97.57	97.29
16	23	2401- SP-DS-00-796-3056-State Potato Mission	11.24	11.22	11.44	98.25	98.10
17	23	2402- SP-DS-00-103-3064-Pradhan Mantri Krishi Sinchai Yojana (PMKSY)	15.53	14.13	15.53	100.00	90.98
18	23	2402- SP-DS-00-796-3054-Pradhan Mantri Krishi Sinchai Yojana (PMKSY)	31.34	30.51	31.34	100.00	97.34
19	23	4401- SP-DS-00-800-1276-Share Capital Investment	34.20	34.20	34.20	100.00	100
20	23	6401- SP-SS-00-103-2981-Corpus Fund for Odisha Agro Industries Corporation Ltd.	15.00	15.00	15.00	100.00	100

**Appendices**

Sl. No.	Grant Number	Head of account Scheme/Service	Expenditure incurred during Jan-March 2016	Expenditure incurred in March 2016	Total expenditure during the year	Percentage of total expenditure incurred during	
						Jan-March 2016	March 2016
(1)	(2)	(3)	₹ in crore)			(7)	(8)
			(4)	(5)	(6)		
21	28	3054-NP-04-338-2583-Maintenance of Roads and Bridges under Pradhan Mantri Gram Sadak Yojana(PMGSY)	31.96	30.14	31.96	100	94.28
22	30	4801- SP-SS-05-190-1276-Share Capital Investment	25.07	25.07	25.07	100.00	100
23	30	4801- SP-SS-05-800-2304-Electrification for Important Institutes and Sites	28.17	27.17	28.85	97.64	94.18
24	30	4801- SP-DS-06-796-2153-Rajiv Gandhi Gramin Vidutikaran Yojana	20.70	20.70	20.70	100.00	100
25	30	6801- SP-SS-00-205-2152-Accelerated Power Development Reform Programme	70.00	70.00	70.00	100.00	100
26	34	4425- SP-DS-00-107-2875-Construction of Godowns	54.00	54.00	54.00	100.00	100
27	34	4425- SP-SS-00-108-1276-Share Capital Investment	125.05	125.05	125.05	100.00	100
28	34	4425- SP-DS-00-789-2875-Construction of Godowns	15.00	15.00	15.00	100.00	100
29	34	4425- SP-DS-00-796-2875-Construction of Godowns	21.00	21.00	21.00	100.00	100
30	34	6425-SP-SS-00-108-2980-Corpus Fund for Odisha State Co-operative Marketing Federation Ltd.	30.00	30.00	30.00	100.00	100
31	37	2852- SP-SS-07-202-1956-Promotion and facilities of IT	22.78	22.78	22.78	100.00	100
32	37	2852- SP-SS-07-202-2234-Development of Infocity-II-IT SEZ	30.00	30.00	30.00	100.00	100
33	37	2852- SP-SS-07-202-2562-Innovative Projects	15.01	15.01	15.01	100.00	100
34	2049	2049-NP-03-117-1908-Defined Contribution Pension Scheme	25.08	25.08	25.08	100.00	100
<b>Total</b>			<b>1546.95</b>	<b>1536.95</b>	<b>1549.81</b>		

**Source:** Monthly Appropriation Reports 2015-16, Govt. of Odisha

**APPENDIX – 2.10**  
(Refer paragraph 2.5.3)

**Release of money at the fag end of the Financial Year 2015-16 amounting to  
₹ 588.78 crore**

Sl No	Name of Department	Sanction order No	Date	Amount (in crore)
1	Panchayati Raj	5787	31/03/2016	0.10
		5788	31/03/2016	0.18
		5789	31/03/2016	0.12
		5790	31/03/2016	11.26
		5791	31/03/2016	17.86
		5792	31/03/2016	9.71
		<b>Total</b>		
2	Housing and Urban Development	8134	30/03/2016	194.66
		8126	30/03/2016	61.68
		8118	30/03/2016	82.41
		8106	30/03/2016	3.60
		8098	30/03/2016	2.64
		8090	30/03/2016	9.76
		<b>Total</b>		
3	Women and Child Development	5136	31/03/2016	16.74
		5126	31/03/2016	72.00
		5110	30/03/2016	0.06
		4998	28/03/2016	0.16
		4971	28/03/2016	0.01
		4928	26/03/2016	0.07
		<b>Total</b>		
4	Co-operation	2556	30/03/2016	90.00
<b>Total</b>			<b>90.00</b>	
5	Agriculture	5966	31/03/2016	0.84
		5976	31/03/2016	1.41
		5971	31/03/2016	0.32
		5938	31/03/2016	0.85
		5950	31/03/2016	0.09
		5944	31/03/2016	0.18
		5961	31/03/2016	2.07
		12646	31/03/2016	10.01
		<b>Total</b>		
<b>Grand Total</b>			<b>588.78</b>	

**APPENDIX – 2.11**  
(Refer paragraphs 2.6.3)

**Withdrawal of entire provision by way of surrender and re-appropriation by the Chief Controlling Officers of the Grant No.1 and Grant No.36 during 2015-16**

(₹ in crore)

