



**FINANCE ACCOUNTS  
(VOLUME I)  
2016-17**



**GOVERNMENT OF ODISHA**



# **FINANCE ACCOUNTS**

## **VOLUME I**

**2016-17**

**GOVERNMENT OF ODISHA**



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## **CERTIFICATE OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA**

This compilation containing the Finance Accounts of the Government of Odisha for the year ended 31 March 2017 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, 9, 17(b)(i)(ii), 17(c)(i)(ii) and section-2 of Statement 18, 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 Principal Accountant General (Accounts and Entitlement). The audit of these accounts is independently conducted through the office of the Accountant General (General and Social Sector Audit) 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' and '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 2016-17.

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 Reports on the Government of Odisha being presented separately for the year ended 31 March 2017.

**New Delhi,  
The 13 December 2017**



**(RAJIV MEHRISHI)  
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'.

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## GUIDE TO THE FINANCE ACCOUNTS

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**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 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 2016-17 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 2017)

0020 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

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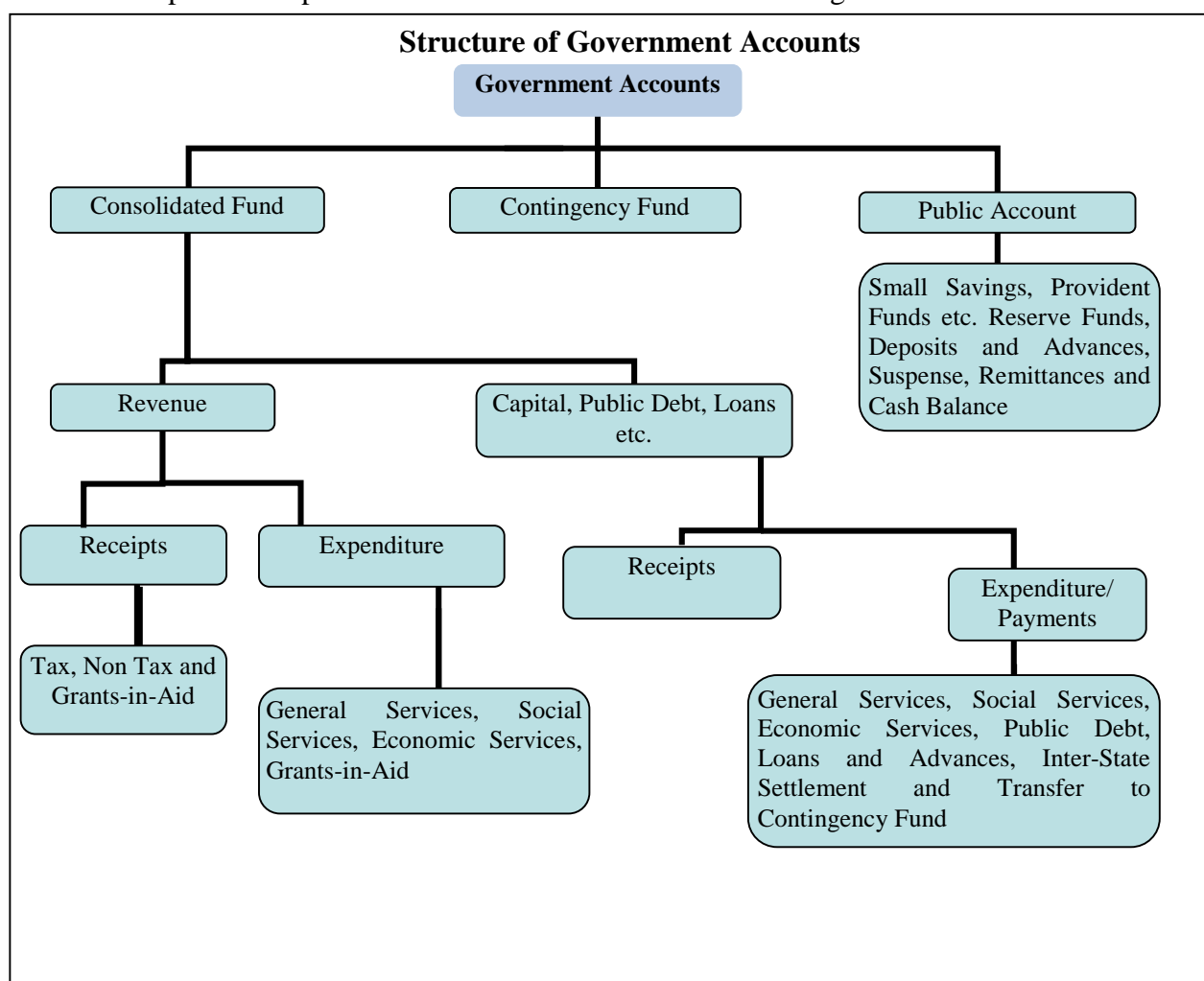
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5. The Finance Accounts, generally (with some exceptions), depict transactions upto the Minor Head. The figures in the Finance Accounts are depicted at net level, i.e., after accounting for recoveries as reduction of expenditure. This treatment is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

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- 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.
- 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.

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- 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. 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 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 Plan (State Plan, Central Assistance to State Plan, Centrally Sponsored Schemes and Central Plan Schemes) and Non Plan. 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 Plan (State Plan, Central Assistance to State Plan, Centrally Sponsored Schemes and Central Plan Schemes) and Non Plan. 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.



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**21. Detailed Statement on Contingency Fund and Other Public Account**

**transactions:** This statement depicts at Minor Head level details of unrecouped amounts under Contingency Fund, consolidated position of Public Accounts transactions during the year, and outstanding balances at the end of the year.

**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 Central schemes and State Plan 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 or 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).

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



<b>STATEMENT No. 1</b>				
<b>STATEMENT OF FINANCIAL POSITION</b>				
<b>(₹ in crore)</b>				
<b>Assets<sup>1</sup></b>	<b>Reference (Sl. No.)</b>		<b>As on 31 March</b>	<b>As on 31 March</b>
	<b>Notes to Accounts</b>	<b>Statement</b>	<b>2017</b>	<b>2016</b>
<b>Cash</b>				
(i) Cash in Treasuries and Local Remittances		Annexure to Statement No. 2	..	..
(ii) Departmental Balances		Annexure to Statement No. 2	21.03	21.12
(iii) Permanent Imprest		Annexure to Statement No. 2	0.33	0.33
(iv) Cash Balance Investments		Statement No. 21 & Annexure to Statement No. 2	87,38.10	58,36.24
(v) Deposits with Reserve Bank of India (If credit, balance include here with minus sign)	Para-2 (vi)	Statement No. 21 & Annexure to Statement No. 2	3,18.65	6,66.99
(vi) Investments from Earmarked Balances <sup>2</sup>		Statement No. 21, 22 & Annexure to Statement No. 2	55,23.00	55,23.00
<b>Capital Expenditure</b>				
(i) Investments in Shares of Companies, Corporations, etc.	Para-3 (iv)	Statement No. 8	44,23.02 (A)	38,81.32
(ii) Other Capital Expenditure		Statement No. 16	9,24,30.37	7,44,82.14
<b>Contingency Fund (un-recouped)</b>	Para-3 (vii)	Statement No. 21	..	1,22.90
<b>Loans and Advances</b>	Para-3 (iii)	Statement No. 7 and 18	47,07.63 (B)	45,57.27
<b>Advances with departmental officers</b>		Statement No. 21	10.96	11.11
<b>Suspense and Miscellaneous Balances</b>	Para-3 (vi)	Statement No. 21	..	..
<b>Remittance Balances</b>		Statement No. 21	80.38	27.70
<b>Cumulative excess of Expenditure over Receipts</b>		Statement No. 12	..	..
<b>Total</b>			<b>11,62,53.47</b>	<b>9,51,30.12</b>

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 included under Investments from Earmarked Funds.

(A) An amount of ₹4.13 crore restored during 2016-17, which was reduced erroneously during Finance Accounts 2015-16 due to dropping down in respect of Similipal Forest Development Corporation (SFDC) and Odisha Plantation Development Corporation (OPDC) from Odisha Forest Development Corporation.

(B) Difference of ₹14,72.24 Lakh is due to conversion of loan to Share Capital Investment by proforma transfer vide letter No. I Tex-1/2017/1434/T&H, dated 07-03-2017 & IITex-1/2017/1434/T&H, dated 15-03-2017.

<b>STATEMENT No. 1</b>				
<b>STATEMENT OF FINANCIAL POSITION</b>				
<b>(₹ in crore)</b>				
<b>Liabilities</b>	<b>Reference (Sl. No.)</b>		<b>As on 31 March</b>	<b>As on 31 March</b>
	<b>Notes to Accounts</b>	<b>Statement</b>	<b>2017</b>	<b>2016</b>
<b>Borrowings (Public Debt)</b>				
(i) Internal Debt		Statement No. 6 and 17	3,45,53.42	2,65,24.80
(ii) Loans and Advances from Central Government		Statement No. 6 and 17	74,65.03	72,32.25
Non-Plan Loans			19.87	22.19
Loans for State Plan Schemes			74,44.60	72,09.50
Loans for Central Plan Schemes			..	..
Loans for Centrally Sponsored Plan Schemes			..	..
Other Loans			0.56	0.56
<b>Contingency Fund (Corpus)</b>	Para-3 (vii)	Statement No. 21	4,00.00	4,00.00
<b>Liabilities on Public Account</b>				
(i) Small Savings, Provident Fund, etc.		Statement No. 21	2,01,17.51	1,82,60.77
(ii) Deposits		Statement No. 21	77,27.61	71,20.78
(iii) Reserve Funds		Statement No. 21	72,82.66	61,37.72
(iv) Remittance Balances		Statement No. 21	..	..
(v) Suspense and Miscellaneous Balances <sup>3</sup>	Para-3 (vi)	Statement No. 21	1,21.28	1,30.83
(vi) Misc. Capital Receipts		Statement No. 12	6,98.15	6,98.15
<b>Cumulative excess of Receipts over Expenditure<sup>4</sup></b>			<b>3,78,87.81</b>	<b>2,86,24.82</b>
<b>Total</b>			<b>11,62,53.47</b>	<b>9,51,30.12</b>

<sup>3</sup> 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.

<sup>4</sup> The cumulative excess of receipts over expenditure or expenditure over receipts is different from the fiscal/revenue deficit for the current year.

<b>STATEMENT No. 2</b>					
<b>STATEMENT OF RECEIPTS AND DISBURSEMENTS</b>					
<b>Receipts</b>			<b>Disbursements</b>		
<b>2016-17</b>		<b>2015-16</b>	<b>2016-17</b>		<b>2015-16</b>
<b>(₹ in crore)</b>					
<b>Part - I Consolidated Fund</b>					
<b>Section - A : Revenue</b>					
<b>Revenue Receipts</b> <i>(Ref. Statement 3 &amp; 14)</i>	<b>7,42,99.39</b>	<b>6,89,41.44</b>	<b>Revenue Expenditure</b> <i>(Ref. Statement 4-A, 4-B &amp; 15)</i>	<b>6,50,40.53</b>	<b>5,88,05.71</b>
<b>Tax Revenue (raised by the State)</b> <i>(Ref. Statement 3 &amp; 14)</i>	<b>2,28,52.39</b>	<b>2,25,26.95</b>	Salaries <sup>1</sup> <i>(Ref. Statement 4-B &amp; Appendix-I)</i>	1,50,34.58	1,40,57.59
<b>Non-Tax Revenue</b> <i>(Ref. Statement 3 &amp; 14)</i>			Subsidies <i>(Ref. Appendix-II)</i>	23,85.80	25,81.42
Interest receipts <i>(Ref. Statement 3 &amp; 14)</i>	4,27.40	5,60.42	Grants-in-Aid <sup>2</sup> <i>(Ref. Statement 4-B, 10 &amp; Appendix-III)</i>	1,83,36.32 (A)	1,68,55.15 (B)
Others <i>(Ref. Statement 3)</i>	76,15.70	81,50.82			
<b>Total</b> <i>(Ref. Statement 3 &amp; 14)</i>	<b>80,43.10</b>	<b>87,11.24</b>	<b>General Services</b> <i>(Ref. Statement 4 &amp; 15)</i>		
			Interest Payment and Service of Debt <i>(Ref. Statement 4-A, 4-B &amp; 15)</i>	40,35.43	33,43.30
			Pension <i>(Ref. Statement 4-A, 4-B &amp; 15)</i>	68,42.58	63,46.22
<b>Share of Union Taxes/Duties</b> <i>(Ref. Statement 3 &amp; 14)</i>	<b>2,83,21.50</b>	<b>2,35,73.79</b>	Others <i>(Ref. Statement 4-B)</i>	15,91.57	14,36.03
			<b>Total</b> <i>(Ref. Statement 4-A &amp; 15)</i>	<b>1,24,69.58</b>	<b>1,11,25.55</b>
			<b>Social Services</b> <i>(Ref. Statement 4-A &amp; 15)</i>	<b>93,67.81</b>	<b>74,61.12</b>
			<b>Economic Services</b> <i>(Ref. Statement 4-A &amp; 15)</i>	<b>64,34.03</b>	<b>58,09.12</b>
<b>Grants from Central Government</b> <i>(Ref. Statement 3 &amp; 14)</i>	<b>1,50,82.41</b>	<b>1,41,29.46</b>	<b>Compensation and assignment to Local Bodies and PRIs</b> <i>(Ref. Statement 4-A &amp; 15)</i>	<b>10,12.40</b>	<b>9,15.76</b>
<b>Revenue Deficit</b>	<b>..</b>	<b>..</b>	<b>Revenue Surplus</b>	<b>92,58.86</b>	<b>1,01,35.73</b>

1 Salary, Subsidy and Grants-in-Aid figures have been summed up across all sectors to present a consolidated figure. The expenditure in this statement under the sectors 'Social', 'General' and 'Economic' services does not include expenditure on Salaries, Subsidies and Grants-in-Aid (explained in footnote 2) under Revenue Expenditure and Salaries under Capital Expenditure. Salaries, sometimes, also figure under Capital Expenditure.

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 Assignment of Taxes, Duties to the Local Bodies which is depicted as a separate line item Compensation and Assignment to Local Bodies and PRIs.

(A) Grants-in-Aid comprises the expenditure under the Minor Heads 191, 192, 193, 196, 197, 198 and the dedicated Object Head under other Minor Heads except the Major Head 3604. It also includes ₹33,50.30 crore towards Grants-in-Aid Salary.

(B) Grants-in-Aid comprises the expenditure under the minor heads 191, 192, 193, 196, 197, 198 and the dedicated object head under other minor heads except the major head 3604, it also includes ₹28,47.57 crore towards Grants-in-Aid Salary.

