



ACCOUNTS AT A GLANCE 2019-20



लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest



GOVERNMENT OF ODISHA

ACCOUNTS AT A GLANCE

2019-20

GOVERNMENT OF ODISHA

PREFACE

I am happy to present the twenty-second issue of our annual publication “**Accounts at a Glance**”.

The information is presented through brief explanations, statements and graphs. These figures have been adopted from the Finance and Appropriation Accounts of Government of Odisha. In case of any discrepancy between the figures of this publication and that of Finance and Appropriation Accounts, the latter shall prevail.

The Annual Accounts of the State Government are prepared and examined under the direction of the Comptroller and Auditor General of India in accordance with the requirements of the Comptroller and Auditor General’s (Duties, Powers and Conditions of Service) Act, 1971 for being laid before the Legislature of the State. The Annual Accounts consist of (a) Finance Accounts and (b) Appropriation Accounts. Finance Accounts are Summary Statement of Accounts under the Consolidated Fund, the Contingency Fund and the Public Account. The Appropriation Accounts record the Grant-wise expenditure against provisions approved by State Legislature and offer explanations for variations between the actual expenditure and the funds provided.

We look forward to suggestions that would help us in improving the publication.

BHUBANESWAR
Date: 09.07 2021


(V.M.V Nawal Kishore)
Accountant General (A&E)

Our Vision, Mission and Core Values

The **Vision** of the institution of the Comptroller and Auditor General of India represents what we aspire to become:

We strive to be a global leader and initiator of national and international best practices in Public Sector auditing and accounting and recognised for independent, credible, balanced and timely reporting on public finance and governance.

Our **Mission** enunciates our current role and describes what we are doing today:

Mandated by the Constitution of India, we promote accountability, transparency and good governance through high quality auditing and accounting and provide independent assurance to our stakeholders – the Legislature, the Executive and the Public-that public funds are being used efficiently and for the intended purposes.

Our **Core Values** are the guiding beacons for all that we do and give us the benchmarks for assessing our performance.

⇒ **Independence**

⇒ **Objectively**

⇒ **Integrity**

⇒ **Reliability**

⇒ **Professional Excellence**

⇒ **Transparency**

⇒ **Positive Approach**

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Chapter I

OVERVIEW

1.1. Introduction

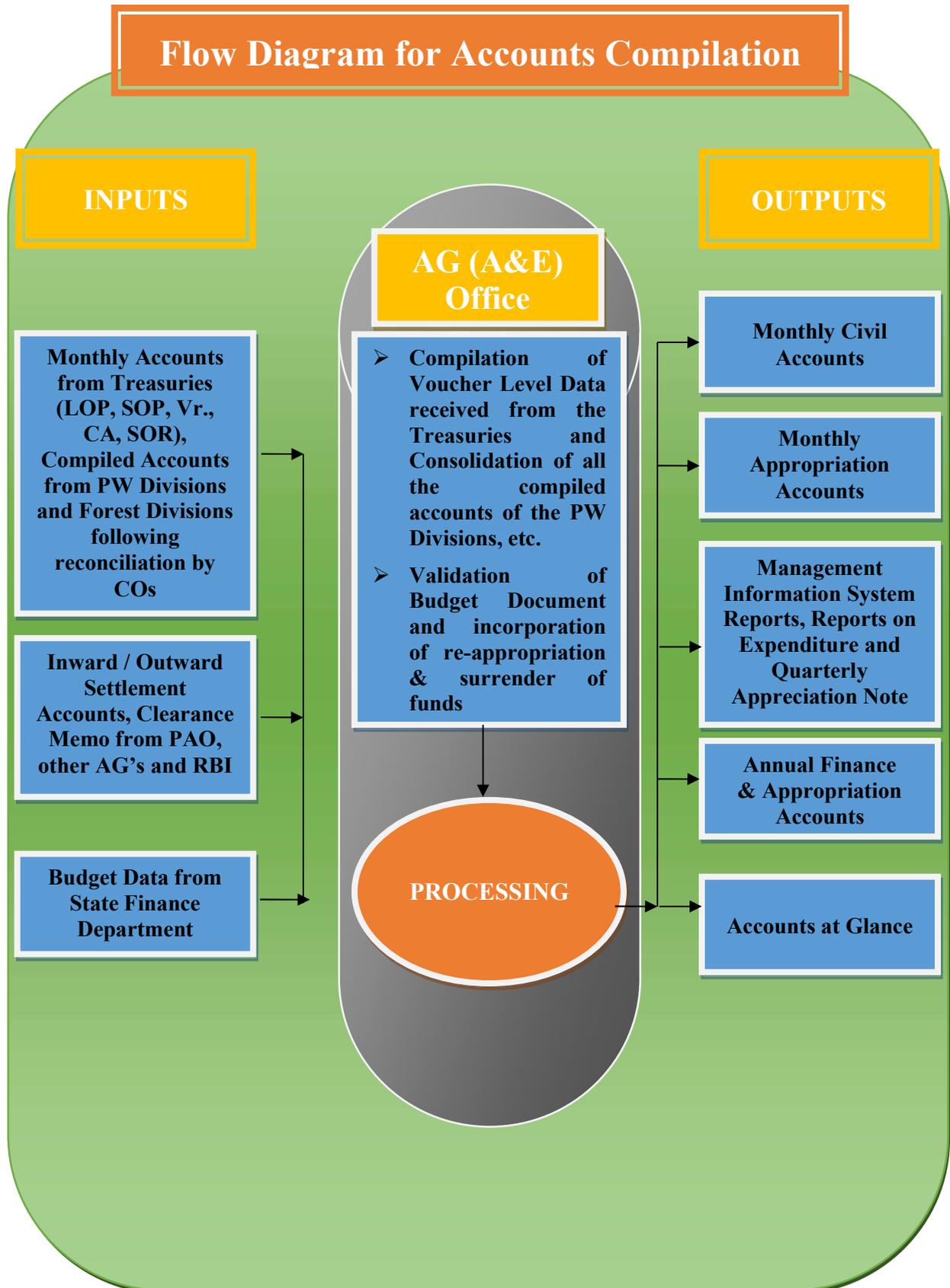
The Accountant General (Accounts and Entitlement), Odisha compiles the accounts of the Government of Odisha. This compilation is based on the initial accounts rendered by the District Treasuries, Public Works Divisions, Irrigation & Public Health Divisions, Forest Divisions, accounts rendered by the other states/accounting offices and advices of Reserve Bank of India and prepares a Monthly Civil Account which is transmitted to the Government of Odisha. The Office of the Accountant General (A&E) also prepares Finance Accounts and the Appropriation Accounts annually, which are placed before the State Legislature after audit by the Accountant General (Audit-I), Odisha and certification by the Comptroller and Auditor General of India.

1.2. Structure of Accounts

1.2.1. Government Accounts are kept in three parts:

| | |
|---|--|
| Part I CONSOLIDATED FUND | All the receipt and expenditure on account of the Government tax and non-tax revenues, loans raised and repayment of loans given (including interest thereon) and disbursements of the Government, including release of loans and repayments of loans taken (and interest thereon), are met from Consolidated Fund of the State. |
| Part II CONTINGENCY FUND | <p>The Contingency Fund is in the nature of an imprest, intended to meet unforeseen expenditure, pending authorisation by the Legislature. Such expenditure is recouped subsequently from the Consolidated Fund.</p> <p>The corpus of this fund for the Government of Odisha is ₹400.00 crore.</p> |
| Part III PUBLIC ACCOUNT | <p>All public moneys received, other than those credited to the Consolidated Fund, are accounted for under the Public Account. In respect of such receipts, Government acts as a banker or trustee.</p> <p>The Public Account comprises: repayable like Small Savings and Provident Funds, Reserve Fund, Deposits and Advances, Suspense and Miscellaneous transaction (adjusting entries pending booking to final heads of account), Remittances between accounting entities, and Cash Balance.</p> |

1.2.2. Compilation of Accounts



1.3. Finance Accounts and Appropriation Accounts

1.3.1. Finance Accounts

The Finance Accounts depicts the Receipts and Disbursements of the Government for the year, together with the financial results, disclosed by the Revenue and Capital Accounts, Public Debt and Public account balances recorded in the Accounts. The Finance Accounts are prepared in two volumes, to make it more comprehensive and informative. Volume I of the Finance Accounts contains the Certificate of the Comptroller and Auditor General of India, Summarised Statements of overall Receipts and Disbursements and 'Notes to Accounts' containing Summary of significant Accounting Policies, Quality of Accounts and other items. Volume II contains Detailed Statements (Part-I) and Appendices (Part-II).

Receipts and Disbursements in year 2019-20: -

| | | | (₹ in crore) |
|--|---|--|-------------------|
| | | | 2019-20 |
| Receipts Total: 1,20,674 | Revenue Total: 1,01,567.75 | Tax Revenue | 62,768.45 |
| | | Non-Tax Revenue | 1,46,47.20 |
| | | Grants-in-Aid | 24,152.10 |
| | Capital Total: 19,106.13 | Recovery of Loans and Advances | 287.16 |
| | | Borrowings and other Liabilities* | 18,818.97 |
| Disbursements Total: 1,20,674 | Revenue | 99,137.30 | |
| | Capital | 20,277.28 | |
| | Loans and Advances | 1,259.31 | |

*Borrowings and Other Liabilities; Net (Receipts-Disbursements) of Public Debt = (14,678.86 (-) 4,493.75) = 10,185.11

+ Net of Contingency Fund = 1,440.22

+ Net (Receipts - Disbursements) of Public Account = (3,54,075.43 (-) 3,48,264.17) = 5,811.26

+ Net of (Opening and Closing) Cash Balance. = (1,624.56 (-) 242.18) = (+) 1,382.38

1.3.2. Appropriation Accounts

Under the Constitution, no expenditure can be incurred by the Government except with authorization of the Legislature. Barring certain expenditure specified in the Constitution as ‘**Charged**’ on the Consolidated Fund, which can be increased without vote of the Legislature, all other expenditure requires to be ‘**Voted**’. The Budget of the Odisha has three Charged Appropriations and 43 Voted Grants. The Purpose of the Appropriation Accounts is to indicate the extent to which the actual expenditure complied with the appropriation authorized by the Legislature through the Appropriation Act of each year.

The Appropriation Act, 2019-20, had projected for Gross Expenditure of ₹1,55,630.54 crore and Reduction of Expenditure (Recoveries) of ₹29,645.09 crore. Against this, the actual Gross Expenditure was ₹1,30,852.83 crore and Reduction of Expenditure was ₹5,685.20 crore resulting in net Savings of ₹24,777.71 crore (16 per cent) and an Excess Estimation of ₹23,959.89 crore on Reduction of Expenditure. The Gross Expenditure includes ₹23.95 crore drawn on Abstract Contingent (AC) Bills during the year.

During 2019-20, an amount of ₹7,075.13 crore was transferred from the Consolidated Fund to Personal Deposit (PD) Accounts under the Public Account, which are maintained by the designated Administrators for specific purposes.

1.4. Sources and Application of Funds

1.4.1. Ways and Means Advances

The Reserve Bank of India (RBI) extends the facility of Ways and Means Advances (WMA) to enable State Governments to maintain their liquidity. Overdraft (OD) facilities are provided when there is a shortfall in the agreed minimum Cash Balance (₹1.28 crore) maintained with the RBI. The State Government was not required to avail any Overdraft or Ways and Means Advances during the 2019-20.

1.4.2. Fund Flow Statement

The State had a Revenue Surplus of ₹2,430.45 crore and a Fiscal Deficit of ₹18,818.97 representing 0.46 per cent and 3.53 per cent respectively of the Gross State Domestic Product (GSDP)¹. The Fiscal Deficit constituted 15.59 per cent of the Total Expenditure. Around 40 per cent of the Revenue Receipts (₹1,01,567.75 crore) of the State Government was spent on Committed Expenditure like Salaries (₹20,682.77 crore) Interest Payments (₹6,062.56 crore) and Pensions (₹14,273.40 crore).

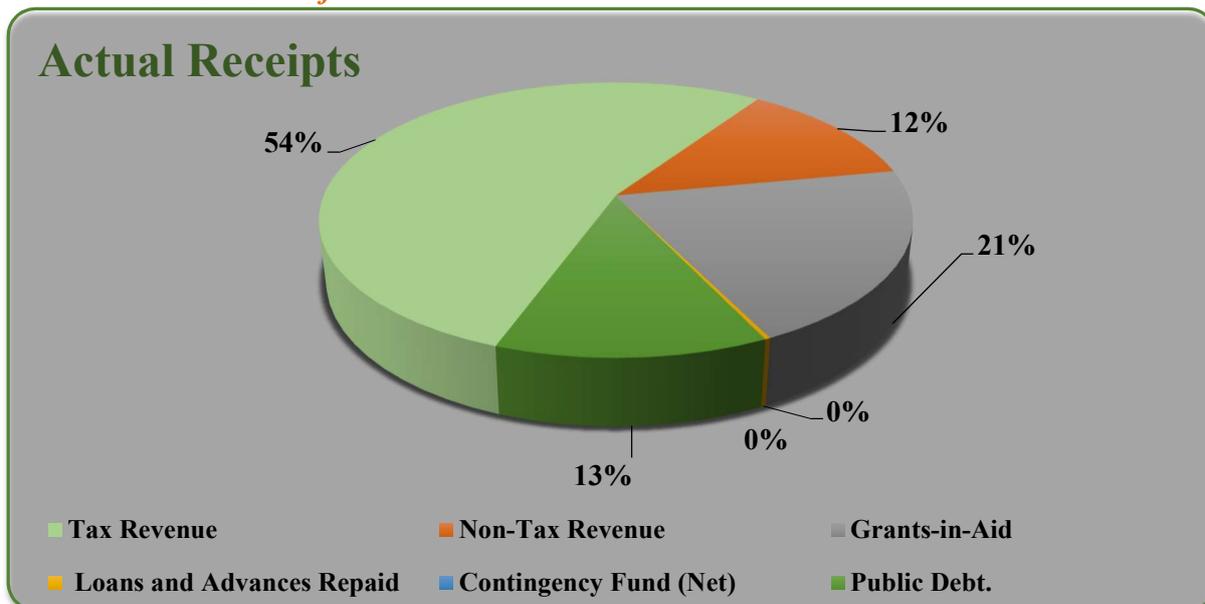
¹ GSDP for 2019-20 is ₹5,33,822.46 crore (Advance Estimate) as per Directorate of Economics and Statistics, Odisha, Bhubaneswar