Sl. No.	Head of Account	Total Provision	Amount withdrawn	Remarks
<b>1-Home Department</b>				
1	2055-SP-00-003-2589-ThFC Award for Police Training	1.98	1.98	Entire amount was withdrawn due to discontinuance of sharing/delinking of funding by Government of India.
2	2055-SP-00-114-2933-National Scheme for Modernisation of Police and Other Forces	8.69	8.69	
3	2055-SP-00-101-2590-ThFC Award for upgradation of jails	1.09	1.09	
4	2055-SP-00-789-2590-ThFC Award for upgradation of jails	0.23	0.23	
5	2055-SP-00-796-2590-ThFC Award for upgradation of jails	0.68	0.68	
6	2070-NP-00-105-2908-Commission of Inquiry	0.35	0.35	Entire provisions were withdrawn without assigning any reason.
7	2070-SP-00-108-2591- ThFC Award for Fire Services	1.51	1.51	Entire amount was withdrawn due to delinking of sharing fund by Government of India.
8	2070-CP-00-106-2513- Establishment of new Civil Defence Training Institute	0.27	0.27	Entire amount was withdrawn due to non-receipt of technical specifications on equipments from Government of India.
9	4059-SP-60-051-2589-ThFC Award for Police Training	6.00	6.00	Entire amount was withdrawn due to delinking of sharing fund by Government of India.
10	4059-SP-60-051-2590-ThFC Award for upgradation of jails	9.06	9.06	
11	4059-SP-60-051-2591- ThFC Award for Fire Services	9.35	9.35	
12	4059-SP-60-051-3023- National Scheme for Modernisation of Courts	2.85	2.85	Entire provision was surrendered due to non-finalisation of Action Plan under approval of Ministry of Home Affairs, Government of India.
13	4059-SP-60-789-2590- ThFC Award for upgradation of jails	2.34	2.34	Entire amount was withdrawn due to delinking of sponsored schemes by Government of India.
14	4059-SP-60-789-2933- National Scheme for Modernisation of Police and Other Forces	11.51	11.51	
15	4059-SP-60-789-3023- National Scheme for Modernisation of Courts	1.00	1.00	Entire provision was surrendered due to non-finalisation of Action Plan under approval of Ministry of Home Affairs, Government of India.
16	4059-SP-60-796-2590- ThFC Award for upgradation of jails	3.22	3.22	Entire amount was withdrawn due to delinking of sharing fund by Government of India.
17	4059-SP-60-796-2933- National Scheme for Modernisation of Police and Other Forces	14.74	14.74	
18	4059-SP-60-796-3023- National Scheme for Modernisation of Courts	1.15	1.15	Entire amount was surrendered attributing to non-finalisation of sites for district courts.



Sl. No.	Head of Account	Total Provision	Amount withdrawn	Remarks
19	4216-SP-01-700-2589-ThFC Award for Police Training	10.00	10.00	Entire amount was withdrawn due to delinking of sponsored schemes by Government of India.
20	4216-SP-01-700-2590- ThFC Award for upgradation of jails	6.20	6.20	
21	4216-SP-01-700-2591-ThFC Award for Fire Services	27.54	27.54	
22	4216-SP-01-789-2590- ThFC Award for upgradation of jails	1.60	1.60	
23	4216-SP-01-789-2933- National Scheme for Modernisation of Police and Other Forces	9.91	9.91	
24	4216-SP-01-796-2590- ThFC Award for upgradation of jails	2.20	2.20	
25	4216-SP-01-796-2933- National Scheme for Modernisation of Police and Other Forces	18.91	18.91	
<b>TOTAL</b>		<b>152.38</b>	<b>152.38</b>	
<b>36-Women &amp; Child Development Department</b>				
1	2235-SP-02-789-0731-Integrated Child Development Schemes	0.67	0.67	Entire amount was withdrawn due to non-availability of Central Assistance.
2	2235-SP-02-796-0731-Integrated Child Development Schemes	0.91	0.91	
3	2236-SP-02-789-2162-Special Plan for KBK Districts	6.53	6.53	
4	2236-SP-02-796-2162-Special Plan for KBK Districts	15.42	15.42	
5	4235-SP-02-102-2596- ThFC Award for construction of Anganwadi Centres	37.40	37.40	Entire amount was withdrawn due to non-release of State Specific Grant by 13 <sup>th</sup> Finance Commission.
6	4235-SP-02-789-2596- ThFC Award for construction of Anganwadi Centres	22.00	22.00	
7	4235-SP-02-796-2596- ThFC Award for construction of Anganwadi Centres	40.60	40.60	
<b>TOTAL</b>		<b>123.53</b>	<b>123.53</b>	

Source: Appropriation Accounts 2015-16, Government of Odisha.

**APPENDIX – 3.1**  
(Refer paragraph 3.1)

**Statement showing details of utilisation certificates pending for receipt by  
different departments of the State Government at the end of 2015-16**

(₹ in crore)

Sl. No.	Name of the Department	Amount outstanding as on 31.03.2016	No. of GIA Vouchers for which UC awaited
1	Agriculture	36.83	66
2	Co-operation	80.80	39
3	Energy	3.34	1
4	Finance	0.12	2
5	Fisheries and Animal Resources Development	28.00	148
6	Food Supplies and Consumer Welfare	92.77	67
7	Forest and Environment	13.60	25
8	General Administration	82.86	54
9	Health and Family Welfare	1790.44	313
10	Higher Education	786.68	2793
11	Home	2.34	10
12	Housing and Urban Development	3664.27	10049
13	Industries	28.69	15
14	Information Technology	371.16	138
15	Information and Public Relations	0.02	1
16	Labour and Employees' State Insurance	166.86	20
17	Law	112.89	119
18	Micro, Small and Medium Enterprises	32.19	95
19	Panchayati Raj	10356.10	9198
20	Parliamentary Affairs	0.02	7
21	Planning and Co-ordination	2719.70	1583
22	Revenue and Disaster Management	1302.40	452
23	Rural Development	1041.69	24
24	ST & SC Development, Minorities & Backward Classes Welfare	1045.43	3596
25	School and Mass Education	2292.78	2097
26	Science and Technology	121.96	130
27	Skill Development & Technical Education	402.94	201
28	Sports and Youth Services	7.45	53
29	Handloom, Textile and Handicrafts	46.05	122
30	Tourism and Culture	134.44	467
31	Transport	5.00	1
32	Water Resources	530.07	560
33	Women and Child Development	311.32	444
34	Works	0.10	5
<b>Total</b>		<b>27611.31</b>	<b>32895</b>

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

**APPENDIX – 3.2**  
(Refer paragraph 3.2)

**List of Bodies/Authorities which received Grants during 2011-16**

(₹ in crore)

