



FINANCE ACCOUNTS (VOLUME I) 2020-21



लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest



GOVERNMENT OF ODISHA

Laid on the table of
State Legislature on
31 March 2022

FINANCE ACCOUNTS

VOLUME I

2020-21

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 2021 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 2020-21.

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 2021.



Date: 15-FEB-2022
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 2020-21 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)

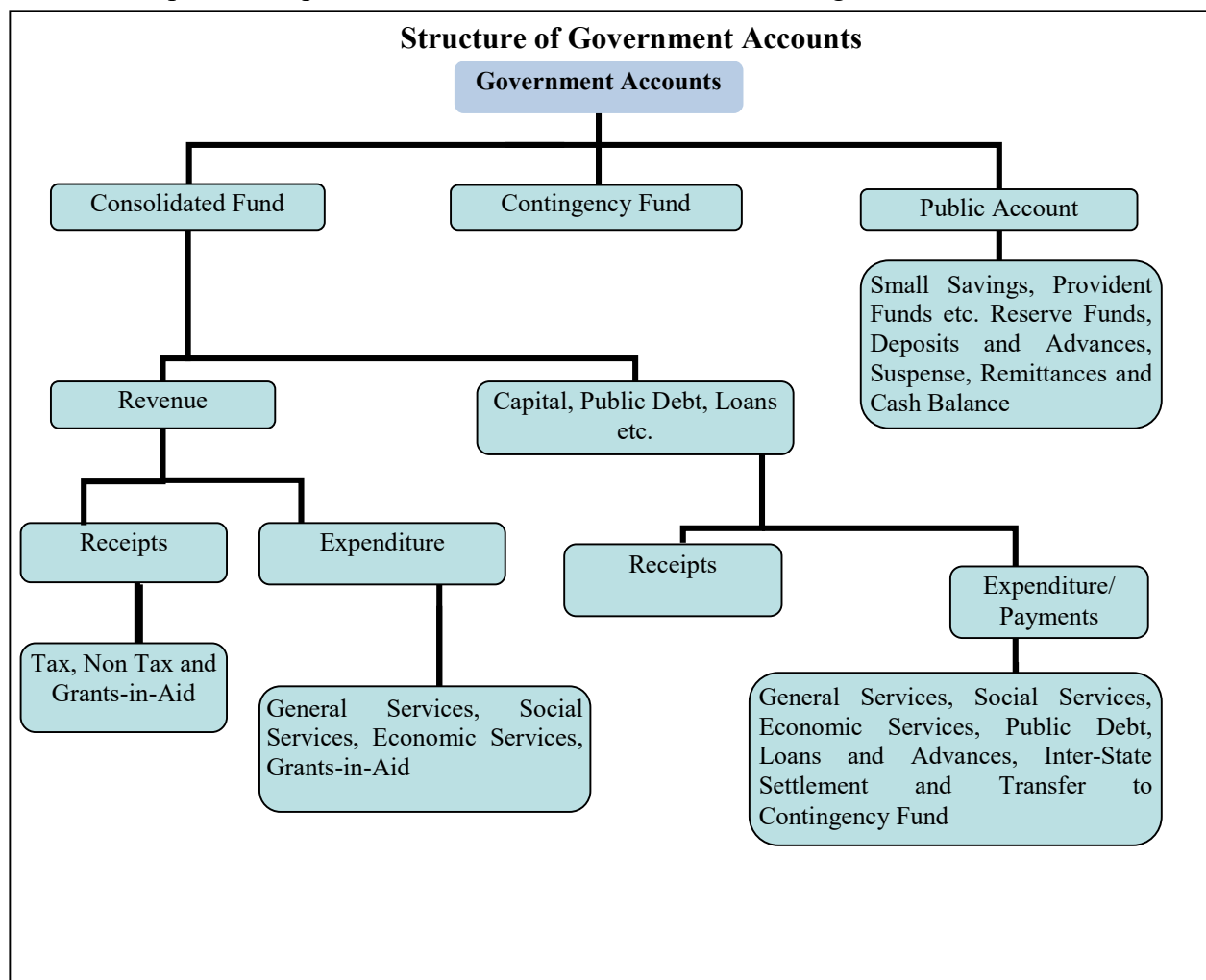
0005 to 1606	Revenue Receipts
2011 to 3606	Revenue Expenditure
4000	Capital Receipts
4046 to 7810	Capital Expenditure (including Public Debt, Loans & Advances)
7999	Appropriation to the Contingency Fund
8000	Contingency Fund
8001 to 8999	Public Account

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)				
	Reference		As on	As on
Assets ¹	(Sl. No.)		31 March	31 March
	Notes to	Statement	2021	2020
	Accounts			
Cash				
(i) Cash in Treasuries and Local Remittances		Annexure to Statement No. 2	..	..
(ii) Departmental Balances		Annexure to Statement No. 2	19.24	19.86
(iii) Permanent Imprest		Annexure to Statement No. 2	0.33	0.33
(iv) Cash Balance Investments		Statement No. 21 & Annexure to Statement No. 2	1,43,51.36	2,48,65.00
(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	27.48	2,42.18
(vi) Investments from Earmarked Balances		Statement No. 21, 22 & Annexure to Statement No. 2	1,82,37.63	1,73,10.13
Capital Expenditure				
(i) Investments in Shares of Companies, Corporations, etc.	Para-3 (iv)	8, 19	72,88.29	56,98.65
(ii) Other Capital Expenditure		5, 16	17,23,96.5	15,60,27.64
Contingency Fund (un-recouped)	Para-3 (vii)	21	1,71.00	..
Loans and Advances	Para-3 (iii)	7 and 18	90,66.17	81,62.72
Advances with departmental officers		21	16.48	10.61
Suspense and Miscellaneous Balances	Para-3 (vi)	21	..	..
Remittance Balances		21	82.24	1,00.24
Cumulative excess of Expenditure over Receipts		12	..	..
Total			22,16,56.71	21,24,37.36

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

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

STATEMENT No. 1				
STATEMENT OF FINANCIAL POSITION				
(₹ in crore)				
Liabilities	Reference		As on 31 March 2021	As on 31 March 2020
	(Sl. No.)			
	Notes to Accounts	Statement		
Borrowings (Public Debt)				
(i) Internal Debt		6 and 17	6,75,21.41	6,05,95.30
(ii) Loans and Advances from Central Government		6 and 17	1,19,81.96	78,42.55
Non-Plan Loans			11.60	13.49
Loans for State Schemes			42,80.34	51,20.15
Loans for Central Schemes			..	..
Loans for Centrally Sponsored Schemes			..	..
Central Sponsored Schemes		6 and 17	1.61	2.35
Other Loans for State/Uts with Legislature Schemes		6 and 17	76,88.03	27,06.00
Other Loans			0.38	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	2,49,49.37	2,43,37.85
(ii) Deposits		21	1,62,25.05	2,92,56.25
(iii) Reserve Funds		21	2,03,33.44	2,13,62.47
(iv) Remittance Balances		21	..	..
(v) Suspense and Miscellaneous Balances	Para-3 (vi)	21	1,17.62	91.45
(vi) Misc. Capital Receipts		12	6,98.15	6,98.15
Cumulative excess of Receipts over Expenditure			7,94,29.72	6,78,53.35
Total			22,16,56.71	21,24,37.36

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		
	2020-21	2019-20		2020-21	2019-20
(₹ in crore)					
Part - I Consolidated Fund					
Section - A : Revenue					
Revenue Receipts (Ref. Statement 3 & 14)	10,43,87.24	10,15,67.75	Revenue Expenditure (Ref. Statement 4-A, 4-B & 15)	9,53,10.85	9,91,37.30
Tax Revenue (raised by the State) (Ref. Statement 3 & 14)	3,42,58.17	3,23,15.18	Salaries ¹ (Ref. Statement 4-B & Appendix-I)	2,10,02.70	2,06,82.77
Non-Tax Revenue	..	..	Subsidies (Ref. Appendix-II)	42,87.51	33,66.23
Interest receipts (Ref. Statement 3 & 14)	12,61.79	14,86.58	Grants-in-Aid ² (Ref. Statement 4-B, 10 & Appendix-III)	2,59,34.95	2,70,31.35
Others (Ref. Statement 3)	1,82,56.27	1,31,60.62		..	..
Total Non-Tax Revenue (Ref. Statement 3 & 14)	1,95,18.06	1,46,47.20	General Services (Ref. Statement 4 & 15)		
	..	..	Interest Payment and Service of Debt (Ref. Statement 4-A, 4-B & 15)	66,43.79	60,62.56
	..	..	Pension (Ref. Statement 4-A, 4-B & 15)	1,36,28.62	1,42,73.40
Share of Union Taxes/Duties (Ref. Statement 3 & 14)	2,75,42.67	3,04,53.27	Others (Ref. Statement 4-B)	23,02.41	25,50.80
	..	..	Total General Services (Ref. Statement 4-A & 15)	2,25,74.83	2,28,86.76
	..	..	Social Services (Ref. Statement 4-A & 15)	1,38,07.27	1,48,45.16
	..	..	Economic Services (Ref. Statement 4-A & 15)	63,73.80	89,90.98
Grants from Central Government (Ref. Statement 3 & 14)	2,30,68.34	2,41,52.10	Compensation and assignment to Local Bodies and PRIs (Ref. Statement 4-A & 15)	13,29.79(*)	14,34.05
Revenue Deficit	..	..	Revenue Surplus	90,76.39	24,30.45

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'.

(*) Includes Refund of expenditure for ₹0.01 crore, ₹0.05 crore, ₹0.36 crore and ₹4.20 crore under minor heads 191, 197, 198 and 911 respectively.

STATEMENT No. 2
STATEMENT OF RECEIPTS AND DISBURSEMENTS

		Receipts		Disbursements	
		2020-21	2019-20	2020-21	2019-20
(₹ in crore)					
Section - B : Capital					
Capital Receipts (Ref. Statement 3 & 14)	..	..	Capital Expenditure (Ref. Statement 4-A, 4-B & 16)	1,79,48.98 (D)	2,02,77.27 (C)
	..	..	General Services (Ref. Statement 4-A & 16)	8,67.95	8,05.56
	..	..	Social Services (Ref. Statement 4-A & 16)	45,23.41	52,63.84
	..	..	Economic Services (Ref. Statement 4-A & 16)	1,25,57.62	1,42,07.87
Recoveries of Loans and Advances (Ref. Statement 3, 7 & 18)	6,84.22	2,87.16	Loans and Advances disbursed (Ref. Statement 4-A, 7 & 18)	15,97.17	12,59.31
			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)	8,01.74	4,51.58
			Loans to Government Servants (Ref. Statement 4-A, 7 & 18)	95.44	1,07.73
			Loans to Misc. Services (Ref. Statement 4-A, 7 & 18)	..	..
Public Debt Receipts (Ref. Statement 3, 6 & 17)	2,03,17.65	1,46,78.86	Repayment of Public Debt (Ref. Statement 4-A, 6 & 17)	92,52.14	44,93.75
Internal Debt (market loans etc.) (Ref. Statement 3, 6 & 17)	1,51,91.08	1,37,20.76	Internal Debt (market loans) (Ref. Statement 4-A, 6 & 17)	82,64.97	35,46.47
Loans from GOI (Ref. Statement 3, 6 & 17)	51,26.57	9,58.11	Loans from Central Government (Ref. Statement 4-A, 6 & 17)	9,87.17	9,47.28
			Transfer to Contingency Fund	..	..
Net of Inter-State Settlement Account	..	..	Net of Inter-State Settlement Account	..	..
Total Receipts Consolidated Fund (Ref. Statement 3)	12,53,89.10	11,65,33.77	Total Expenditure Consolidated Fund (Ref. Statement 4)	12,41,09.14	12,51,67.63
Deficit in Consolidated Fund	..	86,33.85	Surplus in Consolidated Fund	12,79.96	..
(C) Includes ₹1,63.97 crore towards Salary and Office Expenses ₹8.86 crore. (Statement No.4-B)					
(D) Includes ₹1,51.65 crore towards Salary and Office Expenses ₹10.11 crore. (Statement No.4-B)					

STATEMENT No. 2
STATEMENT OF RECEIPTS AND DISBURSEMENTS

Receipts			Disbursements		
	2020-21	2019-20		2020-21	2019-20
(₹ in crore)					
Part - II Contingency Fund					
Contingency Fund (Ref. Statement 21)	..	14,40.22	Contingency Fund (Ref. Statement 21)	1,71.00	..
Part - III Public Account ³					
Small Savings (Ref. Statement 21)	50,16.68	51,17.40	Small Savings (Ref. Statement 21)	44,05.15	42,02.61
Reserve and Sinking Funds (Ref. Statement 21)	1,04,28.90	1,67,31.87	Reserve and Sinking Funds (Ref. Statement 21)	1,23,85.43	1,34,34.15
Deposits (Ref. Statement 21)	2,48,85.76	2,37,85.55	Deposits (Ref. Statement 21)	3,79,16.97	2,03,56.56
Advances (Ref. Statement 21)	7,98.76	3,23.46	Advances (Ref. Statement 21)	8,04.63	3,22.71
Suspense and Misc. (Ref. Statement 21)	35,11,84.09	279442.66	Suspense and Misc. ⁴ (Ref. Statement 21)	33,81,43.66	28,12,52.45
Remittances (Ref. Statement 21)	2,58,96.83	2,86,74.5	Remittances (Ref. Statement 21)	2,58,78.82	2,86,95.69
Total Receipts Public Account (Ref. Statement 21)	41,82,11.00	35,40,75.44	Total Disbursements Public Account (Ref. Statement 21)	41,95,34.67	34,82,64.17
Deficit in Public Account	13,23.67	..	Surplus in Public Account	..	58,11.27
Opening Cash Balance	2,42.18	16,24.56	Closing Cash Balance	27.48	2,42.18
Increase in Cash Balance	0.00	0.00	Decrease in Cash Balance	2,14.70	13,82.38

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

4 'Suspense and Miscellaneous' includes 'other accounts' such as Cash Balance Investment 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 2021	As on 1 April 2020
1	2	3
	(₹ in crore)	
a) General Cash Balance		
1. Cash in Treasuries	..	..
2. Deposits with the Reserve Bank ¹	27.48@	2,42.18@
3. Remittances in Transit	..	..
TOTAL	27.48	2,42.18
4. Investments held in the Cash Balance – Investment Account	1,43,51.36	2,48,65.00
TOTAL-(a)	1,43,78.84	2,51,07.18
b) Other Cash Balances and Investments		
1. Cash with Departmental Officers (viz. Officers of Forest, Public Works Departments, etc.)	19.24	19.86
2. Permanent Advances for contingent expenditure with Departmental Officers	0.33	0.33
3. Investment of Earmarked Funds	1,82,37.63*	1,73,10.13
TOTAL- (b)	1,82,56.87	1,73,30.32
TOTAL- (a) and (b)	3,26,35.71	4,24,37.50

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 2020-21 advised to the Reserve Bank of India.

Note: @ There was a net difference of ₹8.13 crore (Debit) between the figure (₹27.48 crore) reflected in the Accounts (Debit) and that intimated by the Reserve Bank of India ₹35.61 crore (Credit) in respect of Deposits with Reserve Bank of India included in the Cash Balance.

*Includes investment figure of ₹50,21.05 crore, ₹1,16,93.75 crore and ₹15,22.83 crore relating to State Compensatory Afforestation Fund (SCAF), Consolidated Sinking Funds (CSF) and Guarantee Redemption Fund (GRF).

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 2021 but worked out by 10 April 2021 and not simply the daily balance on 31 March 2021.

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 ₹15,76.00 crore with effect from 1 April 2020. 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 2020-21 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 2021 were for ₹1,43,51.36 crore. These were invested in Government of India Securities and Treasury Bills. The interest realised during the year on such investment was ₹9,45.88 crore, which included ₹1,67.66 crore being interest on 14 days Treasury Bills rediscounted during 2020-21.