Sources and Application of Funds

| SOURCES | PARTICULARS | (₹ in crore) |
|---------|---|--------------------|
| | | 2019-20 |
| | Opening Cash Balance as on 01.04.2019 | 1,624.56 |
| | Revenue Receipts | 1,01,567.75 |
| | Loans & Advances Repaid | 287.16 |
| | Public Debt | 14,678.86 |
| | Small Savings, Provident Funds & Others | 5,117.40 |
| | Reserve & Sinking Funds | 16,731.87 |
| | Deposits Received | 23,785.55 |
| | Civil Advances Repaid | 323.46 |
| | Suspense Account | 2,79,442.66 |
| | Remittances | 28,674.50 |
| | Contingency Fund | 1,440.22 |
| | TOTAL | 4,73,673.99 |

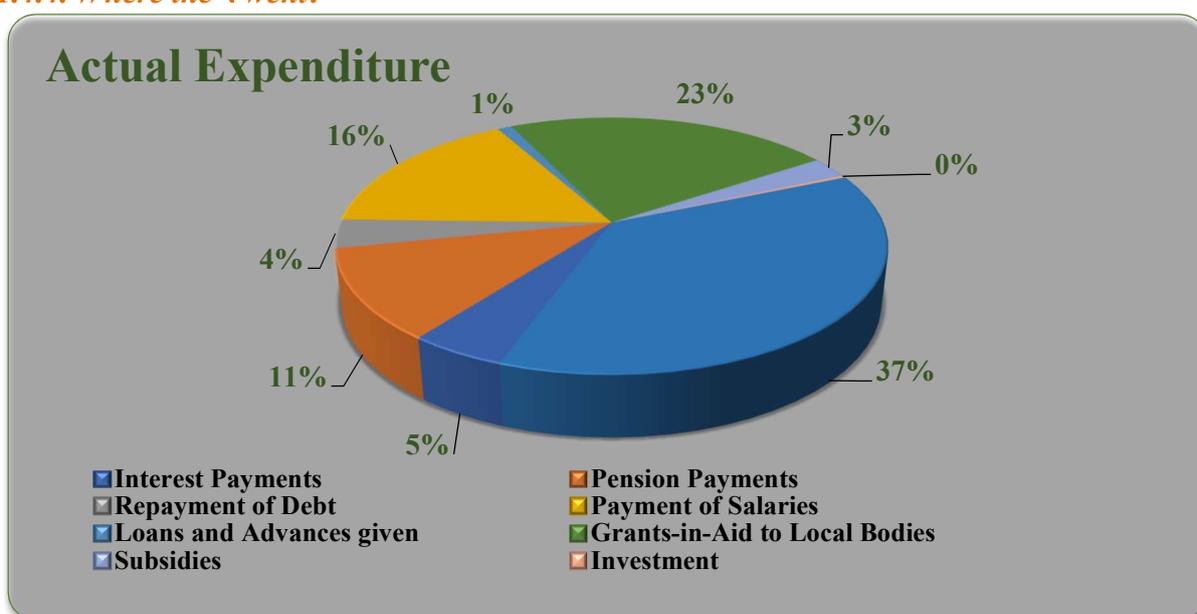
| APPLICATION | Revenue Expenditure | 99,137.30 |
|-------------|---|--------------------|
| | Capital Expenditure | 20,277.28 |
| | Loans & Advances Given | 1,259.31 |
| | Repayment of Public Debt | 4,493.75 |
| | Small Savings, Provident Funds & Others | 4,202.61 |
| | Reserve & Sinking Funds | 13,434.15 |
| | Deposits Spent | 20,356.56 |
| | Civil Advances Given | 322.71 |
| | Suspense Account | 2,81,252.45 |
| | Remittances | 28,695.69 |
| | Contingency Fund | 0.00 |
| | Closing Cash Balance as on 31.03.2020 | 242.18 |
| | TOTAL | 4,73,673.99 |

1.4.3. Where the ₹ came from?



* Public Account (including cash balance) component above is taken as net.

1.4.4. Where the ₹ went?



In addition to the expenditure approved for the year by the Odisha State Legislature, Government of India transfers substantial funds directly to State Implementing Agencies/ Non-Government Organisations (NGOs) in the State for various schemes and programmes. Such transfers (amounting to ₹ 7894.27 (₹6,843.63 crore last year). Since these funds are not routed through the State Budget, they are not reflected in the accounts of the State Government. These transfers are exhibited in Appendix VI of Volume II of the Finance Accounts.

1.5. Financial Highlights of Accounts 2019-20

The following table provides the details of actual financial results vis-à-vis budget estimates for the year 2019-20:

(₹ in crore)

| | Budget Estimate | Actuals | Percentage of actuals to B. E | Percentage of actuals to Gross State Domestic Product (b) |
|---|-----------------|-----------|-------------------------------|---|
| | 2019-20 | | | |
| 1. Tax Revenue (a) | 72,207 | 62,769 | 87 | 12 |
| 2. Non-Tax Revenue | 12,500 | 14,647 | 117 | 3 |
| 3. Grants-in-Aid & Contributions | 30,559 | 24,152 | 79 | 5 |
| 4. Revenue Receipts (1+2+3) | 1,15,266 | 1,01,568 | 88 | 19 |
| 5. Recovery of Loans and Advances | 150 | 287 | 191 | 0 |
| 6. Borrowings & other Liabilities(e) | 18,877 | 18,819 | 100 | 4 |
| 7. Capital Receipts (5+6) | 19,027 | 19,106 | 100 | 4 |
| 8. Total Receipts (4+7) | 1,34,293 | 1,20,674 | 90 | 23 |
| 9. Administrative Expenditure (d) | 63,693 | 48,211 | 76 | 9 |
| 10. Administrative Expenditure on Revenue Account | 62,800 | 47,362 | 75 | 9 |
| 11. Administrative Expenditure on Interest Payments out of (10) | 6,500 | 6,063 | 93 | 1 |
| 12. Administrative Expenditure on Capital Account | 893 | 849 | 95 | 0 |
| 13. Programme Expenditure (f) | 70,600 | 72,463 | 103 | 14 |
| 14. Programme Expenditure on Revenue Account | 45,938 | 51,775 | 113 | 10 |
| 15. Programme Expenditure on Capital Account | 24,662 | 20,688 | 84 | 4 |
| 16. Total Expenditure (9+13) | 1,34,293 | 1,20,674 | 90 | 23 |
| 17. Revenue Expenditure (10+14) | 1,08,738 | 99,137 | 91 | 19 |
| 18. Capital Expenditure (12+15) (c) | 25,555 | 21,537 | 84 | 4 |
| 19. Revenue Surplus (4-17) | 6,528 | 2,431 | 37 | 0 |
| 20. Fiscal Deficit (4+5-16) | (-18,877) | (-18,819) | 100 | -4 |

(a) Includes State's share of Union Taxes of ₹30,453.27 crore.

(b) GSDP for 2019-20 is ₹5,33,822.46 crore (Advance Estimate) as intimated by Directorate of Economics and Statistics, Odisha.

(c) Expenditure on Capital Account includes Capital Expenditure (₹20,277.28 crore) and Loans and Advances disbursed (₹1,259.31 crore). [₹20,277.28 + ₹1,259.31 = ₹21,536.59].

(d) Administrative Expenditure includes Revenue Expenditure (₹47,362 crore), Capital Expenditure (₹41 crore) and Loans & Advances disbursed (₹808 crore). [₹47,362 + ₹41 + ₹808 = ₹48,211 crore].

(e) Borrowings and Other Liabilities include Net of Public Debt (₹10,185.11 crore), Net of Contingency Fund (+) (₹1,440.22 crore), Net of Public Account (₹5,811 crore), Net of opening & closing Cash balance (+) (₹1,382.38). [₹10,185.11 + ₹1,440.22 + ₹5,811.26 + ₹1,382.38 = ₹18,818.97].

(f) Programme Expenditure includes Revenue Expenditure (₹51,775 crore), Capital Expenditure (₹20,236 crore) and Loans & Advances disbursed (₹452 crore) [₹51,775 + ₹20,236 + ₹452 = ₹72,463].

1.6. What do the Deficits and Surpluses indicate?

| | |
|--------------------------------|---|
| Deficit | Refers to the gap between Revenue and Expenditure. The kind of Deficit, how the Deficit is financed, and application of funds are important indicators of prudence in Financial Management. |
| Revenue Deficit/Surplus | Refers to the gap between Revenue Receipts and Revenue Expenditure. Revenue Expenditure is required to maintain the existing establishment of Government and ideally, should be fully met from Revenue Receipts. |
| Fiscal Deficit/Surplus | Refers to the gap between Total Receipts (excluding Fiscal Borrowings) and Total Expenditure. This gap, therefore, indicates the extent to which Expenditure is financed by Borrowings. Ideally, the Borrowings should be invested in Capital Projects. |

1.6. 1. Fiscal Responsibility and Budget Management (FRBM) Act, 2005

Revenue Deficit/Surplus, Fiscal Deficit/Surplus are the major yardsticks for judging the Fiscal performance of the Government. As per the recommendations of the 12th Finance Commission, the Government of Odisha enacted the Fiscal Responsibility and Budget Management (FRBM) Act, 2005.

The Act provides for the responsibility of the State Government to ensure prudence in Fiscal Management and Fiscal Stability by progressive elimination of Revenue Deficit and Sustainable Debt Management consistent with Fiscal Stability.

In compliance with FRBM (Amendment) Act, 2016, the State Government has achieved Revenue Surplus since 2005-06 and there has been an upward trend from 2009-10 (except 2013-14, 2016-17 and 2019-20). There has been a Fiscal Deficit of ₹18,818.97 crore during the year as compared to Fiscal Deficit of ₹10,157.39 crore during the previous year.

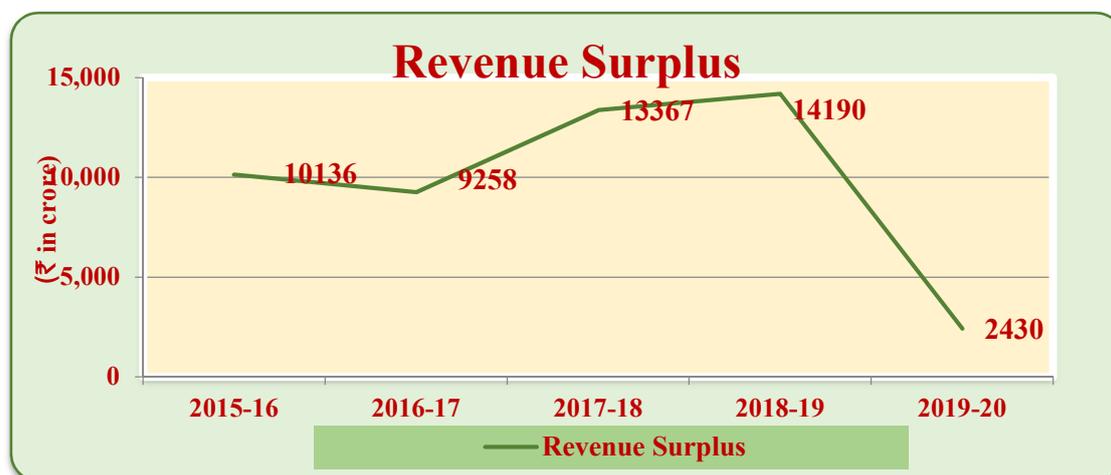
Again, during 2018-19 debt GSDP ratio of the State was 12 per cent and during 2019-20, total Interest payment was 5.96 per cent of Revenue Receipts. Accordingly, as per amendment to section 5 of FRBM Act in 2016, State Government needs to contain Fiscal Deficit and GSDP ratio within 3.5 per cent. But the same has exceeded by a little to 3.53 per cent. Hence it is required to put in place a monitoring mechanism for implementation of FRBM Act.

The Achievements of the State Government of Odisha during the year 2019-20 against the targets laid down in the Act and rules framed there under were as follows:

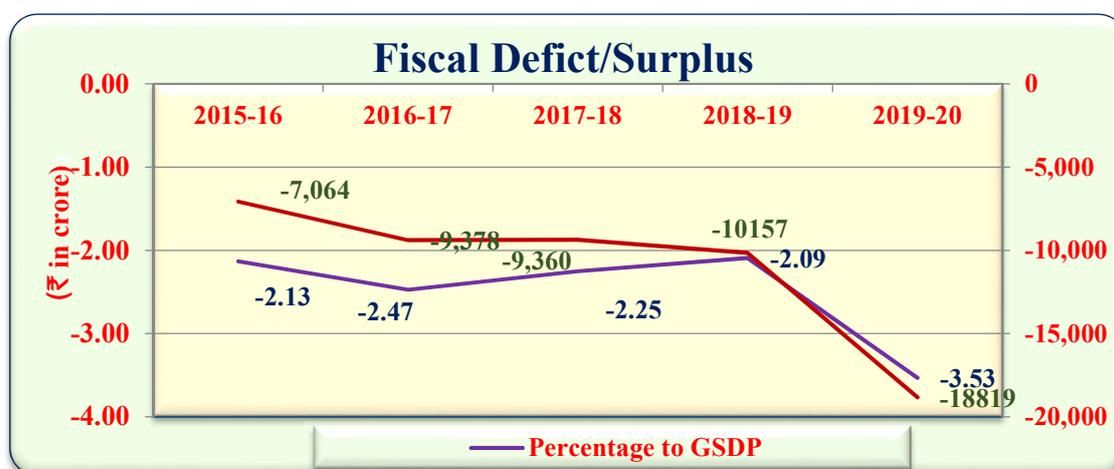
| Sl. No | Finance Parameter | Actual (₹ in crore) | Ratio to GSDP* | |
|--------|------------------------|---------------------|--|----------------------|
| | | | Target | Achievement |
| 1 | Revenue Deficit | 2,430.45 (Surplus) | .. | Achieved |
| 2 | Fiscal Deficit | 18,818.97 | Less than or equal to 3.50% | 3.53% (Not Achieved) |
| 3 | Public Debt | 68,437.85 | Less than or equal to 25 % | 12.82% (Achieved) |
| 4 | Outstanding Guarantees | 4,169.09 | Shall not exceed 100% of State Revenue Receipt one year prior to previous Financial year 2017-18 | 4.89% (Achieved) |