Sl. No.	Body/Authority receiving Grants	Name of the Department	Year					Total
			2011-12	2012-13	2013-14	2014-15	2015-16	
1	Odisha Schedule Caste & Schedule Tribe Development Finance Co-operative Corporation Ltd. (OSFDC)	ST & SC Dev. and Minorities & Backward Classes Welfare	51.12	56.71	50.83	26.27	37.88	222.81
2	Tribal Development Co-operative Corporation of Odisha Ltd. (TDCCOL)	ST & SC Dev. and Minorities & Backward Classes Welfare	2.56	1.76	53.63	23.31	14.83	96.09
3	Odisha Backward Classes Finance & Development Co-operative Corporation Ltd. (OBCFDCC)	ST & SC Dev. and Minorities & Backward Classes Welfare	0.12	0.22	0.57	0.56	4.31	5.78
4	Odisha Tribal Empowerment & Livelihood Programme (OTELP)	ST & SC Dev. and Minorities & Backward Classes Welfare	60.00	30.00	10.50	50.00	8.00	158.50
5	Academy of Tribal Languages & Culture, Bhubaneswar	ST & SC Dev. and Minorities & Backward Classes Welfare	0.50	0.50	0.80	0.80	2.15	4.75
6	Infrastructure Development Corporation of Odisha (IDCO)	Industries	10.56	21.50	20.00	21.00	1.00	74.06
7	Industrial Promotion & Investment Corporation Ltd. (IPICOL)	Industries	0.33	0.50	1.60	3.00	7.50	12.93
8	Odisha State Financial Corporation	MSME	0.00	0.00	0.00	0.00	0.10	0.10
9	Odisha Renewable Energy Development Agency (OREDA)	Science & Technology	39.11	16.75	10.78	56.24	35.22	158.10
10	Odisha Space Application Centre (OSAC)	Science & Technology	6.48	8.64	12.09	14.55	13.73	55.49
11	Odisha Bigyan Akademy (OBA)	Science & Technology	1.16	1.42	1.57	0.63	1.25	6.03
12	Pathani Samanta Planetarium (PSP)	Science & Technology	5.95	6.67	6.27	5.36	3.36	27.61
13	Institute of Material Science (IMS)	Science & Technology	2.42	2.98	1.74	4.70	2.50	14.34
14	Institute of Mathematics & Applications (IMA)	Science & Technology	3.00	2.25	1.10	1.75	3.88	11.98
15	Odisha State Co-operative Spinning Mills Federation Ltd.	Handlooms, Textiles & Handicrafts	0.50	0.63	0.78	0.78	0.80	3.49
16	Odisha State Textile Corporation	Handlooms, Textiles & Handicrafts	0.00	0.00	0.10	0.12	0.13	0.35
17	FAB India Ltd.	Handlooms, Textiles & Handicrafts	1.00	1.50	0.00	0.00	0.00	2.50
18	Odisha State Co-operative Handicrafts Corporation Ltd.	Handlooms, Textiles & Handicrafts	0.00	5.96	0.83	2.00	1.65	10.44
19	State Agency for Development of Handloom Cluster	Handlooms, Textiles & Handicrafts	0.00	0.15	0.10	0.00	0.05	0.30
20	Odisha Co-operative Tasar &	Handlooms,	1.16	1.53	0.97	0.00	0.00	3.66

## Appendices

Sl. No.	Body/Authority receiving Grants	Name of the Department	Year					Total
			2011-12	2012-13	2013-14	2014-15	2015-16	
	Silk Federation (SERIFED)	Textiles & Handicrafts						
21	State Institute for Development of Arts & Crafts	Handlooms, Textiles & Handicrafts	0.20	0.25	0.50	0.26	0.38	1.59
22	Jagannath Weavers Co-operative Spinning Mills Ltd., Nuapatna	Handlooms, Textiles & Handicrafts	0.00	0.00	0.00	0.37	0.00	0.37
23	Utkal Weavers Co-operative Spinning Mills Ltd., Khordha	Handlooms, Textiles & Handicrafts	0.00	0.00	0.00	0.27	0.00	0.27
24	State Institute of Hotel Management, Balangir	Tourism & Culture (Tourism)	1.00	1.00	1.00	1.00	1.10	5.10
25	Odisha Lift Irrigation Corporation Ltd.	Department of Water Resources	32.65	39.79	50.96	50.58	182.01	355.99
26	Odisha Community Tank Development & Management Society	Department of Water Resources	28.50	52.50	42.00	100.00	120.00	343.00
27	WALMI Odisha	Department of Water Resources	5.70	6.55	6.37	6.83	7.41	32.86
28	Odisha State Road Transport Corporation, Bhubaneswar (OSRTC)	Commerce & Transport (Transport)	0.46	8.00	10.00	9.00	25.00	52.46
29	Odisha State Civil Supplies Corporation Ltd.	Food, Supplies & Consumer Welfare	6.20	13.00	41.25	23.63	83.58	167.66
30	State Labour Institute, Bhubaneswar	Labour and ESI	0.33	0.90	1.50	1.75	2.00	6.48
31	Mahila Vikas Samabaya Nigam	Women & Child Development	41.38	50.67	132.89	1.99	14.12	241.05
32	Odisha State Commission for Women	Women & Child Development	1.33	1.25	1.69	2.00	2.15	8.42
33	State Social Welfare Board, Odisha	Women & Child Development	2.60	0.62	1.12	0.62	0.79	5.75
34	Odisha State Child Protection Society	Women & Child Development	7.16	9.78	17.36	26.29	63.80	124.39
35	Odisha State Council for Child Welfare, Bhubaneswar	Women & Child Development	2.96	0.46	2.83	1.25	3.22	10.72
36	Odisha State Commission for Protection of Child Rights	Women & Child Development	0.43	0.25	0.25	0.25	0.54	1.72
37	Regional Plant Resource Centre	Forest and Environment	4.00	5.50	6.15	6.60	7.50	29.75
38	Chilika Development Authority	Forest and Environment	13.52	13.52	13.88	14.39	6.02	61.33
39	Centre for Environment Studies	Forest and Environment	1.45	1.65	1.70	1.70	1.07	7.57
40	District Environment Society	Forest and Environment	0.66	0.50	0.60	0.00	0.31	2.07
41	State Environment Impact Assessment Authority/State Expert Appraisal Committee	Forest and Environment	0.10	0.10	0.13	0.20	0.31	0.84
42	Integrated Coastal Zone Management Project (ICZMP)	Forest and Environment	6.00	4.50	10.90	7.11	0.32	28.83
43	Odisha Wetland Development Authority	Forest and Environment	0.20	1.00	0.50	1.00	0.00	2.70
44	Appellate Authority	Forest and Environment	0.03	0.13	0.02	0.12	0.02	0.32
45	State Medicinal Plant Board, Odisha	Forest and Environment	0.80	0.62	0.50	1.20	1.20	4.32
46	Odisha Forestry Sector Development Society	Forest and Environment	84.99	73.07	75.73	49.84	0.05	283.68

