



FINANCE ACCOUNTS (VOLUME I) 2019-20



लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest



GOVERNMENT OF ODISHA

Laid on the Table of State
Legislature on
09 September 2021

FINANCE ACCOUNTS

VOLUME I

2019-20

GOVERNMENT OF ODISHA

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

This compilation containing the Finance Accounts of the Government of Odisha for the year ending 31 March 2020 presents the financial position along with accounts of the receipts and disbursements of the Government for the year. These accounts are presented in two volumes, Volume-I contains the consolidated position of the state of Finances and Volume-II depicts the Accounts in detail. The Appropriation Accounts of the Government for the year for Grants and Charged appropriations are presented in a separate compilation.

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

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

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

On the basis of the information and explanations that my officers required and have obtained, and according to the best of my information as a result of test audit of the accounts and on consideration of explanations given, I certify that, to the best of my knowledge and belief, the Finance Accounts read with the explanatory Notes to Accounts give a true and fair view of the financial position, and the receipts and disbursements of the Government of Odisha for the year 2019-20.

Points of interest arising from study of these accounts as well as test audit conducted during the year or earlier years are contained in my Financial, Compliance and Performance Audit Reports on the Government of Odisha being presented separately for the year ended 31 March 2020.

Emphasis of Matter

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

1. An amount of ₹1,729.26 crore, extended as Grants-in-Aid for both revenue purposes and for creation of assets by companies, other bodies and authorities, has been classified as Capital Expenditure for the year 2019-20 by the State Government. According to established accounting rules and standards, the amount should be classified as Revenue Expenditure. Including certain other transactions involving non-transfer of interest/cess/grants, the total amount so classified works out to ₹2,002.48 crore and consequently the revenue surplus of the State works out to ₹427.97 crore.
2. The State Government had booked ₹1,041.24 crore as expenditure under SDRF for 2019-20 against which utilisation certificates are yet to be obtained to provide assurance that the moneys have actually been utilised fully and the expenditure is on permitted activities.
3. During the year 2019-20, Government released ₹28,465.46 crore as Grants-in-Aid, for which Utilisation Certificates (UCs) were not received in respect of ₹16,301.68 crore (57.27 *per cent*) of the grants. There is, therefore no assurance that the expenditure of ₹16,301.68 crore had actually been incurred for the purpose for which it was authorized. Utilisation Certificates amounting to ₹1,388.74 crore were pending for more than ten years pertaining to 17 Departments as of March 2020. Pendency in submission of UCs is fraught with the risk of fraud and misappropriation of funds.

The above findings are detailed in the State Finances Audit Report of the Government of Odisha for the year ended March 2020.

A handwritten signature in black ink, appearing to read 'Girish Chandra Murmu', is written over a faint, light-colored circular stamp.

Date: 30 JUN 2021
New Delhi

(GIRISH CHANDRA MURMU)
Comptroller and Auditor General of India

A. Broad overview of the structure of Government Accounts

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

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

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

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

Part II: The Contingency Fund: This Fund is in the nature of an imprest which is established by the State Legislature by law, and is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorisation of

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such expenditure by the State Legislature. The fund is recouped by debiting the expenditure to the concerned functional major head relating to the Consolidated Fund of the State. The Contingency Fund of the Government of Odisha for 2019-20 is ₹ 400 crore.

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

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

4. The main unit of classification in accounts is the Major Head which contains the following coding pattern (according to the List of Major and Minor Heads corrected upto 31 March 2020)

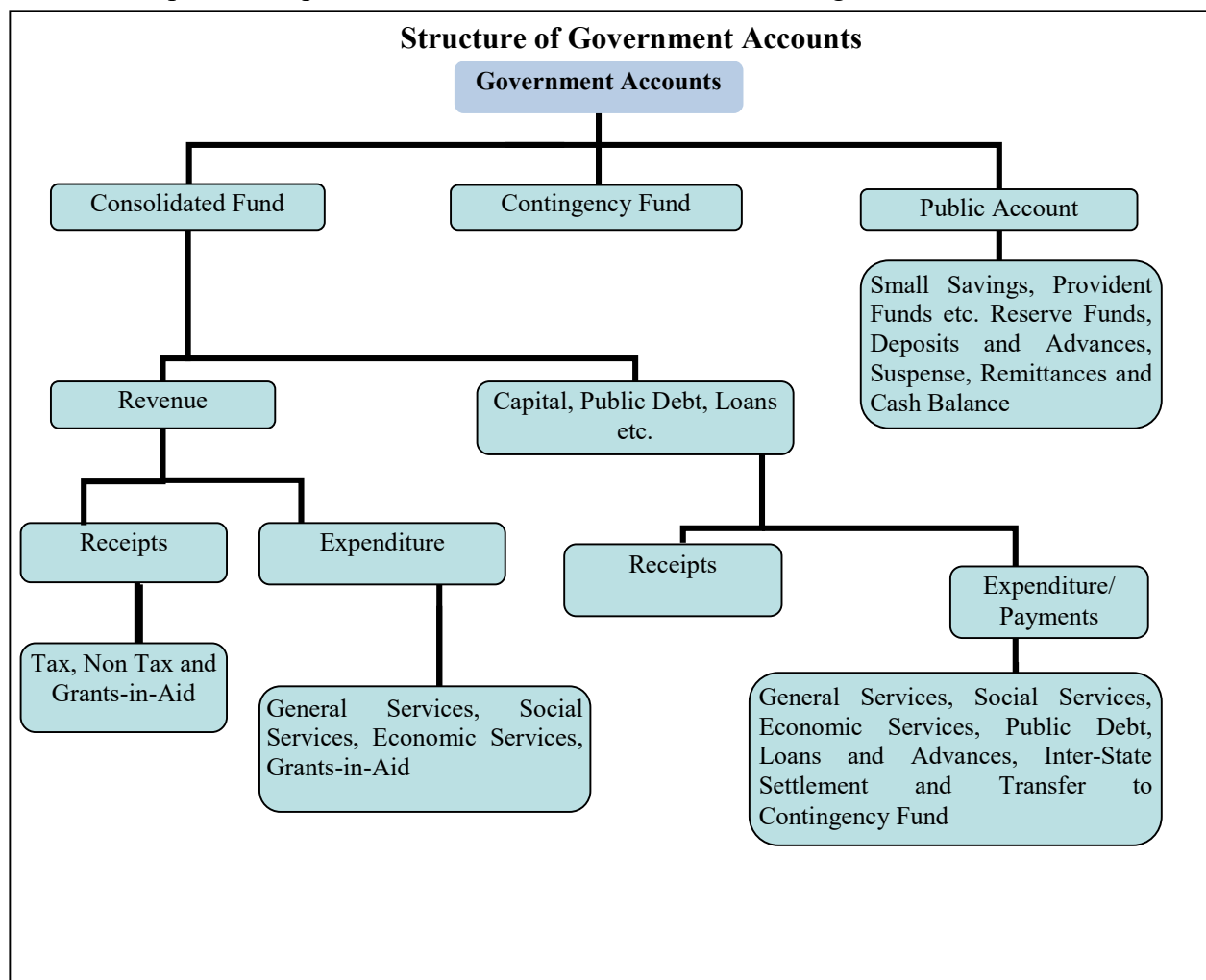
0005 to 1606	Revenue Receipts
2011 to 3606	Revenue Expenditure
4000	Capital Receipts
4046 to 7810	Capital Expenditure (including Public Debt, Loans & Advances)
7999	Appropriation to the Contingency Fund
8000	Contingency Fund
8001 to 8999	Public Account

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

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depiction in the Demands for Grants presented to the Legislature and in the Appropriation Accounts, where, expenditure is depicted at the gross level.

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



B. What the Finance Accounts contain

The Finance Accounts are presented in two volumes.

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

1. **Statement of Financial Position:** This statement depicts the cumulative figures of assets and liabilities of the State Government, as they stand at the end of the year, and as compared to the position at the end of the previous year.

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

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This statement corresponds to the detailed Statement 19 in Volume II of the Finance Accounts.

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

Volume II of the Finance Accounts contains two parts-nine detailed statements in Part I and 13 Appendices in Part II.

Part I of Volume II

- 14. Detailed Statement of Revenue and Capital Receipts by Minor Heads:** This statement corresponds to the Summary Statement 3 in Volume I of the Finance Accounts.
- 15. Detailed Statement of Revenue Expenditure by Minor Heads:** This statement, which corresponds to the summary Statement 4 in Volume I, depicts the revenue expenditure of the State Government under Administrative Expenditure and

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Programme Expenditure (State Sector Schemes, Centrally Sponsored Schemes/Central Sector Schemes). Charged and Voted expenditure are exhibited distinctly.

16. Detailed Statement of Capital Expenditure by Minor Heads and Sub-heads:

This statement, which corresponds to the summary Statement 5 in Volume I, depicts the capital expenditure (during the year and cumulatively) of the State Government under Administrative Expenditure and Programme Expenditure (State Sector Schemes, Centrally Sponsored Schemes/Central Sector Schemes). Charged and Voted expenditure are exhibited distinctly. In addition to representing details of capital expenditure at Minor Head level, in respect of significant schemes, this statement depicts details at Sub-head levels also.

17. Detailed Statement of Borrowings and Other Liabilities: This statement, which corresponds to the summary Statement 6 in Volume I, contains details of all loans raised by the State Government (market loans, bonds, loans from the Central Government, loans from Financial Institutions, Special Securities issued to National Small Savings Fund, etc.) and Ways and Means advances extended by the Reserve Bank of India. This statement presents the information on loans under three categories: (a) details of individual loans, (b) maturity profile, i.e., amounts payable in respect of each category of loans in different years, and (c) interest rate profile of outstanding loans and annexure depicting Market loans.

18. Detailed Statement of Loans and Advances given by the State Government: This statement corresponds to the summary Statement 7 in Volume I.

19. Detailed Statement of Investments of the Government: This statement depicts details of investments entity wise and Major and Minor Head wise details of discrepancies, if any, between Statements 16 and 19. This statement corresponds to Statement 8 in Volume I.

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

21. Detailed Statement on Contingency Fund and Other Public Account transactions: This statement depicts at Minor Head level details of unrecouped

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amounts under Contingency Fund, consolidated position of Public Accounts transactions during the year, and outstanding balances at the end of the year. This Statement corresponds to Statement 13 in Volume I.

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

Part II of Volume II

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

C. Ready Reckoner

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

Parameter	Summary Statements (Volume I)	Detailed Statements (Volume II)	Appendices
Revenue Receipts (including Grants received), Capital Receipts	2, 3	14	
Revenue Expenditure	2, 4	15	I (Salary), II (Subsidy)
Grants-in-Aid given by the Government	2,10	---	III (Grants-in-Aid)
Capital expenditure	1, 2, 4, 5, 12	16	I (Salary)
Loans and Advances given by the Government	1, 2, 4, 7	18	
Debt Position/Borrowings	1, 2, 6	17	
Investments of the Government in Companies, Corporations etc	8	19	
Cash	1, 2,12, 13		
Balances in Public Account and investments thereof	1, 2, 12, 13	21, 22	
Guarantees	9	20	
Schemes			IV (Externally Aided Projects), V (Scheme Expenditure)

D. Periodical adjustments and Book adjustments:

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

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

Examples of periodical adjustments and book adjustments are given below:

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

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

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

(4) Adjustment of Debt Waiver under the scheme of Government of India based on the recommendations of the Central Finance Commissions. These adjustments (where Central Loans are written-off by crediting Major Head 0075-Misc. General Services by contra entry in the Major Head 6004-Loans and Advances from the Central Government) have impact on both Revenue Receipts and Public Debt heads.

E. Rounding:

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



STATEMENT No. 1				
STATEMENT OF FINANCIAL POSITION				
(₹ in crore)				
Assets ¹	Reference		As on 31 March 2020	As on 31 March 2019
	(Sl. No.)			
	Notes to Accounts	Statement		
Cash				
(i) Cash in Treasuries and Local Remittances		Annexure to Statement No. 2	..	..
(ii) Departmental Balances		Annexure to Statement No. 2	19.86	19.75
(iii) Permanent Imprest		Annexure to Statement No. 2	0.33	0.33
(iv) Cash Balance Investments		Statement No. 21 & Annexure to Statement No. 2	2,48,65.00	2,31,35.59
(v) Deposits with Reserve Bank of India (If credit, balance include here with minus sign)	Para-2 (vii)	Statement No. 21 & Annexure to Statement No. 2	2,42.18	16,24.56
(vi) Investments from Earmarked Balances ²		Statement No. 21, 22 & Annexure to Statement No. 2	1,73,10.13	1,33,54.25
Capital Expenditure				
(i) Investments in Shares of Companies, Corporations, etc.	Para-3 (iv)	8, 19	56,98.65	53,53.76
(ii) Other Capital Expenditure		5, 16	15,60,27.64	13,60,95.25
Contingency Fund (un-recouped)	Para-3 (vii)	21	..	14,40.22
Loans and Advances	Para-3 (iii)	7 and 18	81,62.72	71,90.58
Advances with departmental officers		21	10.61	11.36
Suspense and Miscellaneous Balances	Para-3 (vi)	21	..	..
Remittance Balances		21	1,00.24	79.05
Cumulative excess of Expenditure over Receipts		12	..	..
Total			21,24,37.36	18,83,04.70

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

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

STATEMENT No. 1				
STATEMENT OF FINANCIAL POSITION				
(₹ in crore)				
Liabilities	Reference		As on 31 March 2020	As on 31 March 2019
	(Sl. No.)			
	Notes to Accounts	Statement		
Borrowings (Public Debt)				
(i) Internal Debt		6 and 17	6,05,95.30	5,04,21.02
(ii) Loans and Advances from Central Government		6 and 17	78,42.55	78,31.72
Non-Plan Loans			13.49	15.44
Loans for State Schemes			51,20.15	59,85.50
Loans for Central Schemes			..	..
Loans for Centrally Sponsored Schemes			..	..
Centrally Sponsored Schemes		6 and 17	2.35	2.37
Other Loans for State/UTs with Legislature Schemes		6 and 17	27,06.00	18,27.85
Other Loans			0.56	0.56
Contingency Fund (Corpus)	Para-3 (vii)	21	4,00.00	4,00.00
Liabilities on Public Account				
(i) Small Savings, Provident Fund, etc.		21	2,43,37.84	2,34,23.06
(ii) Deposits		21	2,92,56.25	2,58,27.26
(iii) Reserve Funds		21	2,13,62.47	1,41,08.86
(iv) Remittance Balances		21	..	..
(v) Suspense and Miscellaneous Balances ³	Para-3 (vi)	21	91.45	1,71.72
(vi) Misc. Capital Receipts		12	6,98.15	6,98.15
Cumulative excess of Receipts over Expenditure ⁴			6,78,53.35	6,54,22.91
Total			21,24,37.36	18,83,04.70

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

⁴ The cumulative excess of receipts over expenditure or expenditure over receipts is different from the Fiscal/Revenue deficit for the current year.

STATEMENT No. 2					
STATEMENT OF RECEIPTS AND DISBURSEMENTS					
	Receipts			Disbursements	
	2019-20	2018-19		2019-20	2018-19
(₹ in crore)					
Part - I Consolidated Fund					
Section - A : Revenue					
Revenue Receipts (Ref. Statement 3 & 14)	10,15,67.75	9,95,46.12	Revenue Expenditure (Ref. Statement 4-A, 4-B & 15)	9,91,37.30	8,53,56.41
Tax Revenue (raised by the State) (Ref. Statement 3 & 14)	3,23,15.18	3,03,18.33	Salaries ¹ (Ref. Statement 4-B & Appendix-I)	2,06,82.77	1,93,99.49
Non-Tax Revenue	..	..	Subsidies (Ref. Appendix-II)	33,66.23	31,68.16
Interest receipts (Ref. Statement 3 & 14)	14,86.58	14,62.25	Grants-in-Aid ² (Ref. Statement 4-B, 10 & Appendix-III)	2,70,31.35	2,45,93.25
Others (Ref. Statement 3)	1,31,60.62	1,28,14.28		..	..
Total Non-Tax Revenue (Ref. Statement 3 & 14)	1,46,47.20	1,42,76.53	General Services (Ref. Statement 4 & 15)	..	..
	..	..	Interest Payment and Service of Debt (Ref. Statement 4-A, 4-B & 15)	60,62.56	58,00.37
	..	..	Pension (Ref. Statement 4-A, 4-B & 15)	1,42,73.40	1,05,19.60
Share of Union Taxes/Duties (Ref. Statement 3 & 14)	3,04,53.27	3,53,53.73	Others (Ref. Statement 4-B)	25,50.80	24,13.63
	..	..	Total General Services (Ref. Statement 4-A & 15)	2,28,86.76	1,87,33.60
	..	..	Social Services (Ref. Statement 4-A & 15)	1,48,45.16	1,12,30.83
	..	..	Economic Services (Ref. Statement 4-A & 15)	88,90.98	68,68.07
Grants from Central Government (Ref. Statement 3 & 14)	2,41,52.10	1,95,97.53	Compensation and assignment to Local Bodies and PRIs (Ref. Statement 4-A & 15)	14,34.05	13,63.02
Revenue Deficit	..	..	Revenue Surplus	24,30.45	1,41,89.71

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

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

STATEMENT No. 2					
STATEMENT OF RECEIPTS AND DISBURSEMENTS					
	Receipts			Disbursements	
	2019-20	2018-19		2019-20	2018-19
(₹ in crore)					
Part - I Consolidated Fund					
Section - B : Capital					
Capital Receipts (Ref. Statement 3 & 14)	..	..	Capital Expenditure (Ref. Statement 4-A, 4-B & 16)	2,02,77.28 (D)	2,34,82.09 (C)
	..	..	General Services (Ref. Statement 4-A & 16)	8,05.56	7,29.59
	..	..	Social Services (Ref. Statement 4-A & 16)	52,63.84	45,45.07
	..	..	Economic Services (Ref. Statement 4-A & 16)	1,42,07.87	1,82,07.43
Recoveries of Loans and Advances (Ref. Statement 3, 7 & 18)	2,87.16	3,05.30	Loans and Advances disbursed (Ref. Statement 4-A, 7 & 18)	12,59.31	11,70.31
			General Services (Ref. Statement 4-A, 7 & 18)	7,00.00	7,00.00
			Social Services (Ref. Statement 4-A, 7 & 18)	..	..
			Economic Services (Ref. Statement 4-A, 7 & 18)	4,51.58*	3,60.92
			Loans to Government Servants (Ref. Statement 4-A, 7 & 18)	1,07.73	94.25
			Loans to Misc. Services (Ref. Statement 4-A, 7 & 18)	..	15.14
Public Debt Receipts (Ref. Statement 3, 6 & 17)	1,46,78.86	1,00,02.61	Repayment of Public Debt (Ref. Statement 4-A, 6 & 17)	44,93.75	39,39.70
Internal Debt (market loans etc)	1,37,20.75	90,19.54	Internal Debt (market loans) (Ref. Statement 4-A, 6 & 17)	35,46.47	31,82.76
Loans from GOI (Ref. Statement 3, 6 & 17)	9,58.11	9,83.06	Loans from Central Government (Ref. Statement 4-A, 6 & 17)	9,47.28	7,56.94
			Transfer to Contingency Fund	..	..
Net of Inter-State Settlement Account	..	..	Net of Inter-State Settlement Account	..	..
Total Receipts Consolidated Fund (Ref. Statement 3)	11,65,33.77	10,98,54.03	Total Expenditure Consolidated Fund (Ref. Statement 4)	12,51,67.63	11,39,48.51
Deficit in Consolidated Fund	86,33.85	40,94.48	Surplus in Consolidated Fund	..	..
(C) Includes ₹1,67.06 crore towards Salary and Office Expenses ₹7.14 crore.					
(D) Includes ₹1,63.97 crore towards Salary and Office Expenses ₹8.86 crore.					