(f) Details of Cash Balance Investment Account:

(a)	Government of India Stock -	₹88.32 crore
(b)	14 days Government of India Treasury Bills	₹1,42,63.04 crore
(c)	91 days Government of India Treasury Bills	Nil
(d)	182 days Government of India Treasury Bills	Nil
(e)	364 days Government of India Treasury Bills	Nil

TOTAL	₹1,43,51.36 crore
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(g) The investment out of the Earmarked Funds at the end of the year was ₹1,82,37.63 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	
	2020-21	2019-20
(₹ in crore)		
A. Tax Revenue		
A.1 Own Tax Revenue		
State Goods and Services Tax (SGST)	1,30,43.19	1,32,03.52
Land Revenue	6,03.40	7,20.69
Stamps and Registration Fees	29,42.01	14,34.97
State Excise	40,53.06	44,95.42
Taxes on Sales, Trade etc.	77,76.89	74,54.81
Taxes on Vehicles	15,26.34	18,36.32
Taxes on Goods and Passengers	1,45.69	1,33.44
Others	41,67.59	30,36.01
A.2 Share of net proceeds of Taxes		
Central Goods and Services Tax (CGST)	81,59.90	86,41.66
Corporation Tax	83,28.09	1,03,83.35
Taxes on Income other than Corporation Tax	85,40.28	81,36.08
Other Taxes on Income and Expenditure	..	..
Taxes on Wealth	..	0.46
Customs	14,46.84	19,30.32
Union Excise Duties	9,23.32	13,42.10
Service Tax	1,23.56	0.01
Other Taxes and Duties on Commodities and Services	20.68	19.29
Total A. Tax Revenue	6,18,00.84	6,27,68.45
B. Non Tax Revenue		
Interest Receipts	12,61.79	14,86.58
Miscellaneous General Services	17,28.85	4,11.49
Non-ferrous Mining and Metallurgical Industries	1,37,91.72	1,10,20.02
Dividends and Profits	10,62.81	3,21.38
Major Irrigation	5,67.30	4,73.67
Medium Irrigation	2,28.80	2,27.86
Ports and Light Houses	1,51.05	1,15.21
Coal and Lignite	1,26.88	19.57
Police	1,03.04	96.62
Medical and Public Health	76.99	71.10
Education, Sports, Art and Culture	61.60	26.56
Public Works	59.70	46.44
Roads and Bridges	54.48	44.16
Water Supply and Sanitation	52.84	66.96
Forestry and Wild Life	32.87	28.33
Housing	19.40	18.80
Other Social Services	16.35	24.09
Labour and Employment	15.71	14.56
Other Administrative Services	15.04	30.80

STATEMENT No. 3

STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

Description	Actuals	
	2020-21	2019-20
	(₹ in crore)	
Other General Economic Services	13.52	14.10
Contributions and Recoveries towards Pension and Other Retirement benefits	11.73	16.13
Minor Irrigation	11.70	8.39
Crop Husbandry	9.49	20.12
Civil Aviation	5.44	1.48
Urban Development	5.02	4.23
Stationery and Printing	4.75	3.87
Public Service Commission	4.57	10.17
Co-operation	3.77	4.62
Industries	3.57	1.66
Other Agricultural Programmes	3.22	2.59
Civil Supplies	3.08	3.71
Social Security and Welfare	3.01	0.72
Fisheries	1.72	1.47
Jails	1.64	1.17
Animal Husbandry	1.48	1.67
Power	0.87	1.53
Village and Small Industries	0.78	0.97
Land Reforms	0.62	0.25
Inland Water Transport	0.37	0.48
Non Conventional Sources of Energy	0.14	..
Tourism	0.10	2.65
Information and Publicity	0.09	0.29
Food Storage and Warehousing	0.06	..
Petroleum	0.05	0.58
Other Rural Development Programmes	0.03	0.02
Family Welfare	0.02	0.11
Other Scientific Research	..	..
Road Transport	..	0.02
Total B. Non Tax Revenue	1,95,18.06	1,46,47.20
C. Grants-in-Aid from Central Government		
C.5 Grants for Special Plan Schemes	..	..
C.6 Centrally Sponsored Schemes		
Central Assistance/Share	1,25,42.86	1,28,09.15
Grants under proviso to Article 275(1) of the Constitution	1,53.15	2,38.02
Externally Aided Projects-Grants for Centrally Sponsored Schemes	1.74	8.45
C.7 Finance Commission Grants		
Grants for Rural Local Bodies	22,58.00	25,85.94
Grants in aid for State Disaster Response Fund	16,04.00	5,52.00
Grants for Urban Local Bodies	10,87.00	4,25.39

STATEMENT No. 3		
STATEMENT OF RECEIPTS (CONSOLIDATED FUND)		
Description	Actuals	
	2020-21	2019-20
(₹ in crore)		
C.8 Other Transfer/Grants to States/Union Territories with Legislatures		
Compensation for loss of revenue arising out of implementation of GST	43,61.59	39,28.78
Grants from Central Road Fund	5,34.19	2,86.96
Grants towards Contribution to National Disaster Response Fund (NDRF)	5,00.00	32,94.10
Other Receipts	24.51	0.03
Special Assistance	1.30	23.28
Total C. Grants	2,30,68.34	2,41,52.10
Total Revenue Receipts (A+B+C)	10,43,87.24	10,15,67.75
D. Capital Receipts		
Disinvestment proceeds	..	..
Others	..	..
Total D. Capital Receipts	..	..
E. Public Debt Receipts		
E.1 Internal Debt of the State Government		
Market Loans	30,00.00	75,00.00
Bonds	..	..
Loans from Financial Institutions	1,21,91.08	62,20.75
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	(-)0.95	(-)11.53
Other Loans	51,27.52	9,69.64
Total E. Public Debt Receipts	2,03,17.65	1,46,78.86
F. Loans and Advances by State Government (Recoveries)	6,84.22	2,87.16
G. Inter State Settlement	..	..
Total - Receipts in Consolidated Fund (A+B+C+D+E+F+G)	12,53,89.10	11,65,33.77

STATEMENT No. 4					
STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND					
A. EXPENDITURE BY FUNCTION				(₹ in crore)	
Description	2020-2021		Loans & Advances	Total	
	Revenue	Capital			
A General Services					
A.1 Organs of State					
Parliament/ State/ Union Territory Legislatures	40.96	..	..	40.96	
President/ Vice-President/ Governor/ Administrator of Union Territories	11.12	..	..	11.12	
Council of Ministers	23.99	..	..	23.99	
Administration of Justice	5,20.93	..	..	5,20.93	
Elections	70.60	..	..	70.60	
A.2 Fiscal Services					
Land Revenue	5,59.29	..	..	5,59.29	
Stamps and Registration	56.64	..	..	56.64	
State Excise	81.44	..	..	81.44	
Taxes on Sales, Trade etc.	1,23.98	..	..	1,23.98	
Taxes on Vehicles	1,29.75	..	..	1,29.75	
Other Taxes and Duties on Commodities and Services	17.25	..	..	17.25	
Other Fiscal Services	4.27	..	..	4.27	
Interest Payments	66,43.79	..	..	66,43.79	
A.3 Administrative Services					
Public Service Commission	16.51	..	..	16.51	
Secretariat-General Services	2,68.42	..	..	2,68.42	
District Administration	1,89.01	..	..	1,89.01	
Treasury and Accounts Administration	1,43.01	..	..	1,43.01	
Police	33,58.56	..	..	33,58.56	
Jails	1,51.31	..	..	1,51.31	
Stationery and Printing	45.78	3.67	..	49.45	
Public Works	9,39.06	8,64.28	..	18,03.34	
Vigilance	64.85	..	..	64.85	
Other Administrative Services	4,61.91	..	..	4,61.91	
A.4 Pension and Miscellaneous General Services					
Pensions and Other Retirement Benefits	1,36,28.62	..	..	1,36,28.62	
Miscellaneous General Services	7,20.19	..	7,00.00	14,20.19	

STATEMENT No. 4					
STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND					
A. EXPENDITURE BY FUNCTION				(₹ in crore)	
Description	2020-2021		Loans & Advances	Total	
	Revenue	Capital			
Total - General Services	2,82,71.25	8,67.95	7,00.00	2,98,39.20	
B Social Services					
B.1 Education, Sports, Art and Culture					
General Education	1,68,26.62	3,18.98	..	1,71,45.60	
Technical Education	2,52.26	1,14.59	..	3,66.85	
Sports and Youth Services	55.23	1,47.80	..	2,03.03	
Art and Culture	1,08.32	..	..	1,08.32	
B.2 Health and Family Welfare					
Medical and Public Health	68,22.35	6,30.92	..	74,53.27	
Family Welfare	4,21.30	..	..	4,21.30	
B.3 Water Supply, Sanitation, Housing and Urban Development					
Water Supply and Sanitation	22,65.32	22,14.76	..	44,80.08	
Housing	3,00.71	2,38.78	..	5,39.49	
Urban Development	22,78.09	2,76.01	..	25,54.10	
B.4 Information and Broadcasting					
Information and Publicity	72.34	..	..	72.34	
B.5 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes					
Welfare of Schedule Castes, Scheduled Tribes and Other Backward Classes	21,13.36	2,68.79	..	23,82.15	
B.6 Labour and Labour Welfare					
Labour and Employment	1,11.23	..	..	1,11.23	
B.7 Social Welfare and Nutrition					
Social Security and Welfare	41,71.16	1,00.70	..	42,71.86	
Nutrition	11,66.36	..	..	11,66.36	
Relief on account of Natural Calamities	26,53.30	..	..	26,53.30	
B.8 Others					
Other Social Services	78.16	2,12.08	..	2,90.24	
Secretariat-Social Services	2,04.92	..	..	2,04.92	
Total - Social Services	3,99,01.03	45,23.41	..	4,44,24.44	
C Economic Services					
C.1 Agriculture and Allied Activities					
Crop Husbandry	41,84.85	57.80	1,85.00	44,27.65	

STATEMENT No. 4					
STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND					
A. EXPENDITURE BY FUNCTION				(₹ in crore)	
Description	2020-2021		Loans & Advances	Total	
	Revenue	Capital			
C Economic Services - (Contd.)					
	Soil and Water Conservation	82.55	..	..	82.55
	Animal Husbandry	4,61.80	30.00	..	4,91.80
	Dairy Development	23.55	1,03.26	..	1,26.81
	Fisheries	2,22.84	..	..	2,22.84
	Forestry and Wild Life	8,72.78	5.00	..	8,77.78
	Food, Storage and Warehousing	16,08.19	..	..	16,08.19
	Agricultural Research and Education	2,93.45	..	..	2,93.45
	Co-operation	8,20.41	1,25.66	50.00	9,96.07
	Other Agricultural Programmes	(-)1.49	1.00	..	(-)0.49
C.2	Rural Development				
	Special Programmes for Rural Development	10,44.52	..	..	10,44.52
	Rural Employment	60,33.37	..	..	60,33.37
	Land Reforms	20.73	..	..	20.73
	Other Rural Development Programmes	42,44.95	17.34	..	42,62.29
	Other Special Areas Programmes	8.37	2,14.13	..	2,22.50
C.3	Special Area Programmes				
	Major Irrigation	5,66.39	9,48.57	..	15,14.96
	Medium Irrigation	85.17	4,30.73	..	5,15.90
	Minor Irrigation	8,46.00	8,15.51	..	16,61.51
	Command Area Development	19.69	..	..	19.69
	Flood Control and Drainage	1,67.89	9,13.61	..	10,81.50
C.4	Energy				
	Power	5.74	12,84.14	5,36.74	18,26.62
	New and Renewable Energy	32.71	..	..	32.71
C.5	Industry and Minerals				
	Village and Small Industries	3,67.53	..	30.00	3,97.53
	Industries	1,46.59	1.61	..	1,48.20
	Non-ferrous Mining and Metallurgical Industries	1,55.08	..	..	1,55.08
	Other Industries	39.62	..	..	39.62
	Other Outlays on Industries and Minerals	48.21	..	..	48.21
C.6	Transport				
	Ports and Light Houses	4.18	2.88	..	7.06

STATEMENT No. 4					
STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND					
A. EXPENDITURE BY FUNCTION				(₹ in crore)	
Description	2020-2021		Loans & Advances	Total	
	Revenue	Capital			
C Economic Services - (Contd.)					
	Civil Aviation	3.54	23.06	..	26.60
	Roads and Bridges	22,41.91	62,52.83	..	84,94.74
	Road Transport	1.60	10.00	..	11.60
	Inland Water Transport	6.06	..	..	6.06
	Other Transport Services	..	3,82.23	..	3,82.23
C.7	Science Technology and Environment				
	Other Scientific Research	65.32	..	..	65.32
	Ecology and Environment	38.62	..	..	38.62
C.8	General Economic Services				
	Secretariat-Economic Services	8,35.44	..	..	8,35.44
	Tourism	1,23.37	2,40.50	..	3,63.87
	Foreign Trade and Export Promotion	10.06	..	..	10.06
	Census Surveys and Statistics	27.48	..	..	27.48
	Civil Supplies	40.77	..	..	40.77
	General Financial and Trading Institutions	..	60.92	..	60.92
	Other General Economic Services	8.94	6,36.85	..	6,45.79
	Total - Economic Services	2,58,08.78	1,25,57.62	8,01.74	3,91,68.15
D	Loans, Grants-in-aid and Contributions				
	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	13,29.79	..	..	13,29.79
	Total - Loans, Grants-in-aid and Contributions	13,29.79	..	..	13,29.79
E	Public Debt				
	Internal Debt of the State Government	..	..	82,64.97	82,64.97
	Loans and Advances from the Central Government	..	..	9,87.17	9,87.17
	Total - Public Debt	..	..	92,52.14	92,52.14
F	Loans To Government Servants, Etc.				
	Loans to Government Servants, etc.	..	..	95.44	95.44
	Miscellaneous Loans	..	..	..	..
	Total - Loans To Government Servants Etc	..	..	95.44	95.44
	Total Loans, Grants in Aid & Contributions and Public Debt.	13,29.79	..	93,47.57	1,06,77.36
	Total Consolidated Fund Expenditure	9,53,10.85	1,79,48.97	1,08,49.32	12,41,09.15

STATEMENT No. 4

STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND

B. EXPENDITURE BY NATURE

(₹ in crore)

Object of Expenditure	2018-19			2019-20			2020-21		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
Grants-in-Aid(a)	2,45,93.25	..	2,45,93.25	2,70,31.35	..	2,70,31.35	2,59,34.95	..	2,59,34.95
Salaries	1,93,99.49	..	1,93,99.49	2,06,82.77	1,63.97	2,08,46.74	2,10,02.70	1,51.65	2,11,54.35
Pension	1,05,19.60	..	1,05,19.60	1,42,73.40	..	1,42,73.40	1,36,28.62	..	1,36,28.62
Major Works	..	39,33.14	39,33.14	2.63	30,82.05	30,84.68	26.57	25,80.07	26,06.64
Interest Payment and Service of Debt	58,00.37	..	58,00.37	60,62.56	..	60,62.56	66,43.79	..	66,43.79
Subsidies	31,68.16	..	31,68.16	33,66.23	..	33,66.23	42,87.51	..	42,87.51
Special Bonds of State Government for Small Savings Loans	9,55.03	..	9,55.03	8,76.56	..	8,76.56	7,91.77	..	7,91.77
Scholarship and Stipend	13,63.87	..	13,63.87	12,51.99	..	12,51.99	11,93.73	..	11,93.73
Maintenance and Repairs	5,92.74	..	5,92.74	5,98.86	..	5,98.86	6,10.13	..	6,10.13
Construction of Buildings	0.88	5,55.07	5,55.95	0.00	5,02.83	5,02.83	..	3,90.53	3,90.53
Construction of 33/11 KV New Grid Substations	..	5,00.00	5,00.00	0.00	1,10.00	1,10.00	..	..	..
Compensation	9,50.35	..	9,50.35	10,14.95	..	10,14.95	1,53.84	..	1,53.84
Supplementary Nutrition Programme	9,24.80	..	9,24.80	10,19.00	..	10,19.00	10,07.24	..	10,07.24
Devolution	6,57.99	..	6,57.99	6,58.37	..	6,58.37	12,13.72	..	12,13.72
Biju Setu Yojana	..	4,95.87	4,95.87	..	5,50.72	5,50.72	..	7,52.90	7,52.90
Investment	..	..	..	..	..	..	..	..	..
Lift Irrigation	1,19.95	6,71.68	7,91.63	..	5,03.70	5,03.70	1,90.79	3,60.00	5,50.79
Land Acquisition	..	3,02.00	3,02.00	..	3,37.12	3,37.12	..	2,13.63	2,13.63
Office Express	4,59.45	7.14	4,66.59	5,38.23	8.86	5,47.09	6,08.98	10.11	6,19.09
Subsidy for Agriculture Inputs etc.	4,68.44	..	4,68.44	3,12.39	..	3,12.39	2,24.27	..	2,24.27
Mukhya Mantri Sadak Yojana	..	2,98.03	2,98.03	0.00	3,19.19	3,19.19	..	3,33.90	3,33.90
Worked Charged Salaries	3,36.77	46.95	3,83.72	3,10.44	47.49	3,57.93	2,66.35	40.53	3,06.88
Payment of Incentive	27.40	..	27.40	27.40	..	27.40	0.06	..	0.06
Medicine	3,74.96	..	3,74.96	69.84	..	69.84	1,34.87	..	1,34.87
Rural Electrification under Biju Grama Jyoti	..	1,50.00	1,50.00	0.00	0.07	0.07	..	16.59	16.59
Tools and Equipment	2,78.67	12.41	2,91.08	1,11.27	6.90	1,18.17	3,05.12	5.00	3,10.12
Pipe Water Supply, Spot Sources and Sustainability, etc.	2,53.35	..	2,53.35	7,20.97	..	7,20.97	12,04.01	..	12,04.01
Others	50,89.48	4,51.61	55,41.09	92,36.79	11,44.24	1,03,81.03	48,81.74	2,11.66	50,93.40
Installation of Mega-Lift Irrigation Schemes	..	6,71.68	6,71.68	..	5,03.70	5,03.70	..	3,60.00	3,60.00
Jalanidhi	1,56.52	..	1,56.52	..	..	..	..	..	..
Flood Restoration Work	..	2,02.29	2,02.29	..	2,13.26	2,13.26	..	1,52.91	1,52.91
Completion of Incomplete Project	..	47.36	47.36	..	38.65	38.65	..	43.17	43.17
Improvement of Water Bodies With Domestic Support	..	46.14	46.14	..	11.28	11.28	..	..	..