Sl. No.	Body/Authority receiving Grants	Name of the Department	Year					Total
			2011-12	2012-13	2013-14	2014-15	2015-16	
47	Board of Secondary Education, Odisha, Cuttack	School & Mass Education	1.00	0.00	5.00	5.00	5.00	16.00
48	State Youth Welfare Board, Odisha	Sports & Youth Services	7.59	1.07	9.30	5.26	5.35	28.57
49	Odisha Council of Sports	Sports & Youth Services	3.14	8.58	2.09	1.35	3.15	18.31
50	Odisha Electricity Regulatory Commission	Energy	0.00	3.00	5.00	5.00	0.00	13.00
51	Utkal University of Culture, Bhubaneswar	Tourism & Culture (Culture)	1.00	4.74	4.58	6.84	3.40	20.56
52	Odisha Urdu Academy, Bhubaneswar	Tourism & Culture (Culture)	0.22	0.34	0.70	0.80	0.70	2.76
53	Odisha Lalit Kala Academy, Bhubaneswar	Tourism & Culture (Culture)	0.31	0.85	0.93	0.95	0.85	3.89
54	Odissi Research Centre, Bhubaneswar	Tourism & Culture (Culture)	0.74	0.91	1.29	1.18	1.00	5.12
55	Odisha Sahitya Academy, Bhubaneswar	Tourism & Culture (Culture)	2.82	1.08	1.68	1.74	1.25	8.57
56	Odisha Sangeet Natak Academy, Bhubaneswar	Tourism & Culture (Culture)	1.31	1.31	2.07	2.61	1.00	8.30
57	South-East Asian Project	Tourism & Culture (Culture)	0.00	0.00	0.00	0.00	0.50	0.50

**Source:** Information furnished by respective Departments.

N.B: Seven Departments (i) Home, (ii) Steel & Mines, (iii) Excise, (iv) Parliamentary Affairs, (v) Revenue and Disaster Management, (vi) Fisheries & Animal Resources Development and (vii) Information and Public Relations have given nil report.

**APPENDIX – 3.3**  
(Refer paragraph 3.4)

**Statement of finalisation of accounts and Government investments in departmentally managed Commercial and Quasi-commercial activities**

Sl. No.	Name of the Activities /Schemes under the Department	No. of Activities/ Schemes under the Department	Years from which Accounts are due	Investment as per the last accounts finalised (₹ in Lakh)	Remarks/Reasons for delay in preparation of accounts
<b>Department: Forest and Environment</b>					
1	Nationalisation of Kendu Leaves operated by Chief Conservator of Forests (Kendu leaves), Odisha	1	2011-12	70.09	Arrear of accounts for five years.
<b>Department : Agriculture</b>					
2	Cold Storage Plant, Kumarmunda	1	1972	11.97	Arrear of accounts for 44 years
3	Cold Storage Plant, Similiguda	1	1977	16.15	Arrear of accounts for 39 years
4	Cold Storage Plant, Paralakhemundi	1	1984	6.36	Arrear of accounts for 32 years
5	Cold Storage Plant, Balangir	1	1994	7.92	Arrear of accounts for 22 years
6	Cold Storage Plant, Bhubaneswar	1	1975	17.89	Transferred (March 1979) to Odisha State Seeds Corporation Limited. Arrear of accounts for nine years
7	Cold Storage Plant, Sambalpur	1	1971	NA	Transferred (March 1979) to Odisha State Seeds Corporation Limited. Arrear of accounts for 13 years
8	Purchase and Distribution of Quality Seeds to Cultivators	1	1977-78	NA	Proforma Accounts not prescribed by the State Government
<b>Department : Food Supplies and Consumer Welfare</b>					
9	Grain Purchase Scheme	1	1977-78	NA	Transferred (September 1980) to Odisha State Seeds Corporation Limited. Arrear of accounts for eight years.
<b>Department : Commerce and Transport (Transport)</b>					
10	State Transport Service	1	1972-73	NA	Transferred (May 1974) to Odisha State Road Transport Corporation. Arrear of accounts for seven years.
<b>Department : Commerce and Transport (Commerce)</b>					
11	Director Printing, Stationery and Publication, Odisha, Cuttack (Government Press)	1	1977-78	NA	Proforma Accounts are not prepared though it is required under the provision of Odisha Government Press Manual. Arrear of accounts for 38 years.
<b>Department : Fisheries and Animal Resources Development</b>					
12	Poultry Development	1	--	NA	Proforma accounts not prescribed by the State Government
<b>Inoperative/Closed Activities/Schemes</b>					<b>Year from which remained closed or inoperative</b>
13	Grain Supply Scheme	1	--	--	1958-59
14	Scheme for trading in Iron Ore through Paradeep Port	1	--	--	1966-67
15	Cloth and Yarn Scheme	1	--	--	1954-55
16	Scheme for exploitation and Marketing of fish	1	--	--	1982-83

NA: Not available

Source: Finance Accounts 2015-16, Government of Odisha.