STATEMENT No. 2					
STATEMENT OF RECEIPTS AND DISBURSEMENTS					
	Receipts			Disbursements	
	2019-20	2018-19		2019-20	2018-19
(₹ in crore)					
Part - II Contingency Fund					
Contingency Fund (Ref. Statement 21)	14,40.22		Contingency Fund (Ref. Statement 21)		14,40.22
Part - III Public Account ³					
Small Savings (Ref. Statement 21)	51,17.40	51,26.00	Small Savings (Ref. Statement 21)	42,02.61	33,78.25
Reserve and Sinking Funds (Ref. Statement 21)	1,67,31.87	1,06,72.79	Reserve and Sinking Funds (Ref. Statement 21)	1,34,34.15	1,15,92.12
Deposits (Ref. Statement 21)	2,37,85.55	2,23,01.53	Deposits (Ref. Statement 21)	2,03,56.56	1,80,99.23
Advances (Ref. Statement 21)	3,23.46	2,26.05	Advances (Ref. Statement 21)	3,22.71	2,26.02
Suspense and Misc. (Ref. Statement 21)	27,94,42.66	29,33,44.98	Suspense and Misc. ⁴ (Ref. Statement 21)	28,12,52.45	29,17,86.98
Remittances (Ref. Statement 21)	2,86,74.50	2,45,45.83	Remittances (Ref. Statement 21)	2,86,95.69	2,45,32.35
Total Receipts Public Account (Ref. Statement 21)	35,40,75.43	35,62,17.18	Total Disbursements Public Account (Ref. Statement 21)	34,82,64.17	34,96,14.95
Deficit in Public Account	..	..	Surplus in Public Account	58,11.26	66,02.23
Opening Cash Balance	16,24.56	5,57.03	Closing Cash Balance	2,42.18	16,24.56
Increase in Cash Balance	..	10,67.53	Decrease in Cash Balance	13,82.38	..

³ For details see Statement No. 21 in Volume-II.

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

ANNEXURE A

CASH BALANCES AND INVESTMENTS OF CASH BALANCES

	As on 31 March 2020	As on 1 April 2019
1	2	3
	(₹ in crore)	
a) General Cash Balance		
1. Cash in Treasuries	..	..
2. Deposits with the Reserve Bank ¹	2,42.18@	16,24.56@
3. Remittances in Transit	..	..
TOTAL	2,42.18	16,24.56
4. Investments held in the Cash Balance – Investment Account	2,48,65.00#	2,31,35.59#
TOTAL-(a)	2,51,07.18	2,47,60.15
b) Other Cash Balances and Investments		
1. Cash with Departmental Officers (viz. Officers of Forest, Public Works Departments, etc.)	19.86	19.75
2. Permanent Advances for contingent expenditure with Departmental Officers	0.33	0.33
3. Investment of Earmarked Funds	17,310.13	1,33,54.25
TOTAL- (b)	17,330.32	1,33,74.33
TOTAL- (a) and (b)	42,437.50	3,81,34.48

Note: ¹ The Balance under Head ‘Deposits with Reserve Bank’ is arrived at after taking into account the Inter-Government monetary settlements pertaining to transactions of the Financial Year 2019-20 advised to the Reserve Bank of India.

Note: @ There was a net difference of ₹0.70 crore (Debit) between the figure (₹2,42.18 crore) reflected in the Accounts (Debit) and that intimated by the Reserve Bank of India ₹2,41.48 crore (Credit) in respect of Deposits with Reserve Bank of India included in the Cash Balance. After reconciliation and adjustment, the difference is reduced to ₹0.05 crore (Debit) (June 2020).

Includes ₹1,67,58.14 crore relating to Odisha Mineral Bearing Areas Development Corporation (OMBADC).

ANNEXURE A

CASH BALANCES AND INVESTMENTS OF CASH BALANCES

Explanatory Notes

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

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

For arriving at the daily cash balance² for the purpose of grant of Ways and Means advances/Overdraft, the RBI evaluates the holdings of 14 days Treasury Bills along with the transactions reported (at RBI counters, Inter-Government transactions and Treasury transactions reported by the agency banks) for the day. To the cash balance so arrived at, the maturity of 14 days Treasury Bills if any, is added and excess balance, if any, after maintaining the minimum cash balance is reinvested in Treasury Bills. If the net cash balance arrived at results in less than the minimum cash balance or a credit balance and if there are no 14 days Treasury Bills maturing on that day, RBI rediscounts the holdings of the 14 days Treasury Bills and makes good the shortfall. If there is no holding of 14 days Treasury Bills on that day the State Government applies for Special Drawing Facility, Ways and Means Advances/ Over Draft.

Note ² - The cash balance ('Deposits with RBI') above is the closing cash balance of the year as on 31 March 2020 but worked out by 10 April 2020 and not simply the daily balance on 31 March 2020.

ANNEXURE A

CASH BALANCES AND INVESTMENTS OF CASH BALANCES

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

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

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

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

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

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

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

ANNEXURE A

CASH BALANCES AND INVESTMENTS OF CASH BALANCES

(e) The investments held in the Cash Balance Investment Account as on 31 March 2020 were for ₹2,48,65.00 crore. These were invested in Government of India Securities and Treasury Bills. The interest realised during the year on such investment was ₹14,22.96 crore, which included ₹2,94.56 crore being interest on 14 days Treasury Bills rediscounted during 2019-20.

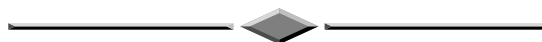
(f) Details of Cash Balance Investment Account:

(a)	Government of India Stock -	₹82.09 crore
(b)	14 days Government of India Treasury Bills	₹80,24.78 crore
(c)	91 days Government of India Treasury Bills	Nil
(d)	182 days Government of India Treasury Bills	₹1,12,09.66 crore
(e)	364 days Government of India Treasury Bills	₹55,48.47 crore

TOTAL	₹2,48,65.00 crore
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(g) The investment out of the Earmarked Funds at the end of the year was ₹17,310.13 crore, details of which are given in the Annexure to Statement No. 22.

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



STATEMENT No. 3		
STATEMENT OF RECEIPTS (CONSOLIDATED FUND)		
Description	Actuals	
	2019-20	2018-19
(₹ in crore)		
A. Tax Revenue		
A.1 Own Tax Revenue		
State Goods and Services Tax (SGST)	1,32,03.52	1,19,42.59
Land Revenue	7,20.69	5,11.07
Stamps and Registration Fees	14,34.97	12,37.46
State Excise	44,95.42	39,25.12
Taxes on Sales, Trade etc.	74,54.81	73,10.24
Taxes on Vehicles	18,36.32	17,45.58
Taxes on Goods and Passengers	1,33.44	1,82.32
Others	30,36.01	34,63.95
A.2 Share of net proceeds of Taxes		
Central Goods and Services Tax (CGST)	86,41.66	87,25.35
Integrated Goods and Services Tax (IGST)		6,96.30
Corporation Tax	1,03,83.35	1,22,93.90
Taxes on Income other than Corporation Tax	81,36.08	90,53.94
Other Taxes on Income and Expenditure	..	64.03
Taxes on Wealth	0.46	4.51
Customs	19,30.32	25,05.86
Union Excise Duties	13,42.10	16,65.28
Service Tax	0.01	3,26.30
Other Taxes and Duties on Commodities and Services	19.29	18.26
Total A. Tax Revenue	6,27,68.45	6,56,72.06
B. Non Tax Revenue		
Non-ferrous Mining and Metallurgical Industries	1,10,20.02	1,04,79.61
Interest Receipts	14,86.58	14,62.25
Dividends and Profits	3,21.38	5,43.94
Miscellaneous General Services	4,11.49	4,19.13
Major Irrigation	4,73.67	3,81.78
Medium Irrigation	2,27.86	2,86.80
Ports and Light Houses	1,15.21	88.25
Police	96.62	67.94
Medical and Public Health	71.10	49.85
Water Supply and Sanitation	66.96	96.54
Roads and Bridges	44.16	66.69
Public Works	46.44	63.35
Other Administrative Services	30.80	40.84
Forestry and Wildlife	28.33	31.67
Education, Sports, Art and Culture	26.56	25.92
Other Social Services	24.09	15.93
Coal and Lignite	19.57	20.14
Crop Husbandry	20.12	16.40
Housing	18.80	17.76

STATEMENT No. 3		
STATEMENT OF RECEIPTS (CONSOLIDATED FUND)		
Description	Actuals	
	2019-20	2018-19
	(₹ in crore)	
Contributions and Recoveries towards Pension and Other Retirement benefits	16.13	14.41
Labour and Employment	14.56	13.28
Other General Economic Services	14.10	13.46
Public Service Commission	10.17	1.79
Minor Irrigation	8.39	8.48
Co-operation	4.62	4.03
Urban Development	4.23	1.96
Stationery and Printing	3.87	3.71
Civil Supplies	3.71	3.26
Tourism	2.65	3.04
Other Agricultural Programmes	2.59	3.82
Animal Husbandry	1.67	1.75
Industries	1.66	15.33
Power	1.53	3.67
Civil Aviation	1.48	5.35
Jails	1.17	1.38
Fisheries	1.47	0.99
Village and Small Industries	0.97	0.75
Social Security and Welfare	0.72	0.29
Petroleum	0.58	..
Inland Water Transport	0.48	0.37
Information and Publicity	0.29	0.18
Land Reforms	0.25	0.10
Family Welfare	0.11	0.01
Other Rural Development Programmes	0.02	0.32
Road Transport	0.02	..
Food Storage and Warehousing	..	0.01
Dairy Development	..	..
Non Conventional Sources of Energy	..	..
Other Scientific Research	..	..
Total B. Non Tax Revenue	1,46,47.20	1,42,76.53
C. Grants-in-Aid from Central Government		
C.5 Grants for Special Plan Schemes		
C.6 Centrally Sponsored Schemes		
Central Assistance/Share	1,28,09.15	1,25,22.86
Grants under proviso to Article 275(1) of the Constitution	2,38.02	3,90.06
Grants from Central Road Fund	..	1,11.93
Externally Aided Projects-Grants for Centrally Sponsored Schemes	8.45	..
C.7 Finance Commission Grants		
Grants for Rural Local Bodies	25,85.94	17,68.44

STATEMENT No. 3		
STATEMENT OF RECEIPTS (CONSOLIDATED FUND)		
Description	Actuals	
	2019-20	2018-19
(₹ in crore)		
Grants in aid for State Disaster Response Fund	5,52.00	7,78.50
Grants for Urban Local Bodies	4,25.39	2,92.73
C.8 Other Transfer/Grants to States/Union Territories with Legislatures		
Grants to cover gap in resources	..	..
Compensation for loss of revenue arising out of implementation of GST	39,28.78	33,90.00
Grants towards Contribution to National Disaster Response Fund (NDRF)	32,94.10	3,41.72
Grants from Central Road Fund	2,86.96	..
Special Assistance	23.28	1.29
Other Receipts	0.03	..
Total C. Grants	2,41,52.10	1,95,97.53
Total Revenue Receipts (A+B+C)	10,15,67.75	9,95,46.12
D. Capital Receipts		
Disinvestment proceeds	..	..
Others	..	..
Total D. Capital Receipts	..	..
E. Public Debt Receipts	..	..
E.1 Internal Debt of the State Government		
Market Loans	75,00.00	55,00.00
Bonds		
Loans from Financial Institutions	62,20.75	35,19.54
Special Securities issued to NSSF of Central Government	..	..
Other Loans	..	..
E.2 Loans and Advances from the Central Government		
Non-Plan Loans	..	..
Loans for State/ Union Territory Plan Schemes	(-)11.53	0.03
Other Loans	9,69.64	9,83.03
Total E. Public Debt Receipts	1,46,78.86	1,00,02.60
F. Loans and Advances by State Government (Recoveries)*	2,87.16	3,05.30
G. Inter State Settlement	..	..
Total - Receipts in Consolidated Fund (A+B+C+D+E+F+G)	11,65,33.77	10,98,54.02

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

STATEMENT No. 4					
STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND					
A. EXPENDITURE BY FUNCTION				(₹ in crore)	
Description	2019-2020		Loans &		Total
	Revenue	Capital	Advances		
A General Services					
A.1 Organs of State					
Parliament/ State/ Union Territory Legislatures	43.16				43.16
President/ Vice-President/ Governor/ Administrator of Union Territories	11.31				11.31
Council of Ministers	22.34				22.34
Administration of Justice	5,12.15				5,12.15
Elections	1,21.34				1,21.34
A.2 Fiscal Services					
Land Revenue	5,56.63				5,56.63
Stamps and Registration	63.87				63.87
State Excise	88.11				88.11
Taxes on Sales, Trade etc.	1,25.36				1,25.36
Taxes on Vehicles	1,09.81				1,09.81
Other Taxes and Duties on Commodities and Services	18.51				18.51
Other Fiscal Services	4.83				4.83
Interest Payments	60,62.56				6062.56
A.3 Administrative Services					
Public Service Commission	21.87				21.87
Secretariat-General Services	2,47.93				2,47.93
District Administration	1,96.93				1,96.93
Treasury and Accounts Administration	1,57.37				1,57.37
Police	32,94.18				32,94.18
Jails	1,55.29				1,55.29
Stationery and Printing	51.54	0.34			51.88
Public Works	9,37.63	8,05.22			17,42.85
Vigilance	66.30				66.30
Other Administrative Services	4,56.03				4,56.03
A.4 Pension and Miscellaneous General Services					
Pensions and Other Retirement Benefits	1,42,73.40				1,42,73.40
Miscellaneous General Services	10,02.54		7,00.00		17,02.54

STATEMENT No. 4					
STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND					
A. EXPENDITURE BY FUNCTION				(₹ in crore)	
Description	2019-2020		Loans &		Total
	Revenue	Capital	Advances		
Total - General Services	2,86,00.98	8,05.56	7,00.00		3,01,06.54
B Social Services					
B.1 Education, Sports, Art and Culture					
General Education	1,67,32.87	5,01.65			1,72,34.52
Technical Education	2,42.89	1,13.48			3,56.37
Sports and Youth Services	1,21.25	1,43.50			2,64.75
Art and Culture	1,31.15				1,31.15
B.2 Health and Family Welfare					
Medical and Public Health	52,74.89	5,04.09			57,78.98
Family Welfare	4,06.34				4,06.34
B.3 Water Supply, Sanitation, Housing and Urban Development					
Water Supply and Sanitation	39,73.98	31,26.41			71,00.39
Housing	2,67.43	3,43.84			6,11.27
Urban Development	26,03.08	1,21.94			27,25.02
B.4 Information and Broadcasting					
Information and Publicity	89.86				89.86
B.5 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes					
Welfare of Schedule Castes, Scheduled Tribes and Other Backward Classes	24,57.83	1,53.30			26,11.13
B.6 Labour and Labour Welfare					
Labour and Employment	1,25.60				1,25.60
B.7 Social Welfare and Nutrition					
Social Security and Welfare	65,65.44	23.80			65,89.24
Nutrition	5.07				5.07
Relief on account of Natural Calamities	42,90.25				42,90.25
B.8 Others					
Other Social Services	53.80	2,31.84			2,85.64
Secretariat-Social Services	1,74.92				1,74.92
Total - Social Services	4,35,16.66	52,63.84			4,87,80.50