STATEMENT No. 4

STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND

B. EXPENDITURE BY NATURE

(₹ in crore)

Object of Expenditure	2018-19			2019-20			2020-21		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
Special Repairs	25.49	..	25.49	22.25	..	22.25	22.54	..	22.54
Others (b)	9092.70	15090.72	24183.42	1,18,76.20	1,27,33.24	2,46,09.44	1,28,03.03	1,23,26.33	2,51,29.36
Gross Total	85609.71	23482.09	109091.80	10,00,64.45	2,02,77.28	12,03,41.73	9,71,36.33	1,79,48.98	11,50,85.31
Deduct Recoveries	(-)2,53.30	..	(-)2,53.30	(-)9,27.15	..	(-)9,27.15	(-)18,25.48	..	(-)18,25.48
Net Total	85356.41	23482.09	108838.50	9,91,37.30	2,02,77.28	11,94,14.58	9,53,10.85	1,79,48.98	11,32,59.83

(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 2019-20	Progressive expenditure upto 2019-20	Expenditure during 2020-21	Progressive expenditure upto 2020-21	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	0.34	30.04	3.67	33.71	(+)12.22
4059	Capital Outlay on Public Works	8,05.23	52,75.50	8,64.28	61,40.32*	(+)16.39
Total - A. General Services		8,05.56	55,24.01	8,67.95	63,92.50	(+)15.71
B. Capital Account of Social Services						
(a) Capital Account of Education, Sports, Art and Culture						
4202	Capital Outlay on Education, Sports, Arts and Culture	7,58.62	43,00.61	5,81.37	48,81.97	(+)13.52
Total - (a) Capital Account of Education, Sports, Art and Culture		7,58.62	43,00.61	5,81.37	48,81.97	(+)13.52
(b) Capital Account of Health and Family Welfare						
4210	Capital Outlay on Medical and Public Health	5,04.09	41,68.16	6,30.92	47,99.08	(+)15.14
4211	Capital Outlay on Family Welfare	...	2.33	...	2.33	..
Total - (b) Capital Account of Health and Family Welfare		5,04.09	41,70.49	6,30.92	48,01.41	(+)15.13
(c) Capital Account of Water Supply and Sanitation, Housing and Urban Development						

* The differential amount of ₹54.34 lakh has been transferred proforma from 6202-60-190-0825-48230-000 to 4059-01-051-2196-37114-000 as per the Information & Public Relation Department letter No.6642 dated 30.06.2021.

STATEMENT No. 5						
STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE						
Major Head	Description	Expenditure during 2019-20	Progressive expenditure upto 2019-20	Expenditure during 2020-21	Progressive expenditure upto 2020-21	Per cent Increase (+)/ Decrease (-)
1	2	3	4	5	6	7
(₹ in crore)						
B. Capital Account of Social Services - (Contd.)						
4215	Capital Outlay on Water Supply and Sanitation	31,26.41	1,21,01.58	22,14.76	1,43,16.34	(+)18.30
4216	Capital Outlay on Housing	3,43.83	29,40.25	2,38.78	31,79.03	(+)8.12
4217	Capital Outlay on Urban Development	1,21.94	8,41.30	2,76.01	11,17.32	(+)32.81
Total - (c) Capital Account of Water Supply and Sanitation, Housing and Urban Development		35,92.18	1,58,83.13	27,29.56	1,86,12.69	(+)17.19
(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	1,53.30	45,22.58	2,68.79	47,91.36	(+)5.94
Total - (e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes		1,53.30	45,22.58	2,68.79	47,91.36	(+)5.94
(g) Capital Account of Social Welfare and Nutrition						

STATEMENT No. 5						
STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE						
Major Head	Description	Expenditure during 2019-20	Progressive expenditure upto 2019-20	Expenditure during 2020-21	Progressive expenditure upto 2020-21	Per cent Increase (+)/ Decrease (-)
1	2	3	4	5	6	7
(₹ in crore)						
B. Social Services - (Concl'd.)						
4235	Capital Outlay on Social Security and Welfare	23.80	8,75.84	1,00.70	9,76.54	(+)11.50
	Total - (g) Capital Account of Social Welfare and Nutrition	23.80	8,75.84	1,00.70	9,76.54	(+)11.50
(h) Capital Account of Other Social Services						
4250	Capital Outlay on other Social Services	2,31.84	8,46.68	2,12.08	10,58.76	(+)25.05
	Total - (h) Capital Account of Other Social Services	2,31.84	8,46.68	2,12.08	10,58.76	(+)25.05
	Total - B. Social Services	52,63.84	3,05,99.62	45,23.41	3,51,23.03	(+)14.78
C. Capital Account of Economic Services						
(a) Capital Account of Agriculture and Allied Activities						
4401	Capital Outlay on Crop Husbandry	54.91	2,73.15	57.80	3,30.96	(+)21.16
4402	Capital Outlay on Social and Water Conservation	...	4.05	...	4.05	..
4403	Capital Outlay on Animal Husbandry	27.23	3,07.22	30.00	3,37.22	(+)9.76
4404	Capital Outlay on Dairy Development	81.24	1,55.10	1,03.26	2,58.36	(+)66.58
4405	Capital Outlay on Fisheries	...	1,58.89	...	1,58.89	..
4406	Capital Outlay on Forestry and Wild Life	3.00	8,38.82	5.00	8,43.82	(+)0.60
4408	Capital Outlay on Food Storage and Warehousing	...	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 2019-20	Progressive expenditure upto 2019-20	Expenditure during 2020-21	Progressive expenditure upto 2020-21	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	45.67	8,25.19	1,25.66	9,50.86	(+)15.23
4435	Capital Outlay on other Agricultural Programmes	3.00	1,46.09	1.00	1,47.09	(+)0.68
Total - (a) Capital Account of Agriculture and Allied Activities		2,15.05	27,57.76	3,22.72	30,80.48	(+)11.70
(b) Capital Account of Rural Development						
4515	Capital Outlay on other Rural Development Programmes	3,48.46	16,02.43	17.34	16,19.78	(+)1.08
Total - (b) Capital Account of Rural Development		3,48.46	16,02.43	17.34	16,19.78	(+)1.08
(c) Capital Account of Special Area Programme						
4575	Capital Outlay on other Special Areas Programmes	1,49.37	15,67.69	2,14.13	17,81.81	(+)13.66
Total - (c) Capital Account of Special Area Programme		1,49.37	15,67.69	2,14.13	17,81.81	(+)13.66
(d) Capital Account of Irrigation and Flood Control						
4700	Capital Outlay on Major Irrigation	15,05.01	2,06,44.41	9,48.57	2,15,92.98	(+)4.59
4701	Capital Outlay on Medium Irrigation	6,07.85	1,11,51.28	4,30.73	1,15,82.01	(+)3.86
4702	Capital Outlay on Minor Irrigation	16,55.11	1,22,65.18	8,15.51	1,30,80.69	(+)6.65
4711	Capital Outlay on Flood Control Projects	9,80.44	69,84.15	9,13.61	78,97.76	(+)13.08

STATEMENT No. 5						
STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE						
Major Head	Description	Expenditure during 2019-20	Progressive expenditure upto 2019-20	Expenditure during 2020-21	Progressive expenditure upto 2020-21	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		47,48.41	5,10,45.02	31,08.42	5,41,53.44	(+)6.09
(e) Capital Account of Energy						
4801	Capital Outlay on Power Projects	21,34.40	1,28,17.47	12,84.14	1,41,01.61	(+)10.02
4810	Capital Outlay on New and Renewable Energy	...	0.01	...	0.01	..
Total - (e) Capital Account of Energy		21,34.40	1,28,17.48	12,84.14	1,41,01.62	(+)10.02
(f) Capital Account of Industry and Minerals						
4851	Capital Outlay on Village and Small Industries	...	72.01	...	72.01	..
4852	Capital Outlay on Iron and Steel Industries	1.73	40.00	1.61	41.61	(+)4.03
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		1.73	8,20.66	1.61	8,22.27	(+)0.20

STATEMENT No. 5						
STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE						
Major Head	Description	Expenditure during 2019-20	Progressive expenditure upto 2019-20	Expenditure during 2020-21	Progressive expenditure upto 2020-21	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	2.18	2,06.32	2.88	2,09.20	(+)1.40
5053	Capital Outlay on Civil Aviation	20.18	2,67.71	23.06	2,90.77	(+)8.61
5054	Capital Outlay on Roads and Bridges	61,23.63	5,19,06.61	62,52.83	5,81,59.44	(+)12.05
5055	Capital Outlay on Road Transport	1,23.06	5,08.98	10.00	5,27.95*	(+)3.73
5056	Capital Outlay on Inland and Water Transport	...	0.46	...	0.46	..
5075	Capital Outlay on other Transport Services	1,96.78	9,05.18	3,82.23	12,87.41	(+)42.23
Total - (g) Capital Account of Transport		64,65.83	5,37,95.26	66,71.00	6,04,75.23	(+)12.40
(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	1,13.50	8,84.85	2,40.50	11,25.35	(+)27.18
5453	Capital Outlay on Foreign Trade and Export Promotion	...	0.13	...	0.13	..
5465	Investments in General Financial and Trading Institutions	21.47	2,18.56	60.92	2,79.48	(+)27.87
5475	Capital Outlay on other General Economic Services	9.65	92.90	6,36.85	7,29.75	(+)6,85.52

* The differential amount of ₹8.97 crore is due to ₹1.81 crore has been transferred proforma from 7055-00-190-0825-48039 & ₹7.16 crore from 7615-11-200-4801230-00000 to 5055-00-1901276-35040-000

STATEMENT No. 5						
STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE						
Major Head	Description	Expenditure during 2019-20	Progressive expenditure upto 2019-20	Expenditure during 2020-21	Progressive expenditure upto 2020-21	Per cent Increase (+)/ Decrease (-)
1	2	3	4	5	6	7
(₹ in crore)						

C. Economic Services - (Concl.d.)

Total - (j) Capital Account of General Economic Services	1,44.62	11,96.44	9,38.27	21,34.71	(+)78.42
Total - C. Economic Services	1,42,07.87	12,56,02.66	1,25,57.62	13,81,69.26	(+)10.00
Grand Total	2,02,77.28	16,17,26.29	1,79,48.98	17,96,84.79	(+)11.10

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 2020-21 the Government invested ₹19.01 crore in Statutory Corporations ₹14,26.46 crore in Govt. Companies and ₹1,44.17 crore in Co-operative Institutions, total Investment being ₹15,89.64 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 2018-19, 2019-

20 and 2020-21 were ₹53,53.77 crore and ₹56,98.65 crore and ₹72,88.29 crore respectively (Further details are given in Section-1 of Statement No.19).

The dividend received therefrom was ₹5,43.94 (10.16 per cent), ₹3,21.38 (5.64 per cent) and ₹10,62.81 (14.58 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 2020-21 (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 Talchar 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 44 years.
			(iii) Cold Storage Plant, Paralakhemundi	1984	0.06	Arrear of accounts for 37 years.
			(iv) Cold Storage Plant, Bolangir	1994	0.08	Arrear of accounts for 27 years.
			(v) Cold Storage Plant, Bhubaneswar	1975	0.18	Transferred (March 1979) to Odisha State Seeds Corporation Ltd. Arrear of accounts for 14 years.
			(vi) Cold Storage Plant, Sambalpur	1971	NA	Transferred (March 1979) to Odisha State Seeds Corporation Limited. Arrear of accounts for 18 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 13 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 43 years.

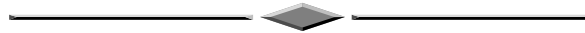
STATEMENT No. 5

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

Nature of Borrowings	Balance as on 1 April 2020	Receipts during the year	Repayments during the year	Balance as on 31 March 2021	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	6,05,95.30	1,51,91.08	82,64.97	6,75,21.41	(+)69,26.11	(+)11.43	54.99
Market Loans	3,45,30.90	30,00.00	25,00.00*	3,50,30.90	(+)5,00.00	(+)1.45	28.53
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	82,90.45	..	8,82.54	74,07.91	(-)8,82.54	(-)10.65	6.03
Loans from Financial Institutions	1,45,88.36	33,41.08	19,86.80	1,59,42.64	(+)13,54.28	(+)9.28	12.99
Special Drawing Facility on 91 Days Deposits	..	..	..	..	..	..	..
Jail Modernisation	..	..	..	..	..	..	..
Other Loans	31,85.31	88,50.00	28,95.63	91,39.68	(+)59,54.37	(+)1,86.93	7.44
Deduct-Amount met from Consolidated Sinking Fund	..	..	..	..	..	..	..
6004 Loans and Advances from the Central Government	78,42.56	51,26.57	9,87.17	1,19,81.96	(+)41,39.40	(+)52.78	9.76
01 Non-Plan Loans	13.49	..	1.89	11.60	(-)1.89	(-)14.01	0.01
02 Loans for State/ Union Territory Plan Schemes	51,20.15	(-)0.95	8,38.86	42,80.34	(-)8,39.81	(-)16.40	3.49
07 Pre-1984-85 Loans	0.56	..	0.18	0.38	(-)0.18	(-)32.14	..
08 Centrally Sponsored Schemes	2.35	0.15	0.89	1.61	(-)0.74	(-)31.49	..
09 Other Loans for States/Union Territory with Legislature Schemes	27,06.01	51,27.37	1,45.35	76,88.03	(+)49,82.02	(+)1,84.11	6.26
Total- A Public Debt	6,84,37.86	2,03,17.65	92,52.14	7,95,03.37	(+)1,10,65.51	(+)16.17	64.75

* Relates to withdrawal from Consolidated Sinking Fund for meeting redemption obligations

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 2020	Receipts during the year	Repayments during the year	Balance as on 31 March 2021	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.	2,43,37.85	50,16.68	44,05.15	2,49,49.38	(+)6,11.53	(+)2.51	20.32
Reserve Funds bearing Interest	37,53.39	66,27.00	85,75.19	18,05.20	(-)19,48.19	(-)51.90	1.47
Reserve Funds not bearing Interest	2,98.95	38,01.89	38,10.24	2,90.60	(-)8.35	(-)2.79	0.24
Deposits bearing Interest	42.58	14,57.49	14,75.67	24.40	(-)18.18	(-)42.70	0.02
Deposits not bearing Interest	2,92,13.67	2,34,28.27	3,64,41.30	1,62,00.64	(-)1,30,13.03	(-)44.54	13.20
Total- B Other Liabilities	5,76,46.44	4,03,31.33	5,47,07.55	4,32,70.22	(-)1,43,76.22	(-)24.94	35.25
Total Public Debt and Other Liabilities	12,60,84.30	6,06,48.98	6,39,59.69	12,27,73.59	(-)33,10.71	(-)2.63	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 recommendation 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 5 per cent of GSDP, achieve Debt/GSDP ratio at Finance Commission recommended level (i.e. 25 per cent) and put in place a monitoring mechanism on implementation of FRBM Act

STATEMENT No. 6

STATEMENT OF BORROWINGS AND OTHER LIABILITIES

Explanatory Notes to Statement No.6

1. Amortisation arrangements:-

As per the recommendations of Twelfth Finance Commission, State Government has set up a Consolidated Sinking Fund for Amortisation of all Loans including Loans from Bank, Liabilities on account of NSSF etc. During the year no amount has been transferred from Revenue to the Fund. However, an amount of `25,00.00 crore has been utilised towards amortisation of loans. 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 2020-21 is Nil and ₹8,82.54 crore was repaid during the year. The balance outstanding at the end of the year was ₹74,07.91 crore which was 9.32 per cent of the total Public Debt of the State Government as on 31 March 2021.

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

a. Public Debt:-

The total Public Debt of the State Government increased by (+) ₹1,10,65.50 crore during the year 2020-21 and stood at ₹7,95,03.36 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 no Loan was raised from the market. Details are given in Annexure to Statement 17. During the year ₹25,00.00 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 2020-21, the Government received ₹1,21,91.08 crore from these bodies and paid ₹48,82.43 crore in repayment of the outstanding loans. ₹25,00.00 crore was withdrawn from the Sinking Fund for repayment of Open Market Borrowings due for repayment during 2020-21.

(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:-

₹51,26.57 crore was received from the Government of India as loan during the year and the amount includes ₹8,33.87 crore towards Additional Central Assistance on Back to Back basis.(Outstanding Balance on 1 April 2020 being ₹78,42.55 crore). The State Government repaid ₹9,87.17 crore during the year ; ₹2,35.86 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 2020-21

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 2019-20 and 2020-21 were as shown below:-

	2020-21	2019-20	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.	10,44,52.73	9,27,75.70	(+)1,16,77.03	12.59
(b) Other Obligations	1,83,20.86	3,33,08.59	(-)1,49,87.73	-45.00
Total (i)	12,27,73.59	12,60,84.29	(-)33,10.70	-2.63
(ii) Interest paid by Government				
(a) On Public Debt and Small Savings, Provident Funds etc.	66,43.79	60,54.88	(+)5,88.91	9.59
(b) Other Obligations	..	7.68	(-)7.68	..
Total (ii)	66,43.79	60,62.56	(+)5,81.23	9.59
(iii) Deduct				
(a) Interest received on Loans and Advances given by Government	3,02.82	58.51	(+)2,55.14	535.11
(b) Interest realised on Investment of Cash Balances	9,45.88	14,22.96	(-)4,77.08	-33.53
Total (iii)	12,48.70	14,81.47	(-)2,32.77	-15.09
(iv) Net Interest Charges	53,95.09	45,81.09	(+)8,14.00	17.77
(v) Percentage of Gross Interest (item (ii)) to Total Revenue Receipts	6.22	5.96	(+)0.25	4.19
(vi) Percentage of Net Interest (item (iv)) to Total Revenue Receipts	5.05	4.51	(+)0.53	11.73

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 ₹13.09 crore. If these are also deducted, the net burden of Interest on the Revenue would be ₹53,82.00 crore which works out to 6.28 per cent of the Revenue.

The Government also received ₹10,62.81 crore during the year as Dividend on Investments in various Undertakings.