**APPENDIX – 3.4**  
(Refer paragraph 3.5)

**Department wise / duration wise break-up of the cases of misappropriation, defalcation etc.**  
(Cases where final action was pending at the end of March 2016)

(₹ in lakh)

Sl. No.	Name of the Department	Up to 5 years 2010-11 to 2014-15		5 to 10 years 2005-06 to 2009-10		10 to 15 years 2001-02 to 2004-05		15 to 20 years 1995-96 to 2000-01		20 to 25 years 1990-91 to 1994-95		25 years to More from inception upto 1989-90		Total	
		No. of cases	Amount	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
1	Finance	0	0.00	0	0.00	0	0.00	0	0.00	1	4.85	3	5.04	4	9.89
2	Revenue & Disaster Management	0	0.00	1	2.54	4	108.06	1	0.78	5	4.46	11	25.67	22	141.51
3	Law	1	0.05	0	0.00	2	2.76	1	2.08	4	2.09	0	0.00	8	6.98
4	Water Resources	3	15.62	15	9.26	29	44.61	69	112.96	77	30.33	21	45.35	214	258.12
5	Rural Development	0	0	4	56.17	6	5.49	16	9.38	22	18.45	5	4.91	53	94.40
6	Energy	0	0	0	0	0	0	1	1.17	4	226.5	3	16.04	8	243.71
7	Employment and Technical Education	0	0.00	1	1.25	1	0.15	3	6.65	0	0.00	1	2.47	6	10.52
8	Micro, Small and Medium Enterprises	0	0.00	1	11.59	0	0.00	0	0.00	2	0.13	0	0.00	3	11.72
9	ST&SC Development Minorities and Backward Classes Welfare	0	0.00	1	0.73	1	2.01	1	0.95	2	0.95	3	2.24	8	6.88
10	Health & Family Welfare	0	0.00	1	0.03	0	0.00	2	4.53	11	13.60	13	37.51	27	55.67
11	General Administration	0	0.00	0	0.00	0	0.00	2	0.71	0	0.00	0	0.00	2	0.71
12	Works	0	0	4	3.28	5	2.5	38	54.67	20	7.07	16	117.81	83	185.34
13	Commerce & Transport	0	0	0	0	3	6.18	0	0	2	1.3	3	1.79	8	9.27
14	School & Mass Education	0	0.00	0	0.00	1	5.78	2	20.22	4	4.11	4	6.56	11	36.67
15	Higher Education	0	0.00	2	3.29	2	7.73	0	0.00	1	3.53	0	0.00	5	14.55
16	Fisheries & Animal Resources Development	0	0	0	0	1	0.31	4	0.86	6	2.44	8	71.78	19	75.39
17	Agriculture	0	0	5	18.7	4	32.26	21	25.89	20	10.23	14	18.86	64	105.94
18	Co-operation	0	0.00	0	0.00	0	0.00	1	0.94	2	3.25	0	0.00	3	4.19
19	Panchayati Raj	0	0.00	0	0.00	2	4.32	1	7.11	5	9.31	10	13.25	18	33.99
20	Home	0	0.00	0	0.00	0	0.00	1	12.70	1	0.50	1	1.77	3	14.97
21	Food Supplies & Consumer Welfare	0	0.00	0	0.00	0	0.00	0	0.00	1	0.10	2	2.94	3	3.04
22	Housing & Urban Development	0	0	4	21.77	8	10.31	21	13.27	8	12.19	5	11.32	46	68.86
23	Information & Public Relations	0	0.00	0	0.00	0	0.00	21	1.57	38	4.75	0	0.00	59	6.32
24	Women & Child Development	0	0.00	0	0.00	0	0.00	0	0.00	4	3.30	0	0.00	4	3.30
25	Forest & Environment	19	115.15	0	0.00	0	0.00	2	55.12	6	4.03	5	22.83	32	197.13
	<b>Total</b>	<b>23</b>	<b>130.82</b>	<b>39</b>	<b>128.61</b>	<b>69</b>	<b>232.47</b>	<b>208</b>	<b>331.56</b>	<b>246</b>	<b>367.47</b>	<b>128</b>	<b>408.14</b>	<b>713</b>	<b>1599.07</b>

**Source:** Compiled from the information received from various departments of the State Government.

**APPENDIX – 3.5**  
(Refer paragraph 3.5)

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

Sl. No.	Name of Department	Theft Cases		Misappropriation/ Loss of Government material		Total	
		Number of Cases	Amount (₹ in lakh)	Number of Cases	Amount (₹ in lakh)	Number of Cases	Amount (₹ in lakh)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Finance	0	0.00	4	9.89	4	9.89
2	Revenue & Disaster Management	6	4.10	16	137.41	22	141.51
3	Law	3	0.83	5	6.15	8	6.98
4	Water Resources	144	149.88	70	108.25	214	258.13
5	Rural Development	38	75.92	15	18.48	53	94.40
6	Energy	3	1.23	5	242.48	8	243.71
7	Employment and Technical Education	4	3.80	2	6.72	6	10.52
8	Micro, Small and Medium Enterprises	0	0.00	3	11.72	3	11.72
9	ST&SC Dev. , Minorities and Backward Classes Welfare	1	0.73	7	6.15	8	6.88
10	Health & Family Welfare	8	6.12	19	49.55	27	55.67
11	General Administration	2	0.71	0	0.00	2	0.71
12	Works	40	14.96	43	170.37	83	185.33
13	Commerce & Transport	3	6.18	5	3.09	8	9.27
14	School & Mass Education	0	0.00	11	36.67	11	36.67
15	Higher Education	1	0.08	4	14.47	5	14.55
16	Fisheries and ARD	6	1.43	13	73.96	19	75.39
17	Agriculture	31	16.67	33	89.27	64	105.94
18	Co-operation	1	0.71	2	3.48	3	4.19
19	Panchayati raj	7	16.89	11	17.10	18	33.99
20	Home	0	0.00	3	14.97	3	14.97
21	Food Supplies & Consumer Welfare	1	0.10	2	2.94	3	3.04
22	Housing & Urban Development	32	43.93	14	24.93	46	68.86
23	Information & Public Relations	53	4.38	6	1.94	59	6.32
24	Women & Child Development	1	0.03	3	3.27	4	3.30
25	Forest & Environment	8	48.09	24	149.04	32	197.13
<b>Total</b>		<b>393</b>	<b>396.77</b>	<b>320</b>	<b>1202.3</b>	<b>713</b>	<b>1599.07</b>