STATEMENT No. 4					
STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND					
A. EXPENDITURE BY FUNCTION				(₹ in crore)	
Description	2019-2020		Loans &		Total
	Revenue	Capital	Advances		
C Economic Services					
C.1	Agriculture and Allied Activities				
	Crop Husbandry	70,31.92	54.91	1,45.00	72,31.83
	Soil and Water Conservation	2,48.15			2,48.15
	Animal Husbandry	41,0.06	27.23		4,37.29
	Dairy Development	44.57	81.24		1,25.81
	Fisheries	1,60.24			1,60.24
	Forestry and Wild Life	7,67.42	3.00	0.04	7,70.46
	Food, Storage and Warehousing	13,87.41			13,87.41
	Agricultural Research and Education	1,77.06			1,77.06
	Co-operation	7,58.14	45.67	55.14	8,58.95
	Other Agricultural Programmes	6.83	3.00		9.83
C.2	Rural Development				
	Special Programmes for Rural Development	11,24.66			11,24.66
	Rural Employment	45,96.39			45,96.39
	Land Reforms	21.95			21.95
	Other Rural Development Programmes	39,93.97	3,48.46		43,42.43
	Other Special Areas Programmes	2.90	1,49.37		1,52.27
C.3	Special Area Programmes				
	Major Irrigation	5,70.47	15,05.01		20,75.48
	Medium Irrigation	87.50	6,07.86		6,95.36
	Minor Irrigation	2,81.01	16,55.10		19,36.11
	Command Area Development	1,97.76			1,97.76
	Flood Control and Drainage	1,68.73	9,80.43		11,49.16
C.4	Energy				
	Power	17.54	21,34.40	2,51.39	24,03.33
	New and Renewable Energy	39.56			39.56
C.5	Industry and Minerals				
	Village and Small Industries	2,78.53			2,78.53
	Industries	1,28.95	1.73		1,30.68
	Non-ferrous Mining and Metallurgical Industries	93.05			93.05
	Other Industries	66.87			66.87
	Other Outlays on Industries and Minerals	1,78.71			1,78.71
C.6	Transport				
	Ports and Light Houses	5.88	2.19		8.07

STATEMENT No. 4					
STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND					
A. EXPENDITURE BY FUNCTION				(₹ in crore)	
Description	2019-2020		Loans &		Total
	Revenue	Capital	Advances		
C Economic Services - (Contd.)					
	Civil Aviation	3.28	20.18		23.46
	Roads and Bridges	18,72.61	61,23.63		79,96.24
	Road Transport	1.60	1,23.06		1,24.66
	Inland Water Transport	5.86			5.86
	Other Transport Services		1,96.78		1,96.78
C.7	Science Technology and Environment				
	Other Scientific Research	39.59			39.59
	Ecology and Environment	35.57			35.57
C.8	General Economic Services				
	Secretariat-Economic Services	6,27.24			6,27.24
	Tourism	88.61	1,13.50		2,02.11
	Foreign Trade and Export Promotion	7.78			7.78
	Census Surveys and Statistics	29.38			29.38
	Civil Supplies	18.45			18.45
	General Financial and Trading Institutions		21.47		21.47
	Other General Economic Services	9.41	9.65		19.06
	Total - Economic Services	2,55,85.61	1,42,07.87	4,51.58	4,02,45.06
D	Loans,Grants-in-aid and Contributions				
	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	14,34.05			14,34.05
	Total - Loans,Grants-in-aid and Contributions	14,34.05			14,34.05
E	Public Debt				
	Internal Debt of the State Government			35,46.47	35,46.47
	Loans and Advances from the Central Government			9,47.28	9,47.28
	Total - Public Debt			44,93.75	44,93.75
F	Loans To Government Servants, etc.				
	Loans to Government Servants, etc.			1,07.73	1,07.73
	Miscellaneous Loans				
	Total - Loans To Government Servants, etc.			1,07.73	1,07.73
	Total- Loans, Grants in Aid & Contributions, Public Debt and Loans to Government Servants, etc. (D+E+F)	14,34.05		46,01.48	60,35.53
	Total Consolidated Fund Expenditure	9,91,37.30	2,02,77.28	57,53.06	12,51,67.63

STATEMENT No. 4

STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND

B. EXPENDITURE BY NATURE

(₹ in crore)

Object of Expenditure	2017-18			2018-19			2019-20		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
Grants-in-Aid(a)	2,05,17.90	..	2,05,17.90	2,45,93.25	..	2,45,93.25	2,70,31.35	..	2,70,31.35
Salaries	1,75,26.82	1,70.54	1,76,97.36	1,93,99.49	..	1,93,99.49	2,06,82.77	1,63.97	2,08,46.74
Pension	86,92.86		86,92.86	1,05,19.60	..	1,05,19.60	1,42,73.40	..	1,42,73.40
Major Works	..	50,25.83	50,25.83	..	39,33.14	39,33.14	2.63	30,82.05	30,84.68
Interest Payment and Service of Debt	49,88.34	..	49,88.34	58,00.37	..	58,00.37	60,62.56	..	60,62.56
Subsidies	28,59.59	..	28,59.59	31,68.16	..	31,68.16	33,66.23	..	33,66.23
Special Bonds of State Government for Small Savings Loans	10,39.87	..	10,39.87	9,55.03	..	9,55.03	8,76.56	..	8,76.56
Scholarship and Stipend	11,70.47	..	11,70.47	13,63.87	..	13,63.87	12,51.99	..	12,51.99
Maintenance and Repairs	9,37.20	..	9,37.20	5,92.74	..	5,92.74	5,98.86	..	5,98.86
Construction of Buildings	12.00	3,97.68	4,09.68	0.88	5,55.07	5,55.95	0.00	5,02.83	5,02.83
Construction of 33/11 KV New Grid Substations	..	7,81.00	7,81.00	..	5,00.00	5,00.00	0.00	1,10.00	1,10.00
Compensation	8,52.85	..	8,52.85	9,50.35	..	9,50.35	10,14.95	..	10,14.95
Supplementary Nutrition Programme	7,07.25	..	7,07.25	9,24.80	..	9,24.80	10,19.00	..	10,19.00
Devolution	6,58.03	..	6,58.03	6,57.99	..	6,57.99	6,58.37	..	6,58.37
Biju Setu Yojana	..	4,58.13	4,58.13	..	4,95.87	4,95.87	..	5,50.72	5,50.72
Investment	..	5,51.19	5,51.19	..	..	..	..	..	..
Lift Irrigation	1,19.95	8,23.13	9,43.08	1,19.95	6,71.68	7,91.63	..	5,03.70	5,03.70
Land Acquisition	..	4,42.39	4,42.39	..	3,02.00	3,02.00	..	3,37.12	3,37.12
Office Express	3,95.80	4.90	4,00.70	4,59.45	7.14	4,66.59	5,38.23	8.86	5,47.09
Subsidy for Agriculture Inputs etc.	7,54.22	..	7,54.22	4,68.44	..	4,68.44	3,12.39	..	3,12.39
Mukhya Mantri Sadak Yojana	..	2,92.08	2,92.08	..	2,98.03	2,98.03	0.00	3,19.19	3,19.19
Worked Charged Salaries	3,24.50	47.29	3,71.79	3,36.77	46.95	3,83.72	3,10.44	47.49	3,57.93
Payment of Incentive	27.37	..	27.37	27.40	..	27.40	27.40	..	27.40
Medicine	3,24.78	..	3,24.78	3,74.96	..	3,74.96	69.84	..	69.84
Rural Electrification under Biju Grama Jyoti	..	2,00.00	2,00.00	..	1,50.00	1,50.00	0.00	0.07	0.07
Tools and Equipment	2,10.12	7.71	2,17.83	2,78.67	12.41	2,91.08	1,11.27	6.90	1,18.17
Pipe Water Supply, Spot Sources and Sustainability, etc.	1,99.23	..	1,99.23	2,53.35	..	2,53.35	7,20.97	..	7,20.97
Others	31,05.02	5,21.66	36,26.68	50,89.48	4,51.61	55,41.09	92,36.79	11,44.24	1,03,81.03
Installation of Mega-Lift Irrigation Schemes	..	8,23.13	8,23.13	..	6,71.68	6,71.68	..	5,03.70	5,03.70
Jalanidhi	1,59.47	..	1,59.47	1,56.52	..	1,56.52	..	..	..

STATEMENT No. 4

STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND

B. EXPENDITURE BY NATURE

(₹ in crore)

Object of Expenditure	2017-18			2018-19			2019-20		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
Flood Restoration Work	..	95.93	95.93	..	2,02.29	2,02.29	..	2,13.26	2,13.26
Completion of Incomplete Project	..	60.02	60.02	..	47.36	47.36	..	38.65	38.65
Improvement of Water Bodies With Domestic Support	..	8.76	8.76	..	46.14	46.14	..	11.28	11.28
Special Repairs	30.78	..	30.78	25.49	..	25.49	22.25	..	22.25
Others (b)	63,39.09	1,03,97.18	1,67,36.27	9092.70	15090.72	24183.42	1,18,76.20	1,27,33.24	2,46,09.44
Gross Total	7,19,53.51	2,11,08.55	9,30,62.06	85609.71	23482.09	109091.80	10,00,64.45	2,02,77.28	12,03,41.73
Deduct Recoveries	(-)1,16.21	..	(-)1,16.21	(-)2,53.30	..	(-)2,53.30	(-)9,27.15	..	(-)9,27.15
Net Total	7,18,37.30	2,11,08.55	9,29,45.85	85356.41	23482.09	108838.50	9,91,37.30	2,02,77.28	11,94,14.58

(a) Grants-in-Aid excludes expenditure transferred to PRIs and ULBs as Compensation and assignments under Major Head- '3604'.

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

STATEMENT No. 5						
STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE						
Major Head	Description	Expenditure during 2018-19	Progressive expenditure upto 2018-19	Expenditure during 2019-20	Progressive expenditure upto 2019-20	Per cent Increase (+)/ Decrease (-)
1	2	3	4	5	6	7
(₹ in crore)						
A. Capital Account of General Services						
4047	Capital Outlay on other Fiscal Services	...	1.00	...	1.00	..
4055	Capital Outlay on Police	...	2,17.47	...	2,17.47	..
4058	Capital Outlay on Stationery and Printing	5.00	29.70	0.34	30.04	(+)1.14
4059	Capital Outlay on Public Works	7,24.59	44,70.27	8,05.23	52,75.50	(+)18.01
Total - A. General Services		7,29.59	47,18.44	8,05.56	55,24.01	(+)17.07
B. Capital Account of Social Services						
(a) Capital Account of Education, Sports, Art and Culture						
4202	Capital Outlay on Education, Sports, Arts and Culture	8,23.80	35,41.98	7,58.62	43,00.61	(+)21.42
Total - (a) Capital Account of Education, Sports, Art and Culture		8,23.80	35,41.98	7,58.62	43,00.61	(+)21.42
(b) Capital Account of Health and Family Welfare						
4210	Capital Outlay on Medical and Public Health	6,19.57	36,64.07	5,04.09	41,68.16	(+)13.76
4211	Capital Outlay on Family Welfare	...	2.33	...	2.33	..
Total - (b) Capital Account of Health and Family Welfare		6,19.57	36,66.40	5,04.09	41,70.49	(+)13.75

STATEMENT No. 5

STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2018-19	Progressive expenditure upto 2018-19	Expenditure during 2019-20	Progressive expenditure upto 2019-20	Per cent Increase (+)/ Decrease (-)
1	2	3	4	5	6	7
(₹ in crore)						
B. Capital Account of Social Services - (Contd.)						
(c) Capital Account of Water Supply and Sanitation, Housing and Urban Development						
4215	Capital Outlay on Water Supply and Sanitation	21,33.10	89,75.17	31,26.41	1,21,01.58	(+)34.83
4216	Capital Outlay on Housing	3,47.60	25,96.42	3,43.83	29,40.25	(+)13.24
4217	Capital Outlay on Urban Development	1,46.26	7,19.37	1,21.94	8,41.30	(+)16.95
Total - (c) Capital Account of Water Supply and Sanitation, Housing and Urban Development		26,26.96	1,22,90.96	35,92.18	1,58,83.13	(+)29.23
(d) Capital Account of Information and Broadcasting						
4220	Capital Outlay on Information and Publicity	...	0.29	...	0.29	..
4221	Capital Outlay on Broadcasting	...	...	...	...	..
Total - (d) Capital Account of Information and Broadcasting		...	0.29	...	0.29	..
(e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes						
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	3,73.47	43,69.28	1,53.30	45,22.58	(+)3.51
Total - (e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes		3,73.47	43,69.28	1,53.30	45,22.58	(+)3.51

STATEMENT No. 5

STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2018-19	Progressive expenditure upto 2018-19	Expenditure during 2019-20	Progressive expenditure upto 2019-20	Per cent Increase (+)/ Decrease (-)
1	2	3	4	5	6	7
(₹ in crore)						
B. Capital Account of Social Services - (Concl'd.)						
(g) Capital Account of Social Welfare and Nutrition						
4235	Capital Outlay on Social Security and Welfare	21.05	8,52.04	23.80	8,75.84	(+)2.79
	Total - (g) Capital Account of Social Welfare and Nutrition	21.05	8,52.04	23.80	8,75.84	(+)2.79
(h) Capital Account of Other Social Services						
4250	Capital Outlay on other Social Services	80.22	6,14.84	2,31.84	8,46.68	(+)37.71
	Total - (h) Capital Account of Other Social Services	80.22	6,14.84	2,31.84	8,46.68	(+)37.71
	Total - B. Capital Account of Social Services	45,45.07	2,53,35.79	52,63.84	3,05,99.62	(+)20.78
C. Capital Account of Economic Services						
(a) Capital Account of Agriculture and Allied Activities						
4401	Capital Outlay on Crop Husbandry	59.20	2,18.24	54.91	2,73.15	(+)25.16
4402	Capital Outlay on Soil and Water Conservation	...	4.05	...	4.05	..
4403	Capital Outlay on Animal Husbandry	25.06	2,79.99	27.23	3,07.22	(+)9.73
4404	Capital Outlay on Dairy Development	72.79	73.86	81.24	1,55.10	(+)1,09.99
4405	Capital Outlay on Fisheries	19.98	1,58.88	...	1,58.89	(+)0.01
4406	Capital Outlay on Forestry and Wild Life	3.97	8,35.82	3.00	8,38.82	(+)0.36
4408	Capital Outlay on Food Storage and Warehousing	0.34	34.11	...	34.11	..
4415	Capital Outlay on Agricultural Research and Education	...	9.60	...	9.60	..

STATEMENT No. 5

STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2018-19	Progressive expenditure upto 2018-19	Expenditure during 2019-20	Progressive expenditure upto 2019-20	Per cent Increase (+)/ Decrease (-)
1	2	3	4	5	6	7
(₹ in crore)						
C. Capital Account of Economic Services - (Contd.)						
4416	Investment in Agricultural Financial Institutions	...	5.54	...	5.54	..
4425	Capital Outlay on Co-operation	51.10	7,79.53	45.67	8,25.19	(+)5.86
4435	Capital Outlay on other Agricultural Programmes	2.19	1,43.09	3.00	1,46.09	(+)2.10
Total - (a) Capital Account of Agriculture and Allied Activities		2,34.63	25,42.71	2,15.05	27,57.76	(+)8.46
(b) Capital Account of Rural Development						
4515	Capital Outlay on other Rural Development Programmes	12,50.00	12,53.97	3,48.46	16,02.43	(+)27.79
Total - (b) Capital Account of Rural Development		12,50.00	12,53.97	3,48.46	16,02.43	(+)27.79
(c) Capital Account of Special Area Programme						
4575	Capital Outlay on other Special Areas Programmes	1,82.73	14,18.32	1,49.37	15,67.69	(+)10.53
Total - (c) Capital Account of Special Area Programme		1,82.73	14,18.32	1,49.37	15,67.69	(+)10.53
(d) Capital Account of Irrigation and Flood Control						
4700	Capital Outlay on Major Irrigation	17,96.13	1,91,39.40	15,05.01	2,06,44.41	(+)7.86
4701	Capital Outlay on Medium Irrigation	10,94.68	1,05,43.42	6,07.85	1,11,51.28	(+)5.77
4702	Capital Outlay on Minor Irrigation	17,70.71	1,06,10.08	16,55.11	1,22,65.18	(+)15.60
4711	Capital Outlay on Flood Control Projects	10,45.30	60,03.71	9,80.44	69,84.15	(+)16.33

STATEMENT No. 5						
STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE						
Major Head	Description	Expenditure during 2018-19	Progressive expenditure upto 2018-19	Expenditure during 2019-20	Progressive expenditure upto 2019-20	Per cent Increase (+)/ Decrease (-)
1	2	3	4	5	6	7
(₹ in crore)						
C. Capital Account of Economic Services - (Contd.)						
Total - (d) Capital Account of Irrigation and Flood Control		57,06.82	4,62,96.61	47,48.41	5,10,45.02	(+)10.26
(e) Capital Account of Energy						
4801	Capital Outlay on Power Projects	17,35.83	1,06,83.07	21,34.40	1,28,17.47	(+)19.98
4810	Capital Outlay on New and Renewable Energy	...	0.01	...	0.01	..
Total - (e) Capital Account of Energy		17,35.83	1,06,83.08	21,34.40	1,28,17.48	(+)19.98
(f) Capital Account of Industry and Minerals						
4851	Capital Outlay on Village and Small Industries	(-) 2.95	72.00	...	72.01	(+)0.01
4852	Capital Outlay on Iron and Steel Industries	1.06	38.28	1.73	40.00	(+)4.49
4853	Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	...	64.48	...	64.48	..
4855	Capital Outlay on Fertilizer Industries	...	0.06	...	0.06	..
4858	Capital Outlay on Engineering Industries	...	16.51	...	16.51	..
4859	Capital Outlay on Telecommunication and Electronic Industries	...	23.65	...	23.65	..
4860	Capital Outlay on Consumer Industries	...	97.36	...	97.36	..
4875	Capital Outlay on Other Industries	...	...	...	...	..
4885	Capital Outlay on Industries and Minerals	...	5,06.59	...	5,06.59	..
Total - (f) Capital Account of Industry and Minerals		(-) 1.89	8,18.93	1.73	8,20.66	(+)0.21