5. An amount of ₹9,45.88 crore has been received as Interest towards Investment of Cash Balance out of which ₹1,67.66 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 2020-21 and 2019-20 for Reduction or Avoidance of Debt were as under :-

	2020-21	2019-20	Net Increase (+) / Decrease (-)	
1	2	3	4	
			Amount	per cent
			(₹ in crore)	
Contribution to Sinking Fund

STATEMENT No. 7

STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Section - 1 Summary of Loans and Advances Loanee Group Wise

Loanee Group	Balance on on 1 April, 2020	Disbursement during the year	Repayments during the year	Write-off of irrecoverable loans and advances	Balance on 31 March, 2021 (2+3)-(4+5)	Net Increase / Decrease during the year (6-2)	Interest payment in arrears
1	2	3	4	5	6	7	8
(₹ in crore)							
General Services							
Government Companies	28,00.00	7,00.00	..		35,00.00	(+)7,00.00	
Total- General Services	28,00.00	7,00.00	..		35,00.00	(+)7,00.00	
Social Services							
Universities/Academic Institutions	4.32	..	0.01		4.31	(-)0.01	
Municipalities/Municipal Councils /Municipal	34.73	..	0.01		34.72	(-)0.01	0.22
Urban Development Authorities	13.55	..	..		13.55	..	
Housing Boards	23.98	..	0.01		23.97	(-)0.01	8.88
Government Companies	5,29.21	..	..		5,28.67*	(-)0.54	
Others	33.92	..	0.01		33.91	(-)0.01	26,19.22
Total- Social Services	6,39.71	..	0.04		6,39.13	(-)0.58	26,28.32
Economic Services							
Panchayati Raj Institutions	0.81	..	..		0.81	..	1.10
Statutory Corporations	1.81	..	..		**	(-)1.81	
Government Companies	41,07.78	7,21.74	5,45.00		42,84.52	(+)1,76.74	2,49,49.55
Co-operative Societies	1,66.22	80.00	57.57		1,88.65	(+)22.43	1,63.67

*The differential amount of ₹0.54 crore has been transferred proforma to 4059-01-051-2196-37114-000 vide I&PR Department letter No.6642 dated 30.06.2021

**The differential amount of ₹1.81 crore has been transferred proforma to 5055-00-1901276-35040-000 vide Transport Department letter No.6021 dated 02.07.2021

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, 2020	Disbursement during the year	Repayments during the year	Write-off of irrecoverable loans and advances	Balance on 31 March, 2021 (2+3)-(4+5)	Net Increase / Decrease during the year (6-2)	Interest payment in arrears
1	2	3	4	5	6	7	8
(₹ in crore)							
Others	12.18	..	0.18		11.99	(-)0.18	11.52
Total- Economic Services	42,88.80	8,01.74	6,02.75		44,85.97*	(+)1,97.17	2,51,25.84
Government Servants	3,22.50	95.44	81.43		3,36.51	(+)14.01	
Total- Government Servants	3,22.50	95.44	81.43		3,36.51	(+)14.01	16,79.23
Loan for Miscellaneous Purpose	1,11.72	..	..		1,04.55*	(-)7.16	
Total- Loan for Miscellaneous Purpose	1,11.72	..	..		1,04.55**	(-)7.16	9,19.37
Total-Loans and advances	81,62.73	15,97.17	6,84.22		90,66.17#	(+)9,03.44	3,02,82.47

*The differential amount of ₹1.81 crore has been transferred proforma to 5055-00-1901276-35040-000 vide Transport Department letter No.6021 dated 02.07.2021

**The differential amount of ₹7.16 crore has been transferred proforma to 5055-00-1901276-35040-000 vide Transport Department letter No.6021 dated 02.07.2021

Difference of ₹9.51 crore was due to proforma transfer from loan head to capital expenditure head.

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 2020	Disbursements during the year	Repayments during the year	Write-off of Irrecoverable Loans and Advances	Balance as on 31 March 2021 (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	28,00.00	7,00.00	..	..	35,00.00	7,00.00	
Total General Services	28,00.00	7,00.00	..	..	35,00.00	7,00.00	
Social Services							
Loans for Education Sports Art and Culture	4.32	..	0.01	..	4.31	(-)0.01	
Water Supply, Sanitation, Housing and Urban Development	6,22.52	..	0.03	..	6,22.49	(-)0.03	9.14
Information and Broadcasting	0.54	..	..	..	*	(-)0.54	
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	10.02	..	..	..	10.02	..	26,19.18
Social Welfare and Nutrition	1.83	..	..	..	1.83	..	
Others	0.48	..	..	..	0.48	..	
Total Social Services	6,39.71	..	0.04	..	6,39.13	(-)0.59	26,28.32
Economic Services							
Agriculture and Allied Activities	2,24.07	2,35.00	2,01.75	..	2,57.32	33.25	3,97.53
Rural Development	0.81	..	..	..	0.81	..	1.10
Irrigation and Flood Control	5.35	..	..	..	5.35	..	
Energy	38,94.99	5,36.74	4,00.00	..	40,31.72	1,36.73	2,47,00.00

*The differential amount of ₹0.54 crore has been transferred proforma to 4059-01-051-2196-37114-000

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 2020	Disbursements during the year	Repayments during the year	Write-off of Irrecoverable Loans and Advances	Balance as on 31 March 2021 (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	1,54.43	30.00	1.00	..	1,83.43	29.00	27.21
Transport	1.81	..	..	..	*	(-)1.81	
General Economic Services	7.34	..	..	..	7.34	..	
Total Economic Services	42,88.80	8,01.74	6,02.75	..	44,85.97	1,97.17	2,51,59.86
Government Servants							
Loans to Government Servants	3,22.50	95.44	81.43	..	3,36.51	14.01	16,79.23
Total Government Servants	3,22.50	95.44	81.43	..	3,36.51	14.01	16,79.23
Miscellaneous Loans	1,11.72	..	..	..	1,04.55**	(-)7.16	9,19.37
Total Miscellaneous Loans	1,11.72	..	..	..	1,04.55	(-)7.16	9,19.37
Grand Total	81,62.73	15,97.18	6,84.22	..	90,66.17	9,03.44	3,02,82.47

*The differential amount of ₹1.81 crore has been transferred proforma to 5055-00-1901276-35040-000

**The differential amount of ₹7.16 crore has been transferred proforma to 5055-00-1901276-35040-000

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-Entity	Amount of arrears as on 31 March 2021			Earliest period to which arrears relate	Total Loans outstanding against the Entity as on 31 March 2021
	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	..	..	..	..	..
Urban Development Authorities	..	..	..	..	..
Housing Boards	..	..	..	..	..
Total- Social Services	..	..	..	..	..
Economic Services					
Government Companies	66.68	59.96	1,26.64	1985-86	66.68
Co-operative Societies/Corporations/	72.95	73.42	1,46.37	1935	72.95
Others	..	..	..	..	..
Total- Economic Services	1,39.62	1,33.38	2,73.00		1,39.62
Loans for Miscellaneous Services					
Government Companies	..	..	..	..	..
Statutory Corporations	..	..	..	..	..
Total- Loans for Miscellaneous	..	..	..	..	..
GRAND TOTAL	1,39.62	1,33.38	2,73.00	1935	1,39.62

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

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 2019-20 and 2020-21						
2020-21				2019-20		
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	6,73.06	..	3	6,54.05	..
2. Government Companies	89	57,05.34	10,58.65	88	42,78.88	3,20.36
3. Other Joint Stock Companies and Partnerships	23	1.25		23	1.25	..
4. Co-operative Societies	31	9,07.74	4.16	31	7,63.57	1.02
5. Rural Banks	3	0.90		3	0.90	..
TOTAL	149	72,88.29	10,62.81	148	56,98.65 (A)	3,21.38

(A) 72 out of 149 entities have become defunct and Government Investment of ₹68,51.77 lakh remained un-recovered due to non-finalisation of the liquidation process.

*The differential amount of ₹3.50 lakh was incorporated in the Finance Accounts 1987-88 against the Minor Head 796 but not shown as Share Capital Investment during that period, now incorporated in the Statement-19.

*As per Department letter No. TRN-BUD-MISC-0009-2020-21-6021 dated 02.07.2021 the differential amount of ₹8,97.01 lakh has been transferred profoma from 7055-00-190-0825-48039 (₹1,80.75 lakh) & 7615-00-200-4801230-00000 (₹7,16.26 lakh) to 5055-00-190-1276-35040-000.



STATEMENT No. 9
STATEMENT OF GUARANTEES GIVEN BY THE GOVERNMENT

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 2021 in various sectors

Sector	Maximum amount guaranteed during the year	Outstanding at the beginning of the year 2020-21	Additions during the year	Deletions (other invoked) during the year	Invoked during the year	Outstanding at the end of the year 2020-21	Guarantee Commission or Fee	Other material details		
	Principal	Principal			Discharged	Not Discharged	Receivable	Received		
1	2	3	4	5	6	7	8	9	10	11
								(₹ in crore)		
Power Sector (4)*	14925.47	3432.25	3553.05	..	..	..	6985.30	329.99	300.54	.
Co-operative Sector (42)*	298.51	67.33	..	..	..	..	67.33	4.45	2.24	.
Irrigation Sector (1)*	79.18	..	..	..	..	..	..	..	..	.
Roads and Transport (2)*	39.47	..	..	..	..	..	..	1.84	1.84	.
State Financial Corporation (7)*	2254.59	29.15	..	..	..	..	29.15	8.55	2.89	.
Urban Development and Housing (86)*	903.41	0.85	..	..	..	..	0.85	41.16	28.48	.
Other Infrastructure (15)*	760.19	..	..	..	..	..	0.00	13.39	4.25	.
Any other Sector (3)*	75.30	2.89	..	..	..	..	2.89	1.26	0.00	.
Total (160)#	1,93,36.12	35,32.47	35,53.05	..	..	..	70,85.52	400.64	340.24	.
*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 2020-21 reported by Finance Department Government of Odisha vide their letter No. 16939/F-FIN-CI-SG-0002-2020 dt 28.06.2021 is ₹32.67 crore which tallies with Statement No.14- 0075-108-Guarantee Commission i.e. ₹32.67 crore.										
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					
		2020-21				2019-20	2020-21				2019-20
		Prog. Expenditure					Prog. Expenditure				
		Admn	State Sector	Centrally Sponsored	Total		Admn	State Sector	Centrally Sponsored	Total	
		Expenditure	Schemes	Schemes / Central Schemes			Expenditure	Schemes	Schemes / Central Schemes		
(₹ in crore)											
1	Panchayati Raj Institutions										
(i)	Zilla Parishads	81.75	11,36.73	..	12,18.48	3,04.86	..	4,75.75	..	4,75.75	87.78
(ii)	Panchayat Samities	..	1,13.00	18.00	1,31.00	2,09.85	..	..	..	..	31.26
(iii)	Gram Panchayats	..	4,46.79	..	4,46.79	32,99.34	..	..	..	..	2,13.43
(iv)	Others	..	2.02	7,10.59	7,12.61	6,01.40	..	..	..	..	..
	TOTAL	81.75	16,98.54	7,28.59	25,08.88	44,15.45	..	4,75.75	..	4,75.75	3,32.47
2	Urban Local Bodies										
(i)	Municipal Corporations	6.67	10,51.44	..	10,58.11	7,94.25	..	2,06.81	..	2,06.81	1,73.17
	Municipalities/ Municipal council	20.65	15,82.76	..	16,03.41	10,91.79	..	3,18.62	..	3,18.62	2,78.66
(ii)											
	TOTAL	27.32	26,34.20	..	26,61.52	18,86.04	..	5,25.43	..	5,25.43	4,51.83
3	Public Sector Undertakings										
(i)	Government Companies	..	..	1,90.30	1,90.30	..	..	..	1,90.30	1,90.30	..
(ii)	Statutory Corporations	41.16	4,79.55	45.69	5,66.40	3,24.58	..	3,74.12	..	3,74.12	1,86.06
(iii)	Others	..	7.01	..	7.01	..	..	..	..	..	..
	TOTAL	41.16	4,86.56	2,35.99	7,63.71	3,24.58	..	3,74.12	1,90.30	5,64.42	1,86.06
4	Autonomous Bodies										
(i)	Universities	6,00.36	2,24.78	..	8,25.14	6,23.06	..	1,20.55	..	1,20.55	49.78
(ii)	Development Authorities	1,00.50	5,96.68	7,85.94	14,83.12	21,53.92	..	1,95.96	..	1,95.96	5,29.66
(iii)	Cooperative Institutions	7.77	74.96	20,58.74	21,41.47	18,31.99	..	15.00	3,36.80	3,51.80	1,48.37
(iv)	Others	1,06.10	6,27.72	1,39.92	8,73.74	16,88.06	..	4,57.71	61.07	5,18.78	6,78.95
	TOTAL	814.73	15,24.14	29,84.60	53,23.47	62,97.03	..	7,89.22	3,97.87	11,87.09	14,06.76
5	Non Govt Organisations	10.78	1,10.93	3.88	1,25.59	23.76	0.25	..	3.45	3.7	1.05
6	Other Government Bodies	1684.22	55,64.95	86,37.02	1,58,86.19	1,55,18.59	0.01	7,50.19	50,60.80	58,11.00	51,09.31
Total		2659.96	1,20,19.32	1,25,90.08	2,72,69.36	2,84,65.46	0.26	29,14.71	56,52.42	85,67.39	74,87.48

STATEMENT No. 10

STATEMENT OF GRANTS-IN-AID GIVEN BY THE GOVERNMENT

(ii) Grants-in-Aid given in Kind

Grantee Institutions	Total Value	
	2020-21	2019-20
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					
	2019-20			2020-21		
	Charged	Voted	Total	Charged	Voted	Total
(₹ in crore)						
Expenditure Heads (Capital Account)	10.32	2,02,66.95	2,02,77.28	35.57	1,79,13.41	1,79,48.98
Loans and Advances	..	12,59.31	12,59.31	..	15,97.17	15,97.17
Expenditure Heads (Revenue Account)	61,72.56	9,29,64.74	9,91,37.30	67,57.70	8,85,53.14	9,53,10.84
Disbursements under Public Debt	44,93.75	..	44,93.75	92,52.14	..	92,52.14
Inter State Settlement	..	..	..	..	..	..
Transfer to Contingency Fund (a)	..	..	..	..	..	..
Total	1,06,76.63	11,44,91.00	12,51,67.64	1,60,45.41	10,80,63.72	12,41,09.13
(a) The figures have been arrived as follows -						
E. PUBLIC DEBT						
Internal Debt of the State Government	35,46.47	..	35,46.47	82,64.97	..	82,64.97
Loans and Advances from the Central Government	9,47.28	..	9,47.28	9,87.17	..	9,87.17
Total-E	44,93.75	..	44,93.75	92,52.14	..	92,52.14
F. Loans and Advances						
Loans for General Services	..	7,00.00	7,00.00	..	7,00.00	7,00.00

STATEMENT No. 11						
STATEMENT OF VOTED AND CHARGED EXPENDITURE						
Particulars	Actuals					
	2019-20			2020-21		
	Charged	Voted	Total	Charged	Voted	Total
(₹ in crore)						
Loans for Social Services
Social Services
Loans for Economic Services	..	4,51.58	4,51.58	..	8,01.74	8,01.74
Loans to Government Servants	..	1,07.73	1,07.73	..	95.44	95.44
Miscellaneous Loans
Total-F	..	12,59.31	12,59.31	..	15,97.17	15,97.17
Total(a)	44,93.75	12,59.31	57,53.06	92,52.14	15,97.17	1,08,49.31

* 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 2019-20 and 2020-21 was as under:-

Year	Percentage of total expenditure	
	Charged	Voted
2019-20	9	91
2020-21	13	87

STATEMENT No. 12

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

Heads	On 1 April 2020	During the year 2020-21	On 31 March 2021
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	30.04	3.67	33.71
Public Works	52,75.49	8,64.28	61,40.32

Social Services

Education, Sports, Art and Culture	43,00.61	5,81.37	48,81.97
Health and Family Welfare	41,70.49	6,30.92	48,01.41
Water Supply and Sanitation, Housing and Urban Development	1,58,83.13	27,29.56	1,86,12.69
Information and Broadcasting	0.29	..	0.29
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	45,22.57	2,68.79	47,91.36

Social Welfare and Nutrition	8,75.84	1,00.70	9,76.54
Other Social Services	8,46.68	2,12.08	10,58.76

Economic Services

Agriculture and Allied Activities	27,57.76	3,22.72	30,80.48
Rural Development	16,02.43	17.34	16,19.78
Special Area Programme	15,67.69	2,14.13	17,81.81
Irrigation and Flood Control	5,10,45.02	31,08.42	5,41,53.44
Energy	1,28,17.48	12,84.14	1,41,01.62

STATEMENT No. 12

STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE OTHER THAN REVENUE ACCOUNT			
Heads	On 1 April 2020	During the year 2020-21	On 31 March 2021
1	2	3	4
(₹ in crore)			
CAPITAL AND OTHER EXPENDITURE -			
Capital Expenditure -			
Economic Services - (Contd.)			
Industry and Minerals	8,20.66	1.61	8,22.27
Transport	5,37,95.26	66,71.00	6,04,75.23
Communication	(-)0.08	..	(-)0.08
General Economic Services	11,96.44	9,38.27	21,34.71
Total - Capital Expenditure	16,17,26.29	1,79,48.98	17,96,84.79
LOANS AND ADVANCES-			
Loans and Advances			
Pension and Miscellaneous General Services	28,00.00	7,00.00	35,00.00
Education Sports Art and Culture	4.32	(-)0.01	4.31
Water Supply, Sanitation, Housing and Urban Development	6,22.52	(-)0.03	6,22.49
Information and Broadcasting	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	2,24.07	33.25	2,57.32
Rural Development	0.81	..	0.81
Irrigation and Flood Control	5.35	..	5.35
Energy	38,94.99	1,36.74	40,31.72
Industry and Minerals	1,54.43	29.00	1,83.43
Transport	1.81	..	..(**)