<b>STATEMENT No. 2</b>					
<b>STATEMENT OF RECEIPTS AND DISBURSEMENTS</b>					
Receipts			Disbursements		
2016-17		2015-16	2016-17		2015-16
(₹ in crore)					
<b>Part - I Consolidated Fund</b>					
<b>Section - B : Capital</b>					
<b>Capital Receipts</b> (Ref. Statement 3 & 14)	..	..	<b>Capital Expenditure</b> (Ref. Statement 4-A, 4-B & 16)	<b>1,84,71.07</b> (C)	<b>1,70,90.48</b> (D)
			General Services (Ref. Statement 4-A & 16)	3,74.29	4,25.01
			Social Services (Ref. Statement 4-A & 16)	30,01.21	29,28.55
			Economic Services (Ref. Statement 4-A & 16)	1,50,95.57	1,37,36.92
<b>Recoveries of Loans and Advances</b> (Ref. Statement 3, 7 & 18)	<b>89.01</b>	<b>2,28.46</b>	<b>Loans and Advances disbursed</b> (Ref. Statement 4-A, 7 & 18)	<b>2,54.11</b>	<b>3,36.53</b>
			General Services (Ref. Statement 4-A, 7 & 18)	..	..
			Social Services (Ref. Statement 4-A, 7 & 18)	1.88	0.05
			Economic Services (Ref. Statement 4-A, 7 & 18)	1,61.66	2,41.84
			Loans to Govt. Servants (Ref. Statement 4-A, 7 & 18)	90.57	91.01
			Loans to Misc. Services (Ref. Statement 4-A, 7 & 18)	..	3.63
<b>Public Debt Receipts</b> (Ref. Statement 3, 6 & 17)	<b>1,12,23.44</b>	<b>97,89.82</b>	<b>Repayment of Public Debt</b>	<b>29,62.04</b>	<b>28,81.37</b>
Internal Debt (market loans etc) (Ref. Statement 3, 6 & 17)	1,03,20.46 (E)	90,50.58 (F)	Internal Debt (market loans) (Ref. Statement 4-A, 6 & 17)	22,91.84	22,53.70
Loans from GOI (Ref. Statement 3, 6 & 17)	9,02.98	7,39.24	Loans from Central Govt. (Ref. Statement 4-A, 6 & 17)	6,70.20	6,27.67
			Transfer to Contingency Fund (Ref. Statement 21)	..	..
<b>Net of Inter-State Settlement Account</b>	..	..	<b>Net of Inter-State Settlement Account</b>	..	..
<b>Total Receipts Consolidated Fund</b> (Ref. Statement 3)	<b>8,56,11.84</b>	<b>7,89,59.72</b>	<b>Total Expenditure Consolidated Fund</b> (Ref. Statement 4)	<b>8,67,27.76</b>	<b>7,91,14.09</b>
<b>Deficit in Consolidated Fund</b>	<b>11,15.92</b>	<b>1,54.37</b>	<b>Surplus in Consolidated Fund</b>	..	..

(C) Includes ₹1,45.63 crore towards Salary .

(D) Includes ₹1,30.19 crore towards Salary and ₹8.50 crore towards Grants-in-Aid.

(E) No amount received as Loans from "National Small Savings Fund".

(F) Includes ₹21,10.43 crore received as Loans from "National Small Savings Fund".

<b>STATEMENT No. 2</b>					
<b>STATEMENT OF RECEIPTS AND DISBURSEMENTS</b>					
<b>Receipts</b>			<b>Disbursements</b>		
<b>2016-17</b>		<b>2015-16</b>	<b>2016-17</b>		<b>2015-16</b>
<b>(₹ in crore)</b>					
<b>Part - II Contingency Fund</b>					
<b>Contingency Fund</b> <i>(Ref. Statement 21)</i>	<b>1,22.90</b>	..	<b>Contingency Fund</b> <i>(Ref. Statement 21)</i>	..	<b>1,22.90</b>
<b>Part - III Public Account<sup>3</sup></b>					
<b>Small Savings</b> <i>(Ref. Statement 21)</i>	44,23.81	40,87.99	<b>Small Savings</b> <i>(Ref. Statement 21)</i>	25,67.08	22,52.53
<b>Reserve and Sinking Funds</b> <i>(Ref. Statement 21)</i>	41,40.57	19,32.96	<b>Reserve and Sinking Funds</b> <i>(Ref. Statement 21)</i>	29,95.63	16,47.52
<b>Deposits</b> <i>(Ref. Statement 21)</i>	1,39,93.70	69,75.76	<b>Deposits</b> <i>(Ref. Statement 21)</i>	1,33,86.87	67,45.15
<b>Advances</b> <i>(Ref. Statement 21)</i>	2,16.64	2,23.76	<b>Advances</b> <i>(Ref. Statement 21)</i>	2,16.49	2,24.14
<b>Suspense and Misc.</b> <i>(Ref. Statement 21)</i>	16,79,52.15	13,46,04.16	<b>Suspense and Misc.<sup>4</sup></b> <i>(Ref. Statement 21)</i>	17,08,63.47	13,65,38.31
<b>Remittances</b> <i>(Ref. Statement 21)</i>	1,88,29.60	1,77,03.46	<b>Remittances</b> <i>(Ref. Statement 21)</i>	1,88,82.28	1,77,54.83
<b>Total Receipts Public Account</b> <i>(Ref. Statement 21)</i>	<b>20,95,56.48</b>	<b>16,55,28.09</b>	<b>Total Disbursements Public Account</b> <i>(Ref. Statement 21)</i>	<b>20,89,11.81</b>	<b>16,51,62.48</b>
<b>Deficit in Public Account</b>	..	..	<b>Surplus in Public Account</b>	<b>6,44.67</b>	<b>3,65.61</b>
<b>Opening Cash Balance</b>	<b>6,66.99</b>	<b>5,78.65</b>	<b>Closing Cash Balance</b>	<b>3,18.65</b>	<b>6,66.99</b>
<b>Increase in Cash Balance</b>	..	(-)88.34	<b>Decrease in Cash Balance</b>	<b>3,48.34</b>	..

<sup>3</sup> For details see Statement No. 21 in Volume-II.

<sup>4</sup> '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**

	<b>As on 31 March 2017</b>	<b>As on 1 April 2016</b>
<b>1</b>	<b>2</b>	<b>3</b>
<b>(₹ in crore)</b>		
<b>a) General Cash Balance</b>		
1. Cash in Treasuries	..	..
2. Deposits with the Reserve Bank <sup>1</sup>	3,18.65	6,66.99
	@	@
3. Remittances in Transit	..	..
<b>TOTAL</b>	<b>3,18.65</b>	<b>6,66.99</b>
4. Investments held in the Cash Balance – Investment Account	87,38.10	58,36.24
<b>TOTAL-(a)</b>	<b>90,56.75</b>	<b>65,03.23</b>
<b>b) Other Cash Balances and Investments</b>		
1. Cash with Departmental Officers (viz. Officers of Forest, Public Works Departments, etc.)	21.03	21.12
2. Permanent Advances for contingent expenditure with Departmental Officers	0.33	0.33
3. Investment of Earmarked Funds	55,23.00	55,23.00
<b>TOTAL- (b)</b>	<b>55,44.36</b>	<b>55,44.45</b>
<b>TOTAL- (a) and (b)</b>	<b>1,46,01.11</b>	<b>1,20,47.68</b>

Note: <sup>1</sup> 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 2016-17 advised to the Reserve Bank of India till 10 April 2017.

Note: <sup>@</sup> There was a difference of ₹1.51 crore (Net Debit) between the figure reflected in the Accounts ₹3,18.65 crore (Net Debit) and that intimated by the Reserve Bank of India ₹3,17.14 crore (Net Credit) relating to Deposits with Reserve Bank of India included in the Cash Balance. After reconciliation and adjustment the difference is reduced to ₹1.24 crore (Net Debit) (May 2017).



## 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 balance<sup>2</sup> for the purpose of grant of Ways and Means advances/Overdraft, the RBI evaluates the holdings of 14 day 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 day 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 day Treasury Bills maturing on that day, RBI rediscounts the holdings of the 14 day Treasury Bills and makes good the shortfall. If there is no holding of 14 day Treasury Bills on that day the State Government applies for special drawing facility, Ways and Means Advances/ Over Draft.

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Note <sup>2</sup> - The cash balance ('Deposits with RBI') above is the closing cash balance of the year as on 31 March 2017 but worked out by 10 April 2017 and not simply the daily balance on 31 March 2017.

## ANNEXURE A

### CASH BALANCES AND INVESTMENTS OF CASH BALANCES

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

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

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

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

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

(d) The extent to which the Government maintained the minimum Cash Balance with the Reserve Bank during 2016-17 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 2017 were for ₹87,38.10 crore. These were invested in Government of India Securities and Treasury Bills and Industrial Finance Corporation Bonds. The interest realised during the year on such investment was ₹3,91.09 crore, which included ₹2,86.46 crore being interest on 14 day Treasury Bills rediscounted during 2016-17.

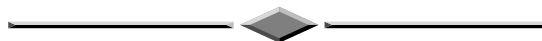
(f) Details of Cash Balance Investment Account:

(a)	Govt. of India Stock -	₹65.28 crore
(b)	14 days Govt. of India Treasury Bills	₹86,72.82 crore
(c)	91 days Govt. of India Treasury Bills	Nil

**TOTAL** **₹87,38.10 crore**

(g) The investment out of the Earmarked Funds at the end of the year was ₹55,23.00 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	
	2016-17	2015-16
(₹ in crore)		
<b>A. Tax Revenue</b>		
<b>A.1 Own Tax Revenue</b>		
Land Revenue	4,60.00	5,88.81
Stamps and Registration Fees	13,63.71	21,57.07
State Excise	27,86.02	25,46.94
Taxes on Sales, Trade etc.	1,34,02.35	1,30,96.99
Taxes on Vehicles	12,16.08	10,43.73
Taxes on Goods and Passengers	17,60.51	16,63.00
Others	18,63.71	14,30.41
<b>A.2 Share of net proceeds of Taxes</b>		
Corporation Tax	90,72.29	74,08.47
Taxes on Income other than Corporation Tax	63,05.26	51,40.91
Other Taxes on Income and Expenditure	0.01	0.22
Taxes on Wealth	20.77	1.86
Customs	39,02.54	37,71.20
Union Excise Duties	44,56.38	31,46.97
Service Tax	45,64.17	40,86.39
Other Taxes and Duties on Commodities and Services	0.08	17.77
<b>Total A. Tax Revenue</b>	<b>5,11,73.88</b>	<b>4,61,00.74</b>
<b>B. Non Tax Revenue</b>		
Interest Receipts	4,27.40	5,60.42
Miscellaneous General Services	3,83.91	1,92.08
Non-ferrous Mining and Metallurgical Industries	49,25.79	57,98.96
Medium Irrigation	5,77.36	2,13.23
Dividends and Profits	5,66.04	5,53.36
Coal and Lignite	2,09.24	1,15.04
Major Irrigation	1,44.93	4,72.99
Forestry and Wild Life	1,31.58	1,52.99
Water Supply and Sanitation	86.42	74.18
Crop Husbandary	75.18	64.62
Roads and Bridges	72.58	57.42
Public Works	66.31	77.47
Police	54.37	59.61
Minor Irrigation	53.24	20.58
Medical and Public Health	50.83	52.70
Ports and Light Houses	50.77	38.56
Other Administrative Services	43.84	37.86
Education, Sports, Art and Culture	30.79	66.89
Housing	15.61	14.10
Contributions and Recoveries towards Pension and Other Retirement Benefits	12.60	21.06

## STATEMENT No. 3

## STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

Description	Actuals	
	2016-17	2015-16
	(₹ in crore)	
Other General Economic Services	12.32	12.65
Labour and Employment	11.88	15.49
Other Social Services	10.81	6.64
Power	8.05	2.25
Stationery and Printing	3.77	3.66
Public Service Commission	3.55	6.33
Co-operation	3.16	2.50
Other Agricultural Programmes	2.88	2.79
Fisheries	2.52	1.18
Other Rural Development Programmes	2.40	0.30
Urban Development	2.11	2.58
Industries	1.94	0.72
Village and Small Industries	1.91	1.02
Animal Husbandary	1.63	1.49
Jails	1.49	1.34
Civil Aviation	0.43	0.51
Inland Water Transport	0.35	0.31
Information and Publicity	0.32	0.50
Tourism	0.20	0.77
Land Reforms	0.12	0.13
Social Security and Welfare	0.08	0.17
Family Welfare	0.05	0.07
Agricultural Research and Education	0.01	0.26
Other Fiscal Services	..	0.01
Petroleum	..	..
Food Storage and Warehousing	..	..
Civil Supplies	(-7.67 (A))	3.46
<b>Total B. Non Tax Revenue</b>	<b>80,43.10</b>	<b>87,11.24</b>
<b>II. GRANTS FROM GOVERNMENT OF INDIA</b>		
<b>C. Grants-in-Aid from Central Government</b>		
<b>C.1 Non-Plan Grants</b>		
Grants under the Proviso to Article 275(1) of the Constitution	17,96.16	11,17.96
Grants towards contribution to State Disaster Response Fund	5,88.75	5,60.25
Grants from National Disaster Response Fund	4,25.66	5,74.69
Other Grants	4,37.43	8,09.74
<b>C.2 Grants for State/Union Territory Plan Schemes</b>		
Block Grants	3,77.16	87.57
(of which Externally Aided Project)	(9.23)	(87.57)
Grants under Proviso to Article 275(1) of the Constitution	2,37.61	2,99.29
Grants from Central Road Fund	1,68.76	1,25.98
Other Grants	1,09,85.54	1,02,60.58

(A) Refund of Receipts made by the Food Supplies and Consumer Welfare Department

## STATEMENT No. 3

## STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

Description	Actuals	
	2016-17	2015-16
	(₹ in crore)	
<b>C.3 Grants for Central Plan Schemes</b>	65.23	2,93.37
<b>C.4 Grants for Centrally Sponsored Plan Schemes</b>	0.10	0.04
<b>C.5 Grants for Special Plan Schemes</b>	..	..
<b>Total C. Grants</b>	1,50,82.40	1,41,29.46
<b>Total Revenue Receipts (A+B+C)</b>	7,42,99.39	6,89,41.44
<b>III. CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS</b>		
<b>D. Capital Receipts</b>		
Disinvestment proceeds	..	..
Others	..	..
<b>Total D. Capital Receipts</b>	..	..
<b>E. Public Debt Receipts</b>		
<b>E.1 Internal Debt of the State Government</b>		
Market Loans	76,20.00	44,72.82
Bonds	..	..
Loans from Financial Institutions	27,00.46	24,32.26
Special Securities issued to NSSF of Central Government	..	21,10.43
Other Loans	..	35.07
<b>E.2 Loans and Advances from the Central Government</b>		
Non-Plan Loans	..	0.41
Loans for State/ Union Territory Plan Schemes	9,02.98	7,38.82
Other Loans	..	..
<b>Total E. Public Debt Receipts</b>	1,12,23.44	97,89.82
<b>F. Loans and Advances by State Government (Recoveries)<sup>1</sup></b>	89.01	2,28.46
<b>G. Inter State Settlement</b>	..	..
<b>Total - Receipts in Consolidated Fund (A+B+C+D+E+F+G)</b>	8,56,11.84	7,89,59.72

<sup>1</sup> Details are in Statement No. 7 in Volume I and 18 in Volume II.