STATEMENT No. 5

STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2018-19	Progressive expenditure upto 2018-19	Expenditure during 2019-20	Progressive expenditure upto 2019-20	Per cent Increase (+)/ Decrease (-)
1	2	3	4	5	6	7
(₹ in crore)						
C. Capital Account of Economic Services - (Contd.)						
(g) Capital Account of Transport						
5051	Capital Outlay on Ports and Light Houses	6.16	2,04.14	2.18	2,06.33	(+)1.07
5053	Capital Outlay on Civil Aviation	64.79	2,47.54	20.18	2,67.71	(+)8.15
5054	Capital Outlay on Roads and Bridges	88,09.98	4,57,82.98	61,23.63	5,19,06.61	(+)13.38
5055	Capital Outlay on Road Transport	40.00	3,85.92	1,23.06	5,08.98	(+)31.89
5056	Capital Outlay on Inland and Water Transport	...	0.46	...	0.46	..
5075	Capital Outlay on other Transport Services	41.02	7,08.39	1,96.78	9,05.17	(+)27.78
Total - (g) Capital Account of Transport		89,61.95	4,73,29.43	64,65.83	5,37,95.26	(+)13.66
(h) Capital Account of Communication						
5275	Capital Outlay on other Communication Services	..	(-) 0.08	..	(-) 0.08	..
Total - (h) Capital Account of Communication		..	(-) 0.08	..	(-) 0.08	..
(j) Capital Account of General Economic Services						
5452	Capital Outlay on Tourism	1,04.50	7,71.35	1,13.50	8,84.85	(+)14.71
5453	Capital Outlay on Foreign Trade and Export Promotion	...	0.13	...	0.13	..
5465	Investments in General Financial and Trading Institutions	27.06	1,97.09	21.47	2,18.56	(+)10.89
5475	Capital Outlay on other General Economic Services	5.79	83.25	9.65	92.90	(+)11.59
Total - (j) Capital Account of General Economic Services		1,37.35	10,51.82	1,44.62	11,96.44	(+)13.75
Total - C. Capital Account of Economic Services		1,82,07.43	11,13,94.79	1,42,07.87	12,56,02.66	(+)12.75
Grand Total		2,34,82.08	14,14,49.02	2,02,77.28	16,17,26.29	(+)14.34

STATEMENT No. 5

STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

1. Capital Outlay on Industrial and Economical Development-

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

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

During 2019-20 the Government invested ₹103.06 crore in Statutory Corporations ₹199.82 crore in Govt. Companies and ₹42.00 crore in Co-operative Institutions, total Investment being ₹344.88 crore.

According to the information furnished by the Government, total investments of the Government in the Share Capital of different concerns at the end of 2017-18, 2018-

19 and 2019-20 were ₹49,74.21 crore and ₹53,53.77 crore and ₹56,98.65 crore respectively (Further details are given in Section-1 of Statement No.19).

The dividend received therefrom was ₹66.22 crore (1.33 per cent), ₹5,43.94 (10.16 per cent) and ₹3,21.38 (5.64 per cent) respectively (Further details are given in Section-1 of Statement No.19).

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

2. Capital Outlay on multipurpose River Schemes:-

Of the Multipurpose River Schemes, the Hirakud Dam Project (Stage-I and II) has been completed. The capital invested thereon upto 2019-20 (excluding indirect charges) was ₹1,08.58 crore.

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

3. Capital Outlay on Electricity Schemes:-

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

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

STATEMENT No. 5**STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE**

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

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

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

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

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

SL. No.	Department	No. of Undertakings /Schemes under the department	Name of the Undertakings/Schemes	Year from which accounts are due	Investments as per last accounts (₹ in crore)	Remarks
1.	Forest and Environment	1	Nationalisation of Kendu Leaves operated by Chief Conservator of Forests (Kendu Leaves), Odisha	2011-12	0.70	Arrear of accounts for 09 years.
2.	Agriculture and Co-operation	7	(i) Cold Storage Plant, Kumarmunda	1972	0.12	Arrear of accounts for 48 years.

STATEMENT No. 5

STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE						
SL. No.	Department	No. of Undertakings /Schemes under the department	Name of the Undertakings/Schemes	Year from which accounts are due	Investments as per last accounts (₹ in crore)	Remarks
			(ii) Cold Storage Plant, Similiguda	1977	0.16	Arrear of accounts for 43 years.
			(iii) Cold Storage Plant, Paralakhemundi	1984	0.06	Arrear of accounts for 36 years.
			(iv) Cold Storage Plant, Bolangir	1994	0.08	Arrear of accounts for 26 years.
			(v) Cold Storage Plant, Bhubaneswar	1975	0.18	Transferred (March 1979) to Odisha State Seeds Corporation Ltd. Arrear of accounts for 13 years.
			(vi) Cold Storage Plant, Sambalpur	1971	NA	Transferred (March 1979) to Odisha State Seeds Corporation Limited. Arrear of accounts for 17 years.
			(vii) Purchase and distribution of quality seeds to cultivators	1977-78	NA	Proforma accounts not prescribed by Government.
3.	Commerce and Transport	1	State Transport Service	1972-73	NA	Transferred (May 1974) to Odisha State Road Transport. Arrear of accounts for 12 years.
4.	Fisheries and Animal Resources Development	1	Poultry Development	..	NA	Proforma accounts not prescribed by the State Government.
5.	Commerce & Transport (Commerce) Department	1	Director Printing, Stationery and Publication, Cuttack (Government Press)	1977-78	NA	Proforma accounts are not prepared through it is required under provision of Odisha Government Press Manual. Accounts are in Arrear for 42 years.

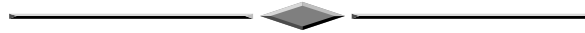
STATEMENT No. 5

STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

In operative/ Closed undertakings / Schemes :-

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

As of March-2020, four schemes/undertakings out of 16 remained inoperative or closed. Their assets and liabilities were not fully disposed off or liquidated by the Government. The details about non-operation or closure were not available.



STATEMENT NO. 6

STATEMENT OF BORROWINGS AND OTHER LIABILITIES

(i) Statement of Public Debt and Other Liabilities

(i) Statement of Public Debt and Other Liabilities							
Nature of Borrowings	Balance as on 1 April 2019	Receipts during the year	Repayments during the year	Balance as on 31 March 2020	Net Increase(+)/ Decrease(-)		As a Per cent of Total Liabilities
					Amount	Per cent	
					(₹ in crore)		
A Public Debt							
6003 Internal Debt of the State Government	5,04,21.02	1,37,20.76	35,46.48	6,05,95.30	(+)1,01,74.28	(+)20.18	48.06
Market Loans	2,80,30.90	75,00.00	10,00.00	3,45,30.90	(+)65,00.00	(+)23.19	27.39
Bonds	0.28	..	..	0.28	..	..	..
Loans from the State Bank of India and other Banks	..	..	..	..	..	..	..
Ways and Means Advances from the Reserve Bank of India	..	..	..	..	..	..	..
Special Securities issued to NSSF of Central Government	91,72.98	..	8,82.54	82,90.45	(-)8,82.54	(-)9.62	6.58
Loans from Financial Institutions	1,31,06.43	31,45.24	16,63.31	1,45,88.36	(+)14,81.93	(+)11.31	11.57
Special Drawing Facility on 91 Days Deposits	..	..	..	..	..	..	..
Jail Modernisation	..	..	..	..	..	..	..
Other Loans	1,10.43	30,75.52	0.63	31,85.32	(+)30,74.89	(+)27,84.47	2.53
Deduct-Amount met from Consolidated Sinking Fund	..	..	..	..	..	..	..
6004 Loans and Advances from the Central Government	78,31.72	9,58.11	9,47.27	78,42.56	(+)10.83	(+)0.14	6.22
01 Non-Plan Loans	15.44	..	1.95	13.49	(-)1.95	(-)12.63	0.01
02 Loans for State/ Union Territory Plan Schemes	59,85.51	(-)11.53	8,53.82	51,20.15	(-)8,65.35	(-)14.46	4.06
07 Pre-1984-85 Loans	0.56	..	..	0.56	..	..	..
08 Centrally Sponsored Schemes	2.38	..	0.02	2.35	(-)0.02	(-)0.84	..
09 Other Loans for States/Union Territory with Legislature Schemes	18,27.85	9,69.64	91.48	27,06.01	(+)8,78.16	(+)48.04	2.15
Total- A Public Debt	5,82,52.75	1,46,78.86	44,93.75	6,84,37.86	(+)1,01,85.12	(+)17.48	54.29

STATEMENT NO. 6

STATEMENT OF BORROWINGS AND OTHER LIABILITIES

(i) Statement of Public Debt and Other Liabilities

Nature of Borrowings	Balance as on 1 April 2019	Receipts during the year	Repayments during the year	Balance as on 31 March 2020	Net Increase(+)/ Decrease(-)		As a Per cent of Total Liabilities
					Amount	Per cent	
					(₹ in crore)		
B Other Liabilities							
Public Accounts							
Small Savings, Provident Funds etc.	2,34,23.06	51,17.40	42,02.61	2,43,37.85	(+) 9,14.79	3.91	19.30
Reserve Funds bearing Interest	4,47.54	1,56,69.70	1,23,63.85	37,53.39	(+) 33,05.86	7,38.67	2.97
Reserve Funds not bearing Interest	3,07.08	10,62.17	10,70.30	2,98.95	(-) 8.13	(-) 2.65	0.24
Deposits bearing Interest	35.83	11,90.93	11,84.18	42.58	(+) 6.76	18.87	0.03
Deposits not bearing Interest	2,57,91.42	2,25,94.62	1,91,72.38	2,92,13.67	(+) 34,22.25	13.27	23.17
Total- B Other Liabilities	5,00,04.94	4,56,34.82	3,79,93.32	5,76,46.44	(+) 76,41.53	15.28	45.71
Total Public Debt and Other Liabilities	10,82,57.69	6,03,13.68	4,24,87.07	12,60,84.30	(+) 1,78,26.61	16.47	1,00.00

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

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

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

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

STATEMENT No. 6

STATEMENT OF BORROWINGS AND OTHER LIABILITIES

Explanatory Notes to Statement No.6

1. Amortisation arrangements:-

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

2. Loans from Small Saving Fund:-

Loans out of the collection in the Small Savings Schemes and Public Provident Fund in the Post Offices are being shared between the State Government and the Central Government in the ratio of 3:1. A separate Fund viz. National Small Savings Fund was created in 1999-2000 for the purpose of release of loans out of Small Savings collections. The Loans received during 2019-20 amounted to nil and ₹8,82.54 crore was repaid during the year. The balance outstanding at the end of the year was ₹82,90.45 crore which was 12.11 per cent of the total Public Debt of the State Government as on 31 March 2020.

3. Loans and Advances from Government of India, Market Loans, etc.

a. Public Debt:-

The total Public Debt of the State Government increased by (+) ₹1,01,85.12 crore during the year 2019-20 and stood at ₹6,84,37.86 crore at the close of the year. Further details are given in Statement No.17 and Annexure thereto.

b. Internal Debt:-

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

(i) Open Market Loans:-

These are Long Term Loans raised in the Open Market having a currency of more than twelve months. During the year ₹75,00.00 crore Loan was raised from the market. Details are given in Annexure to Statement 17. During the year ₹10,00.00 crore was repaid in discharge of expired loans of earlier years to the extent tendered for discharge.

STATEMENT No. 6

STATEMENT OF BORROWINGS AND OTHER LIABILITIES

(ii) Loans received from Autonomous Bodies:-

This category of borrowings includes loans obtained from Life Insurance Corporation of India, National Bank of Agriculture and Rural Development, National Co-operative Development Corporation, Rural Electrification Corporation of India, General Insurance Corporation of India, Indian Rare Earths Limited and Khadi and Village Industries Commission. During 2019-20, the Government received ₹62,20.76 crore from these bodies and paid ₹16,63.94 crore in repayment of the outstanding loans. No amount was appropriated from Revenue to the Sinking Fund for amortisation of loans received from the Life Insurance Corporation of India.

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

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

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

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

c. Loans from Government of India:-

₹9,58.11 crore was received from the Government of India as loan during the year and the amount includes Nil towards Additional Central Assistance on Back to Back basis. (Outstanding Balance on 1 April 2019 being ₹78,31.72 crore). The State Government repaid ₹9,47.27 crore during the year ; ₹2,91.11 crore was also paid by Government towards interest on loans taken from Government of India. All the loans received from Central Government during the current financial year have been duly accounted for and there is no arrear towards repayment of principal and payment of interest

Rehabilitation Loans and Loans under National Loan Scholarship Schemes:-

In case of certain categories of loans such as loans for Rehabilitation of Displaced Persons, Repatriates, etc. Rehabilitation of Gold Smiths and National Loan Scholarship Schemes, the repayment by the State Government has been restricted to the half of the Principal of Loan recovered from the beneficiaries of loan and other half is retained by the State Government as grants from the Central Government during 2019-20

d. Small Savings, Provident Funds etc.:-

This comprises mainly the Provident Fund Balances of the Government servants.

STATEMENT No. 6

STATEMENT OF BORROWINGS AND OTHER LIABILITIES

4. Service of Debt:-

Interest on debt and other obligations - The outstanding Gross Debt and Other Obligations and the Total Net Amount of Interest Charges met from Revenue during 2018-19 and 2019-20 were as shown below:-

	2019-20	2018-19	Net Increase(+) /Decrease(-) during the year (₹ in crore)	
			Amount	per cent
(i) Gross Debt and Other Obligations outstanding at the end of the year				
(a) Public Debt and Small Savings, Provident Funds etc.	9,27,75.70	8,16,75.81	(+)1,10,99.91	13.59
(b) Other Obligations	3,33,08.59	2,65,81.88	(+)67,26.71	25.30
Total (i)	12,60,84.29	10,82,57.68	(+)1,78,26.61	16.47
(ii) Interest paid by Government				
(a) On Public Debt and Small Savings, Provident Funds etc.	60,54.88	58,00.37	(+)2,54.51	4.38
(b) Other Obligations	7.68	..	7.68	100.00
Total (ii)	60,62.56	58,00.37	(+)2,62.19	4.52
(iii) Deduct				
(a) Interest received on Loans and Advances given by Government	58.51	19.67	(+)38.84	197.46
(b) Interest realised on Investment of Cash Balances	14,22.96	14,27.13	(+)1,39.46	9.77
Total (iii)	14,81.47	14,46.80	(+)1,78.30	12.32
(iv) Net Interest Charges	45,81.09	43,53.57	(+)2,27.52	4.97
(v) Percentage of Gross Interest [item (ii)] to Total Revenue Receipts	5.96	5.83	(+)0.13	2.23
(vi) Percentage of Net Interest [item (iv)] to Total Revenue Receipts	4.51	4.37	..	..

STATEMENT No. 6

STATEMENT OF BORROWINGS AND OTHER LIABILITIES

There were certain other interest receipts and adjustments such as interest received from Commercial Departments, interest on arrears of Revenue and interest on "Miscellaneous" account totalling ₹5.11 crore. If these are also deducted, the net burden of Interest on the Revenue would be ₹45,75.98 crore which works out to 4.51 per cent of the Revenue.

The Government also received ₹3,21.38 crore during the year as Dividend on Investments in various Undertakings.

5. An amount of ₹14,22.96 crore has been received as Interest towards Investment of Cash Balance out of which ₹2,94.56 crore has been received from investment in 14 days Treasury Bills.