**Source:** Compiled from the information received from various departments of the State Government.



**APPENDIX – 3.6**  
(Refer paragraph 3.5)

**Reasons for which the cases of misappropriation / loss / defalcation were pending**

(₹ in lakh)

Sl. No.	Name of the Department	(A) Under Departmental/ Criminal Investigation		(B) Departmental action started but not finalised		© Certificate case is pending		(D) Recovery order received/ awaited		(E) Case is sub-judice		Total	
		No of cases	Amount	No of cases	Amount	No of cases	Amount	No of cases	Amount	No of cases	Amount	No of cases	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
1	Finance	0	0.00	0	0.00	0	0.00	0	0.00	4	9.89	4	9.89
2	Revenue & Disaster Management	3	1.42	6	6.31	4	2.41	3	4.07	6	127.30	22	141.51
3	Law	1	0.05	1	2.21	1	0.15	2	0.89	3	3.68	8	6.98
4	Water Resources	103	162.14	103	84.35	1	0	5	11.28	2	0.35	214	258.12
5	Rural Development	30	77.22	22	17.18	0	0	0	0	1	0	53	94.4
6	Energy	2	16.03	5	226.51	1	1.17	0	0	0	0	8	243.71
7	Employment and Technical Education	1	4.24	1	1.25	0	0.00	0	0.00	4	5.03	6	10.52
8	Micro, Small and Medium Enterprises	1	11.59	1	0.08	0	0.00	1	0.05	0	0.00	3	11.72
9	ST&SC Dev., Minorities and Backward Classes Welfare	2	2.74	4	3.19	0	0.00	2	0.95	0	0.00	8	6.88
10	Health & Family Welfare	2	0.40	4	6.62	0	0.00	6	8.20	15	40.45	27	55.67
11	General Admn.	0	0.00	0	0.00	0	0.00	2	0.71	0	0.00	2	0.71
12	Works	34	38.5	45	142.43	1	0.41	0	0	3	4	83	185.34
13	Commerce & Transport	4	6.18	2	1.04	0	0	1	0.75	1	1.3	8	9.27
14	School & Mass Education	5	10.65	1	1.31	0	0.00	0	0.00	5	24.71	11	36.67
15	Higher Education	2	3.29	0	0.00	0	0.00	1	0.08	2	11.18	5	14.55
16	Fisheries & Animal Resources Development	0	0.00	10	54.55	0	0.00	5	4.55	4	16.29	19	75.39
17	Agriculture	5	13.5	19	61.16	0	0	13	4.79	27	26.49	64	105.94
18	Co-operation	0	0.00	1	0.94	0	0.00	0	0.00	2	3.25	3	4.19
19	Panchayati Raj	10	21.11	4	10.97	0	0.00	3	1.51	1	0.40	18	33.99
20	Home	0	0.00	0	0.00	1	12.70	0	0.00	2	2.27	3	14.97
21	Food Supplies & Consumer Welfare	0	0.00	0	0.00	0	0.00	1	0.10	2	2.94	3	3.04
22	Housing & Urban Development	24	39.41	20	26.17	0	0.00	0	0.00	2	3.28	46	68.86
23	Information & Public Relations	49	5.53	8	0.64	0	0.00	0	0.00	2	0.15	59	6.32
24	Women & Child Development	0	0.00	4	3.30	0	0.00	0	0.00	0	0.00	4	3.30
25	Forest & Environment	7	80.66	16	93.03	0	0.00	3	21.04	6	2.40	32	197.13
	<b>Total</b>	<b>285</b>	<b>494.66</b>	<b>277</b>	<b>743.24</b>	<b>9</b>	<b>16.84</b>	<b>48</b>	<b>58.97</b>	<b>94</b>	<b>285.36</b>	<b>713</b>	<b>1599.07</b>

Source: Compiled from the information received from various departments of the State Government.

**APPENDIX – 3.7**  
(Refer paragraph 3.6)

**Statement showing unadjusted AC bills for the years up to 2015-16**

Sl. No.	Department	Number of AC bills	Amount ( in crore )
1	01-Home	2479	29.84
2	02-General Administration	41	7.15
3	03-Revenue and Disaster Management	4	0.01
4	04-Law	81	0.10
5	05-Finance	2	0.08
6	11-ST & SC Development, Minorities & Backward Classes Welfare	4	0.00
7	12-Health and Family Welfare	6	0.07
8	13-Housing and Urban Development	12	0.07
9	17-Panchayati Raj	49	0.75
10	20-Water Resources	1	0.00
11	21-Transport	1	3.60
12	24-Steel and Mines	59	0.12
13	32-Tourism and Culture	1	0.15
14	33-Fisheries and Animal Resource Development	8	0.03
15	34-Co-operation	6	1.23
16	38-Higher Education	192	1.10
<b>Total</b>		<b>2946</b>	<b>44.30</b>

**Source:** Compiled from the information received from Principal Accountant General (A&E), Odisha

**APPENDIX – 3.8**  
(Refer paragraph 3.10.1)  
**Statement showing details of DDO-wise outstanding advance position  
as on 31 March 2016**

(₹ in crore)