*The differential amount of ₹0.54 crore has been transferred proforma to 4059-01-051-2196-37114-000 vide I&PR Department letter No.6642 dated 30.06.2021

**The differential amount of ₹1.81 crore has been transferred proforma to 5055-00-1901276-35040-000 vide Transport Department letter No.6021 dated 02.07.2021

STATEMENT No. 12

STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE OTHER THAN REVENUE ACCOUNT			
Heads	On 1 April 2020	During the year 2020-21	On 31 March 2021
1	2	3	4
	(₹ in crore)		
LOANS AND ADVANCES -			
Loans and Advances -			
General Economic Services	7.34	..	7.34
Loans to Government Servants, etc.	3,22.50	14.01	3,36.51
Miscellaneous Loans	1,11.72	..	1,04.56(*)
Total - Loans And Advances	81,62.73	9,12.96	90,66.17(**)
Appropriation to Contingency Fund	4,00.00	..	4,00.00
Total - Capital and Other Expenditure	17,02,89.02	1,88,61.94	18,91,50.96

*The differential amount of ₹7.16 crore has been transferred proforma to 5055-00-1901276-35040-000 vide Transport Department letter No.6021 dated 02.07.2021

** Difference of ₹9.51 crore was due to proforma transfer from loan head to capital expenditure head.

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 2020	During the year 2020-21	On 31 March 2021
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	16,95,90.87	1,88,61.95	18,84,52.81
Principal Sources of Funds -			
Revenue(+)Surplus/(-)Deficit		90,76.39	
Debt			
Internal Debt of the State Government	6,05,95.30	69,26.11	6,75,21.41
Loans and Advances from the Central Government	78,42.55	41,39.40	1,19,81.95
Small Savings, Provident Funds etc.	2,43,37.85	6,11.52	2,49,49.37
Total - Debt	9,27,75.70	1,16,77.03	10,44,52.73
Other Receipt			
Contingency Fund	4,00.00	(-)1,71.00	2,29.00
Reserve Fund	2,13,62.47	(-)10,29.03	2,03,33.44
Deposits and Advances	2,92,45.64	(-)1,30,37.08	1,62,08.56
Suspense and Miscellaneous	71.26	26.79	98.05
Remittances	(-)1,00.25	18.00	(-)82.25
Total - Other Receipt	5,09,79.12	(-)1,41,92.32	3,67,86.80
Total - Debt and Other Receipts	14,37,54.82	(-)25,15.29	14,12,39.53
Deduct -			

STATEMENT No. 12

STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE OTHER THAN REVENUE ACCOUNT			
Heads	On 1 April 2020	During the year 2020-21	On 31 March 2021
1	2	3	4
	(₹ in crore)		
(i) Cash Balance	2,42.18	(-)2,14.70	27.48
(ii) Investment	4,21,75.13	(-)95,86.14	3,25,88.99
(iii) Revenue Deficit	(-)6,81,93.35	(-)90,76.39	(-)7,72,69.74
Add - Amount closed to Government Account	55.52	25,00.00	25,55.52
Net - Provision of Funds	16,95,86.38	1,88,61.94	18,84,48.32

(A) Difference of ₹0.01/0.02 lakh is due to rounding .@In the Finance Accounts 2009-2010 the net amount adjusted under 8680-Miscellaneous Govt. Account was shown as as ₹93.76 Crore (₹93.76.00 lakh).Now After verification of the Finance account from 1971-72 to 2009-10,it is seen that this amount comes to ₹93,78.51 lakh (a difference of ₹2.51 lakh) .This Difference of ₹2.51 lakh (₹0.02 crore) was suitably qualified at page 284of the Finance Accounts 2009-2010

STATEMENT No. 12

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

(₹ in crore)

Note - The difference of ₹4,48,46 lakh (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 2020-2021 is shown below -

(I)	Net effect of Balance transferred to the state on 1st 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	-0.55
(III)	Loans and advances by government of India to Engineering school brought to account by correction of Opening Balance during 1964-65 and 1965-66 after the schools were taken over 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
(VIII)	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 1st May 1974 and the value of assets as per Revaluation Committee appointed by Government (₹8,07.60 lakh - ₹3,34.00 lakh).	4.74
(IX)	Balance of Festival Advance on 31st 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-249/11th 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 31st March 2021 :-

Debit Balance	Sector of the General Account	Name of the Account	Credit Balance
(₹ in crore)			
CONSOLIDATED FUND			
9,95,56.91(A)	A,B,C,D,G,H and Part of L	Government Account	
	E	Public Debt	7,95,03.36
90,66.17	F	Loans and Advances	
CONTINGENCY FUND			
		Contingency Fund	2,29.00
PUBLIC ACCOUNT			
	I	Small Savings, Provident Funds, etc.	2,49,49.37
	J	RESERVE FUNDS	
		(a) Reserve Funds Bearing Interest	
		Gross Balance	68,26.25
50,21.05		Investments	
		(b) Reserve Funds not Bearing Interest	
		Gross Balance	1,35,07.19
1,32,16.58		Investments	
	K	DEPOSITS AND ADVANCES	
		(a) Deposits Bearing Interest	
	K	DEPOSITS AND ADVANCES	24.41
		(b) Deposits not Bearing Interest	
		Gross Balance	1,62,00.64
16.48		(c) Advances	

(A) Difference of ₹9.51 crore is due to conversion of Loan to Share Capital Investment and Capital Expenditure by Proforma Transfer.

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 2021 :-

Debit Balance	Sector of the General Account	Name of the Account	Credit Balance
			(₹ in crore)
	L	SUSPENCE AND MISCELLANEOUS	
		Gross balance	1,20.37
1,43,51.36		Investments	
22.32		Other Items (Net)	
82.24	M	REMITTANCES	
27.48	N	CASH BALANCE(closing)	
14,13,60.59		Total	14,13,60.59

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 crore)
9,31,74.81	A. Amount at the Debit of Government on 1st April 2020	
	B. Receipt Heads (Revenue Account)	10,43,87.24
9,53,10.85	C. Expenditure Heads (Revenue Account)	
	D. Receipt Heads (Capital Account)	..
1,79,48.98	E. Expenditure Heads (Capital Account)	
..	F. 7999 Appropriation to Contingency Fund	
..	G. 8680 Misc. Govt. Account	25,00.00
	H. Amount at the debit of Government Account on 31st March 2021	9,95,47.40
20,64,34.64	TOTAL	20,64,34.64

(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:** These accounts present the transactions of the Government of Odisha for the period 1 April 2020 to 31 March 2021. The accounts of receipts and expenditure of the Government of Odisha have been compiled based on the initial accounts rendered by 41 Treasuries and 470 divisions, which, *inter-alia*, include 101 Forest Divisions, 130 Irrigation Divisions, 66 Public Works Divisions, 65 Rural Works Divisions, 37 Rural Water Supplies and Sanitation Divisions, 30 Minor Irrigation Divisions, 18 Public Health Divisions, 16 National Highway Divisions, 4 Energy Divisions, 2 Commerce Divisions, 1 Fisheries Divisions and Advices of the Reserve Bank of India. No accounts have been excluded at the end of the year.

(ii) **Basis of Accounting:** With the exception of some book adjustments (**Annexure-A**), the accounts represent the actual cash receipts and disbursements during the accounts 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 amortized. Losses in Physical Assets at the end of their life are also not expensed or recognized.

Retirement benefits disbursed during the accounts 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 kept:** The accounts of Government of Odisha are maintained in Indian Rupees (₹).

(iv) **Form of Accounts:** Under 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, 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 of accounts under which the transactions are to be classified.

(v) **Classification of Capital and Revenue Expenditure:** 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 a material and permanent character or of reducing permanent liabilities.

2. Consolidated Fund:

(i) **Goods and Services Tax:** Goods and Services Tax (GST) was introduced with effect from 1 July 2017. During the year 2020-21, the State GST collection was ₹13,043.19 crore compared to ₹13,203.52 crore in 2019-20, registering a decrease of ₹160.33 crore (1.21 *per cent*). This includes Advance Apportionment of IGST amounting to ₹535.78 crore. In addition, the State received ₹8,159.90 crore as its share of net proceeds assigned to the State under Central Goods and Services Tax. The total receipts under GST were ₹21,203.09 crore. The State received, compensation of ₹4,361.59 crore on account of loss of revenue arising out of implementation of GST during 2020-21.

(ii) **Misclassification between Revenue and Capital Expenditure:**

During the year 2020-21 Government of Odisha incorrectly booked expenditure of ₹1,047.37 crore under Capital Section instead of Revenue Section as has been determined from the purpose of expenditure (**Details at Annexure-B**). The impact of misclassification on the Revenue Surplus of the State is given under para-7.

(iii) **Reconciliation of Receipts and Expenditure between CCOs and Accountant General (A&E):** All Controlling Officers are required to reconcile receipts and expenditure of the Government with the figures accounted for by the Accountant General (A&E), Odisha. During the year, receipts amounting to ₹1,02,295.76 crore (98.00 *per cent* of total receipts) and expenditure amounting to ₹1,12,779.92 crore (99.58 *per cent* of total expenditure) were reconciled by the State Government.

(iv) **Bookings under Minor Head 800-Other Expenditure and 800-Other Receipts:** The Minor Head 800-Other Expenditure/800-Other Receipts is to be operated only when the appropriate minor head has not been provided in the accounts. Routine operation of Minor Head 800 should be discouraged.

During the year 2020-21, ₹14,825.22 crore under 115 Major Heads of accounts, constituting 13.09 *per cent* of the total Revenue and Capital expenditure (₹1,13,259.83 crore) was classified under the Minor Head 800-Other Expenditure in the accounts. Details of substantial expenditure (50 *per cent* and above) booked under Minor Head 800-Other Expenditure are given at **Annexure-C**.

Similarly, ₹3,100.34 crore under 64 Major Heads of Account, constituting 2.97 *per cent* of the total Revenue Receipts (₹1,04,387.24 crore) was classified under 800-Other Receipts in the

accounts. Details of substantial receipts (50 *per cent* and above) booked under the Minor Head 800 -Other Receipts are given in **Annexure-D**.

(v) Opening of New Sub Heads/Detailed Heads of Accounts without advice: During 2020-21, the State Government of Odisha opened 74 new Sub Heads (61 under the Revenue Section and 13 under Capital section) in the budget, without seeking the advice of the Accountant General as required under the provisions of Article 150 of the Constitution of India. The State Government provided budget provisions under these heads and incurred expenditure of ₹8,657.66 crore under the Revenue Section and ₹685.26 crore under the Capital Section in these heads during 2020-21.

(vi) Transfer of funds to Personal Deposit (PD) Accounts: PD accounts enable designated Drawing Officers to incur expenditure for specific purposes pertaining to a scheme; by debiting the service heads in the Consolidated Fund of the State and crediting the Personal Deposits under the Major Head 8443-Civil Deposits and the Minor Head 106-Personal Deposits.

During 2020-21, an amount of ₹5,433.03 crore was transferred from the Consolidated Fund of the State to these PD Accounts and an amount of ₹6,871.91 crore was credited through challans. This includes ₹2,040.21 crore transferred in March 2021 from the Consolidated Fund of the State. This is 16.58 *per cent* of the total credit to PD account during the year, of which, ₹128.22 crore was transferred on the last working day of March 2021. The closing balance includes ₹414.85 crore pertaining to Odisha Mineral Bearing Area Development Corporation (OMBADC).

In terms of Rule 479 of Odisha Treasury Code, 1937, the Administrator of Personal Deposit Account shall make necessary verification and reconciliation of the balances with the Treasury and shall furnish a certificate to the Treasury Officer on or before 30 April every year. The Treasury officer shall verify the said certificate with treasury record and send a report of verification of such balances to the Accountant General (A&E) as early as possible.

528 out of 811 Administrators had reconciled Personal Deposit Accounts and verified their balances with treasury figures and 528 annual verification certificates have been received. Further, closing balances of 209 more accounts available in AG's books are in agreement with the treasury figure. Details of PD accounts as on 31 March 2021 are given below:

(₹ in crore)

Opening Balance as on 01 April -2020		Addition during the year 2020-21		Closed/Withdrawal during the year 2020-21		Closing Balance as on 31 March 2021	
Number of Administrators	Amount	Number of Administrators	Amount	Number of Administrators	Amount	Number of Administrators	Amount
830	20,899.85	0	12,304.93	19	26,157.50	811	7,047.28*

* Includes ₹ 4294.63 crore deposited under MH-8443-123-Deposits of Educational Institutions (₹ 89.23 crore), MH-8448-102-Municipal Funds (₹3,166.19 crore), 8448-109-Panchayat Bodies Funds (₹1,026.94 crore) and 8448 -111- Medical and Charitable Funds (₹12.27 crore).

Rule-479 (A) of Odisha Treasury Code, 1937, states that the Administrator shall maintain detailed account of the scheme/projects for which it has been opened. However, if any PD Account is not operated upon for a period of 3 years and there is reason to believe that the need for such deposit accounts has ceased, the same shall be closed. As on 31 March 2021, 4 PD Accounts with a balance of ₹0.37 crore, which have remained inoperative for last 3 years, are yet to be closed.

(vii) Unadjusted Abstract Contingent (AC) Bills: Rule 260 of Odisha Treasury Code envisages that except in the case of contingencies requiring counter signature before payment, contingent charges falling under this group may be drawn from the treasury by presentation of abstract bills in Form O.T.C. 32 subject to the presentation of detailed bills to the controlling officer for countersignature and transmission to the Accountant General. In terms of Rule 261 of Odisha Treasury Code, detailed bills are to be submitted for counter signature within three months in case of works expenditure and for expenditure incurred on natural calamities and one month for other contingent charges. Delayed submission or prolonged non-submission of supporting Detailed Contingent (DC) bills renders expenditure through AC Bills opaque and the expenditure shown in the Finance Accounts cannot be vouched as correct or final.

Out of 385 AC bills amounting to ₹14.00 crore drawn during the year 2020-21, 160 AC bills amounting to ₹4.61 crore (32.93 *per cent*) were drawn in March 2021. Detailed Contingent (DC) Bills in respect of a total of 1,092 AC bills amounting to ₹81.77 crore were not received as on 31 March 2021. Details of unadjusted AC bills pending submission of DC bills as on 31 March 2021 are given below:

Year	No. of unadjusted AC Bills	Amount (₹ in crore)
Up to 2018-19	439	57.82
2019-20	294	13.30
2020-21	359	10.65
Total	1,092	81.77

The major defaulting departments that had not submitted DCC bills are Home Department (₹68.98 crore), General Administration Department (₹6.67 crore), Higher Education Department (₹2.09 crore), Panchayati Raj Department (₹1.63 crore) and Steel & Mines Department (₹1.39 crore). Age analysis of AC bills of these Departments is shown in **Annexure - E**.

(viii) Utilization Certificates (UCs) for Grants-in-Aid not received:

In terms of Rule 173 of the Odisha General Financial Rules, Utilization Certificates (UCs) in respect of Grants-in-Aid received by the grantee should be furnished by the grantee to the authority that sanctioned it, by 30 June of the succeeding year of expenditure. To the extent of

non-submission of UCs, there is no assurance that the amount shown in Finance Accounts had reached the beneficiaries and thus the expenditure cannot be vouched as correct or final.

During the year 2020-21, ₹20,050.58 crore pertaining to outstanding UCs for the period up to 2020-21 was cleared. The position of outstanding UCs as on 30 June 2021 is given below:

Year*	Number of UCs Outstanding	Amount (₹ in crore)
Upto 2018-19	20,009	16,174.88
2019-20	1,925	6,629.94
2020-21	5,095	20,607.85
Total	27,029	43,412.67

* The year mentioned above relates to “year of drawl”.

Major defaulting departments that had not submitted UCs are Panchayati Raj and Drinking Water Supply Department (₹17,546.69 crore, 40.42 *per cent*), Housing & Urban Development Department (₹8,561.90 crore, 19.72 *per cent*), Planning and Convergence Department (₹3,333.99 crore, 7.68 *per cent*), School and Mass Education Department (₹3,073.60 crore, 7.08 *per cent*), Health & Family Welfare Department (₹2,686.90 crore, 6.19 *per cent*). Age analysis of UCs of line Departments having highest pendency is shown in **Annexure-F**.

(ix) Liabilities towards Retirement benefits: The expenditure on “Pension and other Retirement Benefits” for State Government employees recruited on or before 31.12.2004 was ₹12,890.98 crore during the year (excluding expenditure on National Pension System).

(x) Interest Adjustment: Government is liable to pay/adjust interest in respect of balances under category J-Reserve Funds (a. Reserve Funds bearing interest) and K-Deposit and Advances (a. Deposits bearing interest), and for this purpose, specific Sub-Major Heads are provided in the List of Major and Minor Heads of Account.