GSDP for 2019-20 is ₹5,33,822.46 crore

1.6.2. Trend of Revenue Surplus.



1.6.3. Trend of Fiscal Deficit

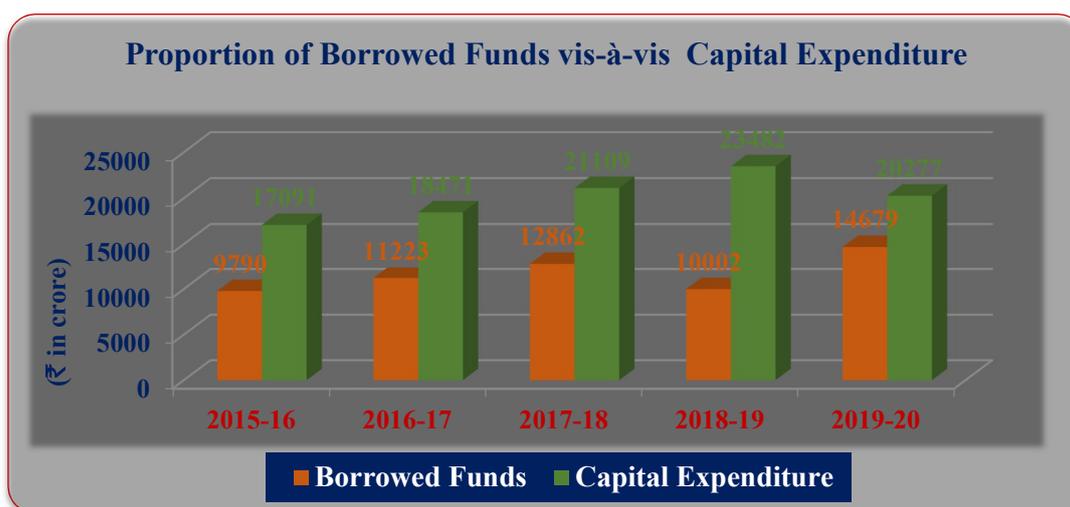


1.7. Proportion of Borrowed Funds spent on Capital Expenditure.

It is desirable to fully utilize Borrowed Funds for the Creation of Capital Assets, and to use Revenue Receipts for the repayment of Principal and Interest. As the State Government has achieved Revenue Surplus with effect from 2005-06 which is continuing till 2019-20, the Borrowed Funds have been utilised for Creation of Capital Assets during the above period. The statement is furnished below: -

(₹ in crore)

| | Borrowed Funds | Capital Expenditure |
|---------|----------------|---------------------|
| 2015-16 | 9,790 | 17,090 |
| 2016-17 | 11,223 | 18,471 |
| 2017-18 | 12,862 | 21,109 |
| 2018-19 | 10,002 | 23,482 |
| 2019-20 | 14,679 | 20,277 |



Chapter II

RECEIPTS

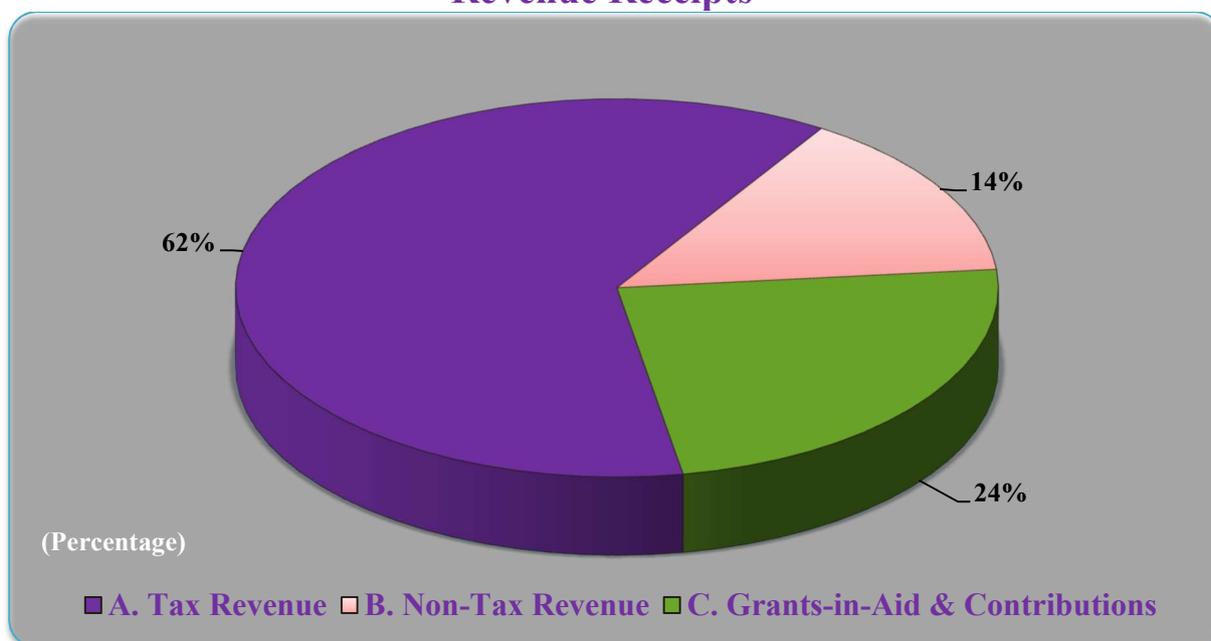
2.1. Introduction

The Revenue Receipts of the Government of Odisha were ₹ 1,01,568 crore while Recovery of Loans and Advances were ₹287 crore and Public Debt Receipts were ₹14,679 crore.

2.2. Revenue Receipts

| | |
|-------------------------|---|
| Tax Revenue | Comprises Taxes collected and retained by the State and State's Share of Union Taxes under Article 280(3) of the Constitution. |
| Non- Tax Revenue | Includes Interest Receipts, Dividends, Profits etc. |
| Grants-in-Aid | Grants-in-Aid represent Central Assistance to the State Government from the Union Government. It also includes 'External Grant Assistance' and 'Aid Materials & Equipment's' received from Foreign Governments and channelised through the Union Government. In turn, the State Governments give Grants-in-Aid to institutions like Panchayati Raj Institutions, Autonomous Bodies etc. |

Revenue Receipts



2.2.1 Components of Revenue Receipts

| Components | Actuals (₹ in crore) | Percentage to Total Revenue Receipt |
|---|-------------------------|--|
| A. Tax Revenue | 62,769 | 62 |
| Goods and Services Tax | 21,845 | 22 |
| Taxes on Income & Expenditure | 18,736 | 18 |
| Taxes on Property & Capital Transactions | 2,156 | 2 |
| Taxes on Commodities & Services | 20,032 | 20 |
| B. Non-Tax Revenue | 14,647 | 14 |
| Interest Receipts, Dividends and Profits | 1,808 | 2 |
| General Services | 617 | .. |
| Social Services | 227 | .. |
| Economic Services | 11,995 | 12 |
| C. Grants-in-Aid & Contributions | 24,152 | 24 |
| Total - Revenue Receipts (A+B+C) | 1,01,568 | 100 |

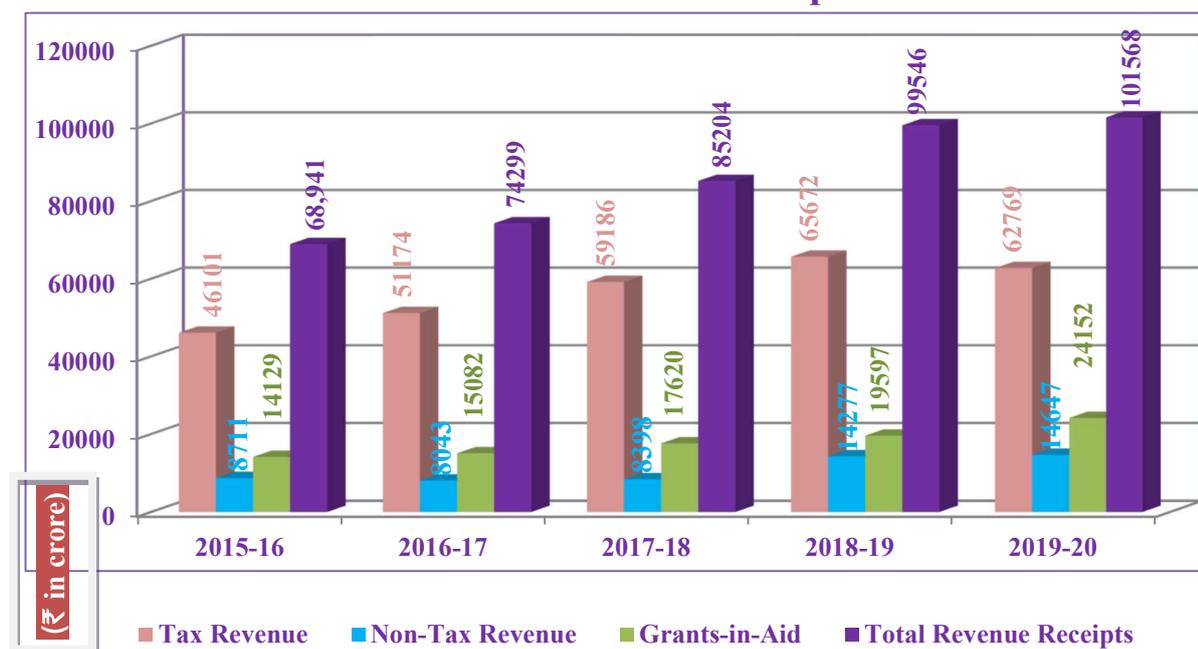
2.2.2 Trend of Revenue Receipts

| Year | (₹in crore) | | | | |
|------------------------------------|-------------|----------------------|----------------------------------|----------------------------------|------------------|
| | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
| Tax Revenues | 46,101 | 51,174 | 59,186 | 65,672 | 62,769 |
| Non-Tax Revenues | 8,711 | 8,043 | 8,398 | 14,277 | 14,647 |
| Grants-in-Aid | 14,129 | 15,082 | 17,620 | 19,598 | 24,152 |
| Total: Revenue Receipts | 68,941 | 74,299 | 85,204 | 99,547 | 1,01,568 |
| GSDP | 3,28,549 | 3,93,562 (3rd RE) | 4,34,769 (2 nd RE) | 4,95,840 (1 st RE) | 5,33,822 (AE) |

A.E – Advance Estimates

R.E – Revised Estimates

Trend of Revenue Receipts



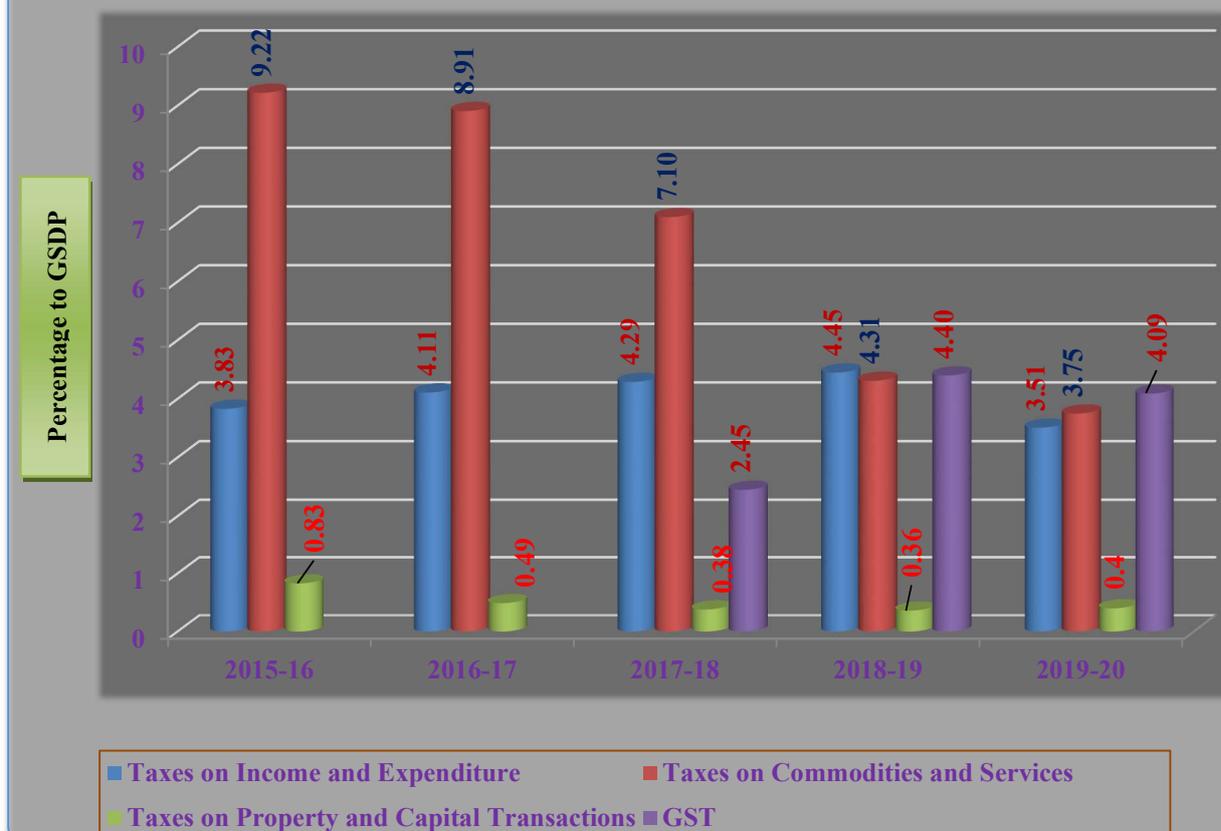
The GSDP increased by 7.66 per cent between 2018-19 and 2019-20 and growth in Revenue collection was 6 per cent. While Tax Revenues decreased by 4.42 per cent, Non-Tax Revenues increased by 2.59 per cent. Major contributors to Revenue was ₹10,383.35 crore (2 per cent of GSDP) under Corporation Tax and ₹13,203.52 crore (2.47 per cent of GSDP) in respect of State Goods and Services Tax (SGST).

2.2.3 Tax Revenue

Sector-wise Tax Revenue

| | (₹ in crore) | | | | |
|--|-----------------|---|---|---|-----------------|
| | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
| i) Goods and Services Taxes | | | 10,207 | 21,364 | 21,845 |
| i) Taxes on Income and Expenditure | 12,725 | 15,558 | 17,848 | 21,616 | 18,736 |
| ii) Taxes on Property and Capital Transactions | 2,748 | 1,844 | 1,579 | 1,753 | 2,156 |
| iii) Taxes on Commodities and Services | 30,628 | 33,772 | 29,552 | 20,939 | 20,032 |
| Total: Tax Revenues | 46,101 | 51,174 | 59,186 | 65,672 | 62,769 |
| GSDP | 3,28,549 | 3,93,562 (3 rd RE) | 4,34,769 (2 nd RE) | 4,95,840 (1 st RE) | 5,33,822 |

Trend of Major Taxes in proportion to GSDP



2.2.3.1 State's Own Tax and State's Share of Union Taxes

Tax Revenue of the State Government comes from two sources viz., State's own tax collections and devolution of Union Taxes.