Sl. No.	Name of the Drawing & Disbursing Officer	Unadjusted advance as on 01/04/2015	Advance made during the year	TOTAL	Adjustments made during the year	Unadjusted advance as on 31/03/2016
1	BDO- Sundargarh Sadar	0#	0.35	0.35	0.04	0.31
2	BDO - Bargaon	2.67	0	2.67	0.32	2.35
3	BDO - Puintala	0.42	0.32	0.74	0.01	0.73
4	BDO- Balangir Sadar	0.97	3.87	4.84	3.61	1.23
5	BDO - Cuttack Sadar	0.36	0.54	0.9	0.51	0.39
6	BDO - Raghunathpur	0.62	0.02	0.64	0.02	0.62
7	BDO - Jharsuguda	0.96	0.01	0.97	0.22	0.75
8	BDO - Laikera	1.43	0	1.43	0.78	0.65
9	BDO - Bhawanipatna	5.98	6.67	12.65	9.81	2.84
10	BDO - Junagarh	0.28	5.93	6.21	6.05	0.16
11	BDO - Ghatagaon	0.40	0.06	0.46	0.15	0.31
12	BDO - Begunia	0.07	0.04	0.11	0.04	0.07
13	BDO - Jatni	0.97	0	0.97	0.03	0.94
14	BDO -Puri Sadar	0.28	0.03	0.31	0.05	0.26
15	BDO - Maneswar	0.66	0.14	0.80	0.14	0.66
16	BDO - Dhankauda	0.11	0.38	0.49	0.48	0.01
17	BDO - Baranga	0.12	0	0.12	0.01	0.11
18	BDO -Keonjhar Sadar	0.84	0.03	0.87	0.04	0.83
19	BDO - Koraput	0.33	0.09	0.42	0.20	0.22
20	BDO - Jeypore	0.77	0	0.77	0.49	0.28
	<b>Total (BDO)</b>	<b>18.24</b>	<b>18.48</b>	<b>36.72</b>	<b>23.00</b>	<b>13.72</b>
21	DRDA - Balangir	19.79	22.41	42.20	0.02	42.18
22	DRDA - Cuttack	64.15	18.12	82.27	0.19	82.08
23	DRDA - Jagatsinghpur	144.25	33.55	177.80	0.03	177.77
24	DRDA - Jharsuguda	0.23	0.22	0.45	0	0.45
25	DRDA -Kalahandi	259.17	3.13	262.30	0.01	262.29
26	DRDA - Keonjhar	0.87	0.02	0.89	0.02	0.87
27	DRDA - Khurda	6.15	0.02	6.17	0.02	6.15
28	DRDA - Sundargarh	40.53	8.52	49.05	18.15	30.90
29	DRDA - Sambalpur	0.02	0.02	0.04	0.0	0.04
30	DRDA - Puri	0.02	0.03	0.05	0.03	0.02
	<b>Total ( DRDA)</b>	<b>535.18</b>	<b>86.04</b>	<b>621.22</b>	<b>18.47</b>	<b>602.75</b>
	<b>TOTAL</b>	<b>553.42</b>	<b>104.52</b>	<b>657.94</b>	<b>41.47</b>	<b>616.47</b>

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

# ₹27140

**APPENDIX – 3.9**  
(Refer paragraph 3.10.2)

**Statement showing the details of discrepancies between Cash book and Pass book as on 31 March 2016**

(₹ in crore)

Sl. No.	Name of the DDO	Balance as per Bank pass book	Balance as per Cash book	Difference
1	DSWO, Balangir	25.50	23.90	1.60
2	DSWO, Kalahandi	43.72	42.93	0.79
3	DSWO, Sambalpur	21.17	18.00	3.17
4	BDO, Baranga	12.16	10.59	1.57
5	DSWO, Cuttack	52.30	44.18	8.12
6	BDO, Raghunathpur	6.60	5.51	1.09
7	DSWO, Jagatsinghpur	13.27	12.33	0.94
8	BDO, Jharsuguda	20.43	16.97	3.46
9	DWO, Sundargarh	15.80	13.39	2.41
10	DSWO, Koraput	52.52	49.40	3.12
11	BDO, Jeypore	17.58	15.90	1.68
12	DWO, Cuttack	12.73	12.22	0.51
13	BDO, Keonjhar	6.81	6.28	0.53
14	DEO, Kalahandi	9.58	8.70	0.88
15	DEO, Sambalpur	6.42	5.44	0.98
16	DWO, Jagatsinghpur	7.17	6.76	0.41
<b>TOTAL</b>		<b>323.76</b>	<b>292.50</b>	<b>31.26</b>

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

APPENDIX – 4.1

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

Terms	Basis of Calculation
Appropriation Accounts	Appropriation Accounts present the total amount of funds (Original and Supplementary) authorised by the Legislative Assembly in the budget grants under each voted grants and charged appropriation vis-à-vis the actual expenditure incurred against each and the unspent provisions or excess under each grant or appropriation. Any expenditure in excess of the grants requires authorisation by the Legislature.
Autonomous Bodies	Autonomous Bodies (usually registered Societies or Statutory Corporations) are set up whenever it is felt that certain functions need to be discharged outside the Governmental set up with some amount of independence and flexibility without day-to-day interference of the Governmental machinery.
Average interest paid by the State	$\text{Interest payment} / [(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities}) / 2] * 100.$
Balance from Current Revenue (BCR)	Revenue Receipts minus all Plan Grants and Non-Plan Revenue Expenditure excluding expenditure recorded under the major head 2048 – Appropriation for reduction of Avoidance of debt.
Buoyancy of a parameter	Rate of Growth of the parameter/GSDP Growth Rate.
Buoyancy of a parameter (X) with respect to another parameter (Y)	$\text{Rate of Growth of parameter (X)} / \text{Rate of Growth of parameter (Y)}.$
Committed Expenditure	The committed expenditure of the State Government on revenue account mainly consists of interest payments, expenditure on salaries and wages, pensions and subsidies on which the present executive has limited control.
Consolidated Fund of the State	The fund constituted under Article 266 (1) of the Constitution of India into which all receipts, revenues and loans flow. All expenditure from the CFI is by appropriation: voted or charged. It consists of two main divisions namely Revenue Account (Revenue Receipts and Revenue Expenditure) and Capital Account (Public Debt and Loans, etc.).
Contingency Fund	Legislature Assembly has by law established a Contingency Fund in the nature of an imprest into which is paid from time to time such sums as may be determined by such law, and the said fund is placed at the disposal of the Governor to enable advances to be made by him out of it for the purpose of meeting unforeseen expenditure pending authorisation of such expenditure by Legislative Assembly by law under Article 115 or Article 116 of the Constitution.
Contingent Liability	Contingent liabilities may or may not be incurred by an entity depending on the outcome of a future event such as a court case.
Debt Stabilisation	A necessary condition for stability states that if the rate of growth of economy exceeds the interest rate or cost of public borrowings, the Debt-GSDP ratio is likely to be stable provided primary balances are either zero or positive or are moderately negative. Given the rate spread (GSDP growth rate – interest rate) and quantum spread (Debt*rate spread), debt sustainability condition