6. Appropriation for reduction or avoidance of Debt :-

The amount appropriated from Revenue during 2019-20 and 2018-19 for Reduction or Avoidance of Debt were as under :-

	2019-20	2018-19	Net Increase(+) / Decrease(-)	
1	2	3	4	
			Amount	per cent
			(₹ in crore)	
Contribution to Sinking Fund			Nil	

STATEMENT No. 7

STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Section - 1 Summary of Loans and Advances Loanee Group Wise

Loanee Group	Balance on on 1 April, 2019	Disbursement during the year	Repayments during the year	Write-off of irrecoverable loans and advances	Balance on 31 March, 2020 (2+3)-(4+5)	Net Increase / Decrease during the year (2-6)	Interest payment in arrears
1	2	3	4	5	6	7	8
(₹ in crore)							
General Services							
Government Companies	21,00.00	7,00.00	..	..	28,00.00	(+)7,00.00	..
Total- General Services	21,00.00	7,00.00	..	..	28,00.00	(+)7,00.00	..
Social Services							..
Universities/Academic Institutions	4.33	..	0.01	..	4.32	(-)0.01	..
Municipalities/Municipal Councils /Municipal Corporations	34.75	..	0.02	..	34.73	(-)0.02	..
Urban Development Authorities	13.55	..	..	..	13.55	..	..
Housing Boards	24.02	..	0.03	..	23.98	(-)0.03	0.09
Government Companies	5,29.20	..	..	..	5,29.21	..	..
Others	33.94	..	0.02	..	33.92	(-)0.02	0.01
Total- Social Services	6,39.79	..	0.08	..	6,39.71	(-)0.08	0.10
Economic Services							
Panchayati Raj Institutions	0.81	..	..	..	0.81	..	0.01
Satutory Corporations	1.81	..	..	..	1.81	..	24.80
Government Companies	38,56.39	3,96.39	1,45.00	..	41,07.78	(+)2,51.39	0.82
Co-operative Societies	1,53.87	55.14	42.79	..	1,66.22	(+)12.36	0.97
Others	12.17	0.04	0.03	..	12.18	(+)0.01	..
Total- Economic Services	40,25.05	4,51.58	1,87.82	..	42,88.80	(+)2,63.76	26.60

STATEMENT No. 7

STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Section - 1 Summary of Loans and Advances Loanee Group Wise

Loanee Group	Balance on on 1 April, 2019	Disbursement during the year	Repayments during the year	Write-off of irrecoverable loans and advances	Balance on 31 March, 2020 (2+3)-(4+5)	Net Increase / Decrease during the year (2-6)	Interest payment in arrears
1	2	3	4	5	6	7	8
(₹ in crore)							
Government Servants	2,98.87	1,07.73	84.09	..	3,22.50	(+)23.63	15.99
Total- Government Servants	2,98.87	1,07.73	84.09	..	3,22.50	(+)23.64	15.99
Loan for Miscellaneous Purpose	1,26.88	..	15.17	..	1,11.72	(-)15.17	15.83
Total- Loan for Miscellaneous Purpose	1,26.88	..	15.17	..	1,11.72	(-)15.17	15.83
Total-Loans and advances	71,90.58	12,59.31	2,87.16	..	81,62.72	972.14	58.51

STATEMENT No. 7

STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Section - 2 Summary of Loans and Advances Sector-wise

Sector	Balance as on 1 April 2019	Disbursements during the year	Repayments during the year	Write-off of Irrecoverable Loans and Advances	Balance as on 31 March 2020 (2+3) - (4+5)	Net Increase (+)/ Decrease (-) during the year (2-6)	Interest Payment in arrears
1	2	3	4	5	6	7	8

(₹ in crore)

General Services

General Services

Pension and Miscellaneous General Services	21,00.00	7,00.00	..	..	28,00.00	7,00.00	..
Total General Services	21,00.00	7,00.00	..	..	28,00.00	7,00.00	..

Social Services

Loans for Education Sports Art and Culture	4.33	..	0.01	..	4.32	(-)0.01	..
Water Supply, Sanitation, Housing and Urban Development	6,22.59	..	0.07	..	6,22.52	(-)0.07	0.09
Information and Broadcasting	0.54	..	..	..	0.54	..	0.01
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	10.02	..	..	..	10.02	..	..
Social Welfare and Nutrition	1.83	..	..	..	1.83	..	..
Others	0.48	..	..	..	0.48	..	..
Total Social Services	6,39.79	..	0.08	..	6,39.71	(-)0.08	0.10

Economic Services

Agriculture and Allied Activities	2,10.69	2,00.19	1,86.81	..	2,24.07	13.38	1.45
Rural Development	0.81	..	..	..	0.81	..	0.01
Irrigation and Flood Control	5.35	..	..	..	5.35	(-)0.01	..
Energy	36,43.60	2,51.39	..	..	38,94.99	2,51.39	0.01

STATEMENT No. 7

STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Section - 2 Summary of Loans and Advances Sector-wise

Sector	Balance as on 1 April 2019	Disbursements during the year	Repayments during the year	Write-off of Irrecoverable Loans and Advances	Balance as on 31 March 2020 (2+3) - (4+5)	Net Increase (+)/ Decrease (-) during the year (2-6)	Interest Payment in arrears
1	2	3	4	5	6	7	8
(₹ in crore)							
Industry and Minerals	1,55.44	..	1.01	..	1,54.43	(-)1.01	0.33
Transport	1.81	..	..	..	1.81	..	24.80
General Economic Services	7.34	..	..	..	7.34	..	..
Total Economic Services	40,25.05	4,51.58	1,87.82	..	42,88.80	2,63.76	26.60
Government Servants							
Loans to Government Servants	2,98.86	1,07.73	84.09	..	3,22.50	23.63	..
Total Government Servants	2,98.86	1,07.73	84.09	..	3,22.50	23.63	15.99
Miscellaneous Loans	1,26.88	..	15.17	..	1,11.71	(-)15.17	15.83
Total Miscellaneous Loans	1,26.88	..	15.17	..	1,11.71	(-)15.17	15.83
Grand Total	71,90.58	12,59.30	2,87.16	..	81,62.71	972.14	58.51

STATEMENT No. 7

STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

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

Loanee Group	Amount of arrears as on 31 March 2020			Earliest period to which arrears relate	Total loans Outstanding against the entity on 31 March 2020
	Principal	Interest	Total		
1	2	3	4	5	6
					(₹ in crore)
General Services					
Statutory Corporations	..	..	..	..	..
Government Companies	..	..	..	..	..
Total – General Services	..	..	..	..	..
Social Services					
Universities/Academic Institutions	..	..	..	..	..
Municipalities/Municipal Councils/Municipal Corporations	..	..	..	..	..
Urban Development Authorities	..	..	..	..	..
Housing Boards	..	..	..	..	..
Total- Social Services	..	..	..	..	..
Economic Services					
Government Companies	10,15.10	10,84.88	20,99.97	1985-86	10,15.10
Co-operative Societies/Corporations/ Banks	79.05	72.84	1,51.89	1957-58	79.05
Others					
Total- Economic Services	10,94.15	11,57.72	22,51.86		10,94.15
Loans for Miscellaneous Services					
Government Companies	..	..	..	..	..
Statutory Corporations	..	..	..	..	..
Total- Loans for Miscellaneous Services	..	..	..	..	..
GRAND TOTAL	10,94.15	11,57.72	22,51.86		10,94.15

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

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

STATEMENT No. 8						
STATEMENT OF INVESTMENTS OF THE GOVERNMENT						
Section 1 Comparative Summary of Government Investments in the Share Capital and Expenditures of different Concerns for the years 2018-19 and 2019-20						
2019-20				2018-19		
Name of the Concern(s)	Number of Concerns	Investment at the end of the year	Dividend/ Interest received during the year	Number of Concern	Investment at the end of the year	Dividend/ Interest received during the year
(₹ in crore)						
1. Statutory Corporations	3	6,54.05	..	3	5,50.99	3.11
2. Government Companies	88	42,78.88	3,20.36	87	40,79.06	5,40.17
3. Other Joint Stock Companies and Partnerships	23	1.25	..	23	1.25	..
4. Co-operative Societies	31	7,63.57	1.02	31	7,21.57	0.61
5. Rural Banks	3	0.90	..	3	0.90	..
TOTAL	148	56,98.65 (A)	3,21.38	147	53,53.77	5,43.94

(A) 72 out of 148 entities have become defunct and Government Investment of ₹68.52 crore remained un-recovered due to non-finalisation of the liquidation process.



Guarantees given by the State Government for repayment of Loans etc., raised by Statutory Corporations, Government Companies, Local Bodies and Other Institutions during the year and sums guaranteed outstanding as on 31 March 2020 in various sectors

*Figures in brackets indicate the number of Institutions	
# 134 out of 160 Entities have repaid their Loan but Guarantee documents are yet to be surrendered (Intimated by Finance Department Letter No. 25137 dt. 27.08.2014).	
Guarantee Fee/ Commission of 2019-20 reported by Finance Department, Government of Odisha vide their letter No. 2332/ F-FIN-CI-SG-0002-2020 /F dt. 18.08.2020 is ₹14.92 crore, which tallies with Statement No.14, 0075-108-Guarantee Commission i.e., ₹14.92 crore.	
**The difference of ₹ 0.20 crore is due to the Guarantee of ₹2.00 crore availed by Odisha Construction Corporation Ltd., has been cleared along with accrued interest to the bank during 2016-17. The cancellation/ closure of this guaranteed loans intimated by Finance Department vide their letter No. 23946/FIN-CI-SG-0002-2020/F dated 25.08.2020.	
Source: Prepared on the basis of information received from the Finance Department, Government of Odisha.	

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

Name / Category of the Grantee		Total funds released in as Grants-in-aid				Funds allocated for creation of Capital Assets out of total funds released					
		2019-20				2018-19	2019-20				2018-19
		Prog. Expenditure			Total		Prog. Expenditure			Total	
		Admn	State Sector	Centrally Sponsored Schemes / Central Schemes			Admn	State Sector	Centrally Sponsored Schemes / Central Schemes		
		Expenditure	Schemes				Expenditure	Schemes			
(₹ in crore)											
1 Panchayati Raj Institutions											
(i)	Zilla Parishads	18.21	2,86.65	..	3,04.86	1,90.81	..	87.78	..	87.78	85
(ii)	Panchayat Samities	55.08	1,45.77	9.00	2,09.85	1,69.51	..	31.26	..	31.26	30.56
(iii)	Gram Panchayats	..	32,99.34	..	32,99.34	25,11.15	..	2,13.43	..	2,13.43	1,88.45
(iv)	Others	5.00	0.05	5,96.35	6,01.40	3,51.30	..	..	..	..	..
TOTAL		78.29	37,31.81	6,05.35	44,15.45	32,22.77	..	3,32.47	..	3,32.47	3,04.01
2 Urban Local Bodies											
(i)	Municipal Corporations	3.69	7,90.56	..	7,94.25	5,98.92	..	1,73.17	..	1,73.17	49.72
(ii)	Municipalities/ Municipal Councils	19.01	10,72.78	..	10,91.79	8,32.61	..	2,78.66	..	2,78.66	25.36
TOTAL		22.70	18,63.34	..	18,86.04	14,31.53	..	4,51.83	..	4,51.83	75.08
3 Public Sector Undertakings											
(i)	Statutory Corporations	42.79	2,77.72	4.07	3,24.58	4,06.75	..	1,83.17	2.89	1,86.06	2,35.09
TOTAL		42.79	2,77.72	4.07	3,24.58	4,06.75	..	1,83.17	2.89	1,86.06	2,35.09
4 Autonomous Bodies											
(i)	Universities	5,38.78	76.03	8.25	6,23.06	5,28.44	..	49.78	..	49.78	72.5
(ii)	Development Authorities	13.44	6,78.84	14,61.64	21,53.92	36,26.26	..	3,80.44	1,49.22	5,29.66	9,49.94
(iii)	Cooperative Institutions	5.94	90.85	17,35.21	18,31.99	5,04.23	..	12.25	1,36.12	1,48.37	61.05
(iv)	Others	78.81	13,67.75	2,41.50	16,88.06	18,62.71	..	5,97.15	81.80	6,78.95	9,78.96
TOTAL		6,36.97	22,13.47	34,46.60	62,97.03	65,21.64	..	10,39.62	3,67.14	14,06.76	20,62.45
5 Non Govt Organisations		4.77	18.99	..	23.76	34.21	0.25	0.80	..	1.05	5.56
6 Other Government Bodies		16,61.26	32,34.82	1,06,22.51	1,55,18.59	1,43,40.36	..	2,45.97	48,63.33	51,09.31	58,25.26
Total		24,46.78	1,13,40.15	1,46,78.53	2,84,65.46	2,59,57.25	0.25	22,53.86	52,33.36	74,87.48	85,07.45

STATEMENT No. 10

STATEMENT OF GRANTS-IN-AID GIVEN BY THE GOVERNMENT

(ii) Grants-in-Aid given in Kind

Grantee Institutions	Total Value	
	2019-20	2018-19
1 Panchayati Raj Institutions	(₹ in crore)	
(i) Zilla Parishads	..	..
(ii) Panchayat Samities	..	..
(iii) Gram Panchayats	..	..
2 Urban Local Bodies		
(i) Municipal Corporations	..	..
(ii) Municipalities/ Municipal Councils	..	..
(iii) Others	..	..
3 Public Sector Undertakings		
(i) Government Companies	..	..
(ii) Statutory Corporations	..	..
4 Autonomous Bodies		
(i) Universities	..	..
(ii) Development Authorities	..	..
(iii) Co-operative Institutions	..	..
(iv) Others	..	..
5 Non-Government Organisations	..	..
TOTAL	..	..

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

STATEMENT No. 11

STATEMENT OF VOTED AND CHARGED EXPENDITURE

Particulars	Actuals					
	2018-19			2019-20		
	Charged	Voted	Total	Charged	Voted	Total
	(₹ in crore)					
Expenditure Heads (Revenue Account)	59,05.10	7,94,51.31	8,53,56.41	61,72.56	9,29,64.74	9,91,37.30
Expenditure Heads (Capital Account)	5.76	2,34,76.32	2,34,82.08	10.32	2,02,66.95	2,02,77.28
Disbursements under Public Debt	39,39.70	..	39,39.70	44,93.75	..	44,93.75
Loans and Advances	..	11,70.31	11,70.31	..	12,59.31	12,59.31
Inter State Settlement	..	..	..	..	..	..
Transfer to Contingency Fund (a)	..	..	..	..	..	..
Total	98,50.56	10,40,97.94	1,13,94,48.50	1,06,76.63	11,44,91.00	12,51,67.63

(a) The figures have been arrived as follows -

E. PUBLIC DEBT

Internal Debt of the State Government	31,82.76	..	31,82.76	35,46.47	..	35,46.47
Loans and Advances from the Central Government	7,56.94	..	7,56.94	9,47.28	..	9,47.28
Total-E	39,39.70	..	39,39.70	44,93.75	..	44,93.75

F. Loans and Advances

Loans for General Services	7,00.00	7,00.00
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STATEMENT No. 11

STATEMENT OF VOTED AND CHARGED EXPENDITURE

Particulars	Actuals					
	2018-19			2019-20		
	Charged	Voted	Total	Charged	Voted	Total
						(in crore)
Loans for Social Services	..	7,00.00	7,00.00	..	..	..
Social Services	..	..	..	..	..	..
Loans for Economic Services	..	3,60.92	3,60.92	..	4,51.58	4,51.58
Loans to Government Servants	..	94.25	94.25	..	1,07.73	1,07.73
Miscellaneous Loans	..	15.14	15.14	..	..	..
Total-F	..	11,70.31	11,70.31	..	12,59.31	12,59.31
Total(a)	39,39.70	11,70.31	51,10.01	44,93.75	12,59.31	57,53.06

* A more detailed account is given in Statement No. 16.

H. Transfer to Contingency Fund

Transfer to Contingency Fund
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(i) The percentage of charged expenditure and voted expenditure to total expenditures during 2018-19 and 2019-20 was as under:-

Year	Percentage of total expenditure	
	Charged	Voted
2018-19	9	91
2019-20	9	91

STATEMENT No. 12

STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE OTHER THAN REVENUE ACCOUNT			
Heads	On 1 April 2019	During the year 2019-20	On 31 March 2020
1	2	3	4
	(₹ in crore)		

CAPITAL AND OTHER EXPENDITURE-

Capital Expenditure

General Services

Other Fiscal Services	1.00		1.00
Police	2,17.47		2,17.47
Stationery and Printing	29.70	0.34	30.04
Public Works	44,70.27	8,05.23	52,75.49

Social Services

Education Sports Art and Culture	35,41.98	7,58.63	43,00.61
Health and Family Welfare	36,66.40	5,04.09	41,70.49
Water Supply and Sanitation Housing and Urban Development	1,22,90.95	35,92.18	1,58,83.13
Information and Broadcasting	0.29		0.29
Welfare of Scheduled Castes Scheduled Tribes and other Backward Classes	43,69.27	1,53.30	45,22.57
Social Welfare and Nutrition	8,52.04	23.80	8,75.84
Other Social Services	6,14.84	2,31.84	8,46.68

Economic Services

Agriculture and Allied Activities	25,42.71	2,15.05	27,57.76
Rural Development	12,53.97	3,48.46	16,02.43
Special Area Programme	14,18.32	1,49.37	15,67.69
Irrigation and Flood Control	4,62,96.61	47,48.41	5,10,45.02
Energy	1,06,83.08	21,34.40	1,28,17.48

STATEMENT No. 12

STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE OTHER THAN REVENUE ACCOUNT				
Heads		On 1 April 2019	During the year 2019-20	On 31 March 2020
1		2	3	4
(₹ in crore)				
CAPITAL AND OTHER EXPENDITURE -				
Capital Expenditure -				
Economic Services - (Contd.)				
Industry and Minerals		8,18.93	1.73	8,20.66
Transport		4,73,29.43	64,65.83	5,37,95.26
Communication		(-)0.08		(-)0.08
General Economic Services		10,51.82	1,44.62	11,96.44
Total - Capital Expenditure	Tallied with St-2 5 16	14,14,49.02	2,02,77.27	16,17,26.29
LOANS AND ADVANCES-				
Loans and Advances				
Pension and Miscellaneous General Services		21,00.00	7,00.00	28,00.00
Education Sports Art and Culture		4.34	(-)0.01	4.32
Water Supply Sanitation Housing and Urban Development		6,22.59	(-)0.07	6,22.52
Information and Broadcasting		0.54		0.54
Welfare of Scheduled Castes Scheduled Tribes and other Backward Classes		10.02		10.02
Social Welfare and Nutrition		1.83		1.83
Others		0.48		0.48
Agriculture and Allied Activities		2,10.69	13.38	2,24.07
Rural Development		0.81		0.81
Irrigation and Flood Control		5.36		5.35
Energy		36,43.60	2,51.39	38,94.99
Industry and Minerals		1,55.44	(-)1.01	1,54.43
Transport		1.81		1.81

STATEMENT No. 12

STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE OTHER THAN REVENUE ACCOUNT			
Heads	On 1 April 2019	During the year 2019-20	On 31 March 2020
1	2	3	4
(₹ in crore)			
LOANS AND ADVANCES -			
Loans and Advances -			
General Economic Services	7.34		7.34
Loans to Government Servants etc.	2,98.87	23.63	3,22.50
Miscellaneous Loans	1,26.89	(-)15.17	1,11.72
Total - Loans And Advances	71,90.58	9,72.14	81,62.73
Appropriation to Contingency Fund	4,00.00		4,00.00
Total - Capital and Other Expenditure	14,90,39.59	2,12,49.42	17,02,89.02

The Expenditure on Capital Outlay and Loans and Advances during the year considered for mention in this Statement (a) includes the Expenditure met out of Advances from the Contingency Fund during the year but not recouped to the Fund till the close of the year (b) excludes the Expenditure met out of Advances from the Contingency Fund during previous year but recouped to the Fund during the year.