Details of these Deposits and interest paid by the Government during the year 2020-21 are given below:

(₹ in crore)				
Funds/Deposits	Balance on 1 April, 2020	Basis for calculation of interest	Interest due	Interest paid
State Disaster Response Fund	991.84	Interest calculated at the rate of interest (ranges from 3.39 <i>per cent</i> to 4.94 <i>per cent</i>) paid on 364 days Treasury Bills notified by RBI.	58.48	NIL
State Compensatory Afforestation Fund	2,761.53	Interest calculated at the rate of interest (ranges from 3.39 <i>per cent</i> to 4.94 <i>per cent</i>) paid on 364 days Treasury Bills notified by RBI.	32.19	NIL
Defined Contribution	24.18	Interest calculated at the rate of 7.10	2.25	NIL

Funds/Deposits	Balance on 1 April, 2020	Basis for calculation of interest	Interest due	Interest paid
Pension Scheme for Government Employees		<i>per cent</i> payable on GPF		
Deposits of Government Companies, Corporations etc.	18.12	Interest calculated at the rate of 4.94 <i>per cent</i> paid on 364 days Treasury Bills notified by RBI	0.90	NIL
Miscellaneous Deposits	0.29	Interest calculated at the rate of 4.94 <i>per cent</i> paid on 364 days Treasury Bills notified by RBI	0.01	NIL
Total			93.83	NIL

Non-payment of the interest ₹93.83 crore has resulted in overstatement of Revenue Surplus and understatement of Fiscal Deficit by ₹93.83 crore.

(xi) Investments: Information on Government investments appearing in Statements 8 and 19 of the Finance Accounts is based on the accounts and sanctions received by the Accountant General (A&E). The Government invested ₹1,589.64 crore in 2020-21. Government investment of ₹7,288.29 crore as on 31 March 2021 yielded dividend of ₹1,062.81 crore (14.58 *per cent*) during 2020-21. Details of Government investment as on 31 March 2021 are given as follows:

Category	Number of entities	Investment at the end of the year 2020 – 21 (in crore)
Statutory Corporation	03	673.06
Government Companies	89	5,705.34
Other Joint Stock Companies and Partnership	23	1.25
Co-operative Banks & Societies	31	907.74
Rural Banks	03	0.90
Total	149	7,288.29

(xii) Grants/Loans given to PSUs where accounts are not finalized: During 2020-21, Government of Odisha issued Loans to 03 State PSUs and 01 Central PSU *i.e.* Indian Oil Corporation, and Grants to 05 PSUs of which accounts in respect of 08 State PSUs for the year 2020-21 were not finalized till 31 July 2021. Details are given in **Annexure G**.

(xiii) Guarantees given by the Government: In terms of the Odisha Government Finance Department Resolution No. 52214/F dated 12.11.2002 on criteria and Guidelines on Government Guarantees for loans by PSUs *etc.*, the total outstanding Government Guarantees as on the first day of April of any year shall not exceed 100 *per cent* of the State Revenue Receipts of the second preceding year. Further, the said Resolution provides that the Government shall charge a minimum of 0.01 *per cent* of the Guaranteed amount as Guarantee Commission. During the year, the amount guaranteed by State Government is ₹3,553.05 crore. The cumulative amount guaranteed by the State Government is ₹7,085.52 crore as on 31 March 2021. The outstanding guarantees of ₹3,532.47 crore as on 1 April 2020, work out to 3.55 *per cent* of the State Revenue Receipts during the year 2018-19 (₹99,546.12 crore) and are within the limits prescribed.

During 2020-21, the State Government received ₹32.67 crore towards guarantee commission, which constituted 0.92 *per cent* of the guaranteed amount during 2020-21 (₹3,553.05 crore). Details are given in **Annexure H**.

(xiv) Expenditure on Ecology and Environment: 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 up to the level of Minor Head under various functional head of accounts. During the year 2020-21, the Government of Odisha incurred ₹38.62 crore against the budget allocation of ₹61.43 crore under Major Head 3435. The expenditure incurred during 2020-21 was 0.04 *per cent* of Revenue Expenditure. Major head wise details of expenditure *viz-a-viz* Budget is given in **Annexure-I**.

(xv) Incomplete projects aged five years and more: As per information received from the State Government, there is one incomplete project under Health and Family Welfare Department and 17 incomplete projects under Works Department, which are aged five years or more. The details of incomplete projects along with revised cost and escalation in the cost are given in **Annexure-J**.

(xvi) Writing off of Central Loans: Further to the recommendations of the Thirteenth Finance Commission, Ministry of Finance, Government of India, in a series of orders, all dated 29 February 2012, had written off loans advanced to the State Government by various Ministries (except those advanced by the Ministry of Finance itself) as on 31 March 2010, towards Central

Plan and Centrally Sponsored Schemes. Ministry of Finance permitted the State Governments to adjust the excess repayments of principal and interest made from the effective date of the order (31 March 2010) and its implementation against future repayments to the Ministry of Finance. The Government of Odisha had made excess repayment of ₹43.53 crore (principal ₹22.89 crore, interest ₹20.64 crore) to end of 31 March 2021, of which, Ministry of Finance has so far adjusted ₹31.29 crore.

(xvii) Ways and Means Advances from RBI availed by the Government of Odisha during 2020-21: The Government of Odisha did not avail any Ways and Means Advances from the RBI during 2020-21.

(xviii) Committed Liabilities: In terms of the Twelfth Finance Commission recommendations, some action has been initiated by the Central Government to move towards accrual basis of accounting. However, as the transition would occur in stages, for a changeover to the accrual based system of accounting, some additional information in the form of statements is required to be appended to the present system of cash accounting to ensure more transparency in decision-making. The State Government had to furnish information on Committed Liabilities, they did so and the same has been reflected in Appendix-XII.

(xix) Restructuring of Centrally Sponsored Schemes (CSSs)/Additional Central Assistance (ACA) excluding Block Grants:

Consequent to the merger of Plan/Non-Plan, the Central Assistance released is now classified as Central Assistance/Share under Centrally Sponsored Schemes.

As against ₹22,898.21 crore depicted in the Public Financial Management System (PFMS) portal of Controller General of Accounts (CGA) towards Central Assistance/Share under Centrally Sponsored Schemes of the Government of Odisha in 2020-21, Clearance Memos from RBI, CAS, Nagpur and supporting sanction orders from the respective Ministries were received for ₹22,898.21 crore (excluding direct transfer to the beneficiaries through PFMS portal by the Central Ministries/Departments). The same have been appropriately booked in the accounts of the State Government under MH 1601 Grants-in-Aid from the Central Government.

The total expenditure booked under Centrally Sponsored Schemes is ₹22,519.71 crore (Revenue Expenditure ₹19,179.46 crore and Capital Expenditure ₹3,340.25 crore), which includes expenditure out of Central Assistance and State share for Centrally Sponsored Schemes.

(xx) Direct transfer of Central Scheme Funds to Implementing Agencies in the State (Funds routed outside State Budget):

(i) As per PFMS portal of CGA, ₹15,415.34 crore was directly received by the implementing agencies in the State during 2020-21. The total amount transferred by Central Government to the State during 2020-21 was ₹38,313.55 crore (including amount transferred through RBI and other sources).

The direct transfer of funds to the implementing agencies has increased by 95.27 *per cent* as compared to 2019-20 (from ₹7,894.26 crore in 2019-20 to ₹ 15,415.34 crore) in 2020-21. Details are in **Appendix-VI**.

(xxi) Off Budget Liabilities of State Government: The Fifteenth Finance Commission recommended that all committed expenditure and developmental expenditure are met from the augmented borrowing space without resorting to off-budget or any non-transparent means of financing for any expenditures. The State Government has informed that there were no off-budget borrowings during 2020-21.

3. Contingency Fund: In exercise of the powers conferred by Section 03 of the Odisha Contingency Fund Act, 1967, the State Government made the Odisha Contingency Fund Rules, 1967 for regulating all matters connected with or ancillary to the custody of, payment of monies into, and the withdrawal of monies from, the Contingency Fund of the State of Odisha. The Contingency Fund of the State of Odisha has a corpus of ₹400.00 crore. At the end of 2020-21, ₹171.00 crore remained un-recouped under various heads. The details are as below:

(₹in crore)		
Sl. No.	Major Heads	Amount
1.	2202-General Education	4.74
2.	4210-Capital Outlay on Medical and Public Health	166.26

As on 31 March 2021, Contingency Fund had a balance of ₹229.00 crore.

4. Public Account:

(i) National Pension System:

The State Government employees recruited on or after 01 January 2005 are covered under the National Pension System (NPS) which is a Defined Contribution Pension Scheme. In terms of the Scheme, the employee contributes 10 *per cent* of his/her basic pay and dearness allowance, and 10 *per cent* of basic pay and dearness allowance is contributed by the State Government; and the entire amount is to be transferred to the designated fund manager through the National Securities Depository Limited (NSDL)/Trustee Bank.

During the year 2020-21, total contribution to Defined Contribution Pension Scheme was ₹1,457.49 crore (Employees contribution ₹719.84 crore and Government contribution ₹737.65 crore). The Government transferred ₹1,457.49 crore to the Public Account under Major Head 8342-117 Defined Contribution Pension scheme. The Government contribution to NPS was more by ₹17.81 crore.

During the year 2020-21, ₹1,475.67 crore was transferred to NSDL/Trustee Bank. The balance amount of ₹6.00 crore under Major Head 8342-117 Defined Contribution Pension Scheme (OB: ₹24.18 crore + ₹1,457.49 crore contribution during the year - ₹1,475.67 crore transferred to NSDL) is yet to be transferred to NSDL. Uncollected, unmatched and un-transferred amounts, with accrued interest, represent outstanding liabilities of the Government under the Scheme.

(ii) Reserve Funds:

Details of Reserve Funds are available in Statements 21 and 22 of the Finance Accounts. There are 05 active Reserve Funds earmarked for specific purposes. The total accumulated balance at the end of 31 March 2021 in these funds was ₹20,333.44 crore. Out of this ₹6,826.25 crore was under interest bearing Reserve Fund and ₹13,507.19 crore under Non-Interest bearing Reserve Fund.

(A) Reserve Funds bearing Interest:

(a) State Disaster Response Fund (SDRF):

In terms of guidelines on constitution and administration of the State Disaster Response Fund (under Major Head- '8121 General & Other Reserve Funds' which is under interest bearing section), the Central and State Governments are required to contribute to the fund in the proportion of 75:25. During the year 2020-21, the State Government received ₹1,604.00 crore as Central Government's share. The State Government's share during the year is ₹535.00 crore. The State Government transferred ₹2,139.00 crore (Central share ₹1,604.00 crore, State share ₹535.00 crore) to the Fund under Major Head 8121-122 SDRF. The State received ₹500.00 crore from the Central Government towards NDRF.

The contributions to the Fund, expenditure and the balance therein are as follows:

(₹ in crore)

Opening balance (01 April 2020)	Contribution by Centre	State Share	Receipts under NDRF	Interest Receipt during the year	Total receipts during the year	Amount set off (MH 2245-05)	Balance in the fund	Invested by RBI/State Government during the year
991.84	1,604.00	535.00	500.00	4.18	3,635.02	1,945.00	1,690.02	495.82

The entire expenditure of ₹1,945.00 crore incurred on Natural Calamities was set off (MH 2245-05-901) against the Fund balance of ₹3,635.02 crore. The balance lying under the Fund as at the end of 31 March 2021 was ₹1,690.02 crore.

(b) State Compensatory Afforestation Fund: In compliance with the instructions issued by the Ministry of Environment and Forests, Government of India's vide their letter No. 5-1/2009-FC dated 28 April 2009 and Guidelines of 2 July 2009, the State Governments are required to establish the State Compensatory Afforestation Fund for amounts received from user agencies and utilization of monies collected for undertaking Compensatory Afforestation, assisted natural regeneration, conservation and protection of forests, infrastructure development, wildlife conservation and protection and other related activities and for matters connected therewith or incidental thereto.

The monies received by the State Governments from the user agencies need to be credited in 'State Compensatory Afforestation Deposits' under interest bearing section in Public Account of the State at Minor head level below the Major Head 8336-Civil Deposits. As per Section 3 (4) of the Compensatory Afforestation Fund Act, 2016, 90 *per cent* of the fund needs to be transferred to the Major Head 8121-General and Other Reserve Funds in Public Account of State and balance 10 *per cent* to be credited into the National Fund on yearly basis provided that, the credit of 10 *per cent* Central share of funds should be ensured on monthly basis so that the same is transferred to the National Fund.

The applicable rate of interest on balances available under 'State Compensatory Afforestation Deposits' under '8336-Civil Deposits' and 'State Compensatory Afforestation Fund' under 8121- General and other Reserve Funds will be as per the rate declared by the Central Government on year to year basis.

Opening balance of the Fund as on 1 April 2020 was ₹5,656.53 crore. During the year 2020-21, the State Government did not receive any amount from the user agencies as well as from National Compensatory Afforestation Deposit. However, during the year an amount of ₹152.95 crore was received as interest from investment. Out of the fund ₹673.27 crore was expended, leaving a closing balance of ₹5,136.21 crore as on 31 March 2021.

B Reserve Funds not bearing Interest:**(a) Consolidated Sinking Fund:**

The Government of Odisha set up the Consolidated Sinking Fund for amortization of loans in 2006-07. According to the guidelines of the Fund, States may contribute a minimum of 0.5 *per cent* of their outstanding liabilities (internal debt + public account) as at the end of the previous year to the Consolidated Sinking Fund. The State Government amended the scheme vide Notification No. 34316/F dated 01-11-2018 where the Government is at liberty of not contributing to the fund, if the balance is maintained at a level higher than 5 *per cent* of the total liability of the State Government at the end of the previous year.

Following are the transactions in the Fund:

(₹ in crore)						
Opening balance as on 01 April 2020	Additions to the Fund (Contribution and interest)		Payments out of the Fund	Total balance in the Fund	Amount invested by RBI during the year	Closing balance as on 31 March - 2021
	Required contribution (0.5 <i>per cent</i> of the outstanding liabilities as on 31 March 2020)	Contribution and interest added during the year				
13,003.54	NIL *	1,190.21	2,500.00	11,693.75	1,190.21	11,693.75

*The balances were maintained at a level higher than 5 *per cent* of the total liabilities under internal debt and public account

(b) Guarantee Redemption Fund: The State Government constituted the Guarantee Redemption Fund in 2002-03 vide notification No. 24515-FIN-CI-SG-0002/2013-F that is administered by RBI. The latest amendment to the Fund notification issued by the State Government, effective from the year 2002-03, stipulates that the State Government shall initially contribute a minimum of ₹4.96 crore and thereafter during each year the Government shall contribute an amount equivalent at least to 1/5th of the outstanding invoked guarantees plus an amount of guarantees likely to be invoked as a result of the incremental guarantees issued during the year so as to reach the level deemed sufficient to meet the amount of anticipated guarantees devolving on the Government as a result of the likely invocation of outstanding guarantees in the succeeding 5 years.

The total accumulation of the Fund was ₹1,522.83 crore as on 31 March 2021. The entire amount of ₹1,522.83 crore has been invested by RBI. The details are as follows:

(₹ in crore)

Opening balance (01 April 2020)	Additions to the Fund (contribution and interest)			Payme nts out of the Fund	Total balance in the Fund	Required balance in the Fund as on 31 March 2021)	Amount invested by RBI during the year 2021	Closing balance (31 March 2021)
	Required contribution (20 % of total outstanding invoked guarantees as on 31 March 2021)	Actuals during 2020-21						
		Contrib ution as on 31 March 2021)	Interest					
1,411.58	NIL*	NIL	111.25	NIL	1,522.83	1,522.83	111.25	1,522.83

Transactions in the Fund are depicted in Statements 21 and 22.

* As per GRF Scheme 2013, para 5(b) & 5(c), State Government is required to contribute an amount equivalent at least to 1/5th of the outstanding invoked guarantees plus an amount of guarantees likely to be invoked as a result of the incremental guarantees issued during the year which comes to ₹710.61 crore (outstanding invoked guarantees reported as nil). The State Government vide their letter No. 29031/FIN-CI-SG-0002-2020 dated 22.10.2021 has stated that the GRF balance is sufficient and no further contribution was necessary during 2020-21.

(C) Inoperative Reserve Funds: There are nine in-operative Reserve Funds in 2020-21 as detailed below:

S. No.	Major Head	Minor Head	Amount in ₹ crore
1	8011-Insurance and Pension Funds	105-State Government Insurance Fund	0.0007
2	8012-Special Deposit and Accounts	123-Special Deposit for Employees Provident Fund Scheme (Administration Fund)	0.0163
3	8013-Other Deposits and Accounts 01-Deposit Schemes for Retiring employees	101-Deposit Scheme for Retiring Govt. Employees, 1989	0.39
4	8121-General and Other Reserve Fund	101-General and Other Reserve Funds-Govt. Commercial Departments and Undertakings.	0.02
5	8229-Development and Welfare Funds	109-Co-operative Development Funds, State Co-operative Development Fund	0.02
6	8229-Development and Welfare Funds	123-Consumer Welfare Fund	0.26
7	8235-General and Other Reserve Funds	102-Zamindari Abolition Fund	0.59
8	8235-General and Other Reserve Funds	103-Religious and Charitable Endowment Funds	0.0151
9	8235-General and Other Reserve Funds	200-Other Funds:- Guarantee Reserve Fund	1.11

(iii) Suspense and Remittance Balances:

The Finance Accounts reflect the net balances under Suspense and Remittance Heads. The outstanding balance under these heads is worked out by aggregating the outstanding debit and credit balances separately under various heads. The position of gross figures under major suspense heads for the last three years is given in **Annexure-K**.

Non-clearance of outstanding balances under these heads affects the accuracy of receipt/expenditure figures and balances under different heads of Accounts (which are carried forward from year to year) of the State Government.

(iv) MH 8670 Cheques and Bills: Credit balance under MH 8670 Cheques and Bills indicates cheques issued but remaining un-encashed. The opening balance as on 01 April 2020 was ₹0.19 crore (Credit). During 2020-21, no cheques were issued, while cheques of ₹0.0015 crore were encashed during the year, leaving a closing balance of ₹0.19 crore (Credit) as on 31 March 2021. The closing balance represents expenditure originally booked in various financial years under different functional Major Heads, which has not resulted in any cash outflow to the Government of Odisha till 31 March 2021.