STATEMENT No. 4					
STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)					
A. EXPENDITURE BY FUNCTION				(` in crore)	
	Description	2016-17		Loans & Advances	Total
		Revenue	Capital		
<b>A</b>	<b>General Services</b>				
<b>A.1</b>	<b>Organs of State</b>				
	Parliament/ State/ Union Territory Legislatures	27.81	..	..	27.81
	President/ Vice-President/ Governor/ Administrator of Union Territories	7.60	..	..	7.60
	Council of Ministers	11.92	..	..	11.92
	Administration of Justice	3,59.37	..	..	3,59.37
	Elections	1,40.62	..	..	1,40.62
<b>A.2</b>	<b>Fiscal Services</b>				
	Land Revenue	4,12.96	..	..	4,12.96
	Stamps and Registration	50.11	..	..	50.11
	State Excise	55.90	..	..	55.90
	Taxes on Sales, Trade etc.	1,00.11	..	..	1,00.11
	Taxes on Vehicles	86.95	..	..	86.95
	Other Taxes and Duties on Commodities and Services	14.41	..	..	14.41
	Other Fiscal Services	4.08	..	..	4.08
	Interest Payments	40,35.43	..	..	40,35.43
<b>A.3</b>	<b>Administrative Services</b>				
	Public Service Commission	15.19	..	..	15.19
	Secretariat-General Services	1,80.94	..	..	1,80.94
	District Administration	1,53.92	..	..	1,53.92
	Treasury and Accounts Administration	1,13.05	..	..	1,13.05
	Police	25,13.56	..	..	25,13.56
	Jails	1,36.21	..	..	1,36.21
	Stationery and Printing	47.29	4.60	..	51.89
	Public Works	9,87.99	3,69.69	..	13,57.68
	Vigilance	47.48	..	..	47.48
	Other Administrative Services	3,48.20	..	..	3,48.20
<b>A.4</b>	<b>Pension and Miscellaneous General Services</b>				
	Pensions and Other Retirement Benefits	68,42.58	..	..	68,42.58
	Miscellaneous General Services	20.77	..	..	20.77

STATEMENT No. 4					
STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)					
A. EXPENDITURE BY FUNCTION				(` in crore)	
	Description	2016-17		Loans & Advances	Total
		Revenue	Capital		
	<b>Total - General Services</b>	<b>1,67,14.45</b>	<b>3,74.29</b>	<b>..</b>	<b>1,70,88.74</b>
<b>B</b>	<b>Social Services</b>				
<b>B.1</b>	<b>Education, Sports, Art and Culture</b>				
	General Education	1,15,50.96	1,17.64	..	1,16,68.60
	Technical Education	1,52.63	1,71.92	..	3,24.55
	Sports and Youth Services	46.96	70.60	..	1,17.56
	Art and Culture	58.45	..	..	58.45
<b>B.2</b>	<b>Health and Family Welfare</b>				
	Medical and Public Health	37,35.72	6,67.94	..	44,03.66
	Family Welfare	3,25.59	..	..	3,25.59
<b>B.3</b>	<b>Water Supply, Sanitation, Housing and Urban Development</b>				
	Water Supply and Sanitation	23,27.71	9,03.33	..	32,31.04
	Housing	3,60.57	3,06.66	..	6,67.23
	Urban Development	8,66.77	1,61.37	..	10,28.14
<b>B.4</b>	<b>Information and Broadcasting</b>				
	Information and Publicity	77.01	..	..	77.01
<b>B.5</b>	<b>Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes</b>				
	Welfare of Schedule Castes, Scheduled Tribes and Other Backward Classes	19,85.32	4,61.83	..	24,47.15
<b>B.6</b>	<b>Labour and Labour Welfare</b>				
	Labour and Employment	1,18.85	..	..	1,18.85
<b>B.7</b>	<b>Social Welfare and Nutrition</b>				
	Social Security and Welfare	38,12.87	2.32	1.87	38,17.06
	Nutrition	71.59	..	..	71.59
	Relief on account of Natural Calamities	19,87.66	..	..	19,87.66
<b>B.8</b>	<b>Others</b>				
	Other Social Services	32.30	1,37.61	..	1,69.91
	Secretariat-Social Services	89.02	..	..	89.02
	<b>Total - Social Services</b>	<b>2,75,99.95</b>	<b>30,01.21</b>	<b>1.87</b>	<b>3,06,03.03</b>
<b>C</b>	<b>Economic Services</b>				
<b>C.1</b>	<b>Agriculture and Allied Activities</b>				
	Crop Husbandry	35,59.80	33.20	(-) 15.00	35,78.00



STATEMENT No. 4					
STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)					
A. EXPENDITURE BY FUNCTION				(` in crore)	
	Description	2016-17		Loans & Advances	Total
		Revenue	Capital		
<b>C</b>	<b>Economic Services - (Contd.)</b>				
	Soil and Water Conservation	2,77.06	..	..	2,77.06
	Animal Husbandry	3,21.51	50.70	..	3,72.21
	Dairy Development	15.22	..	..	15.22
	Fisheries	1,30.46	10.00	..	1,40.46
	Forestry and Wild Life	5,47.44	3.99	..	5,51.43
	Food, Storage and Warehousing	9,84.02	(-)0.43 (A)	..	9,83.59
	Agricultural Research and Education	1,28.40	..	..	1,28.40
	Co-operation	5,25.84	50.77	5.00	5,81.61
	Other Agricultural Programmes	6.95	70.00	..	76.95
<b>C.2</b>	<b>Rural Development</b>				
	Special Programmes for Rural Development	3,74.09	..	..	3,74.09
	Rural Employment	39,23.32	..	..	39,23.32
	Land Reforms	24.84	..	..	24.84
	Other Rural Development Programmes	36,69.15	..	..	36,69.15
	Other Special Areas Programmes	..	1,48.50	..	1,48.50
<b>C.3</b>	<b>Special Area Programmes</b>				
	Major Irrigation	5,45.46	16,50.42	..	21,95.88
	Medium Irrigation	96.91	12,65.22	..	13,62.13
	Minor Irrigation	7,97.53	18,76.20	..	26,73.73
	Command Area Development	2,51.91	..	..	2,51.91
	Flood Control and Drainage	1,78.30	10,07.23	..	11,85.53
<b>C.4</b>	<b>Energy</b>				
	Power	6.50	20,48.16	1,71.66	22,26.32
	New and Renewable Energy	77.07	..	..	77.07
<b>C.5</b>	<b>Industry and Minerals</b>				
	Village and Small Industries	2,24.75	(-)2.95 (B)	..	2,21.80
	Industries	1,07.00	1.00	..	1,08.00
	Non-ferrous Mining and Metallurgical Industries	70.39	..	..	70.39
	Other Industries	57.23	..	..	57.23
	Other Outlays on Industries and Minerals	28.46	..	..	28.46
<b>C.6</b>	<b>Transport</b>				
	Ports and Light Houses	3.50	7.95	..	11.45

(A) Deduct recoveries.

(B) Due to redemption of preferential equity share capital of Odisha Small Industries Corporation Limited (OSIC) for ₹2.95 crore.

STATEMENT No. 4					
STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)					
A. EXPENDITURE BY FUNCTION				(` in crore)	
	Description	2016-17		Loans & Advances	Total
		Revenue	Capital		
<b>C</b>	<b>Economic Services - (Contd.)</b>				
	Civil Aviation	2.11	7.00	..	9.11
	Roads and Bridges	19,70.76	65,33.59	..	85,04.35
	Road Transport	(-)0.16 (A)	40.00	..	39.84
	Inland Water Transport	4.83	..	..	4.83
	Other Transport Services	..	1,78.88	..	1,78.88
<b>C.7</b>	<b>Science Technology and Environment</b>				
	Other Scientific Research	31.94	..	..	31.94
	Ecology and Environment	22.40	..	..	22.40
<b>C.8</b>	<b>General Economic Services</b>				
	Secretariat-Economic Services	6,31.50	..	..	6,31.50
	Tourism	49.63	76.94	..	1,26.57
	Foreign Trade and Export Promotion	12.66	..	..	12.66
	Census Surveys and Statistics	17.78	..	..	17.78
	Civil Supplies	29.56	..	..	29.56
	Other General Economic Services	7.64	39.21	..	46.85
	<b>Total - Economic Services</b>	<b>1,97,13.73</b>	<b>1,50,95.57</b>	<b>1,61.66</b>	<b>3,49,70.96</b>
<b>D</b>	<b>Loans,Grants-in-aid and Contributions</b>				
	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	10,12.40	..	..	10,12.40
	<b>Total - Loans,Grants-in-aid and Contributions</b>	<b>10,12.40</b>	<b>..</b>	<b>..</b>	<b>10,12.40</b>
<b>E</b>	<b>Public Debt</b>				
	Internal Debt of the State Government	..	..	22,91.84	22,91.84
	Loans and Advances from the Central Government	..	..	6,70.21	6,70.21
	<b>Total - Public Debt</b>	<b>..</b>	<b>..</b>	<b>29,62.05</b>	<b>29,62.05</b>
<b>F</b>	<b>Loans To Government Servants, Etc.</b>				
	Loans to Government Servants, etc.	..	..	90.57	90.57
	Miscellaneous Loans	..	..	..	..
	<b>Total - Loans To Government Servants, Etc.</b>	<b>..</b>	<b>..</b>	<b>90.57</b>	<b>90.57</b>
	<b>Total Loans,Grants in Aid &amp; Contributions and Public Debt.</b>	<b>10,12.40</b>	<b>..</b>	<b>30,52.62</b>	<b>40,65.02</b>
	<b>Total Consolidated Fund Expenditure</b>	<b>6,50,40.53</b>	<b>1,84,71.07</b>	<b>32,16.15</b>	<b>8,67,27.76</b>

(A) Recoveries of overpayments.

STATEMENT No. 4									
STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)									
B. EXPENDITURE BY NATURE (₹ in crore)									
Object of Expenditure	2014-15			2015-16			2016-17		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
Grants-in-Aid	1,28,69.46		1,28,69.46	1,68,55.15	8.50	1,68,63.65	1,83,36.32		1,83,36.32
Salaries	1,24,33.86	1,18.86	1,25,52.72	1,40,57.59	1,30.19	1,41,87.78	1,50,34.58	1,45.63	1,51,80.21
Pension	64,16.62		64,16.62	63,46.22		63,46.22	68,42.58		68,42.58
Major Works		31,00.26	31,00.26		35,72.22	35,72.22		47,10.73	47,10.73
Interest Payment and Service of Debt	28,10.27		28,10.27	33,43.30		33,43.30	40,35.43		40,35.43
Subsidies	20,75.83		20,75.83	25,81.42		25,81.42	23,85.80		23,85.80
Special Bonds of State Government for Small Savings Loans	8,75.66		8,75.66	9,76.67		9,76.67	10,76.98		10,76.98
Scholarship and Stipend			..			..	10,71.87		10,71.87
Maintenance and Repairs	11,54.85		11,54.85	9,67.05		9,67.05	9,51.16		9,51.16
Construction of Buildings	20.90	10,10.34	10,31.24	33.20	11,64.92	11,98.12	2,17.58	6,87.83	9,05.41
Construction of 33/11 KV New Grid Substations		1,50.00	1,50.00		8,90.00	8,90.00		9,00.00	9,00.00
Compensation	5,55.32		5,55.32	6,40.28		6,40.28	7,03.17		7,03.17
Supplementary Nutrition Programme	6,82.38		6,82.38	7,58.60		7,58.60	7,00.94		7,00.94
Crop Insurance	1,60.00		1,60.00	1,60.00		1,60.00	6,84.87		6,84.87
Devolution	2,51.99		2,51.99	6,78.72		6,78.72	6,58.42		6,58.42
Biju Setu Yojana		1,86.96	1,86.96		2,28.87	2,28.87		5,63.33	5,63.33
Investment		1,96.07	1,96.07		3,76.45	3,76.45		5,41.70	5,41.70
Lift Irrigation	8.90		8.90	1,27.70	3,95.81	5,23.51	2,23.88	2,04.78	4,28.66
Land Acquisition		1,19.13	1,19.13		2,27.12	2,27.12		3,78.54	3,78.54
Office Expenses	2,95.80	2.00	2,97.80	3,35.97	3.19	3,39.16	3,64.96	5.20	3,70.16
Subsidy for Agricultural Inputs etc.	3,05.13		3,05.13	7,43.05		7,43.05	3,62.65		3,62.65
Mukhya Mantri Sadak Yojana			..		1,92.52	1,92.52		3,33.66	3,33.66
Work Charged Salaries	2,27.97	47.32	2,75.29	2,61.94	42.79	3,04.73	2,82.80	42.02	3,24.82
Payment of Incentive	1,35.06		1,35.06	1,36.60		1,36.60	3,17.31		3,17.31
Medicine	2,26.24		2,26.24	2,64.71		2,64.71	2,88.40		2,88.40
Rural Electification under Biju Grama Jyoti		73.08	73.08		54.80	54.80		2,55.00	2,55.00
Tools and Equipment		2,53.27	2,53.27		4,09.64	4,09.64		2,43.86	2,43.86

STATEMENT No. 4									
STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)									
B. EXPENDITURE BY NATURE (₹ in crore)									
Object of Expenditure	2014-15			2015-16			2016-17		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
Pipe Water Supply, Spot Sources and Sustainability, etc.	4,27.20		4,27.20	3,45.89		3,45.89	2,42.29		2,42.29
Other Charges	1,87.45	4.38	1,91.83	1,96.86	7.14	2,04.00	2,11.73	10.44	2,22.17
Installation of Mega-Lift Irrigation Schemes			..		2,40.60	2,40.60		2,01.40	2,01.40
<i>Jalanidhi</i>	82.87		82.87	1,60.00		1,60.00	1,55.00		1,55.00
Flood Restoration Work		1,18.37	1,18.37		1,07.54	1,07.54		98.97	98.97
Completion of Incomplete Project			..		51.86	51.86		70.76	70.76
Improvement of Water Bodies with Domestic Support		88.83	88.83		1,75.51	1,75.51		54.70	54.70
Special Repairs	28.37		28.37	31.90		31.90	31.64		31.64
Others (a)	89,03.58	56,05.78	1,45,09.36	88,02.88	88,10.80	1,76,13.68	98,46.46	90,22.52	1,88,68.98
<b>Gross Total</b>	<b>5,11,35.71</b>	<b>1,10,74.65</b>	<b>6,22,10.36</b>	<b>5,88,05.70</b>	<b>1,70,90.47</b>	<b>7,58,96.17</b>	<b>6,50,26.82</b>	<b>1,84,71.07</b>	<b>8,34,97.89</b>
Deduct Recoveries	(-) 0.03		(-) 0.03				(-) 13.72		(-) 13.72
<b>Net Total</b>	<b>5,11,35.74</b>	<b>1,10,74.65</b>	<b>6,22,10.39</b>	<b>5,88,05.70</b>	<b>1,70,90.47</b>	<b>7,58,96.17</b>	<b>6,50,40.53</b>	<b>1,84,71.07</b>	<b>8,35,11.61</b>

(a) 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 2015-16	Progressive expenditure upto 2015-16	Expenditure during 2016-17	Progressive expenditure upto 2016-17	Per cent Increase (+)/ Decrease (-)
1	2	3	4	5	6	7
(₹ in crore)						
<b>A. Capital Account of General Services</b>						
4047	Capital Outlay on other Fiscal Services	..	1.00	..	1.00	..
4055	Capital Outlay on Police	..	2,17.48	..	2,17.48	..
4058	Capital Outlay on Stationery and Printing	4.93	17.20	4.60	21.80	(+)26.74
4059	Capital Outlay on Public Works	4,20.08	29,14.33	3,69.69	32,84.02	(+)12.69
<b>Total - A. General Services</b>		<b>4,25.01</b>	<b>31,50.00</b>	<b>3,74.29</b>	<b>35,24.29</b>	<b>(+)11.88</b>
<b>B. Capital Account of Social Services</b>						
<b>(a) Capital Account of Education, Sports, Art and Culture</b>						
4202	Capital Outlay on Education, Sports, Arts and Culture	5,01.66	16,12.45	3,60.16	19,72.61	(+)22.34
<b>Total - (a) Capital Account of Education, Sports, Art and Culture</b>		<b>5,01.66</b>	<b>16,12.45</b>	<b>3,60.16</b>	<b>19,72.61</b>	<b>(+)22.34</b>
<b>(b) Capital Account of Health and Family Welfare</b>						
4210	Capital Outlay on Medical and Public Health	5,25.99	15,97.49	6,67.94	22,65.43	(+)41.81
4211	Capital Outlay on Family Welfare	..	2.33	..	2.33	..
<b>Total - (b) Capital Account of Health and Family Welfare</b>		<b>5,25.99</b>	<b>15,99.82</b>	<b>6,67.94</b>	<b>22,67.76</b>	<b>(+)41.75</b>