STATEMENT No. 12

STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE OTHER THAN REVENUE ACCOUNT			
Heads	On 1 April 2019	During the year 2019-20	On 31 March 2020
1	2	3	4
	(₹ in crore)		
Deduct-			
(i) Contribution from Contingency funds			
(ii) Contribution from Miscellaneous Capital Receipts	6,98.15	..	6,98.15
(iii) Contribution from development funds reserve funds etc.	.	.	.
Net - Capital and Other Expenditure	14,83,41.46	2,12,49.42	16,95,90.87 (a)
Principal Sources of Funds -			
Revenue(+)Surplus/(-)Deficit		24,30.45	
Debt			
Internal Debt of the State Government	5,04,21.02	1,01,74.29	6,05,95.30
Loans and Advances from the Central Government	78,31.72	10.83	78,42.55
Small Savings Provident Funds etc.	2,34,23.06	9,14.78	2,43,37.85
Total - Debt	8,16,75.81	1,10,99.89	9,27,75.70
Other Receipt			
Contingency Fund	(-)10,40.22	14,40.22	4,00.00
Reserve Fund	1,41,08.86	72,53.61	2,13,62.47
Deposits and Advances	2,58,15.90	34,29.74	2,92,45.64
Suspense and Miscellaneous	1,51.64	(-)80.38	71.26
Remittances	(-)79.05	(-)21.20	(-)1,00.25
Total - Other Receipt	3,89,57.13	1,20,22.00	5,09,79.12
Total - Debt and Other Receipts	12,06,32.94	2,31,21.88	14,37,54.82
Deduct -			

STATEMENT No. 12

STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE OTHER THAN REVENUE ACCOUNT			
Heads	On 1 April 2019	During the year 2019-20	On 31 March 2020
1	2	3	4
	(₹ in crore)		
(i) Cash Balance	16,24.56	(-)13,82.38	2,42.18
(ii) Investment	3,64,89.84	56,85.29	4,21,75.13
(iii) Revenue Deficit	(-)6,57,62.90	(-)24,30.45	(-)6,81,93.35
Add - Amount closed to Government Account	55.51	0.01	55.52
Net - Provision of Funds	14,83,36.95	2,12,49.43	16,95,86.38(b)

STATEMENT No. 12

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

Note : - The difference of ₹4.49 crore between the net provision of funds as at (b) exhibited in the Statement and the net Capital and other Expenditure as at (a) upto the end of 2019-20 is shown below: -

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

STATEMENT No. 13

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

A. The following is a summary of the balances as on 31 March 2020 :-

Debit Balance	Sector of the General Account	Name of the Account	Credit Balance
			(₹ in crore)
		CONSOLIDATED FUND	
9,31,74.81	A,B,C,D,G,H and Part of L	Government Account	
	E	Public Debt	6,84,37.86
81,62.72	F	Loans and Advances	
		CONTINGENCY FUND	
		Contingency Fund	4,00.00
		PUBLIC ACCOUNT	
	I	Small Savings, Provident Funds, etc.	2,43,37.85
	J	RESERVE FUNDS	
		(a) Reserve Funds Bearing Interest	
		Gross Balance	66,48.40
28,95.00		Investments	
		(b) Reserve Funds not Bearing Interest	
		Gross Balance	1,47,14.07
1,44,15.13		Investments	
	K	DEPOSITS AND ADVANCES	
		(a) Deposits Bearing Interest	
	K	DEPOSITS AND ADVANCES	42.58
		(b) Deposits not Bearing Interest	
		Gross Balance	2,92,13.67
10.61		(c) Advances	

STATEMENT No. 13

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

A. The following is a summary of the balances as on 31st March 2020 :-			
Debit Balance	Sector of the General Account	Name of the Account	Credit Balance
			(₹ in crore)
	L	SUSPENCE AND MISCELLANEOUS	
		Gross balance	94.20
2,48,65.00		Investments	
22.94		Other Items (Net)	
1,00.24	M	REMITTANCES	
2,42.18	N	CASH BALANCE(closing)	
14,38,88.63		Total	14,38,88.63

EXPLANATORY NOTES

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

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

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

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

STATEMENT No. 13

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

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

Debit	Details	Credit
		(₹ in lakh)
7,53,27.97	A. Amount at the Debit of Government on 1st April 2019	
	B. Receipt Heads (Revenue Account)	10,15,67.75
9,91,37.30	C. Expenditure Heads (Revenue Account)	
	D. Receipt Heads (Capital Account)	..
2,02,77.28	E. Expenditure Heads (Capital Account)	
..	F. 7999 Appropriation to Contingency Fund	
0.01	G. 8680 Misc. Govt. Account	
	H. Amount at the debit of Government Account on 31 March 2020	9,31,74.81
19,47,42.56	TOTAL	19,47,42.56

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

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

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

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

NOTES TO ACCOUNTS

1. Summary of significant accounting policies:

(i) Entity and Accounting Period

The Finance Accounts 2019-20 presents the transactions of the Government of Odisha for the period from 1 April 2019 to 31 March 2020. The accounts of receipts and expenditures of the Government of Odisha have been compiled based on the initial accounts rendered by 40 Treasuries, 367 Public Works Divisions (including irrigation and other divisions), 100 Forest Divisions and Advices of the Reserve Bank of India. At the end of the year, no account has been excluded.

(ii) Basis of Accounting

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

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

(iii) Currency in which Accounts are maintained

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

(iv) Form of Accounts

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

NOTES TO ACCOUNTS

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

Revenue expenditure is recurring in nature and is intended to be met from revenue receipts. Capital expenditure is defined as expenditure incurred with the objective of increasing concrete assets of material and permanent character or of reducing permanent liabilities.

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

During the year 2019-20, the State Government incurred ₹20,277.28 crore as Capital expenditure. Scrutiny of sanction letters/orders/vouchers made available to the Office of the Principal Accountant General (A&E) by the Departments of the State Government revealed that out of total Capital expenditure of ₹20,277.28 crore, ₹4,234.64 crore was drawn through GIA Bills, Contingent Bills & Miscellaneous Bills {₹640.07 crore - GIA Bills, ₹134.79 crore- Contingent Bills and ₹3,459.78 crore- Miscellaneous Bills}. The entire amount of ₹4,234.64 crore was transferred to registered* Societies/institutions/entities for implementation of capital works on behalf of the State Government.

However, as seen from vouchers/sanction orders, ₹1,729.26 crore, out of ₹4,234.64 crore, was incurred towards maintainance, repair and renovation etc. of which ₹282.62 crore was drawn through GIA. As per Rule 31 (2)(b) of Government Accounting Rules, 1990, Revenue account should bear all charges relating to maintenance and working expenses. In line with GAR-1990, ₹1,729.26 crore were required to be classified as Revenue Expenditure instead of Capital Expenditure. Thus there was mis-classification of ₹1,729.26 crore which resulted in overstatement of Revenue Surplus to that extent.

The State Government is of the view that accounting treatment should be considered from the ownership point i.e. grants for creation of Capital Assets and clarified that the assets created out of the Grants belongs to the State Government and accordingly the expenditure has been classified under Capital heads of accounts. The Societies/Institutions/Entities were only the implementing agencies for creation of Assets for the Government. The assets so created out of these grants are owned by the Government and do not form part of the Balance sheet as assets of these entities. The transfer of funds were not an 'Aid' to such Societies/Institutions/Entities nor they are in the nature of subsidy/incentives to promote

NOTES TO ACCOUNTS

industries. Funds were placed at the disposal of such entities for creation of Assets for the Government. Assets created through GIA Bills, Contingent Bills & Miscellaneous Bills belongs to the State Government. The expenditure of ₹2,505.38 crore (₹4,234.64 crore *minus* ₹1,729.26 crore) has been depicted accordingly.

Of the ₹2,505.38 crore, ₹357.45 crore was drawn through GIA Bills (₹640.07 crore- ₹282.62 crore). The State Government has stated that due to procedural mistakes amounts were drawn through GIA Bills. However, the State Government has not yet initiated remedial steps for rectification of procedural mistakes.

* Odisha Power Transmission Corporation Limited (OPTCL), DISCOM, Power Grid Corporation of India Limited (PGCIL), Odisha Skill Development Authority (OSDA), Odisha Sports Council, Odisha Tourism Development Corporation (OTDC), Odisha Industrial Infrastrure Development Corporation (IDCO), Odisha Milk Federation of Cooperative Societies (OMFED), Society for Prevention of Animal Diseases (SPAD) etc.

(vi) Accounting Standards

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

As per IGAS-1 the summary and details of Guarantees given by the Governmnet has been depicted in Statement-9 and 20 respectively. As per IGAS-2, the summary and details of Grants-in-Aid given by Government has been depicted in Statement-10 and Appendix-III respectively. As per IGAS-3, the summary and details of Loans and advances given by Government has been depicted in Statement-7 and 18 respectively.

All the three IGASs have been complied by the State Government of Odisha.

NOTES TO ACCOUNTS

2. Quality of Accounts

(i) Goods and Services Tax

During the year 2019-20, the State's GST collection was ₹13,203.52 crore as compared to ₹11,942.59 crore in 2018-19, registering an increase of ₹1,260.93 crore (10.56 *per cent*). This included Advance Apportionment of IGST amounting to ₹136.62 crore. In addition, the State received ₹8,641.66 crore as its share of net proceeds assigned to the State under Central Goods and Services Tax (CGST) as per the recommendations of the Fourteenth Finance Commission and ₹3,928.78 crore towards compensation to State Governments for revenue loss due to implementation of GST during 2019-20.

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

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

During the year, an amount of ₹1,606.48 crore (comprising 1.58 *per cent* of the total Revenue Receipts) under 55 Major Heads of account were classified under 800-Other Receipts. Similarly, ₹21,478.74 crore (comprising 17.99 *per cent* of total expenditure) under 61 Major Heads of account (both Revenue and Capital) was classified under 800-Other Expenditure. Instances where a substantial portion (10 *per cent* or more) of Receipts and Expenditure were classified under Minor Head '800-Other Receipts and Other Expenditure' are listed in **Annexure-B & C** respectively.

(iii) Unadjusted Abstract Contingent (AC) Bills

As per Rule 261 of Odisha Treasury Code, Drawing and Disbursing Officers (DDOs) are authorized to draw a lump sum amount, by preparing Abstract Contingent (AC) Bills to meet unforeseen expenditure, by debiting service Major Heads. They are required to submit Detailed Contingent (DC) Bills through Controlling Officers (COs), with supporting vouchers to the Principal Accountant General (A&E), within 30 days of the drawal of the related AC Bill. Delayed submission or prolonged non-submission of DC bills renders the

NOTES TO ACCOUNTS

expenditure under AC bills opaque. As on 31 March 2020, DC bills against 1,439 AC bills amounting to ₹169.68 crore were not received as detailed below:

Table-1: Position of AC/DC Bills

Year	Number of Pending DC Bills	Amount (₹ in crore)
Upto 2017-18	385	10.05
2018-19	515	137.80
2019-20	539	21.83
TOTAL	1,439	169.68

Major defaulting departments which have not submitted DC Bills are: Home Department (₹151.28 crore / 89.16 *per cent*), General Administration Department (₹9.63 crore / 5.67 *per cent*), Panchayati Raj Department (₹3.38 crore / 1.99 *per cent*). A total of ₹0.40 crore pertaining to five departments is outstanding for more than 10 years.

Seventeen Departments had drawn 735 Abstract Contingent (AC) bills for an amount of ₹23.95 crore from Government accounts in the financial year 2019-20; and had submitted only 196 Detailed Contingent (DC) bills for an amount of ₹2.12 crore.

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

The Odisha General Financial Rules (OGFR) 173 prescribes that, where grants are sanctioned for specific purposes, the Departmental Officer under whose signature or counter signature the Grants-in-Aid bill is drawn, shall obtain UCs from the grantees, which after verification by Administrative Departments, shall be forwarded to the Principal Accountant General (A&E) by 30 June of the succeeding year of expenditure, unless otherwise mentioned in the sanction order. UCs amounting to ₹1,388.74 crore were pending for more than 10 years in 17 Departments as on March 2020. The purpose for which Grants-in-Aid were sanctioned and authorised can be confirmed only on receipt of UCs which would also safeguard against diversion of grants for other purposes. Further, to the extent of non-receipt of UCs, the expenditure shown in accounts cannot be treated as final nor can it be confirmed that the amount has been expended for the sanctioned purpose.

NOTES TO ACCOUNTS

The status of outstanding UCs as on 30 June 2020 is given below:

Table-2: Position of Utilisation Certificates as at the end of 2019-20

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 30 June 2020. The position reflected above is as on 30/06/2020.

During the year 2019-20, Government released ₹28,465.46 crore as Grants-in-Aid, for which Utilisation Certificates were not received in respect of ₹16,301.68 crore (57.27 per cent) till 31 July, 2020. The status of major defaulting Departments in submission of Utilisation Certificates is as follows:

Table-3: List of major departments with outstanding Utilisation Certificates upto the end of 2019-20

Name of the Department	Outstanding Utilisation Certificates		
	Number	Amount (₹ in crore)	Percentage to Total
Panchayati Raj and Drinking Water Supply	7,114	13,753.25	38.00
Housing & Urban Development	8,515	6,463.83	17.86
School and Mass Education	360	2,961.14	8.18
Planning and Convergence	1,794	2,963.17	8.19
Health & Family Welfare	407	2,553.17	7.05

(v) Personal Deposit Accounts

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

NOTES TO ACCOUNTS

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

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 transferr ed back to Consoli dated 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.

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

All concerned Controlling Officers (COs) of the Administrative Departments are required to reconcile the receipts and expenditure of the Government, with the figures accounted for by the Principal Accountant General (A&E). The information of Receipts and Expenditure is available to the Controlling Officers (COs) through the Integrated Financial Management

NOTES TO ACCOUNTS

System (IFMS) portal for online reconciliation by a specified date. In absence of any reconciliation/ acceptance letter, the accounts are deemed to be reconciled.

The status of reconciliation is given below:

Table-5: 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 <i>per cent</i> of total expenditure of ₹1,19,414.57 crore)
Receipt	52 out of 74 COs reconciled an amount of ₹97,334.68 crore (95.83 <i>per cent</i> of total Revenue Receipts of ₹1,01,567.75 crore)

(vii) Cash Balance

There was a net difference of ₹0.70 crore (Debit) between the Cash Balance of the State Government (₹2,42.18 crore) as worked out by the Principal Accountant General (A&E) and that reported by the Reserve Bank of India (₹241.48) as on 31 March 2020. Difference arises due to incorrect reporting by Agency Banks to the Reserve Bank of India/misclassification of transactions by Treasuries. The details are given in Note below Annexure to Statement No.2.

The year-wise break up of present differential Cash Balance is shown separately in the table below:-

**Table 6: Present Differential Cash Balance
Debit (+) Credit (-)**

	(₹ in crore)
Year	Amount of Net Differential Cash Balance
2014-15	0.02
2015-16	0.11
2016-17	0.02
2017-18	0.03
2018-19	0.15
2019-20	0.37
Total as on 31 March, 2020	0.70

However, after reconciliation and adjustment, the difference reduced to ₹0.05 crore (Net Debit) in July 2020.

NOTES TO ACCOUNTS

3. Other Items

(i) (a) Liability under Retirement Benefits-

During the year 2019-20 ₹14,273.40 crore (14.40 *per cent* of the total Revenue expenditure) was incurred on “pension and other retirement benefits” of the State Government employees.

(b) National Pension System (NPS)

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

Table 7: Details of Defined Contributory Pension Scheme Account

(₹ in crore)					
Opening Balance	Deposit on account of DCPS		Total accumulation in the Fund for the year 2019-2020 including Opening Balance (Col. 1+2+3) 4	Amount transferred to NSDL 5	Closing Balance (Short transfer to NSDL) (Col.4-5) 6
	Government Contribution	Employee Contribution			
1	2	3	4	5	6
17.44	592.98*	597.94	1,208.36	1,184.18	24.18

*Government deposited short matching contribution of ₹4.96 crore

Thus, during 2019-20, the State Government’s contribution was short by ₹4.96 crore which resulted in overstatement of Revenue Surplus to this extent. An amount of ₹1,184.18 crore as against ₹1,190.92 crore collected, was transferred to NSDL leaving a total balance of ₹24.18 crore in the Fund as on 31 March 2020. Similar short transfer to NSDL also occurred each

NOTES TO ACCOUNTS

year ending from 2010-11 to 2018-19 leaving a balance of ₹39.62 crore, ₹60.10 crore, ₹61.57 crore, ₹29.62 crore, ₹22.55 crore, ₹28.33 crore, ₹35.21 crore, ₹20.72 crore and ₹17.44 crore each year respectively.