(₹ in crore)

| Year | Total Tax Revenue | State Share of Union Taxes | State's Own Tax | | Percentage of State's own tax to total tax revenue |
|---------|-------------------|----------------------------|-----------------|--------------------|--|
| | | | Tax Revenue | Percentage to GSDP | |
| 2015-16 | 46,101 | 23,574 | 22,527 | 6.78 | 49 |
| 2016-17 | 51,174 | 28,322 | 22,852 | 6.03 | 45 |
| 2017-18 | 59,186 | 31,272 | 27,914 | 6.71 | 47 |
| 2018-19 | 65,672 | 35,354 | 30,318 | 6.25 | 46 |
| 2019-20 | 62,769 | 30,454 | 32,315 | 6.05 | 51 |

The proportion of State's own tax collection in overall tax revenue has reached above 50 per cent during the year 2019-20 and remained below 50 per cent in comparison with the previous five years.

2.2.3.2 Trend in State's own Tax collection over the past five years

(₹ in crore)

| Taxes | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
|------------------------------------|---------------|---------------|---------------|---------------|---------------|
| State Goods and Services Tax-0006 | .. | .. | 6,609 | 11,943 | 13,204 |
| Land Revenue- 0029 | 589 | 460 | 542 | 511 | 721 |
| Stamp and Registration fees-0030 | 2,157 | 1,364 | 1,037 | 1,237 | 1,435 |
| State Excise-0039 | 2,547 | 2,786 | 3,221 | 3,925 | 4,495 |
| Taxes on Sales, Trade etc.- 0040 | 13,097 | 13,402 | 11,522 | 7,310 | 7,455 |
| Taxes on Vehicles -0041 | 1,044 | 1,216 | 1,535 | 1,746 | 1,836 |
| Taxes on Goods and Passengers-0042 | 1,663 | 1,760 | 1,260 | 182 | 133 |
| Other taxes | 1,430 | 1,864 | 2,188 | 3,464 | 3,036 |
| Total State's own Taxes | 22,527 | 22,852 | 27,914 | 30,318 | 32,315 |

2.2.4 Cost of Tax Collection

A. Taxes on Properties and Capital Transactions

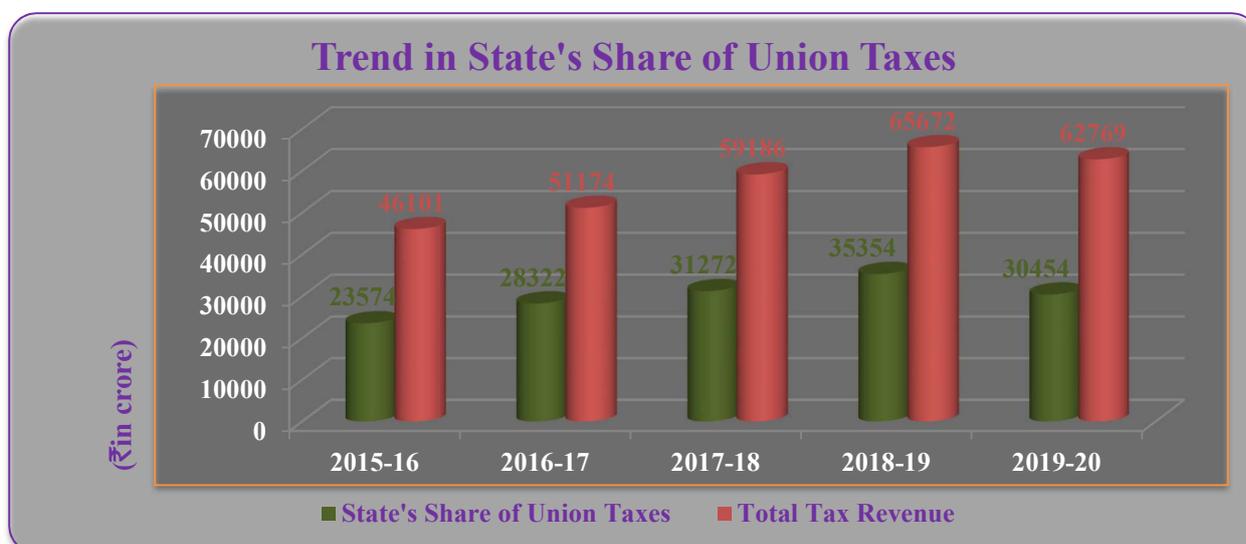
(₹ in crore)

| Taxes | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
|--|---------|---------|---------|---------|---------|
| I - Taxes on Sales, Trade etc | | | | | |
| Revenue collection | 13,097 | 13,402 | 18,131 | 19,253 | 20,659 |
| Expenditure on collection | 85 | 100 | 118 | 108 | 125 |
| Efficiency of Tax collection | 0.65 | 0.75 | 0.65 | 0.56 | 0.61 |
| II - States Excise | | | | | |
| Revenue collection | 2,547 | 2,786 | 3,221 | 3,925 | 4,495 |
| Expenditure on collection | 53 | 56 | 64 | 75 | 88 |
| Efficiency of Tax collection | 2.08 | 2.01 | 1.99 | 1.91 | 1.96 |
| III - Taxes on Vehicles | | | | | |
| Revenue collection | 1,044 | 1,216 | 1,535 | 1,746 | 1,836 |
| Expenditure on collection | 61 | 87 | 113 | 102 | 110 |
| Efficiency of Tax collection | 5.84 | 7.15 | 7.36 | 5.84 | 5.99 |
| IV - Stamp and Registration Fee | | | | | |
| Revenue Collection | 2,157 | 1,364 | 1,037 | 1,237 | 1,435 |
| Expenditure on Collection | 37 | 50 | 43 | 58 | 64 |
| Efficiency of Tax collection | 1.72 | 3.67 | 4.15 | 4.69 | 4.46 |

The efficiency in cost of collection of Taxes on Sales, Trade etc., and State Excise were lower as compared to other taxes

2.2.5 Trend in State's Share of Union Taxes over the last five years

| (₹in crore) | | | | | |
|---|---------------|---------------|---------------|---------------|---------------|
| Major Head description | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
| Central Goods and Service Tax-(CGST)-0005 | .. | .. | 441 | 8,725 | 8,642 |
| Integrated Goods and Service-Tax-0008 | .. | .. | 3,156 | 696 | .. |
| Corporation Tax -0020 | 7,409 | 9,072 | 9,575 | 12,294 | 10,384 |
| Taxes on Income other than Corporation Tax- 0021 | 5,141 | 6,305 | 8,085 | 9,054 | 8,136 |
| Taxes on Wealth- 0032 | 2 | 21 | .. | 4.51 | 0.46 |
| Customs- 0037 | 3,771 | 3,903 | 3,156 | 2,506 | 1,930 |
| Union Excise Duties- 0038 | 3,147 | 44,57 | 3,298 | 1,665 | 1,342 |
| Service Tax- 0044 | 4,086 | 4,564 | 3,561 | 326 | 0.01 |
| Other Taxes and Duties on Commodities and Services-0045 | 18 | .. | .. | 18 | 19 |
| Total: State's Share of Union Taxes | 23,574 | 28,322 | 31,272 | 35,354 | 30,454 |
| Total: Tax Revenue | 46,101 | 51,174 | 59,186 | 65,672 | 62,769 |
| Percentage of Union Taxes to Total Tax Revenue | 51 | 55 | 53 | 54 | 49 |

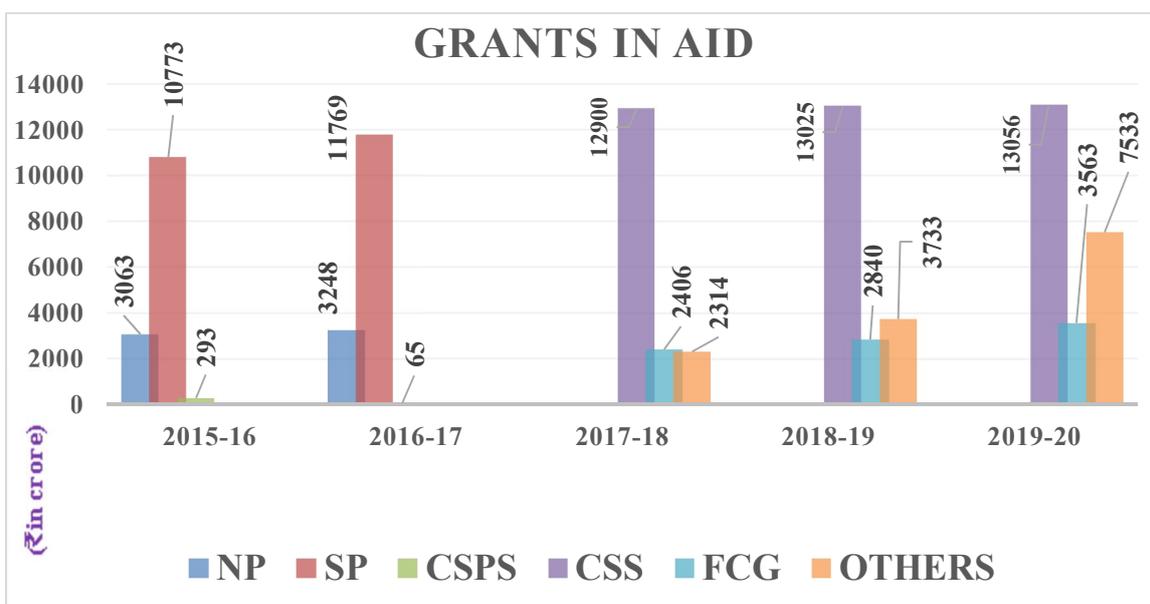


2.2.6 Grants-in-Aid

Grants-in-Aid represent assistance from the Government of India and comprise Grants for State Plan/Sector Schemes and Centrally Sponsored Schemes (CSS) approved by the Planning Commission/ NITI Ayog and Grants/ Devolution under Non-Plan/Administrative expenditure recommended by the Finance Commission. Total Receipts during the year under Grants-in-Aid were ₹24,152 crore as shown overleaf: -

(₹ in crore)

| Year | Non Plan | State Plan | CSPS | CSS | FCG | OTHERS | Total |
|---------|----------|------------|------|--------|-------|--------|--------|
| 2015-16 | 3,063 | 10,773 | 293 | .. | .. | .. | 14,129 |
| 2016-17 | 3,248 | 11,769 | 65 | .. | .. | .. | 15,082 |
| 2017-18 | .. | .. | .. | 12,900 | 2,406 | 2,314 | 17,620 |
| 2018-19 | .. | .. | .. | 13,025 | 2,840 | 3,733 | 19,598 |
| 2019-20 | .. | .. | .. | 13,056 | 3,563 | 7,533 | 24,152 |



*NP: Non-Plan

*SP: State-Plan

*CSPS: Central Sponsored Plan Schemes

*CSS: Central Sponsored Schemes

*FCG: Finance Commission Grants

*Others: Other Transfer / Grants to States

The State Government has received ₹13,056 crore of Grants-in-Aid (43 per cent) against the Budget Estimate (B.E) of ₹30,559 crore in respect of Central Share in Centrally Sponsored Schemes.

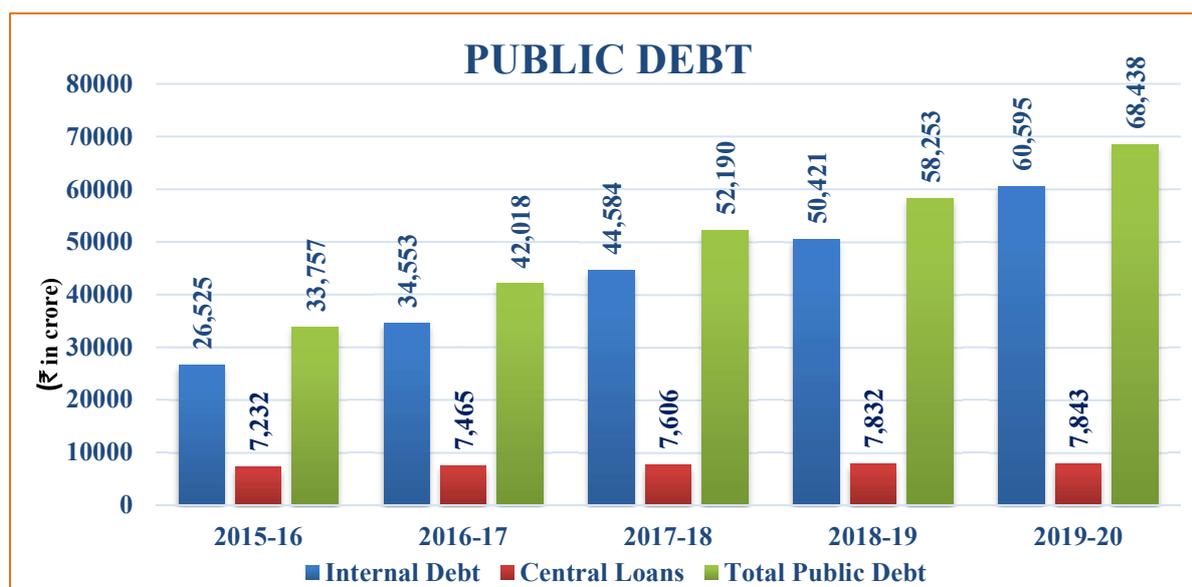
2.3 Public Debt

The outstanding Public Debt at the end of the 31 March 2020 was ₹68,437.86 crore comprising Internal Debt of ₹60,595.30 crore and Loans and Advances from Central Government ₹ 7,842.56 crore.

2.3.1 Trend of Public Debt over last 5 years

(₹ in crore)

| Description | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
|---------------------------|---------------|---------------|---------------|---------------|---------------|
| Internal Debt-6003 | 26,525 | 34,553 | 44,584 | 50,421 | 60,595 |
| Central Loans-6004 | 7,232 | 7,465 | 7,606 | 7,832 | 7,843 |
| Total: Public Debt | 33,757 | 42,018 | 52,190 | 58,253 | 68,438 |



Net effect of Public Debt for last 5 years

(₹ in crore)

| Description | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
|---|--------------|--------------|---------------|--------------|---------------|
| Internal Debt-6003 (Net Increase / Decrease) | 6,797 | 8,028 | 10,031 | 5,836 | 10,174 |
| Central Loans-6004 (Net Increase / Decrease) | 111 | 233 | 141 | 226 | 11 |
| Total: Public Debt (Net Increase / Decrease) | 6,908 | 8,261 | 10,172 | 6,063 | 10,185 |



Chapter III

EXPENDITURE

3.1. Introduction

Expenditure is classified as Revenue Expenditure and Capital Expenditure. Revenue Expenditure is used to meet the day-to-day running of the Departments of the Government. Capital Expenditure is used to create permanent assets, or to enhance the utility of such assets, or to reduce permanent liabilities. Expenditure is classified at the top level into three sectors namely, General Services; Social Services; and Economic Services. Significant areas of expenditure covered under these sectors are indicated in the table below:

| | |
|--------------------------|--|
| General Services | Includes Justice, Police, Jail, Public Works Divisions, Pension etc. |
| Social Services | Includes Education, Health & Family Welfare, Water Supply, Welfare of Scheduled Castes and Scheduled Tribes etc. |
| Economic Services | Includes Agriculture, Rural Development, Irrigation, Co-operation, Energy, Industries, Transport etc. |

The Government of Odisha has classified the expenditure under four categories A-Administrative Expenditure, B-Programme Expenditure, C-Disaster Response Funds & D-Transfer from State. The expenditure under C and D were shown under Administrative Expenditure in the Financial Accounts 2019-20.