## STATEMENT No. 5

## STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2015-16	Progressive expenditure upto 2015-16	Expenditure during 2016-17	Progressive expenditure upto 2016-17	Per cent Increase (+)/ Decrease (-)
1	2	3	4	5	6	7
(₹ in crore)						
<b>B. Capital Account of Social Services - (Contd.)</b>						
<b>(c) Capital Account of Water Supply and Sanitation, Housing and Urban Development</b>						
4215	Capital Outlay on Water Supply and Sanitation	6,77.20	43,58.99	9,03.33	52,62.31	(+)20.72
4216	Capital Outlay on Housing	3,06.30	16,47.42	3,06.66	19,54.08	(+)18.61
4217	Capital Outlay on Urban Development	18.82	2,80.12	1,61.37	4,41.48	(+)57.60
<b>Total - (c) Capital Account of Water Supply and Sanitation, Housing and Urban Development</b>		<b>10,02.31</b>	<b>62,86.52</b>	<b>13,71.36</b>	<b>76,57.88</b>	<b>(+)21.81</b>
<b>(d) Capital Account of Information and Broadcasting</b>						
4220	Capital Outlay on Information and Publicity	..	0.30	..	0.30	..
4221	Capital Outlay on Broadcasting	..	..	..	..	..
<b>Total - (d) Capital Account of Information and Broadcasting</b>		<b>..</b>	<b>0.30</b>	<b>..</b>	<b>0.30</b>	<b>..</b>
<b>(e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes</b>						
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	5,59.73	30,06.62	4,61.83	34,68.45	(+)15.36
<b>Total - (e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes</b>		<b>5,59.73</b>	<b>30,06.62</b>	<b>4,61.83</b>	<b>34,68.45</b>	<b>(+)15.36</b>

## STATEMENT No. 5

## STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2015-16	Progressive expenditure upto 2015-16	Expenditure during 2016-17	Progressive expenditure upto 2016-17	Per cent Increase (+)/ Decrease (-)
1	2	3	4	5	6	7
(₹ in crore)						
<b>B. Social Services - (Concltd.)</b>						
<b>(g) Capital Account of Social Welfare and Nutrition</b>						
4235	Capital Outlay on Social Security and Welfare	2,19.97	7,68.17	2.32	7,70.49	(+)0.30
<b>Total - (g) Capital Account of Social Welfare and Nutrition</b>		<b>2,19.97</b>	<b>7,68.17</b>	<b>2.32</b>	<b>7,70.49</b>	<b>(+)0.30</b>
<b>(h) Capital Account of Other Social Services</b>						
4250	Capital Outlay on other Social Services	1,18.88	3,09.67	1,37.61	4,47.28	(+)44.44
<b>Total - (h) Capital Account of Other Social Services</b>		<b>1,18.88</b>	<b>3,09.67</b>	<b>1,37.61</b>	<b>4,47.28</b>	<b>(+)44.44</b>
<b>Total - B. Social Services</b>		<b>29,28.55</b>	<b>1,35,83.55</b>	<b>30,01.21</b>	<b>1,65,84.76</b>	<b>(+)22.09</b>
<b>C. Capital Account of Economic Services</b>						
<b>(a) Capital Account of Agriculture and Allied Activities</b>						
4401	Capital Outlay on Crop Husbandary	56.50	84.24	33.20	1,17.44	(+)39.41
4402	Capital Outlay on Social and Water Conservation	..	4.05	..	4.05	..
4403	Capital Outlay on Animal Husbandry	55.76	1,72.64	50.70	2,23.34	(+)29.37
4404	Capital Outlay on Dairy Development	..	1.07	..	1.07	..
4405	Capital Outlay on Fisheries	10.00	1,34.98	10.00	1,44.98	(+)7.41
4406	Capital Outlay on Forestry and Wild Life	3.93	8,20.84	3.99	8,28.96(A)	(+)0.49
4408	Capital Outlay on Food Storage and Warehousing	(-) 1.70	34.21	(-) 0.43 (B)	33.77	(-)1.29
4415	Capital Outlay on Agricultural Research and Education	..	9.60	..	9.60	..

(A) An amount of ₹ 4,12.50 lakh restored during 2016-17, which was reduced erroneously during Finance Accounts 2015-16 due to dropping down in respect of Similipal Forest Development Corporation (SFDC) and Odisha Plantation Development Corporation (OPDC) from Odisha Forest Development Corporation.

(B) Deduct recoveries.

## STATEMENT No. 5

## STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2015-16	Progressive expenditure upto 2015-16	Expenditure during 2016-17	Progressive expenditure upto 2016-17	Per cent Increase (+)/ Decrease (-)
1	2	3	4	5	6	7
(₹ in crore)						
<b>C. Capital Account of Economic Services - (Contd.)</b>						
<b>(a) Capital Account of Agriculture and Allied Activities - (Concl'd.)</b>						
4416	Investment in Agricultural Financial Institutions	..	5.54	..	5.54	..
4425	Capital Outlay on Co-operation	2,26.68	6,25.84	50.77	6,76.60	(+)8.11
4435	Capital Outlay on Other Agricultural Programmes	8.49	67.90	70.00	1,37.90	(+)1,03.09
<b>Total - (a) Capital Account of Agriculture and Allied Activities</b>		<b>3,59.66</b>	<b>19,60.89</b>	<b>2,18.23</b>	<b>21,83.25 (A)</b>	<b>(+)11.34</b>
<b>(b) Capital Account of Rural Development</b>						
4515	Capital Outlay on Other Rural Development Programmes	..	3.97	..	3.97	..
<b>Total - (b) Capital Account of Rural Development</b>		<b>..</b>	<b>3.97</b>	<b>..</b>	<b>3.97</b>	<b>..</b>
<b>(c) Capital Account of Special Area Programme</b>						
4575	Capital Outlay on Other Special Areas Programmes	1,48.50	9,38.59	1,48.50	10,87.09	(+)15.82
<b>Total - (c) Capital Account of Special Area Programme</b>		<b>1,48.50</b>	<b>9,38.59</b>	<b>1,48.50</b>	<b>10,87.09</b>	<b>(+)15.82</b>
<b>(d) Capital Account of Irrigation and Flood Control</b>						
4700	Capital Outlay on Major Irrigation	13,24.77	1,38,79.54	16,50.42	1,55,29.96	(+)11.89
4701	Capital Outlay on Medium Irrigation	7,77.10	65,05.98	12,65.22	77,71.20	(+)19.45
4702	Capital Outlay on Minor Irrigation	13,07.12	45,76.48	18,76.20	64,52.68	(+)41.00
4711	Capital Outlay on Flood Control Projects	7,64.24	29,87.65	10,07.23	39,94.88	(+)33.71
<b>Total - (d) Capital Account of Irrigation and Flood Control</b>		<b>41,73.23</b>	<b>2,79,49.65</b>	<b>57,99.07</b>	<b>3,37,48.72</b>	<b>(+)20.75</b>

(A) An amount of ₹ 4,12.50 lakh restored during 2016-17, which was reduced erroneously during 2015-16 due to dropping down in respect of Similipal Forest Development Corporation (SFDC) and Odisha Plantation Development Corporation (OPDC) from Odisha Forest Development Corporation.



## STATEMENT No. 5

## STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2015-16	Progressive expenditure upto 2015-16	Expenditure during 2016-17	Progressive expenditure upto 2016-17	Per cent Increase (+)/ Decrease (-)
1	2	3	4	5	6	7
(₹ in crore)						
<b>C. Capital Account of Economic Services - (Contd.)</b>						
<b>(e) Capital Account of Energy</b>						
4801	Capital Outlay on Power Projects	13,98.64	48,49.75	20,48.16	68,97.91	(+)42.23
4810	Capital Outlay on New and Renewable Energy	..	0.01	..	0.01	..
<b>Total - (e) Capital Account of Energy</b>		<b>13,98.64</b>	<b>48,49.76</b>	<b>20,48.16</b>	<b>68,97.92</b>	<b>(+)42.23</b>
<b>(f) Capital Account of Industry and Minerals</b>						
4851	Capital Outlay on Village and Small Industries	(-) 0.95	78.85	(-) 2.95 @	77.90 (A)	(-)1.20
4852	Capital Outlay on Iron and Steel Industries	..	35.28	1.00	36.28	(+)2.83
4853	Capital Outlay on Non-Ferrous Mining and Metallurgical	..	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	..	23.65	..	23.65	..
4860	Capital Outlay on Consumer Industries	..	84.64	..	97.36 (B)	(+) 15.03
4885	Capital Outlay on Industries and Minerals	..	5,06.59	..	5,06.59	..
<b>Total - (f) Capital Account of Industry and Minerals</b>		<b>(-) 0.95</b>	<b>8,10.06</b>	<b>(-) 1.95</b>	<b>8,22.83</b>	<b>(+) 1.57</b>
<b>(g) Capital Account of Transport</b>						
5051	Capital Outlay on Ports and Light Houses	15.08	1,84.90	7.95	1,92.85	(+)4.30
5053	Capital Outlay on Civil Aviation	6.07	1,12.92	7.00	1,19.92	(+)6.20

@ Due to Redemption of preferential equity share capital of OSIC Ltd.

(A) Conversion of loan of ₹2.00 crore as Share Capital Investment in respect of Boyanika

(B) Conversion of loan of ₹12.72 crore as Share Capital Investment in respect of Odisha Textiles Mills, Choudwar.

## STATEMENT No. 5

## STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2015-16	Progressive expenditure upto 2015-16	Expenditure during 2016-17	Progressive expenditure upto 2016-17	Per cent Increase (+)/ Decrease (-)
1	2	3	4	5	6	7
(₹ in crore)						
<b>C. Capital Account of Economic Services - (Concl.)</b>						
<b>(g) Capital Account of Transport - (Concl.)</b>						
5054	Capital Outlay on Roads and Bridges	74,16.85	2,36,14.57	65,33.59	3,01,48.17	(+)27.67
5055	Capital Outlay on Road Transport	20.00	2,45.52	40.00	2,85.52	(+)16.29
5056	Capital Outlay on Inland and Water Transport	..	0.46	..	0.46	..
5075	Capital Outlay on Other Transport Services	96.50	2,93.50	1,78.88	4,72.38	(+)60.95
<b>Total - (g) Capital Account of Transport</b>		<b>75,54.50</b>	<b>2,44,51.87</b>	<b>67,67.42</b>	<b>3,12,19.29</b>	<b>(+)27.68</b>
<b>(h) Capital Account of Communication</b>						
5275	Capital Outlay on Other Communication Services	..	(-) 0.08	..	(-) 0.08	..
<b>Total - (h) Capital Account of Communication</b>		<b>..</b>	<b>(-) 0.08</b>	<b>..</b>	<b>(-) 0.08</b>	<b>..</b>
<b>(j) Capital Account of General Economic Services</b>						
5452	Capital Outlay on Tourism	1,01.73	5,02.61	76.94	5,79.55	(+)15.31
5453	Capital Outlay on Foreign Trade and Export Promotion	..	0.13	..	0.13	..
5465	Investments in General Financial and Trading Institutions	..	1,50.57	..	1,50.57	..
5475	Capital Outlay on other General Economic Services	1.62	11.88	39.21	51.09	(+)3,30.05
<b>Total - (j) Capital Account of General Economic</b>		<b>1,03.35</b>	<b>6,65.20</b>	<b>1,16.15</b>	<b>7,81.35</b>	<b>(+)17.46</b>
<b>Total - C. Economic Services</b>		<b>1,37,36.92</b>	<b>6,16,29.91</b>	<b>1,50,95.57</b>	<b>7,67,44.33 (A)</b>	<b>(+)24.52</b>
<b>Grand Total</b>		<b>1,70,90.48</b>	<b>7,83,63.47</b>	<b>1,84,71.07</b>	<b>9,68,53.38</b>	<b>(+)23.59</b>

(A) Refer footnote given at Page No. 21 &amp; 23.

**STATEMENT No. 5**

**STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE**

**1. Capital Outlay on Industrial and Economic Development-**

The details 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-1).

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

During 2016-17 the Government invested ₹5,07,99.99 lakh in Government Companies and ₹33,69.18 lakh in Co-operative Institutions, total Investment being ₹ 5,41,69.17 lakh.

According to the information furnished by the Government, total Investments of the Government in the Share Capital of different concerns at the end of 2014-15, 2015-16 and 2016-17 were ₹35,04,86.68 lakh, ₹38,81,32.38 lakh and ₹44,23,01.55 respectively (Further details are given in Statement No.8).

The dividend received there from was ₹10,76,44.47 lakh (30.71 per cent), ₹5,53,35.94 lakh (14.26 per cent) and ₹5,66,03.66 (12.80 per cent) respectively (Further details are given in Statement No.8).

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 2016-17 (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 Hydropower System and Talcher 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 1964-65 (₹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 Undertaking's Assets, Liabilities, Proceedings and Personnel) Scheme Rules,1996, Government of Odisha 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 1 April 1996.

As per the notification, the values of Assets and Liabilities transferred from Government of Odisha 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 Government of Odisha at ₹23,95.80 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 25.11.1998 transferred the Distribution Undertakings of Grid Corporation of Odisha Ltd to four 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 Corporation Limited (OHPC) at an 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 lakh)	Remarks
1.	Forest and Environment	1	Nationalisation of Kendu Leaves operated by Chief Conservator of Forests (Kendu Leaves), Odisha	2011-12	70.09	Arrear of accounts for 6 years.

**STATEMENT No. 5**

**STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE**

<b>SL. No.</b>	<b>Department</b>	<b>No of Undertakings /Schemes under the Department</b>	<b>Name of the Undertakings/Schemes</b>	<b>Year from which accounts are due</b>	<b>Investments as per last accounts (₹ in lakh)</b>	<b>Remarks</b>
2.	Agriculture and Co-operation	7	(i) Cold Storage Plant, Kumarmunda	1972	11.97	Arrear of accounts for 45 years.
			(ii) Cold Storage Plant, Similiguda	1977	16.15	Arrear of accounts for 40 years.
			(iii) Cold Storage Plant, Paralakhemundi	1984	6.36	Arrear of accounts for 33 years.
			(iv) Cold Storage Plant, Bolangir	1994	7.92	Arrear of accounts for 23 years.
			(v) Cold Storage Plant, Bhubaneswar	1975	17.89	Transferred (March 1979) to Odisha State Seeds Corporation Ltd. Arrear of accounts for 10 years.
			(vi) Cold Storage Plant, Sambalpur	1971	NA	Transferred (March 1979) to Odisha State Seeds Corporation Limited. Arrear of accounts for 14 years.
			(vii) Purchase and Distribution of Quality Seeds to Cultivators	1977-78	NA	Proforma Accounts not prescribed by Government.
3.	Food Supplies and Consumer Welfare	1	Grain Purchase Scheme	1977-78	NA	Transferred (September 1980) to Odisha State Seeds Corporation Limited. Arrear of accounts for 9 years.
4.	Commerce and Transport (Transport)	1	State Transport Service	1972-73	NA	Transferred (May 1974) to Odisha State Road Transport. Arrear of accounts for 8 years.
5.	Fisheries and Animal Resources Development	1	Poultry Development	--	NA	Proforma Accounts not prescribed by the State Government.