(v) Central Road Fund (CRF): Government of India provides annual grants under the CRF to the State Government to incur expenditure on specific road projects. In terms of the extant accounting procedure, the grants are to be initially booked as Revenue Receipts under Major Head “1601 Grants-in-Aid”. Thereafter the amount so received is to be transferred by the State Government to the Public Account under Major Head “8449-Other Deposits-103 Subvention from Central Road Fund”, through Revenue Expenditure Major Head “3054 Roads and Bridges”. This process ensures that receipt of the grants do not result in overstatement of Revenue Surplus or understatement of Revenue Deficit in the accounts. The expenditure on prescribed road works under CRF will first be accounted for under the relevant Capital or Revenue Expenditure section (Major Heads 5054 or 3054) and reimbursed out of the Public Account under Major Head 8449 as a deduct expenditure to the concerned Major Head (5054 or 3054 as the case may be).

During the year 2020-21 the State Government received grants of ₹534.19 crore towards CRF and transferred an amount of ₹534.19 crore to the Deposit Head 8449 through expenditure Head 3054. The State Government incurred expenditure of ₹427.79 crore from the fund during the year and closing balance in the fund was ₹108.39 crore as on 31 March 2021.

The entire amount received from Government of India was transferred to the fund by the State Government.

(vi) Building and other Construction Workers Welfare Cess: The Government of India enacted the Building and Other Construction Workers Welfare Cess Act, 1996 (Cess Act) to levy and collect cess for providing benefits to the workers. The Act, inter alia, mandated constitution of a Building and Other Construction Workers' Welfare Board and framing of rules by every State Government to exercise the powers conferred under the Act. Accordingly, the Government of Odisha has framed Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Rules, 2002 under the Act and has constituted Odisha Building & Other Construction Workers Welfare Board. The Board is responsible for the operation and maintenance of the amount credited by Government as Labour Cess Deposits.

During the year 2020-21, the Government collected ₹4.49 crore as Labour Cess under Major Head 0230 which is yet to be transferred to the Building and Other Construction Workers Welfare Board. The un-transferred amount under the Major head 0230 was ₹4.49 crore as on 31 March, 2021.

(vii) 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 2020-21, an amount of ₹73.58 crore was collected towards Land Revenue Cess.

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. The State has distributed an amount of ₹15 crore under the Cess grant (during 2009-2013) among 6,227 GPs, 314 PSs and 30 ZPs.

Details of other types of Cess and amount collected during the year are given below:

(₹ in crore)			
Sl. No	Head of Account	Description of Cess	Amount
1.	0029-00-101-0230-01058	Ground Rend and Cess on Land Leased out of G.A. Department	5.43
2.	0029-00-103-0062-01015	Interest on arrear Cess	39.55
3.	0029-00-103-0062-01028	Rates and Cesses on Land	23.15
4.	0029-00-103-0062-01081	Nistar Cess	0.54

Sl. No	Head of Account	Description of Cess	Amount
5.	0049-04-800-0060-10015	Interests on Arrear Cess	4.91
	Total		73.58

(viii) **Adverse Balance:** There were no adverse balances appearing in the accounts during the year 2020-21.

(ix) **Cash Balance:** The Cash balance as on 31 March 2021 as per record of Accountant General was ₹27.48 crore (Debit) and that reported by the RBI was ₹35.61 crore (Credit). There was a net difference of ₹8.13 crore (Debit), mainly due to incorrect reporting by Agency Banks to the Reserve Bank of India. However, ₹7.84 crore out of the above difference of ₹8.13 crore has been settled by the end of June 2021. The difference of ₹0.29 crore (₹8.13 crore - ₹7.84 crore) is under reconciliation.

The differentials in Cash Balance for the previous years are as follows:

Year	Differential Cash Balance
Upto 2015-16	0.01
2016-17	0.02
2017-18	0.00 (₹2,949.00)
2018-19	(-)7.76
2019-20	0.15
2020-21	(-)0.55

5. Disclosures in accordance with Indian Government Accounting Standards (IGAS):

(a) **IGAS 1- Guarantees given by the Governments:** IGAS-1 requires that sector-wise or class-wise disclosures on guarantees given by the State Government should be incorporated in Finance Accounts. Statements 9 and 20 show the details of Guarantees given by the State Government and the interest on the guaranteed amount.

The details on Guarantees reported in Statements 9 and 20 prepared as per IGAS 1, are on the basis of information provided by the State Government.

(b) IGAS 2- Accounting and classification of Grants-in-aid:

As per IGAS-2, expenditure relating to Grants-in-aid should be classified as Revenue Expenditure even if it involves creation of assets, except in cases specifically authorized by the President on the advice of the Comptroller and Auditor General of India. Requirements regarding accounting and classification of Grants-in-aid given by the State Government have been depicted in Statement 10 and Appendix III which are prepared as per the requirements of IGAS 2. No amount towards Grants-in-aid was booked under Capital Heads. Detailed information in respect of Grants-in-aid given in kind has not been furnished by the State Government.

(c) **IGAS 3- Loans and Advances made by the Government:** IGAS-3 requires disclosure on Loans and Advances made by the Union and the State Governments.

Statements 7 and 18 of the Finance Accounts 2020-21 have been prepared incorporating the disclosures under IGAS 3. The details of loan and advances reported in these Statements of the Finance Accounts are based on information received through the accounts rendered to the Accountant General (A&E) and detailed accounts maintained by the Accountant General (A&E) in respect of loans and advances made to Government servants. The closing balances depicted in Statements 7 and 18 as on 31 March 2021 have been partially reconciled (₹3,500.00 crore out of ₹9,066.17 crore) with the Loanee Entities/State Government. In absence of reconciliation the balance of loan with the loanee entities cannot be ascertained.

As per available information, out of total outstanding Loans and Advances of ₹9,066.17 crore terms and conditions of repayment of loans had been settled for loans amounting to ₹4,796.36 crore to Statutory Bodies/Other entities. Consequently, the receivables of the State Government on balance account could not be estimated.

Recovery of loans given to Statutory Bodies/PSUs, etc. amounting to ₹4,669.00 crore was overdue at the end of the year (details in Statement 7, Section 3).

6. Disclosure under Odisha Fiscal Responsibility and Budget Management (FRBM/MTFP) Act, 2005: In terms of Section 3(1) of the Odisha Fiscal Responsibility and Budget Management (FRBM) Act 2005, the Government of Odisha presented the Medium Term Fiscal Policy and Strategy Statement along with the State Budget for 2020-21. The targets mentioned in the Act and achievements in 2020-21 as depicted in the Accounts are as follows:

Sl. No.	Targets	Achievements during the year as per the accounts and GSDP*
1	To maintain the Revenue Deficit at zero for the financial year 2011-12 and for subsequent financial years.	The Government of Odisha had a Revenue Surplus of ₹9,076.39 crore in 2020-21.(1.78 <i>per cent</i> of GSDP)
2	Fiscal deficit shall not exceed 3.5 <i>per cent</i> of GSDP during the period 2020-21.	The Fiscal Deficit of ₹9,785.54 crore as per the accounts was 1.92 <i>per cent</i> of GSDP for 2020-21
3	Outstanding debt expressed as percentage of GSDP shall be less than or equal to 25 <i>per cent</i> of GSDP during 2020-21.	The outstanding debt for 2020-21 was # ₹1,18,951.59 crore, which was 23.34 <i>per cent</i> of GSDP
4.	Generate a primary surplus of over two percent of GSDP by the year ending 31 March 2021	Primary Deficit was ₹3,141.75 crore, which was 0.62 <i>per cent</i> of GSDP

This debt does not include ₹3,822.00 crore, which was passed on as back to back loans by Government of India in lieu of shortfall in GST Compensation, vide Gol's No. F. No. 40(1) PF-S/2021-22 dated 10-12-2021.

The Fiscal Deficit of ₹9,785.54 crore was financed mainly by way of (i) Internal debt (Market borrowings, Loans from financial Institutions *etc.*) ₹6,926.10 crore, (ii) Loans and Advances from the Central Government ₹4,139.40 crore and (iii) Small Savings, Provident Fund *etc.*, ₹611.52 crore, (iv) Deposit and Advance (-) ₹13,037.08 crore, (v) Contingency fund (-) ₹171.00 crore, (vi) Sinking funds & Reserve fund (-) ₹1,956.53 crore, (vii) Suspense & Misc. ₹13,040.43 crore, (viii) Remittance ₹18.00 crore and (ix) Cash Balance ₹214.70 crore.

GSDP (Gross State Domestic Product) of Odisha for 2020-21, as per Economic Survey Report is ₹5,09,574.29 crore. Outstanding debt includes all debts and other liabilities.

The status of target and achievement is required to be disclosed by the State Government in the Legislature at the time of presentation of the Budget for Odisha as stipulated by the FRBM Act and Rules.

7. Impact on Revenue deficit and Fiscal deficit:

The impact on the Revenue Surplus and Fiscal Deficit of the Government of Odisha as brought out in the preceding paras is tabulated below:

Para Number	Item (Illustrative)	Impact on Revenue Surplus		Impact on Fiscal Deficit	
		Overstatement (₹ in crore)	Understatement (₹ in crore)	Overstatement (₹ in crore)	Understatement (₹ in crore)
2(ii)	Misclassification between revenue and capital	1,047.37	..	..	..
2(x)	Non-credit of interest on Reserve Funds Deposit (interest bearing)	93.83	..	..	93.83
3	Un-recouped Contingency Fund	171.00	..	..	171.00
4(vi)	Non-transfer of Labour Welfare Cess	4.49	..	..	4.49
4(vii)	Non transfer of Land Revenue Cess	73.58	..	..	73.58
Total Impact		1,390.27 (Overstatement)		342.90 (Understatement)	

The Government contribution to NPS was more by ₹17.81 crore during the year 2020-21 (pertaining to previous years) as detailed in para 4(i), also impacts the fiscal parameters.

The Government contribution of ₹710.61 crore towards GRF as per 5(b) of the GRF Scheme 2013, as detailed in para 4(ii) B(b), has not been made during the year 2020-21. This amount has not been included in the impact table above.

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	1,443.60	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	481.50	Contribution of Centre's Share to State Disaster Response Fund(SDRF)
2245-Relief on account of Natural Calamities	8121-General and Other Reserve Funds-122-State Disaster Response Fund	500.00	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	1,945.00	Reimbursement of Relief expenditure from SDRF
2049-Interest payments	8009-State Provident Fund-01-101- General Provident Fund	970.38	Interest on General Provident Funds
2049- Interest payments	8009-State Provident Fund-01-104- All India Services Provident Fund	5.34	Interest on AISPF*
2049-Interest payments	8009- State Provident Fund 60-103-Other Miscellaneous Provident Funds	919.86	Interest on TPF**
5054-03	8449-103-Subvention from Central Road Fund	427.79	Road Works out of Central Road Fund
5054-04			
2075-Miscellaneous General Services	8235-200-Fund for Protection of Interest of Depositors	8.78	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)	14.58	Expenditure met out of Industrial Infrastructure Development Fund
2406-04-Afforestation and Ecology Department	8121-129-State Compensatory Afforestation	673.27	Expenditure met out of CAMPA Fund

* AISPF – All India Services Provident Fund

** TPF – Teacher Provident Fund

Annexure-B Misclassification of Revenue expenditure as Capital expenditure (₹ in crore)			
Major Head of Account	Total Expenditure	Misclassified Expenditure	Observations
4059	864.28	10.04	Expenditure of ₹10,.00 crore towards construction of Non-Residential buildings of PRIs under recommendation of 5th S.F.C and the rest relate to Repair and minor works of Netaji Memorial Museum, Puri, Art and craft centre, Zilla Sanskruti Bhawan, Dhenkanal.
4202	581.37	12.13	Relates to repair, renovation and maintenance work
4216	238.78	5.00	Relates to construction of residential buildings of Panchayati Raj Institutions in accordance with 5th SFC recommendation
4217	276.01	190.01	Ownership of the assets and mode of transfer of such assets created out of Government funds to entities maintaining account outside Government purview is yet to be ascertained.
4225	268.79	0.93	Relates to repair and renovation of Road
4425	125.66	2.02	Relates to assistance for construction of office buildings of Primary Agricultural Co-op Societies /LAMPCS
4435	1.00	1.00	Relates to assistance for strengthening and development of Odisha State Agriculture Marketing Board
4515	17.34	18.41	Relates to development of villages through funds transfer of funds to local governance (assets of Gram Panchayats)
4575	214.13	1.79	Relates to assistance for construction of houses under BPGY(PMAY)
4801	1284.14	51.29	₹40.00 crore relates to assistance for development of assets of OPTCL and the rest for miscellaneous expenditure of temporary nature
5053	23.06	19.47	₹13.04 crore relates to acquisition of private land for Biju Pattnaik International Airport and ₹6.20 crore relates to Subsidy under RCS-UDAN and the rest for miscellaneous expenditure like Consultancy fees and Participation at WINGS INDIA-2020
5054	6252.83	275.17	₹259.13 crore relates to Financial Incentive and `16.04 crore relates Administrative Expenses towards implementation of PMGSY scheme
5075	382.23	382.23	Relates to transfer of funds to Indian Railways for development of different Projects
5452	240.50	77.88	Relates to operation and maintenance, renovation and repair works and assistance for creation of assets owned by entities other than State Govt.
Total	10770.12	1047.37	

ANNEXURE - C				
STATEMENT OF MAJOR HEAD-WISE EXPENDITURE BOOKED UNDER MINOR HEAD 800- OTHER EXPENDITURE - 2020-21				
(₹ in crore)				
Major Head	Major Head 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	23.99	21.14	88.12
2075	Miscellaneous General Services	720.19	729.28	101.26
2711	Flood Control and Drainage	167.89	152.16	90.63
3055	Road Transport	1.60	1.60	100.00
3454	Census Surveys and Statistics	27.48	16.02	58.30
4217	Capital Outlay on Urban Development	276.01	253.50	91.84
4250	Capital Outlay on Other Social Services	212.08	177.04	83.48
4401	Capital Outlay on Crop Husbandry	57.80	34.77	60.15
4701	Capital Outlay on Medium Irrigation	430.73	231.15	53.67
4702	Capital Outlay on Minor Irrigation	815.51	628.96	77.12
5054	Capital Outlay on Roads and Bridges	6,252.83	3,314.71	53.01
5075	Capital Outlay on Other Transport Services	382.23	382.23	100.00

ANNEXURE - D				
STATEMENT OF MAJOR HEAD-WISE RECEIPTS BOOKED UNDER MINOR HEAD 800- OTHER RECEIPTS - 2020-21				
(₹ in crore)				
Major Head	Major Head Description	Total Receipt under the Major Head	Amount booked under 800 Other Receipt	Percentage of amount booked under 800 Other Receipts under the Major Head
0056	Jails	1.64	1.11	67.68
0059	Public Works	59.70	57.27	95.93
0070	Other Administrative Services	15.04	8.04	53.46
0075	Miscellaneous General Services	1,728.85	1,630.83	94.33
0202	Education, Sports, Art and Culture	61.60	37.29	60.54
0211	Family Welfare	0.02	0.02	100.00
0217	Urban Development	5.02	5.02	100.00
0220	Information and Publicity	0.09	0.09	100.00
0235	Social Security and Welfare	3.01	3.00	99.67
0401	Crop Husbandry	9.49	6.30	66.39
0405	Fisheries	1.72	0.94	54.65
0406	Forestry and Wild Life	32.87	21.44	65.23
0408	Food Storage and Warehousing	0.06	0.06	100.00
0506	Land Reforms	0.62	0.62	100.00
0515	Other Rural Development Programmes	0.02	0.02	100.00
0701	Medium Irrigation	228.80	207.87	90.85
0702	Minor Irrigation	11.70	6.90	58.97
0801	Power	0.87	0.83	95.40
0810	Non-Conventional Sources of Energy	0.14	0.14	100.00
0852	Industries	3.57	3.57	100.00
0875	Other Industries	0.00*	0.00*	100.00
1051	Ports and Light Houses	151.05	151.05	100.00
1053	Civil Aviation	5.44	5.44	100.00
1054	Roads and Bridges	54.48	33.32	61.16
1056	Inland Water Transport	0.37	0.25	67.57
1452	Tourism	0.10	0.08	80.00
1456	Civil Supplies	3.08	3.08	100.00

* ₹ 41.00 could not be expressed in crore.