Terms	Basis of Calculation
	states that if quantum spread together with primary deficit is zero, Debt-GSDP ratio would be constant or debt would stabilise eventually. On the other hand, if primary deficit together with quantum spread turns out to be negative, Debt-GSDP ratio would be rising and in case it is positive, Debt-GSDP ratio would eventually be falling.
Debt sustainability	The Debt sustainability is defined as the ability of the State to maintain a constant Debt-GSDP ratio over a period of time and also embodies the concern about the ability to service its debt. Sustainability of debt therefore also refers to sufficiency of liquid assets to meet current or committed obligations and the capacity to keep balance between costs of additional borrowings with returns from such borrowings. It means that rise in fiscal deficit should match with the increase in capacity to service the debt.
Development Expenditure	Social Services + Economic Services.
Escrow Account	In order to ensure fiscal discipline in public sector undertaking/Urban Local Bodies/Co-operative Institutions and State-owned Companies etc., and to ensure minimising the default on payment of Government guaranteed loans the Government in Finance Department vide their Resolution No.11311/F dated 19 March 2004 have issued instructions that all Public Sector Undertakings/ Urban Local Bodies/ Co-operative Institutions and State-owned Companies etc. who have borrowed against Government guarantee will open an Escrow Account in a nationalised bank for timely repayment of guaranteed loans. The proceeds of this account shall first be utilised for payment of dues of the financial Institutions and it is only after meeting such payments that the surplus amount shall be diverted for other payments including salaries.
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts.
Guarantee Redemption Fund	Guarantees are liabilities contingent on the Consolidated Fund of the State in case of default by the borrower for whom the guarantee has been extended. Government of Odisha has constituted a guaranteed redemption fund during the year 2002-2003 with the objective of meeting the payment obligations arising out of the default in discharging the debt servicing for the loans guaranteed by Government.
Internal Debt	Internal Debt comprises regular loans from the public in India, also termed 'Debt raised in India'. It is confined to loans credited to the Consolidated Fund.
Interest received as <i>per cent</i> to Loans Outstanding	Interest Received/ [(Opening balance + Closing balance of Loans and Advances)/2]*100.
Primary Deficit	Fiscal Deficit – Interest payments.
Primary Revenue Expenditure	Primary revenue expenditure means revenue expenditure excluding interest payments.
Public Accounts Committee	A Committee constituted by the Legislative Assembly for the examination of the reports of the Comptroller and Auditor General of India relating to the appropriation accounts of the State, the annual financial accounts of the State or such other accounts or financial matters as are laid before it or which the Committee deems necessary to scrutinise.
Rate of Growth (ROG)	[(Current year Amount /Previous year Amount)-1]*100

Terms	Basis of Calculation
Re-appropriation	Means the transfer of funds from one Primary unit of appropriation to another such unit.
Revenue Deficit	Revenue Receipt – Revenue Expenditure.
Sinking Fund	A Fund into which the Government sets aside money over time, in order to retire its debt.
Sufficiency of Non-debt Receipts	Adequacy of incremental non-debt receipts of the State to cover the incremental interest liabilities and incremental primary expenditure. Debt sustainability could be significantly facilitated if the incremental non-debt receipts could meet the incremental interest burden and the incremental primary expenditure.
Supplementary Grants	If the amount authorised by any law made in accordance with the provisions of Article 114 of the Constitution of India to be expended for a particular service for the current financial year is found to be insufficient for the purpose of that year or when a need has arisen during the current financial year for the supplementary or additional expenditure upon some ‘new service’ not contemplated in the original budget for that year, Government is to obtain supplementary grants or appropriations in accordance with the provision of Article 115 (1) of the Constitution of India.
Surrender of unspent provision	Departments of the State Government are to surrender to the Finance Department, before the close of the financial year, all the anticipated unspent provisions noticed in the grants or appropriations controlled by them. The Finance Department is to communicate the acceptance of such surrenders, as are accepted by them to the Audit Officer and/or the Accounts Officer, as the case may be, before the closing of the financial year.
State Implementing Agency	State Implementing Agency includes any Organisation/Institution including Non-Governmental Organisation which is authorised by the State Government to receive the funds from the Government of India for implementing specific programmes in the State, e.g. State Implementation Society for Sarva Siksha Abhiyan and State Health Mission for National Rural Health Mission, etc.
Suspense and Miscellaneous	Items of receipts and payments which cannot at once be taken to a final head of receipt or charge owing to lack of information as to their nature or for any other reasons, may be held temporarily under the major head “8658-Suspense Account” in the sector “L. Suspense and Miscellaneous” of the Accounts, (Footnotes under the major head in the list of major/minor heads of account may be referred to for further guidance). A service receipt of which full particulars are not given must not be taken to the head “Suspense Account” but should be credited to the minor head “Other Receipt” under the revenue major head to which it appears to belong pending eventual transfer to the credit of the correct head on receipt of detailed particulars.

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



<b>Acronyms</b>	<b>Full Form</b>
PSU	Public Sector Undertakings
QEA	Quarterly Expenditure Allocation
RE	Revenue Expenditure
RR	Revenue Receipts
S &W	Salaries and Wages
SFC	State Finance Commission
SSE	Social Sector Expenditure
TE	Total Expenditure
ThFC	Thirteenth Finance Commission
UC	Utilisation Certificates