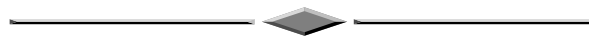
**STATEMENT No. 5**

**STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE**

<b>SL. No.</b>	<b>Department</b>	<b>No of Undertakings /Schemes under the Department</b>	<b>Name of the Undertakings/Schemes</b>	<b>Year from which accounts are due</b>	<b>Investments as per last accounts (₹ in lakh)</b>	<b>Remarks</b>
6.	Commerce & Transport (Commerce) Department	1	Director Printing, Stationery and Publication, Cuttack (Government Press)	1977-78	NA	Proforma Accounts are not prepared though it is required under provision of Odisha Government Press Manual. Arrear of accounts for 39 years.

<b>SL. No.</b>	<b>Department</b>	<b>No of Undertakings/ Schemes under the Department</b>	<b>Name of the Undertakings/Schemes</b>	<b>Year from which accounts are due</b>	<b>Investments as per last accounts (₹ in lakh)</b>	<b>Remarks</b>
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 2017, four schemes/undertakings out of sixteen 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 2016	Receipts during the year	Repayments during the year	Balance as on 31 March 2017	Net Increase(+)/ Decrease(-)		As a Per cent of Total Liabilities
					Amount	Per cent	
(₹ in crore)							
<b>A Public Debt</b>							
<b>6003 Internal Debt of the State Government</b>	2,65,24.80	1,03,20.46	22,91.84	3,45,53.42	(+80,28.62	(+30.27	48.24
Market Loans	81,28.11	76,20.00	6,55.21	1,50,92.90	(+69,64.79	(+85.69	21.07
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	1,16,50.09	..	8,07.89	1,08,42.20	(-)8,07.89	(-)6.93	15.14
Loans from Financial Institutions	67,06.74	26,52.72	8,28.11	85,31.35	(+)18,24.61	(+)27.21	11.91
Jail Modernisation	..	..	..	..	..	..	..
Other Loans	39.58	47.74	0.63	86.69	(+)47.11	(+)119.02	0.12
Deduct-Amount met from Consolidated Sinking Fund	..	..	..	..	..	..	..
<b>6004 Loans and Advances from the Central Government</b>	72,32.25	9,02.98	6,70.20	74,65.03	(+)2,32.78	(+)3.22	10.42
01 Non-Plan Loans	22.19	..	2.32	19.87	(-)2.32	(-)10.46	0.03
02 Loans for State/ Union Territory Plan Schemes	72,09.50	9,02.98	6,67.88	74,44.60	(+)2,35.10	(+)3.26	10.39
07 Pre-1984-85 Loans	0.56	..	..	0.56	..	..	..
<b>Total- A Public Debt</b>	<b>3,37,57.05</b>	<b>1,12,23.44</b>	<b>29,62.04</b>	<b>4,20,18.45</b>	<b>(+)82,61.40</b>	<b>(+)24.47</b>	<b>58.67</b>
<b>B Other Liabilities</b>							
<b>Public Accounts</b>							
Small Savings, Provident Funds etc.	1,82,60.77	44,23.81	25,67.08	2,01,17.50	(+)18,56.73	(+)10.17	28.09

**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 2016	Receipts during the year	Repayments during the year	Balance as on 31 March 2017	Net Increase(+)/ Decrease(-)		As a Per cent of Total Liabilities
					Amount	Per cent	
(₹ in crore)							
<b>B Other Liabilities- Contd.</b>							
Reserve Funds bearing Interest	3,08.89	41,37.95	29,95.57	14,51.27	(+)11,42.38	(+)369.83	2.03
Reserve Funds not bearing Interest	3,05.83	2.62	0.06	3,08.39	(+)2.56	(+)0.84	0.43
Deposits bearing Interest	46.68	5,86.42	5,79.49	53.61	(+)6.93	(+)14.85	0.07
Deposits not bearing Interest	70,74.10	1,34,07.28	1,28,07.37	76,74.01	(+)5,99.91	(+)8.48	10.71
<b>Total- B Other Liabilities</b>	<b>2,59,96.27</b>	<b>2,25,58.08</b>	<b>1,89,49.57</b>	<b>2,96,04.78</b>	<b>(+)36,08.51</b>	<b>(+)13.88</b>	<b>41.33</b>
<b>Total Public Debt and Other Liabilities</b>	<b>5,97,53.32</b>	<b>3,37,81.52</b>	<b>2,19,11.61</b>	<b>7,16,23.23</b>	<b>(+)1,18,69.91</b>	<b>(+)19.86</b>	<b>99.99</b>

**For details on Amortisation, Service of Debt etc. Explanatory Notes to this Statement (at page-31) 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 13<sup>th</sup> Finance Commission. The FRBM (Amendment) Act,2011 has made it mandatory for the State to generate Revenue Surplus, contain the Fiscal Deficit within 3 per cent of GSDP, achieve Debt/GSDP ratio at Finance Commission recommended level 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 recommendations of Twelfth Finance Commission, State Government has set up a consolidated Sinking Fund for amortisation of all liabilities including loans from bank, liabilities on account of National Small Savings Fund (NSSF) etc. During the year no amount has been transferred from revenue to the fund. 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. No Loans received during 2016-17 and ₹8,07.89 crore was repaid during the year. The balance outstanding at the end of the year was ₹1,08,42.20 crore which was 25.80 per cent of the total Public Debt of the State Government as on 31 March 2017.

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

***a. Public Debt:-***

The total Public Debt of the State Government increased by (+) ₹82,61.40 crore during the year 2016-17 and stood at ₹4,20,18.45 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 ₹76,20.00 crore Loan was raised from the market. Details are given in Annexure to Statement 17. During the year ₹6,55.21 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 2016-17, the Government received ₹27,00.46 crore from these bodies and paid ₹8,28.74 crore in repayment of the outstanding loans.

*(iii) 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.

***c. Loans from Government of India:-***

₹9,02.98 crore was received from the Government of India as loan during the year on back to back basis (Outstanding Balance on 1 April 2016 being ₹72,32.25 crore). The State Government repaid ₹6,70.20 crore during the year and ₹3,37.48 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

*(i) Rehabilitation Loans and Loans under National Loan Scholarship Schemes:-*

In case of certain categories of loans such as loans for (i) 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 2016-17

***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 2015-16 and 2016-17 were as shown below:-

	2016-17	2015-16	Net Increase(+) /Decrease(-) during the year	
	(₹ in crore)			
			Amount	per cent
<b>(i) Gross Debt and Other Obligations outstanding at the end of the year</b>				
(a) Public Debt and Small Savings, Provident Funds etc.	6,21,35.95	5,20,17.82	(+1,01,18.13	19.45
(b) Other Obligations	94,87.27	77,35.50	(+17,51.77	22.65
<b>Total (i)</b>	<b>7,16,23.22</b>	<b>5,97,53.32</b>	<b>(+1,18,69.90</b>	<b>19.86</b>
<b>(ii) Interest paid by Government</b>				
(a) On Public Debt and Small Savings, Provident Funds etc.	40,35.43	33,43.30	(+6,92.13	20.70
(b) Other Obligations	..	..	..	..
<b>Total (ii)</b>	<b>40,35.43</b>	<b>33,43.30</b>	<b>(+6,92.13</b>	<b>20.70</b>
<b>(iii) Deduct</b>				
(a) Interest received on Loans and Advances given by Government	20.01	1,82.61	(-)1,62.60	(-) 89.04
(b) Interest realised on Investment of Cash Balances	3,91.09	3,65.34	(+25.75	7.05
<b>Total (iii)</b>	<b>4,11.10</b>	<b>5,47.95</b>	<b>(-) 1,36.85</b>	<b>(-) 24.97</b>
<b>(iv) Net Interest Charges</b>	<b>36,24.33</b>	<b>27,95.35</b>	<b>(+) 8,28.98</b>	<b>29.66</b>
(v) Percentage of Gross Interest (item (ii)) to Total Revenue Receipts	5.43	4.85	(+0.58	11.96
(vi) Percentage of Net Interest (item (iv)) to Total Revenue Receipts	4.88	4.05	(+0.83	20.50

**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 ₹16.30 crore. If these are also deducted, the net burden of Interest on the Revenue would be ₹36,08.03 crore which works out to 4.86 per cent of the Revenue.

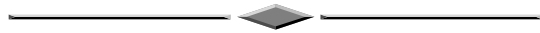
The Government also received ₹5,65.93 crore during the year as Dividend on Investments in various Undertakings.

5. An amount of ₹3,91.09 crore has been received as Interest towards Investment of Cash Balance out of which ₹2,86.46 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 2016-17 and 2015-16 for Reduction or Avoidance of Debt were as under :-

	2016-17	2015-16	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 <sup>1</sup>	Balance as on 1 April 2016	Disbursement during the year	Repayments during the year	Write-off of Irrecoverable Loans and Advances	Balance as on 31 March 2017 (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)							
<b>Social Services</b>							
Universities / Academic Institutions	0.93	..	0.04	..	0.89	(-) 0.04	
Municipalities/ Municipal Councils /Municipal Corporations	10.26	..	1.69	..	8.57	(-) 1.69	
Urban Development Authorities	30.53	..	..	..	30.53	..	
Housing Boards	17.36	..	0.47	..	16.89	(-) 0.47	
Government Companies	2,51.25	..	..	..	2,51.25	..	
Co-operative Societies/Co-operative Corporations / Banks	3,09.64	..	..	..	3,09.64	..	
Others	23.46	1.87	0.02	..	25.31	(+) 1.85	
<b>Total - Social Services</b>	<b>6,43.43</b>	<b>1.87</b>	<b>2.22</b>	<b>..</b>	<b>6,43.08</b>	<b>(-) 0.35</b>	
<b>Economic Services</b>							
Panchayati Raj Institutions	0.64	..	0.08	..	0.56	(-) 0.08	
Statutory Corporations	14.16	71.66	..	..	85.82	(+) 71.66	
Government Companies	31,77.59	..	..	..	31,62.87 (A)	..	
Co-operative Societies	3,09.49	5.00	7.64	..	3,06.85	(-) 2.64	
Others	21.79	85.00	..	..	1,06.79	(-) 85.00	
<b>Total- Economic Services</b>	<b>35,23.67</b>	<b>1,61.66</b>	<b>7.72</b>	<b>..</b>	<b>36,62.89 (A)</b>	<b>(+) 1,53.94</b>	

(A) Difference of ₹14,72.24 lakh is due to conversion of loan to Share Capital Investment by proforma transfer vide letter No. I Tex-1/2017/1434/T&H, dated 07-03-2017 & IITex-1/2017/1434/T&H, dated 15-03-2017.

## STATEMENT No. 7

## STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

## Section - 1 Summary of Loans and Advances: Loanee Group-wise

Loanee Group <sup>1</sup>	Balance as on 1 April 2016	Disbursement during the year	Repayments during the year	Write-off of Irrecoverable Loans and Advances	Balance as on 31 March 2017 (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)							
<b>Government Servants</b>							
Government Servants	2,77.46	90.57	79.04	..	2,88.99	(+) 11.53	
<b>Total-Government Servants</b>	<b>2,77.46</b>	<b>90.57</b>	<b>79.04</b>	<b>..</b>	<b>2,88.99</b>	<b>(+) 11.53</b>	
<b>Loans for Miscellaneous Purposes</b>	<b>1,12.71</b>	<b>..</b>	<b>0.04</b>	<b>..</b>	<b>1,12.67</b>	<b>(-) 0.04</b>	
<b>Total-Loans for Miscellaneous Purposes</b>	<b>1,12.71</b>	<b>..</b>	<b>0.04</b>	<b>..</b>	<b>1,12.67</b>	<b>(-) 0.04</b>	
<b>Total-Loans and Advances</b>	<b>45,57.27</b>	<b>2,54.10</b>	<b>89.02</b>	<b>..</b>	<b>47,07.63 (A)</b>	<b>(+) 1,50.36</b>	

<sup>1</sup> For details please refer to Statement No.18

(A) Difference of ₹14,72.24 Lakh is due to conversion of loan to Share Capital Investment by proforma transfer vide letter No. I Tex-1/2017/1434/T&H, dated 07-03-2017 & IITex-1/2017/1434/T&H, dated 15-03-2017.

## 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 2016	Disbursements during the year	Repayments during the year	Write-off of Irrecoverable Loans and Advances	Balance as on 31 March 2017 (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)							
<b>Social Services</b>							
Loans for Education Sports Art and Culture	4.41	..	0.04	..	4.37	(-)0.04	..
Water Supply, Sanitation, Housing and Urban Development	6,24.92	..	2.18	..	6,22.74	(-)2.18	0.08
Information and Broadcasting	0.54	..	..	..	0.54	..	..
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	11.25	..	..	..	11.25	..	..
Social Welfare and Nutrition	1.83	1.87	..	..	3.70	1.87	..
Others	0.48	..	..	..	0.48	..	..
<b>Total Social Services</b>	<b>6,43.43</b>	<b>1.87</b>	<b>2.22</b>	<b>..</b>	<b>6,43.08</b>	<b>(-)0.35</b>	<b>0.08</b>
<b>Economic Services</b>							
Agriculture and Allied Activities	2,36.44	(-) 10.00	6.64	..	2,19.80	(-)16.64	1.01
Rural Development	0.81	..	..	..	0.81	..	0.04
Irrigation and Flood Control	5.77	..	0.08	..	5.69	(-)0.08	..
Energy	30,98.30	1,71.66	..	..	32,69.96	1,71.66	..
Industry and Minerals	1,73.20	..	1.00	..	1,57.48 (A)	(-)1.00	0.48
Transport	1.81	..	..	..	1.81	..	..
General Economic Services	7.34	..	..	..	7.34	..	1.08
<b>Total Economic Services</b>	<b>35,23.67</b>	<b>1,61.66</b>	<b>7.72</b>	<b>..</b>	<b>36,62.89 (A)</b>	<b>1,53.94</b>	<b>2.61</b>

(A) Difference of ₹ 14,72.24 Lakh is due to conversion of loan to Share Capital Investment by proforma transfer vide letter No. I Tex-1/2017/1434/T&H, dated 07-03-2017 & IITex-1/2017/1434/T&H, dated 15-03-2017.

## 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 2016	Disbursements during the year	Repayments during the year	Write-off of Irrecoverable Loans and Advances	Balance as on 31 March 2017 (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)							
<b>Government Servants</b>							
Loans to Government Servants	2,77.46	90.57	79.04	..	2,88.99	11.53	11.02
<b>Total Government Servants</b>	<b>2,77.46</b>	<b>90.57</b>	<b>79.04</b>	<b>..</b>	<b>2,88.99</b>	<b>11.53</b>	<b>11.02</b>
Miscellaneous Loans	1,12.71	..	0.04	..	1,12.67	(-)0.04	..
<b>Total Miscellaneous Loans</b>	<b>1,12.71</b>	<b>..</b>	<b>0.04</b>	<b>..</b>	<b>1,12.67</b>	<b>(-)0.04</b>	<b>6.30</b>
<b>Grand Total</b>	<b>45,57.27</b>	<b>2,54.10</b>	<b>89.02</b>	<b>..</b>	<b>47,07.63(A)</b>	<b>1,50.36</b>	<b>20.01</b>

(A) Difference of ₹14,72.24 lakh is due to conversion of loan to Share Capital Investment by proforma transfer vide letter No. I Tex-1/2017/1434/T&H, dated 07-03-2017 & IITex-1/2017/1434/T&H, dated 15-03-2017.



