

Table of Contents

	<i>Reference</i>	
	<i>Para No.</i>	<i>Page No.</i>
Preface		v
Executive Summary		vii-x
CHAPTER I: Finances of the State Government		
Profile of the State		1
Gross State Domestic Product (GSDP)		1
Introduction	1.1	2
Summary of Current Year's Fiscal Transactions	1.2	2
Resources of the State	1.3	8
Revenue Receipts	1.4	10
Capital Receipts, recoveries of Loans and Advances and Debt etc.	1.5	16
Public Account Receipts	1.6	17
Application of Resources	1.7	18
Quality of Expenditure	1.8	25
Financial Analysis of Government Expenditure and Investment	1.9	31
Assets and Liabilities	1.10	37
Debt Sustainability	1.11	41
Fiscal Imbalances	1.12	42
Public Private Partnerships (PPP)	1.13	45
Implementation of UDAY Scheme	1.14	46
Significant Findings	1.15	47-48
CHAPTER II: Financial Management and Budgetary Control		
Introduction	2.1	49
Summary of Appropriation Accounts	2.2	49
Financial Accountability and Budget Management	2.3	51
Advances from Contingency Fund	2.4	58
Shortcomings in Budgetary Process	2.5	59
Outcome of review of selected grants	2.6	61
Outcome of Inspection of Treasuries	2.7	69
Significant Findings	2.8	71
CHAPTER III: Financial Reporting		
Delay in furnishing of Utilisation Certificates	3.1	73
Non-submission/delay in submission of details of grants/ loans paid	3.2	75
Delays in Submission of Accounts of Autonomous Bodies	3.3	75
Departmentally Managed Commercial Activities	3.4	76
Inadequate departmental action on cases of misappropriations, losses, defalcations, etc.	3.5	76

	<i>Reference</i>	
	<i>Para No.</i>	<i>Page No.</i>
Pendency in adjustment of Abstract Contingent Bills	3.6	78
Personal Deposit (PD) Account	3.7	81
Booking under minor head '800-Other Receipts and 800- Other Expenditure'	3.8	82
Advances amounting to ₹1291.93 crore remaining unadjusted	3.9	84
Discrepancy of ₹ 36.45 crore due to non-reconciliation between bank balance and cash book balance	3.10	85
Outcome of review of Voucher Audit	3.11	85
Significant Findings	3.12	86
Appendices		
1.1 A brief profile of Odisha		87
1.2 Structure and Form of Government Accounts	1.1	88
1.3 Time series data on the State Government Finances	1.2	89
1.4 Abstract of receipt and disbursement for the year 2016-17	1.2	92
1.5 DDO-wise parking of fund in banks amounting to ₹ 1571.52 crore	1.7.7	95
1.6 Statement of outcome budget during the financial year 2016-17	1.8.3	97
1.7 Summarised financial position of the Government of Odisha as on 31 March 2017	1.10.1	99
1.8 Status of Public Private Partnership Projects in Odisha as on 31 March 2017	1.13	101
2.1 Statement of various grants/appropriations where saving was more than ₹ 10 crore each and more than 20 <i>per cent</i> of the total provision during 2016-17	2.3.1	105
2.2 List of Grants indicating persistent savings during 2012-17	2.3.4	106
2.3 Statement showing cases where supplementary provision (₹ 1 crore or more in each case) proved unnecessary during 2016-17	2.3.5	108
2.4 Statement showing cases where supplementary provision (₹ 1 crore or more in each case) proved excessive during 2016-17	2.3.5	110
2.5 Statement showing excess / unnecessary re-appropriation of funds during 2016-17	2.3.6	111
2.6 Statement showing results of substantial surrenders made during the year 2016-17 (₹10 crore or more in each case)	2.3.8	113
2.7 Statement showing details of savings of ₹ 1 crore and above not surrendered during 2016-17	2.3.10	116
2.8 Statement showing grant / major head of account wise surrender of funds in excess of ₹ 10 crore on 31 March 2017	2.3.10	117

		<i>Reference</i>	
		<i>Para No.</i>	<i>Page No.</i>
2.9	Statement showing rush of expenditure during 2016-17	2.5.1	118
2.10	Release of money at the fag end of the financial year 2016-17 amounting to ₹ 351.24 crore	2.5.2	119
3.1	Statement showing details of utilisation certificates pending for receipt by different departments of the State Government as at the end of 2016-17.	3.1	120
3.2	Statement showing details of UCs pending for more than ten years as on 31-03-2017	3.1	121
3.3	List of Bodies/Authorities which received Grants during 2012-17	3.2	122
3.4	Statement of finalisation of accounts and the Government investments in departmentally managed Commercial and Quasi-commercial activities	3.4	124
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 2017)	3.5	125
3.6	Department / Category-wise details in respect of cases of loss of Government due to theft, misappropriation / loss of Government material	3.5	127
3.7	Department-wise details of written off cases of Misappropriations, Losses & Defalcations for 2016-17	3.5	128
3.8	Reasons for which the cases of misappropriation/loss/defalcations were pending	3.5	129
3.9	Statement showing unadjusted AC bills for the years up to 2016-17	3.6	131
3.10	Statement showing the details of DDO-wise outstanding advance position as on 31 March 2017, the details of which, are available with DDOs	3.9	132
3.11	Statement showing the details of discrepancies between Cash book and Pass book as on 31 March 2017	3.10	134
4.1	<i>Glossary of terms (and basis of calculation) and Acronyms used in the Report</i>		135