3.2. Revenue Expenditure

Revenue Expenditure of ₹99,137 crore fell short of Budget Estimates by ₹9,601 crore. The trend of revenue expenditure against budget estimates during the past five years is given below:

| | (₹ in crore) | | | | |
|------------------------------------|--------------|---------|---------|---------|----------|
| Year | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
| Budget Estimates (BE) | 65,839 | 74,443 | 82,237 | 90,220 | 1,08,738 |
| Actuals | 58,806 | 65,041 | 71,837 | 85,357 | 99,137 |
| Gap | 7,033 | 9,402 | 10,400 | 4,863 | 9,601 |
| Percentage of gap over B. E | 11 | 13 | 13 | 5 | 10 |

Around ₹41,019 crore (41 per cent) of the total Revenue Expenditure was incurred on committed expenses viz., on Salaries (₹20,683 crore) Interest payment (₹6,063 crore) and Pensions (₹14,273 crore) of the State Government.

The position of committed and uncommitted revenue expenditure over the last five years is given below:

| Component | (₹ in crore) | | | | |
|--|--------------|---------|---------|---------|---------|
| | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
| Total Revenue Expenditure | 58,806 | 68,041 | 71,837 | 85,356 | 99,137 |
| Committed Revenue Expenditure # | 26,328 | 28,299 | 34,038 | 38,888 | 41,019 |
| Percentage of Committed Revenue | 45 | 42 | 47 | 46 | 41 |
| Uncommitted Revenue Expenditure | 32,478 | 39,742 | 37,799 | 46,468 | 58,118 |

Committed revenue expenditure includes expenditure on Salaries, Interest Payments and Pensions (St-2).

It may be seen that the uncommitted revenue expenditure available for implementation of various schemes has increased by 79 per cent from ₹32,478 in 2015-16 to ₹58,118 in 2019-20. The total revenue expenditure increased by 69 per cent from ₹58,806 in 2015-16 to ₹99,137 in 2019-20 and committed revenue expenditure increased by 56 per cent over the same period.

3.2.1 Sectoral distribution of Revenue Expenditure

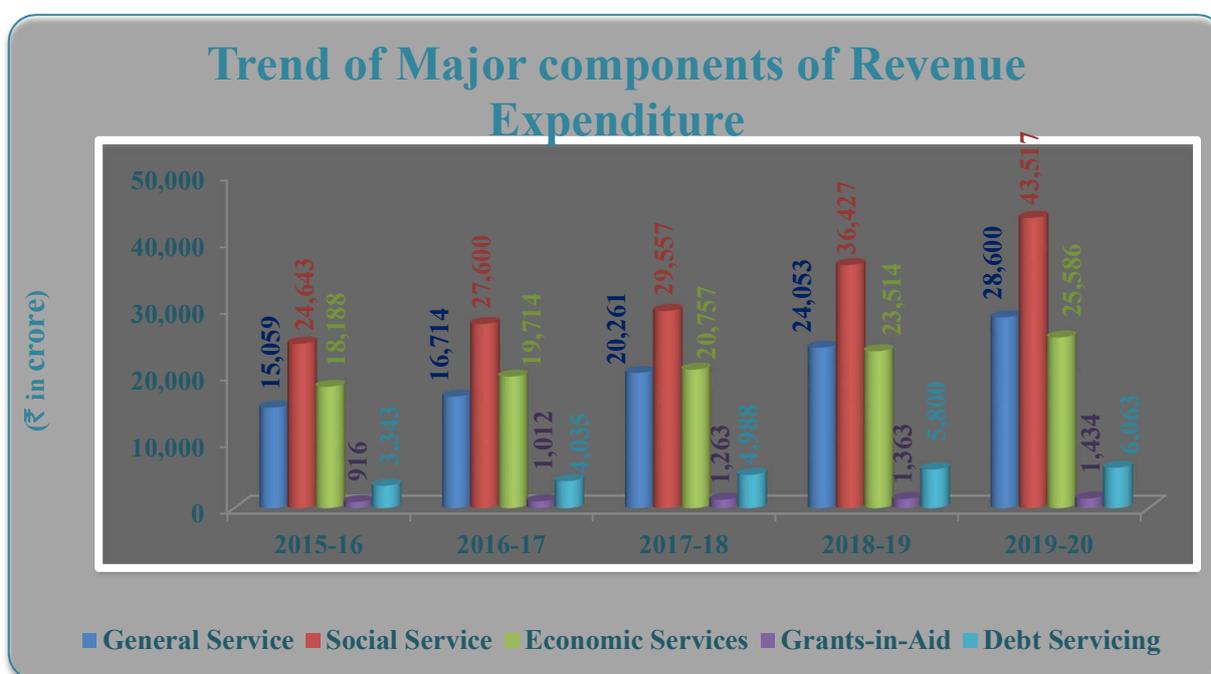
| Components | Amount |
|--|---------------|
| A.General Services | |
| (a) Organs of State | 710 |
| (b) Fiscal Services | 967 |
| (ii) Collection of Taxes on Property and Capital Transactions | 620 |
| (iii) Collection of Taxes on Commodities and Services | 342 |
| (iv) Other Fiscal Services | 5 |
| (c) Interest Payments and Servicing of Debt | 6,063 |
| (d) Administrative Services | 5,585 |
| (e) Pensions and Miscellaneous General Services | 15,275 |
| B. Social Services | 43,517 |
| C. Economic Services | 25,586 |
| D. Grants-in-Aid and Contributions | 1,434 |
| Total: Expenditure (Revenue Account) | 99,137 |

3.2.2 Major components of Revenue Expenditure (2014–2019)

(₹ in crore)

| Year | General Services * | Social Services | Economic Services | Grants-in-Aid | Total Revenue Expenditure | Debt Servicing |
|---------|--------------------|-----------------|-------------------|---------------|---------------------------|----------------|
| 2015-16 | 15,059 | 24,643 | 18,188 | 916 | 58,806 | 3,343 |
| 2016-17 | 16,715 | 27,600 | 19,714 | 1,012 | 65,041 | 4,035 |
| 2017-18 | 20,261 | 29,557 | 20,757 | 1,263 | 71,837 | 4,988 |
| 2018-19 | 24,053 | 36,427 | 23,514 | 1,363 | 85,357 | 5,800 |
| 2019-20 | 28,600 | 43,517 | 25,586 | 1,434 | 99,137 | 6,063 |

* General Services includes Major Heads of Account 2048 (Appropriation for Reduction or Avoidance of Debt) and 2049 (Interest Payments).



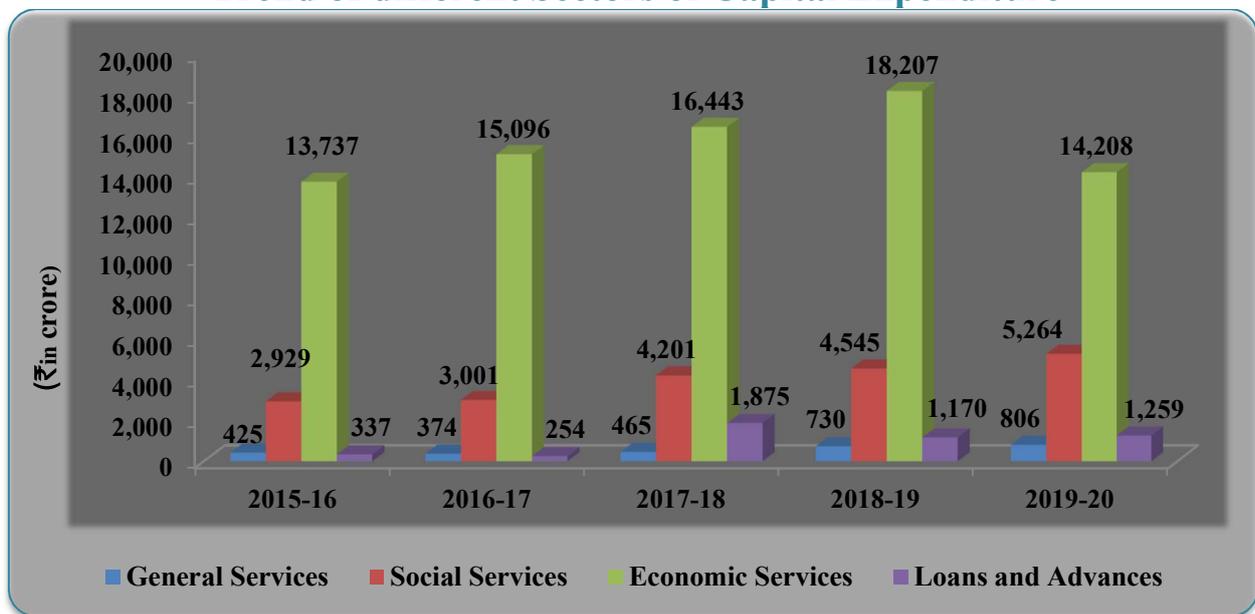
3.3. Capital Expenditure

Capital expenditure is essential if the growth process is to be sustained. Capital disbursements during 2019-20 amounting to ₹21,537 crore (4 per cent of GSDP) was less than Budget Estimate by ₹4,018 crore (less disbursement of ₹3,974 crore under Programme expenditure and less expenditure of ₹44 crore under Administrative expenditure). The growth in Capital expenditure has not kept pace with the steady growth of GSDP from 2015-16 onwards as seen from the table overleaf:

(₹ in crore)

| Sl. No | Components | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
|--------|---|----------|----------|----------|----------|----------|
| 1 | Budget (B.E) | 18,649 | 18,401 | 21,260 | 25,651 | 25,555 |
| 2 | Actual Expenditure | 17,428 | 18,725 | 22,984 | 24,652 | 21,537 |
| 3 | Percentage of Actual Expenditure to B. E | 93 | 102 | 108 | 96 | 84 |
| 4 | Yearly growth in Capital Expenditure (per cent) | 52 | 7 | 23 | 7 | (-)13 |
| 5 | GSDP | 3,32,329 | 3,78,991 | 4,15,982 | 4,85,376 | 5,33,822 |
| 6 | Yearly growth in GSDP (per cent) | 7 | 14 | 10 | 17 | 10 |

Trend of different Sectors of Capital Expenditure



3.3.1 Sectoral distribution of Capital Expenditure and Revenue Expenditure

The comparative sectoral distribution of capital and revenue expenditure over the past five years is illustrated below:

(₹ in crore)

| Sl. No | Sector | | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
|--------|-------------------------------|---------|---------|---------|---------|---------|---------|
| (A) | General Services | Capital | 425 | 374 | 465 | 730 | 806 |
| | | Revenue | 15,059 | 16,715 | 20,261 | 24,053 | 28,601 |
| (B) | Social Services | Capital | 2,929 | 3,001 | 4,201 | 4,545 | 5,264 |
| | | Revenue | 24,643 | 27,600 | 29,557 | 36,427 | 43,517 |
| (C) | Economic Services | Capital | 13,737 | 15,096 | 16,443 | 18,207 | 14,208 |
| | | Revenue | 18,188 | 19,714 | 20,757 | 23,514 | 25,586 |
| (D) | Grant in Aid and Contribution | Capital | .. | .. | .. | .. | .. |
| | | Revenue | 916 | 1,012 | 1,263 | 1,363 | 1,434 |

Chapter IV

PROGRAMME & ADMINISTRATIVE EXPENDITURE

4.1 Introduction

As a part of Budgetary reforms programme, Government of India has merged the long-standing practice of classification of expenditure under 'PLAN' and 'NON-PLAN' which is reflected in the Annual Accounts of 2019-20.

Government of Odisha has also made similar arrangement and has revised Budget classification as follows:

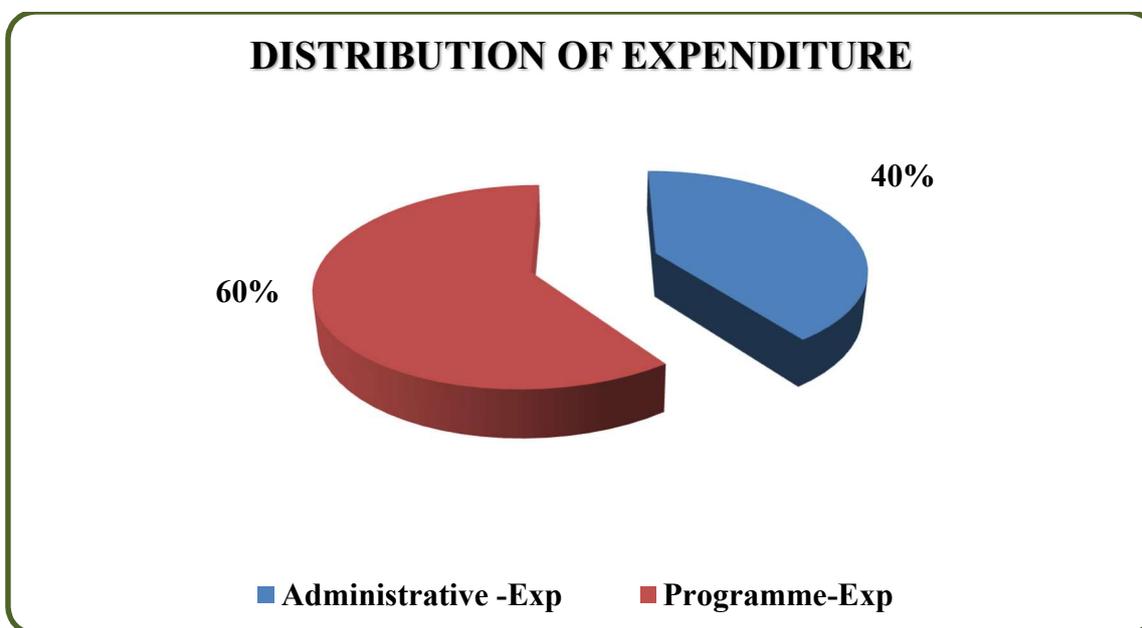
| Budgetary Classification | | |
|--------------------------|----------------------------|---|
| A. | Administrative Expenditure | (i) Establishment Operation and Maintenance (EOM) Expenditure |
| | | (ii) Debt Servicing Expenditure |
| B. | Programme Expenditure | (i) State Sector Schemes |
| | | (ii) Central Sector Schemes |
| | | (iii) Central Sponsored Schemes |
| C. | Disaster Response Funds* | (i) State Disaster Response Fund (SDRF) |
| | | (ii) National Disaster Response Fund (NDRF) |
| D. | Transfer from State* | (i) Union Finance Commission Transfers to Local Bodies |
| | | (ii) State Finance Commission Transfers to Local Bodies |
| | | (iii) Other Transfers |

N.B: The expenditure under C and D were shown under Administrative Expenditure in the Finance Accounts 2019-20

*For statistical purpose, the expenditure under C- Disaster Response Funds & D- Transfer from State has been subsumed under A-Administrative Expenditure.