## STATEMENT No. 7

## STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

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

Loanee Group	Amount of arrears as on 31 March 2017			Earliest period to which arrears relate	Total loans Outstanding against the entity on 31 March 2017
	Principal	Interest	Total		
1	2	3	4	5	6
(₹ in crore)					
<b>General Services</b>					
Statutory Corporations	..	..	..	..	..
Government Companies	..	..	..	..	..
<b>Total – General Services</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>Social Services</b>					
Universities/Academic Institutions	..	..	..	..	..
Municipalities/Municipal Councils/Municipal Corporations	..	..	..	..	..
Urban Development Authorities	..	..	..	..	..
Housing Boards	..	..	..	..	..
<b>Total- Social Services</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>Economic Services</b>					
Government Companies	67.40	51.70	1,19.10	2008-09	67.40
Co-operative Societies/Corporations/ Banks	69.97	65.98	1,35.95	1957-58	69.97
Others	1.05	2.74	3.79	1980-81	1.05
<b>Total- Economic Services</b>	<b>1,38.42</b>	<b>1,20.42</b>	<b>2,58.84</b>		<b>1,38.42</b>
<b>Loans for Miscellaneous Services</b>					
Government Companies	..	..	..	..	..
Statutory Corporations	..	..	..	..	..
<b>Total- Loans for Miscellaneous Services</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>GRAND TOTAL</b>	<b>1,38.42</b>	<b>1,20.42</b>	<b>2,58.84</b>		<b>1,38.42</b>

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

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

**STATEMENT No. 8**

**STATEMENT OF INVESTMENTS OF THE GOVERNMENT**

**Section 1 Comparative Summary of Government Investments in the Share Capital and Expenditures of different Concerns for the years  
2015-16 and 2016-17**

Name of the Concern(s)	2016-17			2015-16		
	Number of Concerns	Investments at the end of the year	Dividend/ Interest received during the year	Number of Concerns	Investments at the end of the year	Dividend/ Interest received during the year
<b>1. Statutory Corporations</b>	3	510.99	2.02	3	4,90.99	3.14
<b>2. Government Companies</b>	87	3272.31	563.79	86	27,86.31	549.49
<b>3. Other Joint Stock Companies and Partnerships</b>	23	1.25	0.00	23	1.25	
<b>4. Co-operative Societies</b>	31	637.57	0.11	31	6,01.87	0.42
<b>5. Rural Banks</b>	3	0.90	0.00	3	0.90	0.19
<b>TOTAL</b>	<b>147</b>	<b>44,23.02*</b>	<b>566.04 (A)</b>	<b>146</b>	<b>38,81.32</b>	<b>5,53.36</b>

\* The Share Capital Investments at the end of the year includes: -

(i) Conversion of Loans amounting to ₹12.72 crore (₹12,72.24 lakh) as Share Capital Investment in respect of OTM, Choudwar through proforma correction as per proposal of the Government of Odisha , Handlooms,Textiles & Handicrafts Department.

(ii) Conversion of Loans amounting to ₹2.00 crore as Share Capital Investment in respect of OSHLWCS Ltd.(Boyonika) through proforma correction as per proposal of Government of Odisha , Handlooms,Textiles & Handicrafts Department.

(iii) Investment Balance of Angul Sukinda Railways Ltd. decreased by ₹5.70 crore and the balance of Haridaspur-Paradeep Railways Ltd. increased by ₹5.70 crore through proforma correction for rectification of error in Investment Balance of both the Entities..

(A) Includes Dividend of ₹0.12 crore received from Odisha Knowledge Corporation Limited against which it could not be incorporated in the Statement No.19, as the Department sanctioned Share Capital Investment by debiting Revenue Head of Accounts instead of Capital Head of Accounts.

**STATEMENT No. 9**

**STATEMENT OF GUARANTEES GIVEN BY THE GOVERNMENT**

**A. 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 2017 in various sectors are shown below:**

Sector	Maximum amount guaranteed during the year	Outstanding at the beginning of the year	Additions during the year	Deletions during the year	Invoked during the year		Outstanding at the end of the year	Guarantee Fee or Commission	Other material details	
	Principal	Principal			Discharged	Not Discharged		Receivable	Received	
1	2	3	4	5	6	7	8	9	10	11
										<b>(₹ in crore)</b>
Power Sector (4)*	78,97.97	11,80.97	10,05.47	14.40	..	..	21,72.04	2,38.15	1,77.70	
Co-operative Sector (42)*	2,68.51	75.48	..	25.07	..	..	50.41	4.09	2.07	
Irrigation Sector (1)*	79.18	..	..	..	..	..	..	..	..	
Roads and Transport (2)*	39.47	..	..	..	..	..	..	1.85	1.85	
State Financial Corporation (7)*	22,54.59	29.51	..	0.12	..	..	29.39	8.49	2.86	
Urban Development and Housing (86)*	9,03.40	0.85	..	..	..	..	0.85	40.96	26.82	
Other Infrastructure (16)*	7,62.19	0.56	..	..	..	..	0.56	13.57	4.45	
Any other Sector (3)*	75.30	2.89	..	..	..	..	2.89	1.25	..	
<b>Total (161) #</b>	<b>1,22,80.61</b>	<b>12,90.26</b>	<b>10,05.47</b>	<b>39.59</b>	<b>..</b>	<b>..</b>	<b>22,56.14</b>	<b>3,08.36</b>	<b>2,15.75</b>	<b>\$</b>

\*Figures in brackets indicate the number of Institutions

# 134 out of 161 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 2016-17 reported by Finance Department, Government of Odisha vide their letter No. FIN-CI-SG-0003-2017/20308/F dt. 06.07.2017 is ₹42.54 crore which includes previous year arrear Guarantee Fee/Commission. However, as per Statement No. 14, 0075-108-Guarantee Commission comes to ₹17.93 crore

**STATEMENT No.10**  
**STATEMENT OF GRANTS-IN-AID GIVEN BY THE GOVERNMENT**

**(i) Grants-in-Aid paid in cash**

Grantee Institutions	Grants released			Grants for creation of Capital		
	2016-17			Assets		
	Non-Plan	Plan including CSS and CP	Total	2015-16	2016-17	2015-16
(₹ in crore)						
<b>1 Panchayati Raj Institutions</b>						
(i) Zilla Parishads	2,13.16	..	2,13.16	2,02.87	75.00	50.00
(ii) Panchayat Samities	1,42.76	19.20	1,61.96	45.22	25.25	22.96
(iii) Gram Panchayats	17,98.25	..	17,98.25	10,25.52	1,63.46	74.64
(iv) Others	1,85.30	1,77.29	3,62.59	1,23.81	..	3.27
<b>TOTAL</b>	<b>2339.47</b>	<b>1,96.49</b>	<b>25,35.96</b>	<b>13,97.42</b>	<b>2,63.71</b>	<b>1,50.87</b>
<b>2 Urban Local Bodies</b>						
(i) Municipal Corporations	4,83.74	2,39.16	7,22.90	8,90.92	2,03.58	4,68.46
(ii) Municipalities/ Muncipal councils	7,78.50	73.58	8,52.08	7,15.76	88.74	1,13.97
<b>TOTAL</b>	<b>1262.24</b>	<b>3,12.74</b>	<b>15,74.98</b>	<b>16,06.68</b>	<b>2,92.32</b>	<b>5,82.43</b>
<b>3 Public Sector Undertakings</b>						
(i) Statutory Corporations	62.75	3,42.22	4,04.97	3,37.28	1,02.41	1,97.68
(ii) Others	0.15	..	0.15	0.13	..	..
<b>TOTAL</b>	<b>62.90</b>	<b>3,42.22</b>	<b>4,05.12</b>	<b>3,37.41</b>	<b>1,02.41</b>	<b>1,97.68</b>
<b>4 Autonomous Bodies</b>						
(i) Universities	3,51.68	70.16	4,21.84	4,70.55	55.36	1,17.00
(ii) Development Authorities	79.71	20,52.11	21,31.82	29,42.95	5,15.10	9,41.01
(iii) Co-operative Institutions	9.55	11.46	21.01	1,25.11	10.96	8.93
(iv) Others	47.78	19,84.62	20,32.40	33,30.25	13,20.12	27,49.81
<b>TOTAL</b>	<b>488.72</b>	<b>41,18.35</b>	<b>46,07.07</b>	<b>68,68.86</b>	<b>19,01.54</b>	<b>38,16.75</b>
<b>5 Non Govt Organisations</b>	<b>4.31</b>	<b>6.49</b>	<b>10.80</b>	<b>4.16</b>	<b>0.45</b>	<b>0.25</b>
<b>6 Other Government Bodies</b>	<b>1653.43</b>	<b>85,60.41</b>	<b>1,02,13.84</b>	<b>75,64.36</b>	<b>40,98.74</b>	<b>25,52.79</b>
<b>Total</b>	<b>5811.07</b>	<b>1,35,36.70</b>	<b>1,93,47.77</b>	<b>1,77,78.89</b>	<b>66,59.17</b>	<b>73,00.77</b>

STATEMENT No. 10

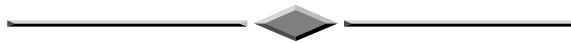
STATEMENT OF GRANTS-IN-AID GIVEN BY THE GOVERNMENT

(ii) Grants-in-Aid given in Kind

Grantee Institutions	Total Value	
	2016-17	2015-16
<b>1 Panchayati Raj Institutions</b>		
(i) Zilla Parishads	..	..
(ii) Panchayat Samitie	..	..
(iii) Gram Panchayats	..	..
<b>2 Urban Local Bodies</b>		
(i) Municipal Corporations	..	..
(ii) Municipalities/ Municipal Councils	..	..
(iii) Others	..	..
<b>3 Public Sector Undertakings</b>		
(i) Government Companies	..	..
(ii) Statutory Corporations	..	..
<b>4 Autonomous Bodies</b>		
(i) Universities	..	..
(ii) Development Authorities	..	..
(iii) Co-operative Institutions	..	..
(iv) Others	..	..
<b>5 Non-Government Organisations</b>	..	..
<b>TOTAL</b>	..	..

(₹ in crore)

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					
	2015-16			2016-17		
	Charged	Voted	Total	Charged	Voted	Total
						(₹ in crore)
Expenditure Heads (Revenue Account)	34,29.65	5,53,76.06	5,88,05.71	41,36.45	6,09,04.08	6,50,40.53
Expenditure Heads (Capital Account)	9.07	1,70,81.41	1,70,90.48	10.83	1,84,60.24	1,84,71.07
Disbursement under Public Debt, Loans and Advances, Inter-State Settlement and Transfer to Contingency Fund (a)	28,81.37	3,36.53	32,17.90	29,62.05	2,54.11	32,16.16
<b>Total</b>	<b>63,20.09</b>	<b>7,27,94.00</b>	<b>7,91,14.09</b>	<b>71,09.33</b>	<b>7,96,18.43</b>	<b>8,67,27.76</b>
(a) The figures have been arrived as follows -						
<b>E. Public Debt</b>						
Internal Debt of the State Government	22,53.70	..	22,53.70	22,91.84	..	22,91.84
Loans and Advances from the Central Government	6,27.67	..	6,27.67	6,70.21	..	6,70.21
<b>Total-E. Public Debt</b>	<b>28,81.37</b>	<b>..</b>	<b>28,81.37</b>	<b>29,62.05</b>	<b>..</b>	<b>29,62.05</b>
<b>F. Loans and Advances*</b>						
Loans for Social Services	..	0.05	0.05	..	1.88	1.88
Loans for Economic Services	..	2,41.83	2,41.83	..	1,61.66	1,61.66
Loans to Government Servants, etc.	..	94.65	94.65	..	90.57	90.57
<b>Total-F. Loans and Advances</b>	<b>..</b>	<b>3,36.53</b>	<b>3,36.53</b>	<b>..</b>	<b>2,54.11</b>	<b>2,54.11</b>
<b>Total (E+F)</b>	<b>28,81.37</b>	<b>3,36.53</b>	<b>32,17.90</b>	<b>29,62.05</b>	<b>2,54.11</b>	<b>32,16.15</b>

\* A more detailed account is given in Statement No. 18.

**STATEMENT No. 11**

**STATEMENT OF VOTED AND CHARGED EXPENDITURE**

Particulars	Actuals					
	2015-16			2016-17		
	Charged	Voted	Total	Charged	Voted	Total
						(₹ in crore)
<b>G. Inter-State Settlement</b>						
Inter-State Settlement	..	..	..	..	..	..
<b>H. Transfer to Contingency Fund</b>						
Transfer to Contingency Fund	..	..	..	..	..	..

(i) The percentage of Charged Expenditure and Voted Expenditure to Total Expenditure during 2015-16 and 2016-17 were as under:-

Year	Percentage of Total Expenditure	
	Charged	Voted
2015-16	8	92
2016-17	8	92

**STATEMENT No. 12**

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

Heads	On 1 April 2016	During the year 2016-17	On 31 March 2017
1	2	3	4
<b>(₹ in crore)</b>			
<b>CAPITAL AND OTHER EXPENDITURE-</b>			
<b>Capital Expenditure</b>			
<b>General Services</b>			
Other Fiscal Services	1.00	..	1.00
Police	2,17.47	..	2,17.47
Stationery and Printing	17.20	4.60	21.80
Public Works	29,14.33	3,69.69	32,84.02
<b>Social Services</b>			
Education, Sports, Art and Culture	16,12.45	3,60.16	19,72.61
Health and Family Welfare	15,99.82	6,67.94	22,67.76
Water Supply and Sanitation, Housing and Urban Development	62,86.52	13,71.36	76,57.88
Information and Broadcasting	0.29	..	0.29
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	30,06.62	4,61.83	34,68.45
Social Welfare and Nutrition	7,68.17	2.32	7,70.49
Other Social Services	3,09.67	1,37.61	4,47.28
<b>Economic Services</b>			
Agriculture and Allied Activities	19,60.89	2,18.23	21,83.25(A)
Rural Development	3.97	..	3.97
Special Area Programme	9,38.59	1,48.50	10,87.09
Irrigation and Flood Control	2,79,49.65	57,99.07	3,37,48.72
Energy	48,49.76	20,48.16	68,97.92

(A)An amount of ₹4.13 crore restored during 2016-17, which was reduced erroneously during Finance Accounts 2015-16 due to dropping down in respect of Similipal Forest Development Corporation (SFDC) and Odisha Plantation Development Corporation (OPDC) from Odisha Forest Development Corporation.



## STATEMENT No. 12

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

Heads	On 1 April 2016	During the year 2016-17	On 31 March 2017
1	2	3	4
(₹ in crore)			
<b>CAPITAL AND OTHER EXPENDITURE -</b>			
<b>Capital Expenditure -</b>			
<b>Economic Services - (Contd.)</b>			
Industry and Minerals	8,10.06	(-)1.95	8,22.83 (A)
Transport	2,44,51.87	67,67.42	3,12,19.29
Communication	(-)0.08	..	(-)0.08
General Economic Services	6,65.20	1,16.15	7,81.35
<b>Total - Capital Expenditure</b>	<b>7,83,63.46</b>	<b>1,84,71.09</b>	<b>9,68,53.39</b>
<b>LOANS AND ADVANCES-</b>			
<b>Loans and Advances</b>			
Education Sports Art and Culture	4.41	(-)0.04	4.37
Water Supply and Sanitation, Housing and Urban Development	6,24.92	(-)2.18	6,22.74
Information and Broadcasting	0.54	..	0.54
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	11.25	..	11.25
Social Welfare and Nutrition	1.83	1.87	3.71
Others	0.48	..	0.48
Agriculture and Allied Activities	2,36.44	(-)16.64	2,19.80
Rural Development	0.81	..	0.81
Irrigation and Flood Control	5.77	(-)0.07	5.70
Energy	30,98.30	1,71.66	32,69.96
Industry and Minerals	1,73.20	(-)1.00	1,57.48(A)
Transport	1.81	..	1.81
General Economic Services	7.34	..	7.34

(A)Difference of ₹ 14.72 crore is due to conversion of loan to Share Capital Investment by proforma transfer vide letter No. I Tex-1/2017/1434/T&H, dated 07-03-2017 & IITex-1/2017/1434/T&H, dated 15-03-2017.