The un-transferred amount is a liability to the Government.

The designated fund manager (NSDL) confirmed transfer of ₹1,191.66 crore during 2019-20, including direct deposit of both employee and matching contribution of employees deputed to foreign bodies.

(ii) Guarantees

Information on Guarantees contained in Statement No. 9 and 20 of the Finance Accounts is based on the Budget documents of the Government of Odisha and information received from the Finance Department. The total outstanding Government Guarantee as on 31 March 2020 was ₹3,532.47 crore. No Guarantees were given during the year but guarantee amounting to ₹636.62 crore was withdrawn by the Government during 2019-20. Against receivable Guarantee Commission of ₹371.19 crore, ₹307.57 crore (82.86 *per cent*) was received by the end of 2019-20, resulting in short receipt of ₹63.62 crore.

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

(iii) Loans and Advances

Statements 7 and 18 of the Finance Accounts 2019-20 have been prepared incorporating the disclosures under IGAS-3. The outstanding loans and advances given by the State Government at the end of 2019-20 was ₹8,162.72 crore relating to 22 departments. Out of these 22 Departments, only 14 Departments reconciled the balances with those appearing in the Finance Accounts (up to the end of March 2020). Loans amounting to ₹57.10 crore were outstanding for more than 16 years under 20 heads of account.

(iv) Investment

Details of Government's investment in the equity and share capital of Statutory Corporations, Government Companies, Joint Stock Companies and Co-operative Institutions are depicted in the Statement No. 8 and 19. As on 31 March 2020, total investment of the State Government in 148 entities was ₹5,698.65 crore. Out of 148 entities, 72 entities (50 Government

NOTES TO ACCOUNTS

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.

(v) Reserve Funds and Deposits

Reserve Funds are created out of contribution from the Consolidated Fund for specific purposes and are categorized under (a) Reserve Funds bearing Interest and (b) Reserve Fund not bearing Interest. By the end of March 2020, the amount lying under Reserve Funds bearing Interest and not bearing Interest are ₹6,648.40 crore (Cr.) and ₹14,714.07 crore (Cr.) respectively.

Similarly, the amount lying under (a) Deposits bearing Interest and (b) Deposits not bearing Interest by the end of March 2020, are ₹42.58 crore (Cr.) and ₹29,213.67 crore (Cr.) respectively.

As on 31 March 2020, nine Reserve Funds with balance amounting to ₹2.42 crore remained in-operative or dormant for more than seven years. Out of these nine in-operative Reserve Funds, two Reserve funds are in-operative since last 36 and 60 years (**Annexure-D**).

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

Government is liable to pay/adjust interest in respect of interest-bearing Reserve Funds and Deposits. During the year 2019-20, Interest on Reserve Fund bearing interest amounting to ₹1.38 crore (calculated at the rate of 7.5 *per cent*, which is average of Ways & Means Interest) and Interest on Deposits bearing interest amounting to ₹1.69 crore (calculated at the rate of 8.1 *per cent* on outstanding balance under Deposits for Defined Contribution Pension Scheme and at 7.5 *per cent* for other interest bearing deposits) was not credited which impacts favourably on revenue position of the State (total non-credited interest on Reserve Funds and Deposits comes to ₹3.07 crore, interest being calculated on the average balance $(OB+CB/2)$ in Reserve Funds/Deposit Account).

NOTES TO ACCOUNTS

(b) 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.

(c) Guarantee Redemption Fund (GRF)

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

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

NOTES TO ACCOUNTS

(d) 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.

NOTES TO ACCOUNTS

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 expenditure 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.

(e) Status of the State Compensatory Afforestation Fund (SCAF)

During the year 2019-20, the State Government received ₹5,933.98 crore for credit to the State Compensatory Afforestation Fund Management and Planning Authority (CAMPA) from National Compensatory Afforestation Deposits vide Sanction Order No F.No. 11-100/2015-FC/18, dated 29 August 2019. Further, interest on investment of ₹5,156.37 crore (matured during February-2020) at R.B.I amounting to ₹143.63 crore was credited to CAMPA fund. The expenditure incurred out of the fund during the year was ₹421.08 crore and the balance in the State Compensatory Afforestation Fund as on 31 March 2020 remains ₹5,656.53 crore out of which ₹2,895.00 crore has been invested. Due to non investment on regular basis, State Government has to bear ₹26.04 crore (as per 364 days Treasury Bill interest) towards interest on monthly balance of SCAF.

(f) Fund for Protection of Interest of Depositors

To safeguard the interest of small and genuine depositors of the State, the Government created a new fund in 2014-15, named ‘Fund for Protection of Interest of Depositors’ with a corpus of ₹300.00 crore. The Fund is maintained in the Public Account under the section ‘Reserve Funds not Bearing Interest’ under the Head of Account “8235-General and Other Reserve Funds”. An expenditure of ₹9.42 crore was made out of the Fund during 2019-20. The balance of the Fund as on 31 March 2020 was ₹285.14 crore.

(vi) Suspense and Remittance Balances

The Finance Accounts reflects the net balances under Suspense and Remittance Heads. The outstanding balances under these heads are worked out by aggregating the outstanding debit

NOTES TO ACCOUNTS

and credit balances separately under various heads. The position of the gross figures under major suspense and remittance heads for the last three years is given at **Annexure E**.

(vii) Contingency Fund

As per Odisha Contingency Fund Rules, 1967, advance from the Fund shall be made for the purposes of meeting unforeseen and emergent expenditure pending authorisation of the Legislature. As soon as the Supplementary Appropriation Act is passed, steps shall be taken by the Administrative Department concerned to issue an order for recoupment of the advance. The corpus of the Odisha Contingency Fund is ₹400.00 crore. The un-recouped advance from the fund amounting to ₹1,440.22 crore has been recouped during the year. Again, during the current financial year 2019-20 an advance of ₹300.00 crore was drawn from the Fund which was duly recouped.

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

In spite of Government of India's decision to release all assistance under CSSs/ACA to the State Government and not to implementing agencies, the Government of India released ₹7,894.27 crore directly to the implementing agencies in Odisha during 2019-20 as per the PFMS portal of the Controller General of Accounts (CGA). The direct transfer of fund to the implementing agencies has increased by 15.35 *per cent* as compared to 2018-19. Details are at Appendix-VI.

(ix) Compliance to the Odisha Fiscal Responsibility and Budget Management (FRBM/MTDP) Act

On the recommendations of the 14th Finance Commission, the State Legislature amended the Odisha Fiscal Responsibility and Budget Management Act (FRBM), 2005 and enacted the Odisha Fiscal Responsibility and Budget Management (Amendment) Act, 2016 with effect from 5 November 2016.

During the year, the requirements of the Odisha FRBM Amendment Act 2016 regarding disclosures to the State Legislature by the Government have been complied with. Targets fixed by the State Government in the Odisha FRBM Act, 2016, as amended, and the ceilings fixed by the 14th Finance Commission, and the achievements, as per the accounts of 2019-20 are given below:

NOTES TO ACCOUNTS

Table-8: Targets vs Achievements (14th F.C)

Sl. No.	Targets	Achievements
1.	To maintain the Revenue Deficit at zero for the financial year 2011-12 and for subsequent financial years.	The State Government achieved Revenue Surplus w.e.f. 2005-06 and maintained it thereafter. The Revenue Surplus for the year 2019-20 works out to ₹2,430.45 crore.
2.	To maintain Fiscal Deficit within 3.5 <i>per cent</i> of the estimated Gross State Domestic Product (GSDP).	The Fiscal Deficit during 2019-20 was 3.53 <i>per cent</i> * of GSDP**.
3.	The limit of the ratio of Debt to Gross State Domestic Product (GSDP) for the financial year 2019-20 to be maintained at less than or equal to 25 <i>per cent</i> .	Debt /GSDP ratio is 23.62 <i>per cent</i> .
4.	The ratio of Interest Payment to Revenue Receipt to be brought down to 15 <i>per cent</i> .	Interest/Revenue Receipt ratio is 5.97 <i>per cent</i> .
5.	The total outstanding Government guarantees as on 1 April 2019 shall not exceed 100 <i>per cent</i> of the State Revenue Receipts of 2017-18 as reflected in the books of accounts maintained by the Principal Accountant General.	Against Revenue Receipt of ₹85,204.29 crore during 2017-18, the total outstanding guarantees as on 01 April 2019 works out to ₹4,169.09 crore (4.89 <i>per cent</i>) which is within the ceiling.

* Higher Fiscal Deficit breaches the fiscal target of FRBM Act of the State.

**As per Directorate of Economics and Statistics, Odisha, Bhubaneswar GSDP taken at ₹5,33,822.46 crore

(x) Committed Liabilities

Appendix XII includes the details of Committed Liabilities as furnished by the State Government. The Committed Liabilities of the State cannot be correctly ascertained from the Appendix as the information on liabilities due to employee's Salary, incomplete projects, decretal dues, State's share in CSP Schemes are not provided by the Government.

(xi) Cess

(a) Building and other Construction Workers Welfare Cess

As per Government of Odisha, Labour & Employment Department (at present Labour & ESI Department), Resolution No.12653 dated 15 December, 2008, cess is collected @ one *per cent* from all construction works underway in the State, and remitted to the Odisha Building and Other Construction Workers Welfare Fund by way of account payee cheque/Demand draft in favour of Odisha Building and Other Construction Workers Welfare Board within 30 days of making payment by the Executing Authority. The Fund is maintained outside the

NOTES TO ACCOUNTS

Government Account and is required to be utilized in extending different welfare measures to the registered beneficiaries engaged in different Building and Other Construction Works. During 2019-20 an amount of ₹4.60 crore has been collected towards Building and Other Construction Workers Welfare Act through treasury which is yet to be transferred to Board's Account.

(b) Land Revenue Cess

As per provisions of Odisha Cess Act 1962, collections from Land Revenue Cess is to be distributed among Gram Panchayats (GPs), Panchayat Samitis (PSs) and Zilla Parishads (ZPs) in the ratio of 60:20:20. During 2019-20, an amount of ₹36.60 crore was collected towards Land Revenue Cess.

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

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

(xii) Finance Commission Grants

The 73rd Constitutional Amendment requires both the Centre and States to help Panchayati Raj institutions to evolve as a unit of self-governance by assigning them funds, functions and functionaries. Paragraph 17 of Govt. of India, Ministry of Finance (Finance Commission Division) Guidelines for release of Fourteenth Finance Commission grants states that the States should release the grants to the local bodies. In case of delay, the State Government must release the installment along with interest at the Bank rate of Reserve Bank of India paid from its own funds. During the current year ₹3,011.33 crore has been received towards Fourteen Finance Commission Grants for Rural Local Bodies and Urban Local Bodies, out of which ₹24.25 crore has not been transferred to Urban Local bodies. These funds are required to be transferred along with interest as per the afore mentioned Guidelines.

NOTES TO ACCOUNTS

(xiii) Grants Under Proviso to Article 275(1) of the Constitution of India

Grants-in-Aid under Proviso to Article 275(1) of the Constitution of India are 100 *per cent* annual grant from Government of India to States and is an additive to State initiatives and efforts for tribal development. As per para 12 of the Guidelines of Grants, the State Government shall ensure that the funds provided under the scheme are transferred to the implementing agencies. During 2019-20, Government of Odisha has received ₹168.92 crore (including ₹36.65 crore received in the month of February and March 2020) out of which ₹146.66 crore has been transferred to implementing agencies resulting in short transfer of ₹22.26 crore.

(xiv) Disclosure on number of incomplete projects/works

As per the information furnished by PWD Divisions out of 186 incomplete capital works (five years and above) revised estimate has been provided against 21 numbers of projects/works and there is escalation of ₹149.53 crore in estimated cost of 21 projects/works. Revised estimate not provided against 165 incomplete projects/works. The details are given in **Annexure-F**.

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

₹1,388.23 crore was disbursed by the Government of Odisha to various Public Sector Undertakings (PSUs) towards Grants and Loans & Advances during the year 2019-20. Out of this an amount of ₹240.66 crore has been disbursed as Grants to 10 PSUs and ₹1,147.57 crore as Loans & Advances to six PSUs.

(xvi) Expenditure on Ecology and Environment under MH-3435:

The National Environment Policy, 2006 is intended to mainstream environmental concerns in all developmental activities. The Budget and Expenditure data relating to, “Environment”, “Waste Management”, “Prevention and Control of Pollution”, “Environment Research and Education”, “Environmental Protection” etc. are compiled from the vouchers/budget documents etc. rendered by the State Government.

The expenditure incurred by the State Government towards environment is depicted in the Finance Accounts upto the level of Minor Head under various functional head of accounts.

NOTES TO ACCOUNTS

Normally the expenditure relating to environment protection is booked under the Major Head 3435-Ecology and Environment. During the year, the Government of Odisha incurred ₹35.57 crore against the budget allocation of ₹35.70 crore under MH 3435-Ecology and Environment. The trend of expenditure was 0.05, 0.04 and 0.04 *per cent* of the total Revenue Expenditure incurred during 2017-18, 2018-19 and 2019-20 respectively. The budget allocation vis-à-vis expenditure under **Major Head 3435 – Ecology and Environment** of Odisha State for three years upto the Object Head level is given in **Annexure-G**.

(xvii) Impact on Revenue Surplus and Fiscal Deficit

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

Table-9: Impact on Revenue Surplus and Fiscal Deficit

(₹ in crore)

Para No.	Item	Impact on Rev-Surplus		Impact on Fiscal Deficit	
		Over Statement	Under Statement	Over Statement	Under Statement
1 (v)	Misclassifications between Revenue and Capital expenditure	1,729.26*	..	..
3(i)(b)	Short matching contribution of the Government towards Employer Contribution to Defined Contribution Pension Scheme	4.96	..	..	4.96
3(v)(a)	Non-credit of interest on Deposit (interest bearing)	3.07	..	..	3.07
3(v)(d)	Interest on State Disaster Response Fund pertaining to FY-2018-19	..	..	7.62	..
	Ineligible amount met from SDRF	8.95	..	..	8.95
	Non-payment of Interest on un-invested amount of SDRF balance	150.11	..	..	150.11
3(v)(e)	Non-payment of Interest on un-invested amou of SCAF balance	26.04	..	..	26.04
3(xi) (a)	Non-transfer of Labour Welfare Cess	4.60	..	..	4.60
3(xi)(b)	Non transfer of Land Revenue Cess	36.60	..	..	36.60
3 (xii)	Non-transfer of 14th Finance Commission Grants to Urban/Rural bodies	24.25	..	..	24.25
3 (xiii)	Non-transfer of Grants received under Proviso to Article 275(1) of the Constitution of India	22.26	..	..	22.26

NOTES TO ACCOUNTS

Para No.	Item	Impact on Rev-Surplus		Impact on Fiscal Deficit	
		Over Statement	Under Statement	Over Statement	Under Statement
	Total	2,010.10	7.62	7.62	280.84
	Total (Net) Impact	2,002.48 (Over Statement)		273.22 (Under statement)	

* Out of ₹4,234.64 crore transferred by State Government to OPTCL, DISCOM, PGCIL, OSDA, OTDC, IDCO, OMFED, SPAD etc & booked by State Government as Capital expenditure. ₹1,729.26 crore was of the nature of Revenue expenditure (maintenance) and has been considered for calculating the impact Revenue Surplus. The balance amount of ₹2,505.38 crore (₹4,234.64 crore - ₹1,729.26 crore) has been treated as Capital expenditure as detailed in para 1(v).

NOTES TO ACCOUNTS

ANNEXURE – A			
Statement of Periodical/Other Adjustment			
From Major Head	To Major Head	Amount (₹ in crore)	Nature
2245-Relief on account of Natural Calamities	8121-General and Other Reserve Funds-122-State Disaster Response Fund	552.00	Contribution of State's Share to State Disaster Response Fund
2245-Relief on account of Natural Calamities	8121-General and Other Reserve Funds-122-State Disaster Response Fund	357.00	Contribution of Centre's Share to State Disaster Response Fund(SDRF)
2245-Relief on account of Natural Calamities	8121-General and Other Reserve Funds-122-State Disaster Response Fund	3,294.10	Contribution of Centre to National Disaster Response Fund(NDRF)
8121-General and Other Reserve Fund- 122- State Disaster Response Fund.	2245 – Relief on Account of Natural Calamities-05- Calamity Relief Fund	3,669.18	Reimbursement of Relief expenditure from SDRF
2049-Interest payments	8009-State Provident Fund-01-101- General Provident Fund	1,031.08	Interest on General Provident Funds
2049-Interest payments	8009-State Provident Fund-01-102- Contributory Provident Fund	0.01	Interest on Contributory Provident Fund
2049- Interest payments	8009-State Provident Fund-01-104- All India Services Provident Fund	5.66	Interest on All India Services Provident Fund
2049-Interest payments	8009- State Provident Fund 60-103-Other Miscellaneous Provident Funds	800.00	Interest on Teachers Provident Fund
5054-03	8449-103-Subvention from Central Road Fund	284.96	Road Works out of Central Road Fund
5054-04			
2075-Miscellaneous General Services	8235-200-Fund for Protection of Interest of Depositors	9.42	Expenditure met out of Reserve Fund for Protection of Interest of Depositors
4875-60-800- Industrial Infrastructure Development Fund (IIDF)	8449-120-Industrial Infrastructure Development Fund (IIDF)	19.84	Expenditure met out of Industrial Infrastructure Development Fund
2406-04-Afforestation and Ecology Development	8121-129-State Compensatory Afforestation	421.08	Reimbursement of State Compensatory Afforestation.