4.2. Distribution of Expenditure

The Total Expenditure during the year was ₹1,20,674 crore representing Programme Expenditure of ₹72,463 crore and Administrative Expenditure of ₹48,211 crore



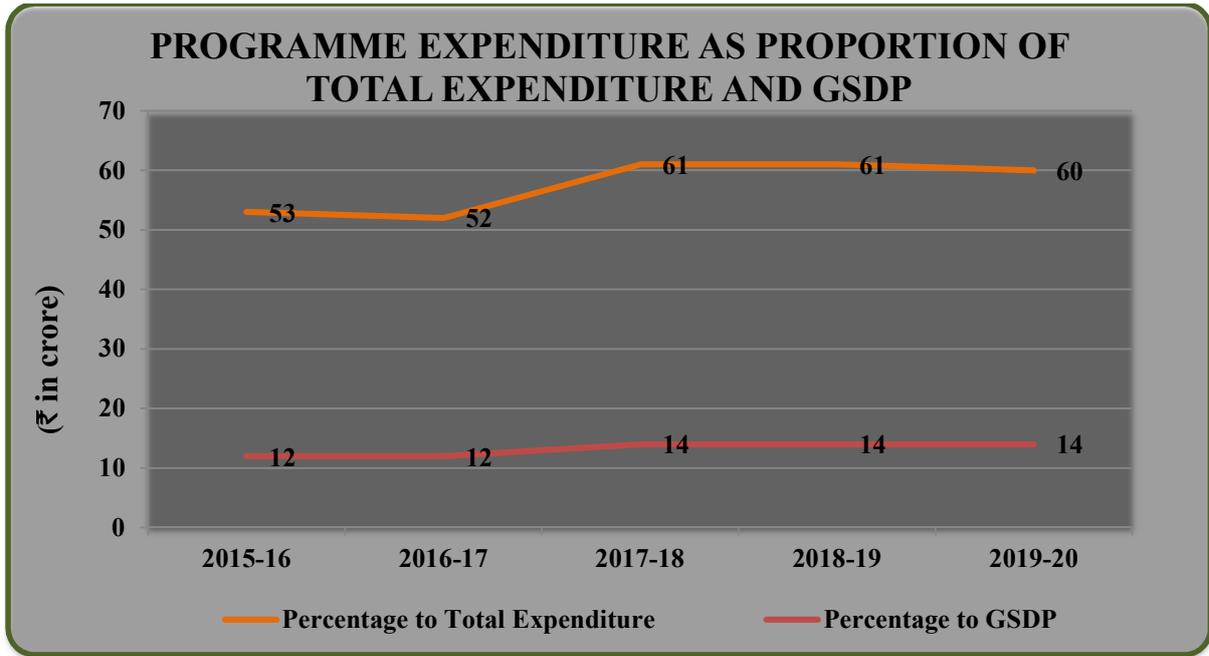
4.3. Programme Expenditure

During the year, Programme Expenditure, representing 60 percent of Total Disbursements, was ₹72,463 crore (₹48,040 crore under State Sector Scheme, ₹23,971 crore under Central Sector Schemes and ₹452 crore under Loans and Advances).

Plan/Programme Expenditure as a proportion of Total Expenditure and GSDP

(₹ in crore)

| Year | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
|---------------------------------|---------|---------|---------|---------|---------|
| Plan/Programme Expenditure | 40,589 | 43,952 | 57,459 | 67,645 | 72,463 |
| Percentage to Total Expenditure | 53 | 52 | 61 | 61 | 60 |
| Percentage to GSDP | 12 | 12 | 14 | 14 | 14 |



4.3.1. Programme Expenditure under Capital Account

(₹ in crore)

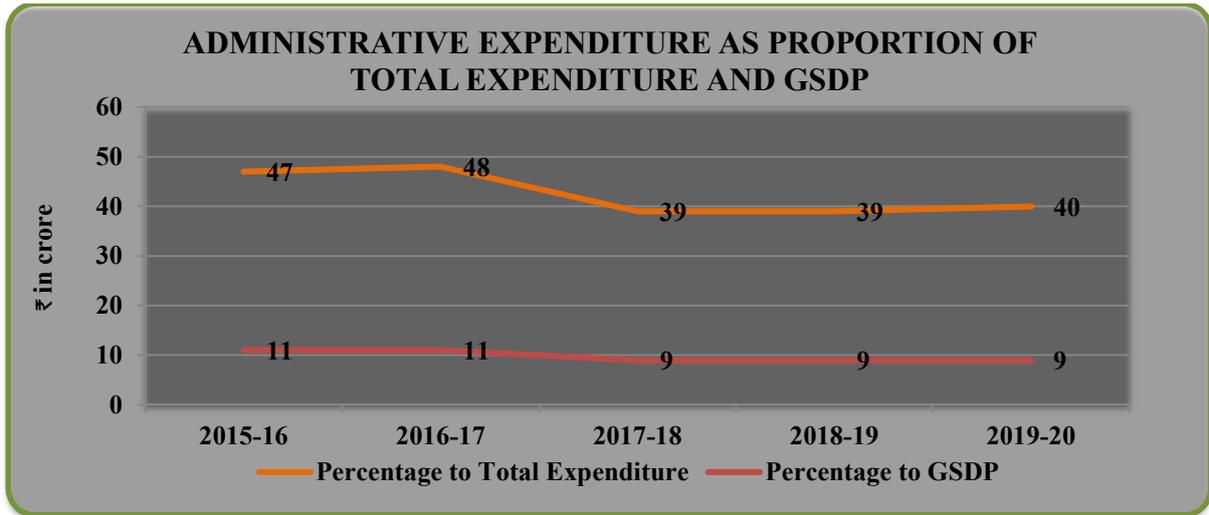
| Sector | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
|---|---------|---------|---------|---------|---------|
| Total Capital Expenditure | 17,428 | 18,725 | 22,984 | 24,652 | 21,537 |
| Capital Expenditure (Programme) | 17,318 | 18,621 | 22,867 | 24,500 | 20,688 |
| Percentage of Capital Expenditure (Programme) to Total Capital Expenditure | 99 | 99 | 99 | 99 | 96 |

4.4. Administrative Expenditure

Non-Plan/Administrative Expenditure during the year, representing 40 per cent of Total Disbursements, was ₹48,211 crore, (₹47,362 crore under Revenue, ₹41 crore under Capital and ₹808 crore under Loans & Advances).

(₹ in crore)

| Year | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
|--|---------|---------|---------|---------|---------|
| Administrative Expenditure | 35,645 | 39,814 | 37,362 | 42,364 | 48,211 |
| Percentage to Total Expenditure | 47 | 48 | 39 | 39 | 40 |
| Percentage to GSDP | 11 | 11 | 9 | 9 | 9 |

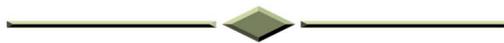
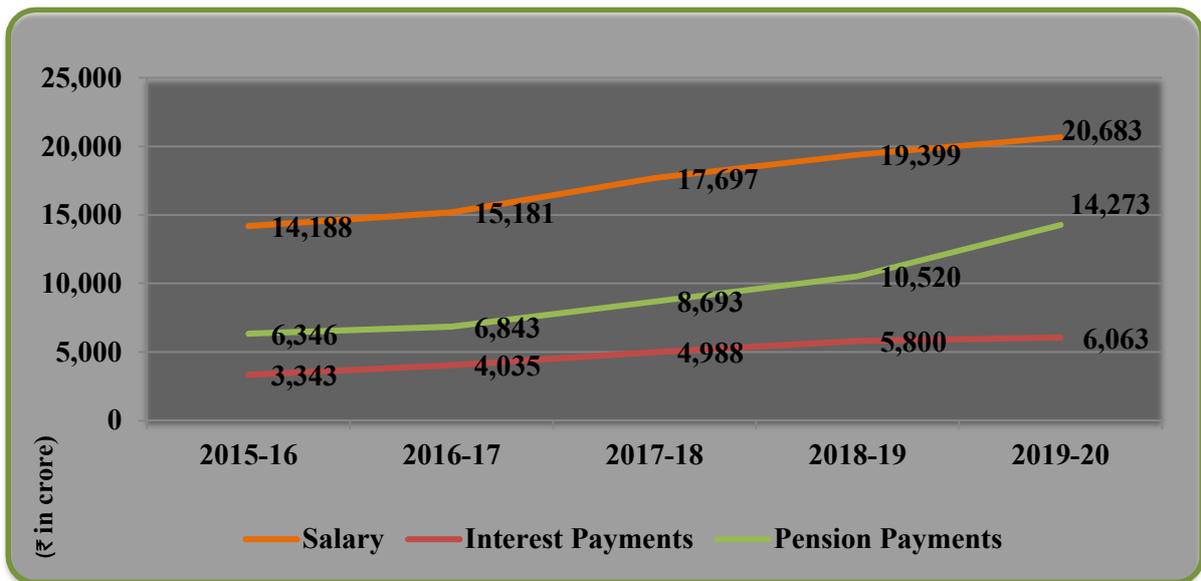


4.5. Committed Expenditure

Trend of Committed Expenditure

(₹ in crore)

| Component | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
|---|---------|---------|---------|---------|----------|
| Committed Expenditure | 23,877 | 26,059 | 31,378 | 35,719 | 41,019 |
| Revenue Expenditure | 58,806 | 65,041 | 71,837 | 85,357 | 99,137 |
| Revenue Receipts | 68,941 | 74,299 | 85,204 | 99,547 | 1,01,568 |
| Percentage of Committed Expenditure to Revenue Receipts | 35 | 35 | 37 | 36 | 40 |
| Percentage of Committed Expenditure to Revenue Expenditure | 41 | 40 | 44 | 42 | 41 |



Chapter V

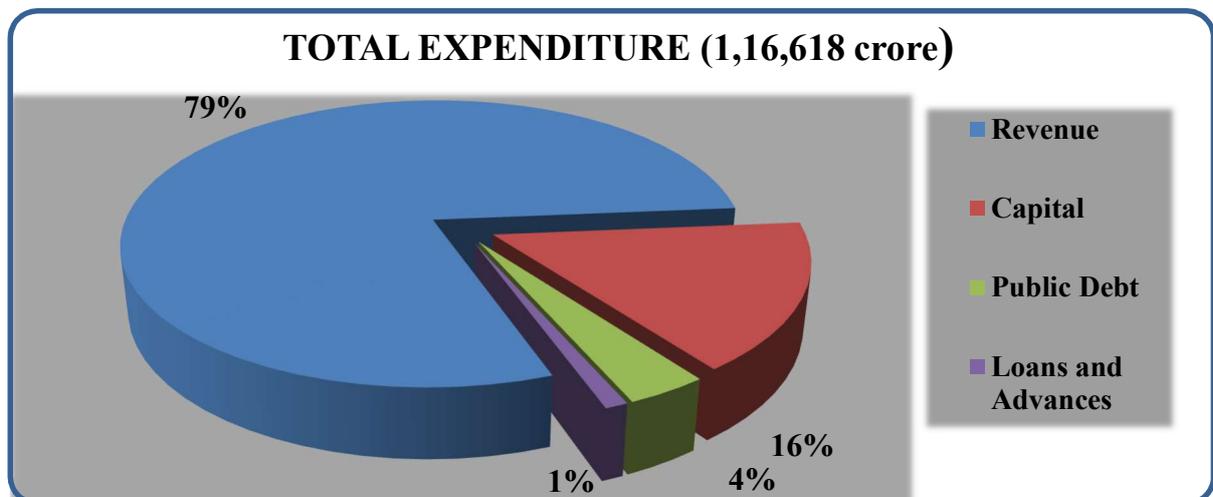
APPROPRIATION ACCOUNTS

The Appropriation Accounts of the Government of Odisha for the year 2019-20 present the accounts of sums expended in the year ended 31 March 2020 compared with the sums specified in the Schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India.

5.1. Summary of Appropriation Accounts for 2019-20: -

(₹ in crore)

| Sl. No | Nature of Expenditure | Original Grants | Supplementary Grants | Total | Actual Expenditure | Savings (-) Excess (+) |
|--------------------|---------------------------|--------------------|----------------------|--------------------|--------------------|------------------------|
| 1 | Revenue | | | | | |
| | Voted | 1,08,834.66 | 6,219.84 | 1,15,054.50 | 92,964.74 | (-) 22,089.76 |
| | Charged | 6,679.30 | 3.77 | 6,683.07 | 6,172.55 | (-) 510.51 |
| | Total | 1,15,513.96 | 6,223.61 | 1,21,737.57 | 99,137.29 | (-) 22,600.27 |
| 2 | Capital | | | | | |
| | Voted | 24,481.29 | 3,294.43 | 27,775.72 | 20,266.95 | (-) 7,508.77 |
| | Charged | 16.71 | 1.41 | 18.12 | 10.32 | (-) 7.80 |
| | Total | 24,498.00 | 3,295.84 | 27,793.84 | 20,277.27 | (-) 7,516.57 |
| 3 | Public Debt | 4,707.00 | 0.00 | 4,707.00 | 4,493.75 | (-) 213.25 |
| | Total | 4,707.00 | 0.00 | 4,707.00 | 4,493.75 | (-) 213.25 |
| 4 | Loans and Advances | | | | | |
| | Voted | 1,342.14 | 50.00 | 1,392.14 | 1,259.30 | (-) 132.84 |
| | Total | 1,342.14 | 50.00 | 1,392.14 | 1,259.30 | (-) 132.84 |
| Grand Total | | 1,46,061.10 | 9,569.45 | 1,55,630.55 | 1,25,167.61 | (-) 30,462.94 |



5.2. Trend of Savings during the past five years

| Year | Savings (-)/Excess (+) | | | | Total |
|---------|------------------------|-----------|-------------|------------------|-------------------|
| | Revenue | Capital | Public Debt | Loans & Advances | |
| 2015-16 | (-) 14,475 | (-) 1852 | (-) 72 | (-) 318 | (-)16,717 |
| 2016-17 | (-) 14,007 | (-) 1016 | (-) 46 | (-) 1,548 | (-)16,617 |
| 2017-18 | (-) 18,068 | (-) 2,204 | (-) 725 | (-) 210 | (-) 21,206 |
| 2018-19 | (-) 13,857 | (-) 4,706 | (-) 217 | (-) 115 | (-) 18,896 |
| 2019-20 | (-) 22,600 | (-) 7,517 | (-) 213 | (-) 133 | (-) 30,463 |

5.3. Significant Savings

Substantial Savings under a Grant indicates either non-implementation or slow implementation of certain Schemes/Programmes.