## STATEMENT No. 12

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

Heads	On 1 April 2016	During the year 2016-17	On 31 March 2017
1	2	3	4
(₹ in crore)			
<b>LOANS AND ADVANCES -</b>			
<b>Loans and Advances -</b>			
Loans to Government Servants, etc.	2,77.46	11.53	2,88.99
Miscellaneous Loans	1,12.71	(-)0.04	1,12.67
<b>Total - Loans And Advances</b>	<b>45,57.27</b>	<b>1,65.09</b>	<b>47,07.64</b>
Appropriation to Contingency Fund	4,00.00	..	4,00.00
<b>Total - Capital and Other Expenditure</b>	<b>8,33,20.73</b>	<b>1,86,36.18</b>	<b>10,19,61.03</b>
<b>Deduct-</b>			
(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.	...	...	...
<b>Net - Capital and Other Expenditure</b>	<b>8,26,22.58</b>	<b>1,86,36.18</b>	<b>10,12,62.88 (a)</b>

(A) Difference of ₹0.01/0.02 crore is due to rounding .@In the Finance Accounts 2009-10 the net amount adjusted under 8680-Miscellaneous Government 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 284 of the Finance Accounts 2009-10.

## STATEMENT No. 12

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

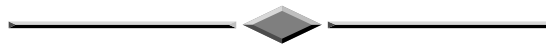
Heads	On 1 April 2016	During the year 2016-17	On 31 March 2017
1	2	3	4
			(₹ in crore)
<b>Principal Sources of Funds -</b>			
Revenue(+)/Surplus(-)/Deficit		92,58.86	
<b>Debt</b>			
Internal Debt of the State Government	2,65,24.80	80,28.61	3,45,53.42
Loans and Advances from the Central Government	72,32.25	2,32.77	74,65.02
Small Savings, Provident Funds etc.	1,82,60.77	18,56.74	2,01,17.51
<b>Total - Debt</b>	<b>5,20,17.82</b>	<b>1,01,18.12</b>	<b>6,21,35.95</b>
<b>Other Receipt</b>			
Contingency Fund	2,77.10	1,22.90	4,00.00
Reserve Fund	61,37.72	11,44.94	72,82.66
Deposits and Advances	71,09.67	6,06.99	77,16.65
Suspense and Miscellaneous	1,09.38	(-)9.45	99.92
Remittances	(-)27.70	(-)52.68	(-)80.38
<b>Total - Other Receipt</b>	<b>1,36,06.17</b>	<b>18,12.70</b>	<b>1,54,18.87</b>
<b>Total - Debt and Other Receipts</b>	<b>6,56,23.99</b>	<b>1,19,30.82</b>	<b>7,75,54.82</b>
<b>Deduct -</b>			
(i) Cash Balance	6,66.99	(-)3,48.34	3,18.65
(ii) Investment	1,13,59.23	29,01.86	1,42,61.10
(iii) Revenue Deficit	(-)2,89,42.34	(-)92,58.86	(-)3,82,01.20
Add - Amount closed to Government Account	82.11	..	82.12
<b>Net - Provision of Funds</b>	<b>8,26,22.22</b>	<b>1,86,36.16</b>	<b>10,12,58.39 (b)</b>

**STATEMENT No. 12**

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

**Note :** - The difference of ₹0.36 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 2016-17 is shown below: -

	<b>(₹ in crore)</b>
(i) Net effect of Balance transferred to the State on 1 April 1936	0.06
(ii) Pre-merger Balance of the Integrated States brought to the Government Account by correction of Opening Balance during 1951-52 to 1965-66 (Net).	(-) 0.55
(iii) Loans and Advances by Government of India to Engineering Schools brought to Account by correction of Opening Balance during 1964-65 and 1965-66 after the Schools were taken over by the Government.	(-) 0.09
(iv) Capital Expenditure adjusted in excess of previous years and excluded during 1957-58 and 1966-67 and the amount not adjusted in previous years added during 1967-68.	(-) 0.19
(v) Loans advanced by the Government of India to private bodies for construction of hostel of Bhadrak College brought to account by correction of Opening Balances in 1974-75, consequent on transfer of the College under control of State Government.	(-) 0.01
(vi) Capital Expenditure dropped proforma in 1977-78 due to restructuring of the accounting classification.	1.83
(vii) Difference between Capital Expenditure incurred on State Transport Company upto the 30 April 1974 i.e. prior to formation of Odisha State Transport Corporation from 1 May 1974 and the value of assets as per Revaluation Committee appointed by the Government (₹8.08 crore - ₹3.34 crore).	4.74
(viii) Balance of Festival Advance on 31 March 1987 dropped proforma vide Government of India, Ministry of Finance, Department of Expenditure O.M. No.6-250/S.P/1/88-M.F.C. - G.A/O.M.G-249/11 April, 1986 M.F.C.G.A / F.A.	(-) 1.30
<b>Total</b>	<b>4.49</b>
An amount of ₹4.13 crore restored during 2016-17, which was reduced erroneously during Finance Accounts 2015-16 due to dropping down in respect of Similipal Forest Development Corporation (SFDC) and Odisha Plantation Development Corporation (OPDC) from Odisha Forest Development Corporation.	(-) 4.13



**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 2017 :-**

Debit Balance	Sector of the General Account	Name of the Account	Credit Balance
			(₹ in crore)
		<b>CONSOLIDATED FUND</b>	
5,82,67.42(A)	A,B,C,D,G,H and Part of L	Government Account	
	E	Public Debt	4,20,18.44
47,07.64	F	Loans and Advances	
		<b>CONTINGENCY FUND</b>	
		Contingency Fund	4,00.00
		<b>PUBLIC ACCOUNT</b>	
	I	Small Savings, Provident Funds, etc.	2,01,17.51
	J	<b>RESERVE FUNDS</b>	
		(a) Reserve Funds Bearing Interest	
		Gross Balance	14,51.27
		(b) Reserve Funds not Bearing Interest	
		Gross Balance	58,31.40
55,23.00		Investments	
	K	<b>DEPOSITS AND ADVANCES</b>	
		(a) Deposits Bearing Interest	
	K	<b>DEPOSITS AND ADVANCES</b>	
		Gross Balance	53.60
		(b) Deposits not Bearing Interest	
		Gross Balance	76,74.01
10.96		(c) Advances	

(A) Difference of ₹ 14.72 crore is due to conversion of loan to Share Capital Investment by proforma transfer vide letter No. I Tex-1/2017/1434/T&H, dated 07-03-2017 & IITex-1/2017/1434/T&H, dated 15-03-2017.

**STATEMENT No. 13**

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

<b>A. The following is a summary of the balances as on 31st March 2017 :-</b>			
<b>Debit Balance</b>	<b>Sector of the General Account</b>	<b>Name of the Account</b>	<b>Credit Balance</b>
			(₹ in crore)
	L	SUSPENCE AND MISCELLANEOUS	
		Gross Balance	1,24.03
87,38.10		Investments	
24.11		Other Items (Net)	
80.38	M	REMITTANCES	
3,18.65	N	CASH BALANCE (Closing)	
<b>7,76,70.26</b>		<b>Total</b>	<b>7,76,70.26</b>

**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)
4,90,40.49(A)	A. Amount at the Debit of Government on 1 April 2016	
	B. Receipt Heads (Revenue Account)	7,42,99.39
6,50,40.53	C. Expenditure Heads (Revenue Account)	
	D. Receipt Heads (Capital Account)	..
1,84,71.07	E. Expenditure Heads (Capital Account)	
..	F. 7999 Appropriation to Contingency Fund	
..	G. 8680 Misc. Govt. Account	..
	H. Amount at the debit of Government Account on 31st March 2017	5,82,52.70
<b>13,25,52.09</b>	<b>TOTAL</b>	<b>13,25,52.09</b>

- (i) In a number of cases, there are un-reconciled differences in the closing balance as reported in the statement of "Receipts, Disbursement and Contingency Fund and Public Account" (Statment No. 16 & 18) and that shown in seperate registers or other record maintained in the Account Office/Department 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 2003-2004 have been received.
- (iii) The cases where acceptances of balalces have been delayed and the amounts are considerable have been mentioned in Annexure-A.
- (iv) Cases where details/documents are awaited in connection with reconciliation of balances are detailed in Annexure-B.

(A) An amount of ₹4.13 crore restored during 2016-17, which was reduced erroneously during Finance Accounts 2015-16 due to dropping down in respect of Similipal Forest Development Corporation (SFDC) and Odisha Plantation Development Corporation (OPDC) from Odisha Forest Development Corporation.

## NOTES TO ACCOUNTS

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### **1. Summary of significant accounting policies:**

#### **(i) Entity and Accounting Period**

The Finance Accounts 2016-17 present the transactions of the Government of Odisha for the period from 1 April 2016 to 31 March 2017. The accounts of receipts and expenditure of the Government of Odisha have been compiled based on the initial accounts rendered by 40 Treasuries, 367 Public Works divisions (including irrigation and other divisions), 100 Forest Divisions and Advices of the Reserve Bank of India. At the end of the year, no accounts have been excluded.

#### **(ii) Basis of Accounting**

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

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

#### **(iii) Currency in which Accounts are maintained**

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

#### **(iv) Form of Accounts**

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



## NOTES TO ACCOUNTS

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### (v) Classification between Revenue and Capital

Revenue expenditure is recurring in nature and is intended to be met from revenue receipts. Capital Expenditure is defined as expenditure incurred with the object of increasing concrete assets of a material and permanent character or of reducing permanent liabilities. As per Indian Government Accounting Standards (IGAS-2) notified by the Government of India, expenditure in Grants-in-Aid is to be classified as Revenue expenditure regardless of end utilisation.

### 2. Quality of Accounts

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

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

During the year, ₹13,311.23 crore (comprising 17.92 per cent of the total Revenue Receipts) under 53 Major Heads of account was classified under 800-Other Receipts. Similarly, ₹10,712.94 crore (comprising 12.83 per cent of the total expenditure) under 57 Major Heads of account (both Revenue and Capital) was classified under 800-Other Expenditure.

In respect of 35 Major Heads for Revenue Receipts and 27 Major Heads for Expenditure, though classification has been provided by the State Government at the sub and detailed heads, it was found that more than 10 per cent of receipts and expenditure under these Major Heads was booked under Minor Head 800-Other Receipts/800-Other Expenditure. (The details are given in **Annexure-B** and **Annexure-C**).

#### (ii) Unadjusted Abstract Contingent (AC) Bills

As per Rule 261 of Odisha Treasury Code, Drawing and Disbursing Officers (DDOs) are authorized to draw a lump sum amount, by preparing Abstract Contingent (AC) Bills to meet unforeseen expenditure, by debiting service Major Heads. DDOs are required to submit Detailed Contingent (DC) Bills through Controlling Officers (COs), with

## NOTES TO ACCOUNTS

supporting vouchers to the Pr. Accountant General (A&E), within 30 days of the drawal of the related AC Bill. Delayed submission or prolonged non-submission of DC bills renders the expenditure under AC bills opaque. As on 31 March 2017, DC bills for 2536 AC bills amounting to ₹80.20 crore were not received as detailed below:

**Table-1: Position of AC/DC Bills**

Year	Number of Pending DC Bills	Amount (₹ in crore)
Upto 2014-15	475	11.42
2015-16	589	4.03
2016-17	1472	64.75
<b>TOTAL</b>	<b>2536</b>	<b>80.20</b>

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

Odisha General Financial Rules (OGFR) 173 prescribes that, where grants are sanctioned for specific purposes, the Departmental Officer under whose signature or counter signature the Grants-in-Aid bill is drawn, shall obtain UCs from the grantees, which after verification by Administrative Departments, shall be forwarded to the Pr. Accountant General (A&E) by 30 June of the succeeding year of expenditure, unless otherwise mentioned in the sanction order. The status of outstanding UCs as on 31 March 2017 is given below:

**Table-2: Position of Utilisation Certificates**

Year	Number of Utilisation Certificates awaited	Amount (₹ in crore)
Upto 2014-15	20,940	9,443.88
2015-16	2,935	6,120.69
2016-17*	3,878	14,969.38
<b>TOTAL</b>	<b>27,753</b>	<b>30,533.95</b>

\*Except where the sanction order otherwise specifies, UCs in respect of Grants-in-Aid bill drawn during 2016-17, become due only by 30<sup>th</sup> June 2017.

## NOTES TO ACCOUNTS

A large percentage of the outstanding UCs pertains to the Panchayati Raj Department (8,083 UCs for ₹11,808.93 crore), Housing & Urban Development Department (9,980 UCs for ₹3,994.92 crore), Health & Family Welfare Department (320 UCs for ₹2,055.67 crore), School & Mass Education Department (288 UCs for ₹2,109.00 crore). Utilisation of funds could not be ascertained because of non-receipt of UCs from the Administrative Departments.

### (iv) Transfer of funds to Personal Deposit Accounts

Government is authorised to open Personal Deposit (PD) accounts for specific purposes into which funds are transferred from the Consolidated Fund. In terms of the Odisha Treasury Code, PD accounts remaining in-operative for more than three full financial years, after the year of last transaction, are required to be closed and the unspent balance credited to the Consolidated Fund. No new PD accounts were opened during 2016-17 and 22 PD accounts were closed, involving an amount of ₹0.67 crore, leaving a closing balance of ₹1,097.36 crore in 827 PD accounts.

Personal Deposit Account Details are given below:

**Table-3: Personal Deposit Account Details**

Opening Balance		Addition during the year/Receipts		Closing during the year Distribution		(₹ in crore)	
Number	Amount	Number	Amount	Number	Amount	Number	Amount
849	1,242.46	Nil	2,033.64*	22	2,178.74	827	1,097.36

\* Being the amount transferred during the year to existing P.D. Accounts.

As per the codal provisions the balances in the PD accounts are to be reconciled by the Administrators with that of Treasury Accounts. Out of 827 PD accounts, 792 Administrators have reconciled their balance during the year.