NOTES TO ACCOUNTS

ANNEXURE B				
STATEMENT OF MAJOR HEAD WISE RECEIPTS BOOKED UNDER MINOR HEAD 800-OTHER RECEIPTS				
(Refer Para-2(ii) of Notes to Accounts)				
(₹ in crore)				
Major Head and Description		Total Receipts under the Major Head	Amount booked under 800- Other Receipts	Percentage of amount booked under 800- Other Receipts compared to total Receipts under the Major Head.
0029	Land Revenue	720.69	147.99	20.53
0055	Police	96.62	15.01	15.54
0056	Jails	1.17	0.62	52.99
0059	Public Works	46.44	43.07	92.74
0070	Other Administrative Services	30.80	18.21	59.12
0071	Contributions and Recoveries towards Pension and Other Retirement Benefits	16.13	7.85	48.67
0075	Miscellaneous General Services	411.49	338.80	82.33
0202	Education Sports Art and Culture	26.56	7.14	26.88
0211	Family Welfare	0.11	0.11	100.00
0215	Water Supply and Sanitation	66.96	23.06	34.44
0217	Urban Development	4.23	4.23	100.00
0220	Information and Publicity	0.29	0.29	100.00
0235	Social Security and Welfare	0.72	0.72	100.00
0401	Crop Husbandry	20.12	16.00	79.52
0403	Animal Husbandry	1.67	0.38	22.75
0405	Fisheries	1.47	0.98	66.67
0406	Forestry and Wild Life	28.33	18.77	66.25
0425	Co-operation	4.62	2.34	50.65
0435	Other Agricultural Programmes	2.59	1.29	49.81

NOTES TO ACCOUNTS

ANNEXURE B

STATEMENT OF MAJOR HEAD WISE RECEIPTS BOOKED UNDER MINOR HEAD 800-OTHER RECEIPTS

(Refer Para-2(ii) of Notes to Accounts)

(₹ in crore)

Major Head and Description		Total Receipts under the Major Head	Amount booked under 800-Other Receipts	Percentage of amount booked under 800-Other Receipts compared to total Receipts under the Major Head.
0506	Land Reforms	0.25	0.25	100.00
0515	Other Rural Development Programmes	0.02	0.02	100.00
0701	Medium Irrigation	227.86	212.55	93.28
0702	Minor Irrigation	8.39	3.85	45.89
0801	Power	1.53	1.49	97.39
0851	Village and Small Industries	0.97	0.36	37.11
0852	Industries	1.66	1.66	100.00
1051	Ports and Light Houses	115.21	115.21	100.00
1053	Civil Aviation	1.48	1.48	100.00
1054	Roads and Bridges	44.16	21.32	48.28
1055	Road Transport	0.02	0.02	100.00
1056	Inland Water Transport	0.48	0.26	54.17
1452	Tourism	2.65	2.63	99.25
1456	Civil Supplies	3.71	3.71	100.00

NOTES TO ACCOUNTS

ANNEXURE C				
STATEMENT OF MAJOR HEAD WISE EXPENDITURE BOOKED UNDER MINOR HEAD 800-OTHER EXPENDITURE (Refer Para-2(ii) of Notes to Accounts)				
Major Head and Description		Total Expenditure under the Major Head	Amount booked under 800- Other Expenditure	Percentage of amount booked under 800-Other Expenditure compared to total Expenditure under the Major Head.
2013	Council of Ministers	22.34	18.92	84.69
2041	Taxes on Vehicles	109.81	25.00	22.77
2075	Miscellaneous General Services	1,002.54	1,012.03	100.95
2202	General Education	16,732.87	2,056.50	12.29
2203	Technical Education	242.89	67.68	27.86
2210	Medical and Public Health	5,274.89	787.93	14.94
2217	Urban Development	2,603.08	1,042.66	40.05
2245	Relief on account of Natural Calamities	4,290.25	3,325.37	77.51
2401	Crop Husbandry	7,031.92	3,406.63	48.45
2402	Soil and Water Conservation	248.15	27.20	10.96
2404	Dairy Development	44.57	6.96	15.61
2505	Rural Employment	4,596.39	1,421.40	30.92
2700	Major Irrigation	570.47	134.90	23.65
2701	Medium Irrigation	87.50	44.48	50.83
2702	Minor Irrigation	281.01	147.77	52.59
2711	Flood Control and Drainage	168.74	152.86	90.59
2801	Power	17.54	10.00	57.01
3055	Road Transport	1.60	1.60	100.00
3454	Census Surveys and Statistics	29.38	16.06	54.66
3456	Civil Supplies	18.45	7.50	40.63
4217	Capital Outlay on Urban Development	121.93	72.00	59.05
4225	Capital Outlay on Welfare of Schedule Castes Scheduled Tribes Other Backward Classes and Minorities	153.30	55.84	36.43
4250	Capital Outlay on Other Services	231.84	196.22	84.64
4401	Capital Outlay on Crop Husbandry	54.91	32.95	60.01
4575	Capital Outlay on Other Special Areas Programmes	149.37	62.94	42.14
4700	Capital Outlay on Major Irrigation	1,505.01	523.53	34.79
4701	Capital Outlay on Medium Irrigation	607.86	216.99	35.70
4702	Capital Outlay on Minor Irrigation	1,655.10	1,045.09	63.14
4801	Capital Outlay on Power Projects	2,134.40	1,873.70	87.79
4852	Capital Outlay on Iron and Steel Industries	1.73	1.01	58.97
5054	Capital Outlay on Roads and Bridges	6,123.63	3,042.06	49.68
5075	Capital Outlay on Other Transport Services	196.78	137.12	69.68
5475	Capital Outlay on Other General Economic Services	9.65	8.76	90.82

NOTES TO ACCOUNTS

ANNEXURE – D					
INOPERATIVE RESERVE FUNDS					
(₹ in crore)					
Sl. No	Major and Minor heads with nomenclature	No. of Reserve Fund(s)	Balance as on 31.03.2020		Year of last transaction
1.	8011-Insurance and Pension Funds 105-State Government Insurance Fund	01	Cr.	0.0007	2003-04
2.	8012-Special Deposit and Accounts 123-Special Deposit for Employees Provident Fund Scheme (Administration Fund)	01	Cr.	0.0163	2002-03
3.	8013-Other Deposits and Accounts 01-Deposit Schemes for Retiring employees 101-Deposit Scheme for Retiring Govt. Employees, 1989	01	Cr.	0.39	1997-98
4.	8121-General and Other Reserve Fund 101-General and Other Reserve Funds-Govt. Commercial Departments and Undertakings.	01	Cr.	0.02	1996-97
5.	8229-Development and Welfare Funds 109-Co-operative Development Funds, State Co-operative Development Fund 123-Consumer Welfare Fund	02	Cr.	0.02	1959-60
			Cr.	0.26	2012-13
6.	8235-General and Other Reserve Funds 102-Zamindari Abolition Fund 103-Religious and Charitable Endowment Funds 200-Other Funds:- Guarantee Reserve Fund	03	Cr.	0.59	1994-95
			Cr.	0.0151	1983-84
			Cr.	1.11	1997-98
	GRAND TOTAL	09		2.42	

NOTES TO ACCOUNTS

ANNEXURE - E Position of Suspense and Remittance Balances (₹in crore)						
8658-Suspense Account						
Name of the Minor Head	2017-18		2018-19		2019-20	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
101- PAO Suspense	94.03	0.93	172.40	55.65	210.63	42.91
Net	Dr. 93.01		Dr.116.75		Dr. 167.72	
102-Suspense Account (Civil)	12.58	39.82	16.50	45.94	13.07	44.12
Net	Cr. 27.24		Cr.29.44		Cr. 31.05	
110-Reserve Bank Suspense – Central Accounts Office	3.44	..	9.30	..	1.88	..
Net	Dr. 3.44		Dr.9.30		Dr. 1.88	
8782-Cash Remittance and adjustments between officers rendering account to the same Accounts Officer						
101-Cash Remittance between Treasuries and Currency Chest	0.91	..	0.91	..	..	..
Net	Dr. 0.91		Dr. 0.91		..	
102-Public Works Remittances	24.53	3.78	17.65	2.35	14.80	2.33
Net	Dr. 20.75		Dr. 15.30		Dr. 12.47	
103-Forest Remittances	63.45	..	59.27	0.17	83.32	..
Net	Dr. 63.45		Dr. 59.10		Dr. 83.32	

NOTES TO ACCOUNTS

ANNEXURE-F

List of incomplete projects with Escalation of cost

Sl. No.	Name of the projects/works	Estimated cost of the work	Year of commencement	Target year of completion	Physical progress of the work (in percentage)	Progressive expenditure to the end of the year	Revised estimated cost	Escalation cost of the work
(₹ in crore)								
MINOR IRRIGATION-RIDF								
1	Bhalujhar	1.57	2007-08	2010-11	90	4.54	4.84	3.27
2	Dahuka	2.88	2008-09	2011-12	53	4.14	5.61	2.73
3	Kalyani	3.28	2008-09	2011-12	66	2.48	12.72	9.44
4	Kapasias	2.82	2011-12	2014-15	35	1.07	3.25	0.43
5	Kharikuti	2.71	2008-09	2011-12	57	3.40	9.18	6.47
6	Sradhapur	1.14	2008-09	2011-12	92	3.45	3.78	2.64
TOTAL-MINOR IRRIGATION-RIDF								24.98
MINOR IRRIGATION-AIBP								
7	Baghri	1.25	2007-08	2012-13	85	3.9	4.34	3.09
8	Jagamuguda	5.60	2007-08	2012-13	85	13.35	17.5	11.9
9	Kankubadi	4.12	2007-08	2012-13	87	11.97	12.78	8.66
10	Kotlabhata	1.99	2008-09	2012-13	83	3.46	5.17	3.17
11	Nagapara	2.45	2008-09	2012-13	93	4.39	4.65	2.20
12	Tunpar	1.90	2007-08	2012-13	82	4.61	6.66	4.76
TOTAL MINOR IRRIGATION-AIBP								33.78
ROADS								
13	Improvement to Suleipat-BadampaharJhaldungri Road, ODR from 2/455 km to 10/140 km (except 9/380 km to 9/520 km Setajabenallah portion) under State Plan	8.54	2015-16	2019-20	95	9.30	9.84	1.30
14	Improvement to Anatapur-Soro-Kupri road from 22.000 to 40.920 km on EPC Mode	45.04	2015	2017	95	51.09	52.72	7.68
15	Construction of R.O.B at Tamulia in Balasore District of South Eastern Railway	43.38	2014	2016	95	56.12	63.56	20.17
16	Construction of R.O.B. at 364/33-35 between SoroMarkana in Balasore district.	65.47	2013	2016	95	91.86	103.43	37.96
17	Construction of H.L Bridge over Budhabalanga on Balasore Bye Pass Road (MDR) at 11/500 km under CRF	28.04	2015	2017	92	24.99	28.56	0.52
18	Widening & Strengthening to 2-lane of Balliguda - Muniguda road From 68/200 to 78/200 km & 84/200 to 98/200 km under SHDP (EPC).	39.94	2014-15	2017-18	95	43.58	48.3	8.36

NOTES TO ACCOUNTS

ANNEXURE-F

List of incomplete projects with Escalation of cost

Sl. No.	Name of the projects/works	Estimated cost of the work	Year of commencement	Target year of completion	Physical progress of the work (in percentage)	Progressive expenditure to the end of the year	Revised estimated cost	Escalation in cost of the work
								(₹ in crore)
19	Construction of ROB at LC NO-190 at RD 441/1 km of Howrah Chennai Rly Line between BBSR-Retanga Railway Station at Lingaraj Temple Level Crossing	32.56	2012	2017	95	24.49	35.92	3.36
20	Improvement to Matrugaoon-Belghar-Jhiripani road (ODR) 0/0 to 15/0 km including 9 nos. bridges located between 24/500 to 33/400 km RIDF-XVIII	48.88	2014	2017	77.43	34.62	52.79	3.91
21	Improvement to Matrugaoon - Belghar - Jhiripani Road from 0/0 to 15/0 km. including 9 nos. Bridges located between 24/500 to 33/400km	43.92	2014-15	2019-20	85%	41.39	51.42	7.51
TOTAL ROADS								90.77
TOTAL ESCALATION IN ESTIMATED COST								149.53

NOTES TO ACCOUNTS

ANNEXURE – G											
EXPENDITURE ON ECOLOGY AND ENVIRONMENT UNDER MAJOR HEAD 3435											
(Refer Para-3(xvi) of Notes to Accounts) (₹in crore)											
Major Head	Sub Major Head	Minor Head	Sub Head	Detail Head	Sub Detail Head	2017-18		2018-19		2019-20	
						Budget	Expenditure	Budget	Expenditure	Budget	Expenditure
3435	03	102	0175	22045	000	1.49	1.49	0.60	0.60	0.79	0.75
3435	03	102	0176	22007	000	0.05	0.05	0.10	0.10	0.00	0.00
3435	03	102	0176	78230	000	0.00	0.00	0.00	0.00	0.00	0.00
3435	03	102	0293	01003	136	0.46	0.46	0.47	0.47	0.34	0.34
3435	03	102	0293	01003	156	0.23	0.23	0.10	0.10	0.05	0.05
3435	03	102	0293	01003	403	0.06	0.05	0.04	0.04	0.01	0.01
3435	03	102	0293	01003	516	0.00	0.00	0.00	0.00	0.00	0.00
3435	03	102	0293	01003	523	0.00	0.00	0.00	0.00	0.00	0.00
3435	03	102	0293	01003	855	0.03	0.03	0.07	0.07	0.00	0.00
3435	03	102	0293	06001	000	0.01	0.01	0.02	0.02	0.02	0.02
3435	03	102	0293	07001	000	0.00	0.00	0.00	0.00	0.00	0.00
3435	03	102	0293	08001	154	0.00	0.00	0.00	0.00	0.00	0.00
3435	03	102	0293	08001	397	0.01	0.02	0.03	0.03	0.02	0.02
3435	03	102	0293	08001	506	0.01	0.01	0.01	0.01	0.01	0.01
3435	03	102	0293	12001	000	0.00	0.00	0.00	0.00	0.00	0.00
3435	03	102	0293	12003	000	0.06	0.06	0.06	0.06	0.02	0.02
3435	03	102	0293	33011	000	0.00	0.00	0.00	0.00	0.00	0.00
3435	03	102	0293	78012	000	0.00	0.00	0.00	0.00	0.00	0.00
3435	03	102	0293	78118	000	0.00	0.00	0.00	0.00	0.00	0.00
3435	03	102	0569	41101	921	2.30	2.30	2.34	2.34	2.34	2.34
3435	03	102	1970	78612	000	0.00	0.00	0.00	0.00	0.00	0.00
3435	03	102	2121	41539	918	0.00	0.00	4.00	4.00	6.00	6.00
3435	03	102	2326	41527	918	1.50	1.50	1.50	1.50	1.50	1.50
3435	03	102	2326	41527	921	0.29	0.29	0.29	0.29	0.29	0.29
3435	03	102	2326	41528	918	0.56	0.56	0.30	0.30	0.30	0.30
3435	03	102	2586	41262	918	0.50	0.50	1.05	1.05	1.50	1.50
3435	03	102	2586	41262	921	0.31	0.31	0.00	0.00	0.00	0.00
3435	03	102	2693	20002	000	0.00	0.00	0.00	0.00	0.10	0.00
3435	03	102	2925	78520	918	10.35	10.35	5.84	5.84	0.85	0.85
3435	03	102	3129	20002	000	0.30	0.30	0.40	0.40	0.40	0.40
3435	03	102	3129	41538	918	0.50	0.50	0.60	0.60	0.60	0.60
3435	03	102	3129	78610	918	0.00	0.00	0.00	0.00	0.00	0.00
3435	03	102	3130	20002	918	0.00	0.00	4.78	4.78	5.98	5.98

NOTES TO ACCOUNTS

ANNEXURE – G

EXPENDITURE ON ECOLOGY AND ENVIRONMENT UNDER MAJOR HEAD 3435

(Refer Para-3(xvi) of Notes to Accounts) (₹in crore)

Major Head	Sub Major Head	Minor Head	Sub Head	Detail Head	Sub Detail Head	2017-18		2018-19		2019-20	
						Budget	Expenditure	Budget	Expenditure	Budget	Expenditure
3435	03	102	3130	37244	918	7.00	7.00	4.00	4.00	4.00	4.00
3435	03	102	3130	78521	000	0.00	0.00	0.00	0.00	0.00	0.00
3435	03	102	3130	78611	918	1.00	1.00	1.00	1.00	1.00	1.00
3435	03	103	0421	14001	000	0.81	0.81	0.00	0.00	0.00	0.00
3435	03	103	0421	41078	921	7.11	7.11	6.61	6.61	6.61	6.61
3435	03	103	0569	41229	918	2.00	2.00	2.00	2.00	2.00	2.00
3435	03	789	0175	22045	000	0.00	0.00	0.08	0.08	0.00	0.00
3435	04	103	0569	41140	918	0.00	-0.07	0.25	0.25	0.49	0.49
3435	04	103	0569	41140	921	0.38	0.38	0.47	0.47	0.47	0.47
Total						37.30	37.24	37.01	37.00	35.70	35.57

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