Some Grants with persistent and significant Savings are given below:

| | | (in per cent) | | | | |
|------------------------|---|---------------|---------|---------|---------|---------|
| Grant | Nomenclature | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
| REVENUE (Voted) | | | | | | |
| 3 | Revenue and Disaster Management | 39 | 37 | 19 | 18 | 19 |
| 4 | Law | 16 | 12 | 18 | 16 | 19 |
| 5 | Finance | 33 | 38 | 32 | 19 | 3 |
| 8 | Odisha Legislative Assembly | 23 | 29 | 32 | 1 | 16 |
| 22 | Forest & Environment | 26 | 10 | 21 | 11 | 21 |
| 23 | Agriculture and Farmer's Empowerment | 13 | 14 | 24 | 11 | 31 |
| 28 | Rural Development | 11 | 8 | 16 | 4 | 27 |
| 33 | Fisheries and Animal Resources Development | 15 | 16 | 21 | 23 | 17 |
| CAPITAL (Voted) | | | | | | |
| 10 | School & Mass Education | 56 | 7 | 38 | .. | 20 |
| 11 | Scheduled Tribes & Scheduled Castes Development and Minorities & Backward Classes Welfare | 11 | 15 | 9 | 2 | 66 |

(in per cent)

| Grant | Nomenclature | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
|------------------------|-------------------------------------|---------|---------|---------|---------|---------|
| CAPITAL (Voted) | | | | | | |
| 12 | Health & Family Welfare | 6 | 4 | 31 | 33 | 44 |
| 13 | Housing & Urban Development | 16 | 1 | 5 | 9 | 44 |
| 14 | Labour & Employee's State Insurance | 56 | 34 | 19 | 48 | 78 |
| 21 | Transport | 21 | 15 | 24 | 79 | 40 |
| 31 | Handlooms, Textiles & Handicrafts | .. | 100 | 99 | 60 | 54 |
| 32 | Tourism | .. | 25 | 23 | 2 | 21 |
| 34 | Co-operation | 27 | 58 | 68 | 33 | 40 |

During 2019-20, Supplementary provision amounting ₹4,744 crore proved unnecessary as the expenditure did not come even up to the level of the Original provision:

Actual Expenditure against the Budgetary Provision 2019-20 (Voted)

(₹ in crore)

| Grant No. | Department | Section | Original | Supplementary | Actual Expenditure |
|-----------|---|---------|----------|---------------|--------------------|
| 1 | Home | Revenue | 4,714 | 159 | 4,329 |
| | | Capital | 576 | 97 | 549 |
| 2 3 | General Administration Revenue and Disaster Management | Revenue | 216 | 14 | 192 |
| | | Revenue | 1,058 | 41 | 896 |
| 4 | Law | Revenue | 445 | 4 | 365 |
| | | Capital | 3 | 3 | 3 |
| 6 | Commerce | Revenue | 82 | .. | 69 |
| 7 8 | Works Odisha Legislative Assembly | Revenue | 1,806 | 108 | 1,748 |
| | | Revenue | 80 | 2 | 69 |
| 10 | School and Mass Education | Revenue | 15,979 | 841 | 14,840 |
| | | Capital | 488 | 80 | 453 |
| 11 | Scheduled Tribes & Scheduled Castes Development and Minorities & Backward Classes Welfare | Revenue | 3,126 | 144 | 2,596 |
| | | Capital | 499 | 1 | 168 |
| 14 | Labour and Employee's State Insurance | Revenue | 185 | 3 | 144 |
| | | Capital | 12 | 0 | 3 |

| Grant No. | Department | Section | Original | Supplementary | Actual Expenditure |
|-----------|--|--------------------------|---------------|---------------|--------------------|
| 15 | Sports and Youth Services | Revenue | 182 | 0 | 106 |
| 16 | | Planning and Convergence | 923 | 21 | 549 |
| | | Capital | 173 | 2 | 158 |
| 17 | Panchayati Raj | Revenue | 15,760 | 946 | 1,3691 |
| | | Capital | 3,167 | 376 | 3,165 |
| 20 | Water Resources | Revenue | 2,329 | 36 | 1,374 |
| 21 | | Transport | 158 | 6 | 122 |
| | | Capital | 482 | 63 | 329 |
| 22 | Forest and Environment | Revenue | 1,504 | 84 | 1,248 |
| | | Capital | 5 | 2 | 5 |
| 23 | Agriculture and Farmer's Empowerment | Revenue | 8,660 | 1,245 | 6,805 |
| 25 | Information & Public Relation | Revenue | 104 | 20 | 103 |
| 26 | Excise | Revenue | 121 | 3 | 93 |
| 27 | Science & Technology | Revenue | 70 | 2 | 70 |
| 28 | Rural Development | Revenue | 1,272 | 5 | 926 |
| | | Capital | 4,260 | 50 | 2,399 |
| 29 | Parliamentary Affairs | Revenue | 42 | 0 | 38 |
| 30 | Energy | Revenue | 50 | 1 | 46 |
| | | Capital | 2,200 | 850 | 2,386 |
| 33 | Fisheries and Animal Resources Development | Revenue | 734 | 24 | 627 |
| | | Capital | 164 | 10 | 122 |
| 35 | Public Enterprises | Revenue | 9 | 0 | 8 |
| 36 | Women and Child Development | Revenue | 3,305 | 261 | 3,076 |
| 38 | Higher Education | Revenue | 2,298 | 35 | 2,019 |
| 39 | Skill Development and Technical Education | Revenue | 396 | 18 | 359 |
| 42 | Disaster Management | Revenue | 9,748 | 7 | 8,490 |
| 43 | Odia Language Literature and Culture | Revenue | 162 | 3 | 148 |
| | Total | | 86,271 | 4,744 | 73,066 |



Chapter VI

ASSETS AND LIABILITIES

6.1. Assets

The existing form of Accounts do not easily depict valuation of Government Assets like land, buildings etc., except in the year of acquisition/purchase. Similarly, while the Accounts present the impact of Liabilities arising in the current year, they do not depict the overall impact of the Liabilities to future generations except to the limited extent shown by the rate of Interest and period of existing Loans.

Total Investments as Share Capital in Statutory Corporations, Govt. Companies, Joint Stock Companies and Co-operative Societies stood at ₹5,699 crore at the end of 2019-20. However, Dividends received during the year were ₹321 crore (i.e., 5.63 per cent on Investment). During 2019-20, Investments increased by ₹345 crore, while Dividend income decreased by ₹223 crore.

Cash Balance with RBI stood at ₹1,625 crore on 31 March 2019 and decreased to ₹242 crore at the end of March 2020.

6.2. Debt and Liabilities

Article 293 of the Constitution of India empowers the State Government to borrow on the security of the Consolidated Fund of the State within such limit, if any, as may be from time to time fixed by the State Legislature. The Odisha Legislative Assembly has passed “The Odisha Fiscal Responsibility and Budget Management Act, 2005” (Odisha Act 6 of 2005) and “The Odisha Fiscal Responsibility and Budget Management Act (Amendment), 2006” (Odisha Act 6 of 2006).

The Act provides for the responsibility of the State Government to ensure prudence in Fiscal Management and Fiscal Stability by progressive elimination of Revenue Deficit and Sustainable Debt Management consistent with Fiscal Stability.

Details of Public Debt and Total Liabilities for last five years:

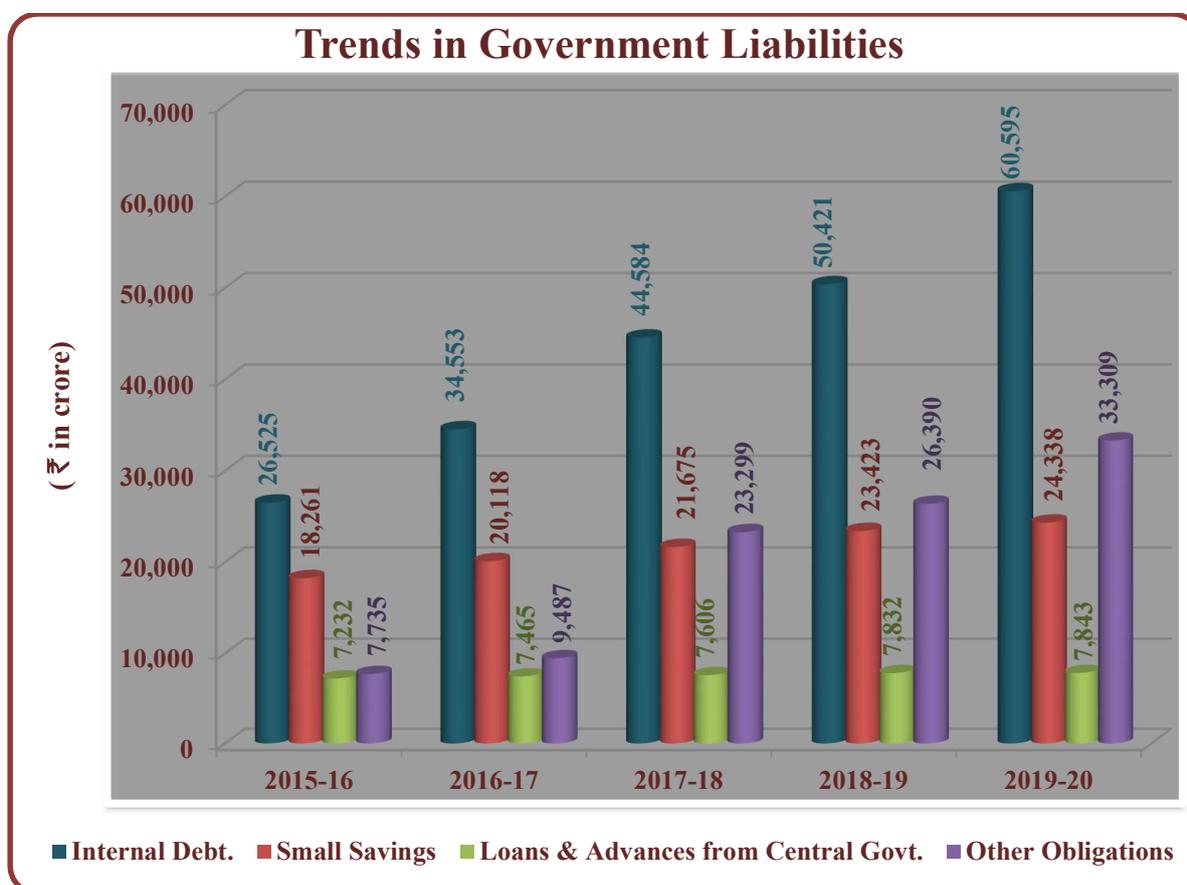
| Balance upto the end of the year | Public Debt (₹ in crore) | Percentage to GSDP | Public Account (*) (₹ in crore) | Percentage to GSDP | Total Liabilities (₹ in crore) | Percentage to GSDP |
|----------------------------------|--------------------------|--------------------|---------------------------------|--------------------|--------------------------------|--------------------|
| 2015-16 | 33,757 | 10 | 25,996 | 8 | 59,753 | 18 |
| 2016-17 | 42,018 | 11 | 29,605 | 8 | 71,623 | 19 |
| 2017-18 | 52,190 | 13 | 44,974 | 11 | 97,164 | 23 |
| 2018-19 | 58,253 | 12 | 50,005 | 10 | 1,08,258 | 22 |
| 2019-20 | 68,438 | 13 | 57,646 | 11 | 1,26,084 | 24 |

GSDP for 2019-20 is ₹5,33,822.46 crore

(*) Excludes Suspense and Remittance balances.

Note: Figures are progressive balances to end of the year.

During 2019-20 the total Liability increased by ₹17,826 crore (16 per cent) over previous year.



6.3 Guarantees

In addition to directly raising loans, State Government also guarantee loans raised by Statutory Corporations, Government Companies and Corporations, Co-operative Societies etc. from the market and financial institutions for implementation of various schemes and programmes. These guarantees are contingent liability on the Consolidated Fund of the State in case of default in the payment of loans and capital and payment of interest thereon raised by Statutory Corporations, Government Companies, Corporations, Co-operative Societies etc. for whom the guarantee was extended and are projected outside the State Budget. The position of Guarantees by the State Government for the payment of Loans and Capital and payment of Interest thereon raised by Statutory Corporations, Government Companies, Corporations, Co-operative Societies etc., is given below.

(₹ in crore)

| At the end of the year | Maximum Amount Guaranteed (Principal only) | Amount outstanding as on 31 March 2020 | |
|------------------------|--|--|-----------|
| | | Principal | Interest* |
| 2015-16 | 10,891 | 1,290 | .. |
| 2016-17 | 12,281 | 2,256 | .. |
| 2017-18 | 12,281 | 1,711 | .. |
| 2018-19 | 15,281 | 4,170 | .. |
| 2019-20 | 15,206 | 3,532 | .. |

* As per Finance Department, Government of Odisha Resolution No. 46546 dated. 14.11.2006, Government Guarantees shall be confined to Principal amount borrowed by the Public Sector Undertakings/Urban Local Bodies/Co-operative Institutions/Companies etc. The Government Guarantee as on 1st day of April every year shall not exceed 100 per cent of the State Revenue Receipts of the 2nd preceding year. The Guarantee extended by the State Government is within the prescribed limit.

Chapter VII

OTHER ITEMS

7.1 Adverse Balance under Internal Debt

Borrowings of State Government are governed by Article 293 of the Constitution of India. In addition to directly raising loans, the State Government also guarantees loans raised by government companies and corporations from the market and financial Institutions for implementation of various schemes under programme expenditure which are projected outside the State Budget. These loans are treated as receipts of the concerned Administrative Department and do not appear in the books of the Government. However, the loan repayments appear in the Government account in the books of the Government. However, the loan repayment appears in Government account (in case of non-repayment by the loanee entities), resulting in irreconcilable adverse balance is appearing in favour of Odisha State.

7.2 Loans and Advances by the State Government

Total Loans and Advances given by the State Government at the end of 2019-20 was ₹8,193 crore which includes ₹7,729 crore to Government Corporations, Companies, Non-Government Institutions and Local Bodies.

7.3 Financial Assistance to Local Bodies and Others

During the past five years, Grants-in-Aid to Local Bodies etc., increased from ₹17,779 crore in 2015-16 to ₹28,465 crore in 2019-20. Grants to Zilla Parishads, Panchayat Samities and Municipalities (₹6,301 crore) represented 22 per cent of total Grants given during the year.