ANNEXURE - E				
STATEMENT SHOWING AGE ANALYSIS OF AC BILLS OF MAJOR DEFAULTING DEPARTMENTS				
(₹in crore)				
S.No	Department Name	Fin Year	Outstanding (Rs)	Item (nos)
01	Home	2003-04	14,000.00	3
		2004-05	70,496.00	5
		2005-06	47,836.00	5
		2006-07	22,000.00	4
		2007-08	93,782.00	6
		2008-09	86,012.00	5
		2009-10	35,000.00	4
		2010-11	55,58,103.00	6
		2011-12	34,388.00	3
		2012-13	25,000.00	2
		2013-14	78,18,000.00	13
		2014-15	33,69,190.00	9
		2015-16	1,19,471.00	21
		2016-17	28,75,405.00	23
		2017-18	1,20,22,497.00	19
		2018-19	49,53,88,724.00	131
		2019-20	7,69,53,694.00	74
		2020-21	8,53,09,962.00	60
		Dept. Total: -	68,98,43,560.00	393
02	General Administration and Public Grievance	2015-16	15,71,177.00	4
		2016-17	7,59,428.00	2
		2017-18	34,90,856.00	7
		2018-19	2,49,43,788.00	21
		2019-20	3,58,76,415.00	23
		2020-21	9,528.00	1
		Dept. Total: -	6,66,51,192.00	58
03	Higher Education	2004-05	90,000.00	3
		2015-16	14,909.00	1
		2016-17	1,386.00	1
		2017-18	1,74,326.00	1
		2018-19	4,68,428.00	2
		2019-20	1,35,68,946.00	127
		2020-21	65,66,228.00	107
		Dept. Total: -	2,08,84,223.00	242
04	Panchayati Raj and Drinking Water	2005-06	18,980.00	4
		2006-07	13,60,656.00	10
		2008-09	65,840.00	1
		2011-12	14,41,008.00	3
		2013-14	9,89,685.00	8
		2014-15	2,24,714.00	9
		2015-16	1,80,890.00	5
		2016-17	1,00,23,247.00	16
		2017-18	12,15,987.00	6
		2018-19	1,64,443.00	1
		2019-20	5,76,259.00	17
		2020-21	78,538.00	4
		Dept. Total: -	1,63,40,247.00	84

ANNEXURE - E				
STATEMENT SHOWING AGE ANALYSIS OF AC BILLS OF MAJOR DEFAULTING DEPARTMENTS				
(₹in crore)				
S.No	Department Name	Fin Year	Outstanding (Rs)	Item (nos)
05	Steel & Mines	2019-20	19,35,000.00	31
		2020-21	1,19,59,090.00	165
		Dept. Total: -	1,38,94,090.00	196

ANNEXURE - F				
STATEMENT SHOWING AGE ANALYSIS OF UC OF MAJOR DEFAULTING DEPARTMENTS				
(₹ in crore)				
Sl. No.	Department Name	Year	Outstanding	Items
1	Panchayati Raj and Drinking Water	2003-04	59,24,35,654	336
		2004-05	32,65,49,418	283
		2005-06	31,10,05,743	307
		2006-07	31,44,96,347	76
		2007-08	36,99,42,989	191
		2008-09	13,76,69,637	143
		2009-10	39,04,17,755	62
		2010-11	69,51,04,473	390
		2011-12	53,26,24,032	613
		2012-13	62,12,39,718	574
		2013-14	2,11,70,98,334	326
		2014-15	6,58,00,55,175	226
		2015-16	8,31,36,15,253	83
		2016-17	7,14,04,90,696	59
		2017-18	7,69,21,24,423	55
		2018-19	20,31,14,25,227	64
		2019-20	21,42,72,45,173	89
		2020-21	97,59,33,60,212	646
		Dept-wise Total: -	1,75,46,69,00,259	4,523
2	Housing and Urban Development	2003-04	37,36,19,362	771
		2004-05	26,35,12,877	354
		2005-06	17,50,31,634	237
		2006-07	26,76,91,684	459
		2007-08	48,56,61,178	456
		2008-09	73,36,83,873	754
		2009-10	86,76,14,206	453
		2010-11	75,37,43,871	433
		2011-12	83,46,56,627	429
		2012-13	1,19,83,81,653	389
		2013-14	3,39,37,09,301	640
		2014-15	3,49,46,91,762	667
		2015-16	1,45,39,49,612	742
		2016-17	1,74,93,52,027	577
		2017-18	11,23,89,67,559	271
		2018-19	6,17,57,11,517	340
		2019-20	19,65,34,46,466	397
		2020-21	32,50,55,96,536	380
		Dept-wise Total: -	85,61,90,21,745	8,749
3	Planning and Convergence	2003-04	20,74,11,060	51
		2004-05	16,98,15,440	84
		2005-06	19,30,57,146	34
		2006-07	9,57,43,512	31
		2007-08	42,32,42,330	107
		2008-09	54,09,76,509	87
		2009-10	48,73,38,940	70
		2010-11	80,21,48,315	69

ANNEXURE - F						
STATEMENT SHOWING AGE ANALYSIS OF UC OF MAJOR DEFAULTING DEPARTMENTS						
(₹ in crore)						
Sl. No.	Department Name	Year	Outstanding	Items		
		2011-12	66,67,83,273	92		
		2012-13	24,33,79,753	35		
		2013-14	2,78,80,45,415	164		
		2014-15	99,41,60,661	93		
		2015-16	2,11,96,43,106	122		
		2016-17	2,99,67,80,027	175		
		2017-18	4,42,24,74,913	199		
		2018-19	5,09,03,92,458	193		
		2019-20	4,30,88,30,000	164		
		2020-21	6,78,97,00,000	161		
				Dept-wise Total: -	33,33,99,22,858	1,931
4	School and Mass Education	2003-04	63,85,040	7		
		2004-05	25,87,722	4		
		2005-06	36,114	1		
		2006-07	1,08,000	3		
		2009-10	14,47,295	1		
		2010-11	29,000	1		
		2011-12	45,41,692	3		
		2013-14	4,53,72,376	5		
		2014-15	3,50,84,126	5		
		2015-16	11,53,96,082	6		
		2016-17	51,01,69,706	64		
		2017-18	63,49,03,578	21		
		2018-19	2,50,79,62,303	34		
		2019-20	1,89,96,95,073	35		
		2020-21	24,97,23,01,760	162		
				Dept-wise Total: -	30,73,60,19,867	352
		5	Health and Family Welfare	2013-14	1	1
				2014-15	47,26,35,594	12
				2015-16	29,01,13,500	9
2016-17	2,86,06,23,668			17		
2017-18	20,48,65,760			14		
2018-19	1,10,95,58,571			33		
2019-20	93,82,65,489			36		
2020-21	20,99,28,96,780			151		
				Dept-wise Total: -	26,86,89,59,363	273

ANNEXURE - G				
Loans/Grants given to PSUs/Statutory Body during 2020-21				
Sl. No.	Entity	Year up to which accounts were finalised	Grants and Loans given during the year Amount (₹ in crore)	
	STATE PSUs		Grants	Loans
1	Odisha Lift Irrigation Corporation (OLIC)	2017-18	40.37	..
2	Odisha State Civil Supplies Corporation Ltd.	2017-18	14.53	..
3	The Agricultural Promotion and Investment Corporation of Odisha Ltd., (APICOL)	2018-19	0.80	..
4	Odisha Film Development Corporation	2016-17	2.00	..
5	Industrial Promotion and Infrastructure Corporation of Odisha Ltd., (IPICOL)	2019-20	16.40	..
6	Odisha Agro Industries Corporation	2018-19	..	10.00
7	Odisha Power Transmission Corporation Ltd., (OPTCL)	2019-20	..	536.73
8	Odisha State Seeds Corporation Ltd., (OSSC)	2018-19	..	100.00
	CENTRAL PSU			
1	Indian Oil Corporation Ltd.		..	700.00
	TOTAL		74.10	1,346.73

ANNEXURE - H			
STATEMENT SHOWING GUARANTEE FEE COLLECTION DURING 2020-21			
Sl. No.	Name of the Department	Name of the Organisation	Amount (in crore)
1	Energy	GRIDCO Ltd.	30.940
2.	Women & Child Development and Mission Shakti	MahilaVikas Samabaya Nigam	0.002
		Sundergarh, Municipal Council	0.001
		Rourkela Municipal Corporation	0.017
		Sonepur, Municipal Council	0.035
		Bolangir, Municipality	0.003
		Khalilkhote, NAC	0.000
		Baragarh, Municipality	0.001
		Konark, Municipality	0.000
		Balasore, Municipality	0.027
		Kabisuryanagar, NAC	0.003
		Bhadrak, Municipality	0.023
		Chhatrapur, NAC	0.002
		Gopalpur, NAC	0.002
		Rajgangpur, Municipality	0.007
		Dhenkanal, Municipality	0.027
		Odisha Water Supply & Sewerage Board	1.501
3.	Cooperation	Aska Co-operative Sugar Industries	0.075
4.	ST & SC, Minorities & Backward Classes Welfare	OSFDC (ST)	0.000
		OSFDC (SC)	0.001
		Total	32.667

ANNEXURE – I

EXPENDITURE ON ECOLOGY AND ENVIRONMENT UNDER MAJOR HEAD 3435 (₹ in crore)

Major Head	Sub Major Head	Minor Head	Sub Head	Detail Head	Sub Detail Head	2018-19		2019-20		2020-21	
						Budget	Expenditure	Budget	Expenditure	Budget	Expenditure
3435	03	102	0175	22045	000	0.60	0.60	0.79	0.75	2.50	1.04
3435	03	102	0176	22007	000	0.10	0.10	0.00	0.00	0.01	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	0.47	0.47	0.34	0.34	0.59	0.38
3435	03	102	0293	01003	156	0.10	0.10	0.05	0.05	0.14	0.06
3435	03	102	0293	01003	403	0.04	0.04	0.01	0.01	0.07	0.02
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	0.07	0.07	0.00	0.00	0.00	0.00
3435	03	102	0293	06001	000	0.02	0.02	0.02	0.02	0.01	0.00
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	0.01	0.00
3435	03	102	0293	08001	397	0.03	0.03	0.02	0.02	0.01	0.01
3435	03	102	0293	08001	506	0.01	0.01	0.01	0.01	0.01	0.01
3435	03	102	0293	08001	943	165	0.00	0.00	0.00	0.02	0.00
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	0.02	0.02	0.10	0.01
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	2.34	2.34	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	4.00	4.00	6.00	6.00	2.40	2.40
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	0.30	0.30	0.30	0.30	0.30	0.30
3435	03	102	2586	41262	918	1.05	1.05	1.50	1.50	1.50	1.50
3435	03	102	2586	41262	921	0.00	0.00	0.00	0.00	0.00	0.00
3435	03	102	2693	20002	000	0.00	0.00	0.10	0.00	0.10	0.00
3435	03	102	2925	78520	918	5.84	5.84	0.85	0.85	5.00	1.13
3435	03	102	3129	20002	000	0.40	0.40	0.40	0.40	0.40	0.40
3435	03	102	3129	41538	918	0.60	0.60	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	4.78	4.78	5.98	5.98	12.00	7.84

ANNEXURE – I

EXPENDITURE ON ECOLOGY AND ENVIRONMENT UNDER MAJOR HEAD 3435

(₹ in crore)

Major Head	Sub Major Head	Minor Head	Sub Head	Detail Head	Sub Detail Head	2018-19		2019-20		2020-21	
						Budget	Expenditure	Budget	Expenditure	Budget	Expenditure
3435	03	102	3130	37244	918	4.00	4.00	4.00	4.00	5.30	5.30
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
3425	03	102	3440	20002	000	0.00	0.00	0.00	0.00	14.60	2.00
3435	03	103	0421	14001	000	0.00	0.00	0.00	0.00	0.00	0.00
3435	03	103	0421	41078	921	6.61	6.61	6.61	6.61	6.61	6.61
3435	03	103	0569	41229	918	2.00	2.00	2.00	2.00	3.23	3.23
3435	03	789	0175	22045	000	0.08	0.08	0.00	0.00	0.00	0.00
3435	03	911	1889	49015	000					0.00	-0.14
3435	04	103	0569	41140	918	0.25	0.25	0.49	0.49	0.38	0.38
3435	04	103	0569	41140	921	0.47	0.47	0.47	0.47	0.41	0.41
Total						37.01	37.00	35.70	35.57	61.43	38.62

ANNEXURE – J									
LIST OF INCOMPLETE PROJECTS WITH ESCALATION OF COST									
Sl. No.	Name of the projects/ works	Name of the Department	Estimated cost of works	Year of commencement	Target year of completion	Physical progress of work (in per cent)	Progressive Expenditure to the end of the year	Revised	Escalation cost of the work
								Estimated cost	
								(₹ in crore)	
Buildings									
1	Construction of New Government Medical College at Puri.	Health Dept. (Executed by P.W Dept. through Deposit works)	2,05	2015-16	2017-18	75	1,53.91	2,12.13	7.13
Total Buildings									7.13
Roads									
2	Construction of H.L Bridge over Budhabalanga on Balasore Bye Pass Road (MDR) at 11/500 km under CRF	Public Works Department	28.56	2015	2021-22	93.20	26.61	29.02	0.46
3	Widening and strengthening of Sinapali-Ghatipada Road from 49/090 to 69/950 Km in the District of Nuapada under Central Road Fund (CRF) for 2016-17.	Public Works Department	43.50	2015-16	2020-21	98.66	42.92	45.2	1.7
4	Widening and Strengthening of Sinapali-Ghatipada road from 0/000 to 16/000 Km under CRF	Public Works Department	36	2018-19	2020-21	95.64	34.43	37.48	1.48
5	Widening and Strengthening of Sinapali-Ghatipada road from 16/000 to 32/000 Km under CRF	Public Works Department	36	2018-19	2020-21	68.60	24.70	41.84	5.84
6	Widening and Strengthening of Sinapali-Ghatipada road from 32/000 to 47/100 Km under CRF	Public Works Department	35	2018-19	2020-21	92.08	32.23	35.26	0.26
7	Construction of H.L. Bridge over Fatkamal Nallah at 6/950 Km on Mading-Pastikudi-Deypur Road	Public Works Department	3.64	2017-18	2018-19	65.87	2.62	3.98	0.34

ANNEXURE – J									
LIST OF INCOMPLETE PROJECTS WITH ESCALATION OF COST									
Sl. No.	Name of the projects/ works	Name of the Department	Estimated cost of works	Year of commencement	Target year of completion	Physical progress of work (in per cent)	Progressive Expenditure to the end of the year	Revised	Escalation cost of the work
								Estimated cost	
								(₹ in crore)	
8	Widening and strengthening of Ampani Dharmagarh road from 0/0 Km to 11/812 Km under CRF	Public Works Department	38.85	2016-17	2018-19	103.30	40.14	41.05	2.2
9	Widening and strengthening of Dharamgarh-Golamunda-Sinapalli Road (MDR-111) from 0/0 km to 7/300 km and 25/0 to 29/600 Km under CRF	Public Works Department	28	2017-18	2019-20	102.50	28.70	30.79	2.79
	Construction of HL Bridge at 8th Km on Dharmagarh Golamunda Sinapalli road over river TEL.	Public Works Department	20	2017-18	2019-20	78.10	15.62	22.09	2.09
10	Construction of HL Bridge over Galipendle Nallah at 24/000 Km of Sansourapalli-Phulkona Road (3 span of 15.11 mtr each)	Public Works Department	4.41	2018-19	2021-22	53.86	2.38	5.08	0.67
11	Construction of HL Bridge over Marda Nallah at 27/850 Km of Semiliguda-Handiput Road (4 span of 19.36mtr each)	Public Works Department	11.84	2018-19	2021-22	49.43	5.85	16.85	5.01
12	Construction of Fly Over bridge from Church Chowk to Municipality Chowk (CH from 140.00 Km to 1820.00 Km) on Sambalpur Town road.	Public Works Department	1,08.37	2015-16	2020	83.04	89.99	1,19.41	11.04
13	Constn of ROB at Kudiary near Jatani at 454/939 km in between station Retang and Khurda road in Howrah-Madras main line	Public Works Department	38.35	2015	2019	46.35	48.66	1,04.99	66.44

ANNEXURE – J									
LIST OF INCOMPLETE PROJECTS WITH ESCALATION OF COST									
Sl. No.	Name of the projects/ works	Name of the Department	Estimated cost of works	Year of commencement	Target year of completion	Physical progress of work (in per cent)	Progressive Expenditure to the end of the year	Revised	Escalation cost of the work
								Estimated cost	
	(₹ in crore)								
	(ODR)								
14	Construction of HL Bridge over river Mahanadi connecting Boudh town to ward no. 13&14 in Marjyakud.	Public Works Department	39.27	2018-19	2019-20	45.97	18.06	44.87	5.6
15	Improvement to road from Institute of Mathematics - Infocity- Ekamarakanan (4-laning) from Ch.1/500km to 4/500km)	Public Works Department	18.57	2016-17	2021	71.70	10.98	19.33	0.76
16	Improvement of road from Nakagate junction on Khandagiri- chandaka road from 0/0 km to 3/700 km for the year 2018-19(portion from 1/600 to 1/800 km)	Public Works Department	2.75	2018-19	2020-21	77.62	2.13	9.26	6.51
17	Construction of ROB in lieu of LC No.52 at Km 198/19-23 between Jaleswar- Amarda Road Railway Station.	Public Works Department	41.49	2018-19	2020-21	65	26.95	74.17	32.68
18	Construction of H.L. Bridge over river Mahanadi on Chipilima-Charpali-Tulundi- Kudgunderpur road in the district of Sambalpur under NABARD Assistance RIDF-XXII	Public Works Department	31.83	2016	2018	27.50	8.76	37.56	5.73
Total Roads									151.60
Total Escalation in Estimated Cost									158.73

ANNEXURE - K
Position of Suspense and Remittance Balances

(₹ in crore)

8658-Suspense Account						
Name of the Minor Head	2018-19		2019-20		2020-21	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
101- PAO Suspense	172.40	55.65	210.63	42.91	188.42	25.15
Net	Dr.116.75		Dr. 167.72		Dr. 163.27	
102-Suspense Account (Civil)	16.50	45.94	13.07	44.12	29.07	2.59
Net	Cr.29.44		Cr. 31.05		Cr. 26.48	
110-Reserve Bank Suspense – Central Accounts Office	9.30	..	1.88	..	3.11	..
Net	Dr.9.30		Dr. 1.88		Dr. 3.11	
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	17.65	2.35	14.80	2.33	13.46	1.62
Net	Dr. 15.30		Dr. 12.47		Dr. 11.84	
103-Forest Remittances	59.27	0.17	83.32	..	62.72	..
Net	Dr. 59.10		Dr. 83.32		Dr. 62.72	

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