Details of Grants-in-aid for the past 5 years are as under:

| (₹ in crore) | | | | | | |
|--------------|--|--------------|--------------|--------------|--------------|--------------|
| Sl. No | Name of Institutions | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
| 1 | Zilla Parishads & Panchayat Institutions | 1397 | 2536 | 2980 | 3223 | 4415 |
| 2 | Municipal Corporations & Municipalities | 1607 | 1575 | 1792 | 1432 | 1886 |
| 3 | Statutory Corporations | 337 | 405 | 376 | 407 | 325 |
| 4 | Universities | 471 | 422 | 464 | 528 | 623 |
| 5 | Development Authorities | 2943 | 2132 | 2979 | 3626 | 2154 |
| 6 | Other Institutions | 11024 | 12278 | 13189 | 16741 | 19062 |
| | Total | 17779 | 19348 | 21780 | 25957 | 28465 |

7.4 Cash Balance and Investment of Cash Balance

The Cash Balance reduced to ₹242 crore at the end of the year 2019-20 with that of ₹1,625 crore at its beginning. Investment held in Cash Balance Investment Account as on 31 March 2020 were ₹24,865 crore. During 2019-20, Interest Receipt on Cash Balance Investment, ₹1,423 crore, decreased by 0.28 per cent in comparison to previous year.

The details are furnished below: -

| Component | (₹in crore) | | |
|---|--------------------------|---------------------------|------------------------------------|
| | As on 1 April 2019 | As on 31 March 2020 | Net increase (+) / decrease (-) |
| 1.Cash Balances | 1,625 | 242 | (-) 1,383 |
| 2.Investments from Cash Balance (GOI Treasury Bills) | 23,136 | 24,865 | (+) 1,729 |
| 3. Other Cash Balances | | | |
| i) Cash with Departmental Officers and Permanent Advance | 20.08 | 20.19 | (+) 0.11 |
| ii) Investment from Earmarked Fund Balances | 13,354 | 17,310 | (+) 3,956 |
| (a) Sinking Fund | | | |
| (b) Guarantee Redemption Fund | | | |
| TOTAL (1+2+3) | 38,135 | 42,437 | (+) 4,302 |
| Interest realised on Cash Balance Investment Account | 1,427 | 1,423 | (-) 4.00 |

7.5 Reconciliation of Accounts

To exercise effective control of expenditure, to keep it within the Budget grants and to ensure accuracy of their accounts, all Chief Controlling Officers (CCOs/ Controlling Officers (Cos) are required to reconcile the figures of Receipts and Expenditure recorded in their books every month with the figures accounted for by the office of the Accountant General (A&E).

Before Annual Accounts are finalised, the Heads of the Departments reconcile the Departmental Accounts figures with those booked in Accounts compiled by the Accountant General (A&E). The reconciliation status of Receipts and Expenditure figures up to the end of year 2019-20 are detailed below:

Reconciliation of Receipts and Expenditure

| Reconciliation by the end of March (s) 2019-20 | |
|--|--|
| Expenditure | 168 out of 173 COs reconciled an amount of ₹1,15,535.83 crore (96.75 per cent of total expenditure of ₹1,19,414.57 crore) |
| Receipts | 52 out of 74 COs reconciled an amount of ₹97,334.68 crore (95.83 per cent of total Revenue Receipts of ₹1,01,567.75 crore) |

7.6 Submission of Accounts by Accounts Rendering Units

The Finance Accounts 2019-20 presents the transactions of the Government of Odisha for the period 1 April, 2019 to 31 March 2020. The accounts of receipts and expenditure of the Government of Odisha have been compiled based on the initial accounts rendered by 40 District Treasuries, 367 Public Works Divisions (including Irrigation and other divisions), 100 Forest Divisions and Advices of the Reserve Bank of India. Rendition of monthly accounts by the Accounting Rendering Units of the State Government was satisfactory and no accounts remained excluded at the end of the Financial year.

7.7 Status of Suspense Balances

Details of outstanding balances under Major Head-8658-Suspense Accounts is as under:
(₹ in crore)

| Name of the Minor Head | 2015-16 | | 2016-17 | | 2017-18 | | 2018-19 | | 2019-20 | |
|---|-----------|--------|-----------|-------|-----------|-------|-----------|-------|------------|-------|
| | Dr. | Cr. | Dr. | Cr. | Dr. | Cr. | Dr. | Cr. | Dr. | Cr. |
| 101- PAO Suspense | 41.43 | 0.99 | 72.20 | 0.98 | 94.03 | 0.93 | 172.40 | 55.65 | 210.63 | 42.91 |
| Net | Dr. 40.44 | | Dr. 71.22 | | Dr. 93.01 | | Dr.116.75 | | Dr. 167.72 | |
| 102-Suspense Account (Civil) | 138.24 | 160.86 | 16.01 | 54.54 | 12.58 | 39.82 | 16.50 | 45.94 | 13.07 | 44.12 |
| Net | Cr. 22.62 | | Cr. 38.53 | | Cr. 27.24 | | Cr.29.44 | | Cr. 31.05 | |
| 110-Reserve Bank Suspense – Central Accounts Office | 42.33 | 14.78 | 46.09 | 14.78 | 3.44 | .. | 9.30 | .. | 1.88 | .. |
| Net | Dr. 27.55 | | Dr. 31.31 | | Dr. 3.44 | | Dr.9.30 | | Dr. 1.88 | |

7.8 Unadjusted Abstract Contingent (AC) Bills

When money is required in advance or the Drawing and Disbursing Officers (DDOs) are not able to calculate the exact amounts required, they are permitted to draw money without supporting documents through AC bills. Such AC bills are required to be settled, within a maximum of 30

days, through submission of DC bills. To the end of 31 March 2020, **1,439 DC** bills amounting to **₹1,69.68 crore** was outstanding which indicates that these instructions have not been followed.

7.9 Commitment on Account of Incomplete Works

A Total Expenditure of **₹3,800 crore** was incurred up to the year **2019-20** by the State Government on various Incomplete Projects which have been taken up by the Works Department, Water Resources Department, Housing & Urban Development Department and Rural Development Department. Details are available in Finance Accounts Vol-II-Appendix-IX.

7.10 Status of Outstanding Utilisation Certificates (UC)

Odisha General Financial Rules (OGFR) 173 prescribes that, where grants are sanctioned for specific purposes, the Departmental Officer under whose signature or counter signature the Grants-in-Aid bill is drawn, shall obtain UCs from the grantees, which after verification by Administrative Departments, shall be forwarded to the Accountant General (A&E) by 30 June of the succeeding year of expenditure, unless otherwise mentioned in the sanction order. The status of outstanding UCs as on 31 March 2020 is given below:

| Year | Number of Utilisation Certificates awaited | Outstanding Amount (₹ in crore) |
|---------------|--|---------------------------------|
| Up to 2017-18 | 22,956 | 13,199.76 |
| 2018-19 | 2,271 | 6,692.45 |
| 2019-20* | 2,622 | 16,301.68 |
| TOTAL | 27,849 | 36,193.89 |

*Except where the sanction order otherwise specifies, UCs in respect of Grants-in-Aid bill drawn during 2019-20, become due only by 30th June 2020.

7.11 National Pension System (NPS)

State Government employees recruited with effect from 01 January 2005 are eligible for the New Pension System, which is a Defined Contributory Pension Scheme. In terms of the scheme, the employee contributes 10 *per cent* of his basic pay and dearness allowance; a matching amount is contributed by the State Government and the entire amount is transferred to the designated fund manager through the National Securities Depository Limited (NSDL)/ Trustee Bank. Though the State Government started collecting Pension contribution from the employees from 2006-07, it commenced transferring to the NSDL in 2010-11 only.

During the year, the Government deposited ₹1,190.92 crore (employees' contribution ₹597.94 crore and Government contributed ₹592.98 crore as its share) to the fund created under the Major

Head 8342-117-Defined Contributory Pension Scheme, with a short matching contribution of ₹4.96 crore.

7.12 Personal Deposit Accounts (PD)

Government is authorised to open Personal Deposit (PD) accounts for specific purposes to which funds are transferred from the Consolidated Fund. As per Subsidiary Rule 423 of Odisha Treasury Code, PD accounts remaining in-operative for more than three full financial years, after the year of last transaction, are required to be closed and the unspent balance credited to the Consolidated Fund. During the year 2019-20, no new PD account was opened but one PD account was closed, involving an amount of ₹0.33 crore. Closing balance for the year was ₹20,899.85 crore in 830 PD accounts.

Table-4: Personal Deposit Account Details

| (₹ in crore) | | | | | | | | |
|-------------------------------------|----------------|--------------------------|-----------------------------------|-------------------------------|--|-------------------------------|-------------------------------------|----------------|
| Opening Balance as on 01 April 2019 | | Additions during 2019-20 | | PD A/cs closed during 2019-20 | | Expenditure during 2019-20 | Closing Balance as on 31 March 2020 | |
| Number | Amount | No. of PD A/cs opened | Deposits made in existing PD A/cs | Number | Amount transferred back to Consolidated Fund | Expenditure made from PD A/cs | Number | Amount |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | (1+3-5) 8 | (2+4-6-7) 9 |
| 831 | 17,503.50 @ | Nil | 7075.13 | 1 | 0.33 | 3,678.45 | 830 | 20,899.85* |

@ This includes the balances under MH 8443-123, 8448-102, 8448-109 and 8448-111 apart from the balances under MH 8443-106.

*The balance includes ₹16,758.29 crore (including ₹972.42 crore towards interest on investment during the year) pertaining to Odisha Mineral Bearing Area Development Corporation (OMBADC). ₹810.23 crore has been expended out of the OMBADC fund during 2019-20.

The balances in the Personal Deposit Accounts are required to be reconciled yearly by the Administrator with those accounts maintained at State Treasury level. Out of 830 Personal Deposit Accounts, 758 Personal Deposit Accounts (91.00 per cent) have been reconciled.

Further, as on 31 March, 2020, ₹6.10 crore are lying under 19 in-operative Personal Deposit Accounts which are yet to be closed.

7.13 Investment

Details of Government's investment in the equity and share capital of Statutory Corporations, Government Companies, Joint Stock Companies and Co-operative Institutions are depicted in the Statement No. 8 and 19. As on 31 March 2020, total investment of the State Government in 148 entities was ₹5,698.65 crore. Out of 148 entities, 72 entities (50 Government Companies and 22 Joint Stock Companies) are defunct for a period ranging from 6 to 50 years. An amount of ₹68.52 crore invested in defunct companies had remained unrecovered and unproductive due to non-finalisation of liquidation process.

7.14 Status of Reserve Funds

Details of Reserve Funds are available in the Statement No. 21 and 22 of the Finance Accounts, Vol-II. Some of the major Reserve Funds are detailed below:

7.15 Consolidated Sinking Fund (CSF)

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

The State Government amended the scheme vide Notification No. 34316/F dated 01-11-2018 where the Government is at liberty to not contribute to the fund, if the balance is maintained at level higher than 5 *per cent* of the total liability of the State Government at the end of the previous year.

At the end of the year 2019-20, the balance at the credit of the fund is ₹13,003.54 crore, including ₹950.71 crore received towards interest. The total fund balance has been invested in Government Stock by Reserve Bank of India. The balance stands at 12.01 *per cent* of the total liabilities of ₹10,82,57.69 crore at the end of previous year.

There is no contribution to the Fund during 2019-20.

7.16 Guarantee Redemption Fund (GRF)

The State Government constituted a Guarantee Redemption Fund in the year 2002-03, with the objective of meeting the payment obligations arising out of default in debt servicing of loans

guaranteed by the Government. The Government is required to contribute an amount of at least 1/5th of the outstanding invoked guarantees, plus the amount of guarantees likely to be invoked, as a result of the incremental guarantees issued during the year.

The Government has not made any contribution to the Fund during the year 2019-20.

At the end of the year 2019-20, the balance at the credit of the fund is ₹1,411.58 crore, including ₹110.18 crore received towards interest. The total fund balance has been invested in Government Stock by Reserve Bank of India. During the year, amount of invoked guarantee was Nil.

7.17 State Disaster Response Fund (SDRF)

In terms of the guidelines of Government of India, the Central and State Government are required to contribute to the fund in the ratio of 75:25.

During the year 2018-19, Central Government paid excess contribution of ₹129.75 crore (₹778.50 crore was contributed by the Central Government against actual share of ₹648.75 crore). The State Government paid less contribution of ₹129.75 crore (₹86.50 crore was contributed by the State Government against actual share of ₹216.25 crore).

During the year 2019-20, the Central Government contributed ₹552.00 crore after adjustment of excess amount paid during 2018-19 (₹552.00 crore against the actual share due ₹681.75 crore). Similarly, the State Government contributed ₹357.00 crore against the actual contribution of ₹227.25 crore (₹227.25 crore + ₹129.75 crore – less contribution of previous year).

During the year 2019-20, ₹4,203.10 (₹909.00 crore being share of SDRF both Central and State + ₹3,294.10 crore being NDRF contribution) was transferred to the Fund account under MH 8121-General and Other Reserve Funds-122-State Disaster Response Fund.

Further, an amount of ₹10.40 crore was credited to the Fund as interest arising out of investment (₹2.78 crore received during 2019-20 plus ₹7.62 crore received during 2018-19).

Out of the total fund balance of ₹4,661.02 crore including opening balance of ₹447.52 crore, expenditure of ₹3,669.18 crore towards disaster management has been met out of the Fund resulting in the balance of ₹991.84 crore, which has not been invested. Due to non-investment on regular basis State Government has to bear ₹150.11 crore (as per 364 days Treasury Bill interest) towards interest on monthly balance of SDRF.

Further, para-3(i) of the Guidelines on Constitution and Administration of the State Disaster Response Fund (SDRF) issued by Ministry of Home Affairs states that “The SDRF shall be used only for meeting the expenditure for providing immediate relief to victims of cyclone, drought, earthquake, fire, flood, tsunami, hailstorm, landslide, avalanche, cloud burst, pest attack, and frost

and cold wave” para 3(ii) provisioned for use of 10 *per cent* of the SDRF funds for State Specific Disaster (Subject to listed in notified list of state specific disaster list). Any amount spent towards the state disasters over and above the ceiling would be borne out of its resources and would be subject to the same accounting norms.

Para 14 and 18 of the guidelines state that all administrative expenses of the State Executing Committee and miscellaneous expenses as well as expenditure for disaster preparedness, restoration, reconstruction and mitigation should not be a part of SDRF/NDRF. These expenditures shall be borne by the State Government from its normal budgetary provisions. Out of the total expenditure of ₹3,669.18 crore, an amount of ₹8.95 crore was incurred towards establishment expenses, Grants-in-Aid and miscellaneous activities from SDRF/NDRF. Such expenditure met from SDRF/NDRF has a direct impact on reduction of revenue/capital expenditure.



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