## NOTES TO ACCOUNTS

### (v) Reconciliation of Receipts and Expenditures

All concerned Controlling Officers (COs) of the Administrative Departments are required to reconcile the receipts and expenditure of the Government, with the figures accounted for by the Pr. Accountant General (A&E). The information of Receipts and Expenditure is available to the Controlling Officers (COs) through the Integrated Financial Management System (IFMS) portal for online reconciliation by a specified date. In absence of any reconciliation/ acceptance letter, the accounts are deemed to be reconciled. During 2016-17, 151 out of 167 Controlling Officers have reconciled the expenditure with the books of Pr. Accountant General (A&E) involving an amount of ₹83,019.93 crore (99.41 per cent) against the total expenditure of ₹83,511.60 crore. Similarly, 27 out of 70 Controlling Officers have reconciled the receipts involving an amount of ₹72,621.89 crore (97.74 per cent) against the total revenue receipt of ₹74,299.39 crore. However, the reconciliation of receipts and expenditure is less as compared to the previous year as shown in the table below:

**Table-3: Reconciliation of Receipts and Expenditure**

	<b>Reconciliation by the end of March 2015-16</b>	<b>Reconciliation by the end of March 2016-17</b>
<b>Expenditure</b>	164 out of 167 COs reconciled an amount of ₹75,675.08 crore (99.71 per cent)	151 out of 167 COs reconciled an amount of ₹83,019.93 crore (99.41 per cent)
<b>Receipt</b>	47 out of 69 COs reconciled an amount of ₹57,614.46 crore (83.57 per cent)	27 out of 70 COs reconciled an amount of ₹72,621.89 crore (97.74 per cent)

### (vi) Cash Balance

There was a net difference of ₹1.51 crore (Debit) between the Cash Balance of the State Government as worked out by the Principal Accountant General (A&E) and as reported by the Reserve Bank of India (RBI) as on 31 March 2017. Difference arises due to incorrect reporting by Agency Banks to the Reserve Bank of India and misclassification of transactions by Treasuries. After reconciliation and adjustment the difference is reduced and stands at ₹1.24 crore (Net Debit) (June 2017). The details are given in Note below Annexure to Statement No. 2

## NOTES TO ACCOUNTS

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### 3. Other Items

#### (i) Liability under Retirement Benefits

The expenditure during the year on pension and other retirement benefits in respect of State Government employees was ₹6,842.58 crore (10.52 per cent of the total revenue expenditure). State Government employees recruited with effect from 01 January 2005 are eligible for the New Pension Scheme, which is a Defined Contributory Pension Scheme. In terms of the scheme, the employee contributes 10 per cent of his basic pay and dearness allowance, a matching amount is contributed by the State Government and the entire amount is transferred to the designated fund manager through the National Securities Depository Limited (NSDL)/ Trustee Bank. During the year, the Government deposited ₹586.37 crore (employees' contribution ₹295.25 crore and Government contributed ₹291.12 crore as its share) to the funds created under the Major Head 8342-117-Defined Contributory Pension Scheme, with a short matching contribution of ₹4.13 crore. During the year an amount of ₹579.49 crore was transferred to NSDL leaving a balance of ₹35.21 crore (includes balance of previous year ₹28.33 crore) in the Fund as on 31 March 2017. The un-transferred amount is a liability to the Government.

#### (ii) Guarantees

Information on Guarantees contained in Statement No. 9 and 20 is based on the Budget documents of the Government of Odisha and information received from the Finance Department. The total outstanding Government Guarantee as on 31 March 2017 was ₹2,256.14 crore. Additional Guarantees given by the Government during the year 2016-17 was ₹965.88 crore. Against minimum Guarantee Commission of ₹308.36 crore, ₹215.75 crore was received by the end of 2016-17 resulting in short receipt of ₹92.61 crore.

As per instructions of the State Government, all Public Sector Undertakings/ Urban Local Bodies/ Co-operative Institutions, who have borrowed or intend to borrow against Government guarantee, are required to open an escrow account in a nationalized bank for timely repayment of guaranteed loans. As per information received from the State

## NOTES TO ACCOUNTS

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Government, only 14 escrow accounts were opened at the beginning of the financial year 2016-17.

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

### **(iii) Loans and Advances**

Statement No. 7 and 18 on disclosure of loans and advances made by the Government of Odisha have been prepared as per Indian Government Accounting Standard (IGAS-3) notified by the Government of India. The loans and advances made by the State Government at the end of 2016-17 was ₹4,707.36 crore relating to 37 departments. The loan balance of 17 departments has been reconciled, 7 departments partly reconciled and the loan balance of 13 departments was not reconciled with the balance appearing in Finance Accounts.

### **(iv) Investment**

Details of Government's investment in the equity and share capital of Statutory Corporations, Government Companies, Joint Stock Companies and Co-operative Institutions are depicted in the Statement No. 8 and 19. As on 31 March 2017, total investment of the State Government in 147 entities was ₹4,423.02 crore. Due to non-finalisation of the liquidation process, 72 out of 147 entities became defunct and Government investment of ₹68.52 crore remained un-recovered and un-productive.

### **(v) Reserve Funds and Deposits**

Reserve Funds are created out of contribution from the Consolidated Fund for specific purposes. As on 31 March 2017, there were 9 in-operative Reserve Funds with balance of ₹2.42 crore, which are yet to be closed by the Government (**Annexure-D**).

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

Government is liable to pay/adjust interest in respect of interest bearing Reserve Funds and Deposits. During the year 2016-17, due to non-receipt of sanction orders from the concerned Administrative Departments of the Government, interest on these Reserve

## NOTES TO ACCOUNTS

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Funds and Deposits could not be credited to the respective Reserve Fund/Deposit Accounts. Interest on Reserve Funds bearing interest amounting to ₹23.17 crore calculated at the rate of 7.5 per cent, which is average of Ways & Means Interest and Interest on Deposit bearing Interest amounting to ₹3.67 crore (calculated at the rate of 8.1 percent on outstanding balance under Deposits for Defined Contribution Pension Scheme and at 7.5 per cent for other interest bearing deposits) could not be credited for which it impacts favourably on Revenue position of the State (total interest Reserve Funds and Deposits comes to ₹26.84 crore).

### **(b) Consolidated Sinking Fund (CSF)**

In terms of the recommendations of the 12<sup>th</sup> Finance Commission, all States should set up sinking funds for amortisation of all loans, including loans from banks, liabilities on account of National Small Savings Fund etc. The Fund should be maintained outside the Consolidated Fund of the State and the Public Account and should not be used for any other purpose, except for redemption of loans. As per the revised scheme (notified by the Government of Odisha on 3/09/2011), the State Government may contribute to the fund on a modest scale at least 0.5 per cent of the outstanding liabilities at the end of the previous year. During the year, the State Government has not made any contribution towards the fund against the minimum contribution of ₹298.77 crore (0.5 per cent of outstanding liabilities of ₹59,753.32 crore). As on 31 March 2017, an amount of ₹5,042.83 crore was lying in the Fund and the total amount has been invested in Government Stock by Reserve Bank of India.

### **(c) Guarantee Redemption Fund (GRF)**

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

## NOTES TO ACCOUNTS

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The Government has not made any contribution to the Fund during the year 2016-17. As on 31 March 2017, the balance available in the Fund is ₹480 crore. The balance in the Fund has been invested in the Government of India Securities by R.B.I., Nagpur.

### **(d) State Disaster Response Fund (SDRF)**

The State Disaster Response Fund was created in 2010-11 as per Section 48 (1) of the Disaster Management Act 2005 and in terms of the recommendation of the 13<sup>th</sup> Finance Commission. In terms of the guidelines, the Centre and State Government are required to contribute to the fund in proportion of 75:25. During the year 2016-17, the Centre contributed ₹588.75 crore and the State Government contributed ₹196.25 crore to SDRF and ₹852.95 crore grant was received from NDRF. The State Government has invested an amount of ₹2,459.90 crore during the year 2016-17 in 91 days Treasury bill and received interest of ₹40.10 crore. The balance in the Fund as on 31 March 2017 is ₹1,451.27 crore which has not been invested.

### **(e) Fund for Protection of Interest of Depositors**

To safeguard the interest of small and genuine depositors of the State, the Government created a new fund in 2014-15, named “Fund for Protection of Interest of Depositors” with a Corpus of ₹300.00 crore. The Fund has to be maintained in the Public Account under the section ‘Reserve Funds not Bearing Interest’ under the Head of Account “8235-General and Other Reserve Funds”. No expenditure was made out of the Fund during 2016-17.

### **(vi) Suspense and Remittance Balances**

The Finance Accounts reflects the net balances under Suspense and Remittance Heads. The outstanding balances under these heads are worked out by aggregating the outstanding debit and credit balances separately under the various heads. The position of the gross figures under major suspense and remittance heads for the last three years is given at **(Annexure E)**.



## NOTES TO ACCOUNTS

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### **(vii) Contingency Fund**

Contingency Fund is in the nature of an imprest to meet unforeseen expenditure, pending approval of the legislature, after which the amount is recouped. The corpus of the Odisha Contingency Fund is ₹400.00 crore. The un-recouped balances of the previous year (2015-16) amounting to ₹122.90 crore is recouped in the current year (2016-17). During the current financial year (2016-17) an advance of ₹132.14 crore was drawn from the Fund which was duly recouped.

### **(viii) Cash Management System**

In terms of Section 8 (1) (a) of Odisha Fiscal Responsibility and Budget Management (OFRBM) Act, the State Government introduced the Cash Management System (CMS) in selected departments. The system has two broad features viz., Monthly Expenditure Plan (MEP) which states that the expenditure during the month of March shall not exceed 15 per cent of the budget provision, and the Quarterly Expenditure Allocation (QEA) which states that during the last quarter of the financial year, expenditure shall not exceed 40 per cent of the budget provision. In 2016-17, 09 out of 19 departments exceeded the limits stipulated for March and 03 Departments exceeded the limits stipulated for the last quarter. Among the 41 departments, Industries Department incurred 33.76 per cent in March and Schedule Tribes and Schedule Caste Development, Minorities and Backward Classes Welfare Department incurred 46.22 per cent expenditure in the last quarter. The overall expenditure of the State Government during March 2017 was 15.19 per cent of the total expenditure for 2016-17 and 31.07 per cent for the last quarter. (Details are given in **Annexure-F**).

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

As per Government of India's decision (2014), all assistance to Centrally Sponsored Schemes/ Additional Central Assistance (CSS/ACA) to implementing agencies should be released through the State Government and not directly to the implementing agencies. However, till 31 March 2017, Government of India transferred substantial funds directly

## NOTES TO ACCOUNTS

to State Implementing Agencies/ Non-Government Organisations (NGOs) for implementation of various schemes/ programmes. As per the Public Financial Management System (PFMS) portal of the Controller General of Accounts (CGA), Government of India directly released ₹1,110.26 crore to the implementing Agencies in Odisha during 2016-17. Details are at Appendix-VI. Contrary to Government of India's decision to release all assistance to Centrally Sponsored Schemes/ Additional Central Assistance directly to the State Government, and not to implementing agencies, the direct transfers to implementing agencies during the year has increased by 294 per cent as compared to 2015-16.

### (x) Compliance to the Odisha Fiscal Responsibility and Budget Management Act

On the recommendations of the 14<sup>th</sup> Finance Commission, the State Legislature amended the Odisha Fiscal Responsibility and Budget Management Act (FRBM), 2005 and enacted the Odisha Fiscal Responsibility and Budget Management (Amendment) Act, 2016 with effect from 05 November 2016.

During the year, the requirements of the Odisha FRBM Act 2016 regarding disclosures to the State Legislature by the Government have been complied with.

Targets fixed by the State Government in the Odisha FRBM Act, 2016, as amended, and the ceilings fixed by the 14<sup>th</sup> Finance Commission, and the achievements, as per the accounts of 2016-17 are given below:

Sl. No.	Targets	Achievements
1.	To maintain the Revenue Deficit at zero for the financial year, 2011-12 and for subsequent financial years.	The State Government achieved Revenue Surplus w.e.f. 2005-06 and maintained it thereafter. The Revenue Surplus for the year 2016-17 stood at ₹9,258.86 crore.
2.	To maintain Fiscal Deficit within three per cent of the estimated Gross State Domestic Product (GSDP).	The Fiscal Deficit during 2016-17 was 2.47 per cent of GSDP*.

## NOTES TO ACCOUNTS

Sl. No.	Targets	Achievements
3.	The limit of the ratio of Debt to Gross State Domestic Product (GSDP) for the financial year 2016-17 to be maintained at less than or equal to 25 per cent.	Debt /GSDP ratio is 11.09 per cent.
4.	The ratio of Interest Payment to Revenue Receipt to be brought down to 15 per cent as per the 12 <sup>th</sup> Finance Commission recommendations.	Interest/Revenue Receipt ratio is 5.43 per cent.
5.	The total outstanding Government guarantees as on 1 April 2016 shall not exceed 100 per cent of the State Revenue Receipts of 2014-15 as reflected in the books of accounts maintained by the Pr. Accountant General.	Against Revenue Receipt of ₹56,997.88 crore during 2014-15, the total outstanding guarantees as on 1 April 2016 works out to ₹1,290.26 crore (2.26 per cent) which is within the ceiling.

\*Source: GSDP taken at ₹3,78,991.26 crore (Directorate of Economics and Statistics of Odisha) based on current prices.

GSDP figure of 2016-17 are not available in the website of Ministry of Statistics and Programme Implementation, Government of India.

### (xi) Committed Liabilities

Appendix XII includes the details of Committed Liabilities, with the details, as furnished by the State Government. The Government has furnished the details of Accounts payable whereas the other data like State's Share in Centrally Sponsored Schemes, Liabilities in the form of transfer of Plan Schemes to Non-Plan Heads, Liabilities arising from Incomplete Projects and Other/Miscellaneous have not been provided. Hence, these are in incomplete shape.

### (xii) Impact on Revenue Surplus and Fiscal Deficit

Impact on Revenue Surplus and Fiscal Deficit of the State Government as per details

## NOTES TO ACCOUNTS

given in preceding paragraphs is given below:

(₹ in crore)

Para No.	Item	Impact on Revenue Surplus		Impact on Fiscal Deficit	
		Over Statement	Under Statement	Over Statement	Under Statement
3(i)	Short contribution of the Government towards Employees Contribution to Defined Contribution Pension Scheme	4.13	..	..	4.13
3(v)(b)	Non contribution to Consolidated Sinking Fund	298.77	..	..	298.77
3(v)(a)	Non Credit of interest on Reserve Funds (interest bearing) and Deposit (interest bearing)	26.84	..	..	26.84
	<b>Total (Net) Impact</b>	<b>329.74 (Over Statement)</b>		<b>(Under statement) 329.74</b>	

**NOTES TO ACCOUNTS**

<b>ANNEXURE – A</b>			
<b>Statement of Periodical/Other Adjustment</b>			
(Refer Para-1 (ii) of Notes to Accounts)			
<b>From Major Head</b>	<b>To Major Head</b>	<b>Amount (₹ in crore)</b>	<b>Nature</b>
2245-Relief on account of Natural Calamities	8121-General and Other Reserve Funds-122-State Disaster Response Fund	196.25	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	588.75	Contribution of Centre'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	852.95	Grants from National Disaster Response Fund
8121-General and Other Reserve Fund- 122- State Disaster Response Fund.	2245 – Relief on Account of Natural Calamities-05- Calamity Relief Fund	535.67	Reimbursement of Relief expenditure from State Disaster Response Fund
2049-Interest payments	8009-State Provident Fund-01-101- General Provident Fund	867.61	Interest on General Provident Funds
2049-Interest payments	8009-State Provident Fund-01-102- Contributory Provident Fund	0.08	Interest on Contributory Provident Fund
2049- Interest payments	8009-State Provident Fund-01-104- All India Services Provident Fund	4.58	Interest on All India Service Provident Fund
2049-Interest payments	8009-Loans for Education-01-103-Other Miscellaneous Provident Funds	500.00	Interest on Teacher's Provident Fund
8229-Development and Welfare Fund-101-Development Funds for Educational purpose	6202-Loans for Education-01-201-University and Higher Education	0.40	Recoupment of Loan Scholarship from Development Fund.

**NOTES TO ACCOUNTS**

<b>ANNEXURE – B</b>			
<b>STATEMENT OF MAJOR HEAD-WISE RECEIPTS BOOKED UNDER MINOR HEAD 800-OTHER RECEIPTS</b>			
(Refer Para-2 (i) of Notes to Accounts)			
(₹ in crore)			
Major Head and Description	Total Receipts under the Major Head	Amount booked under 800-Other Receipts	Percentage of amount booked under 800-Other Receipts compared to total Receipts under the Major Head
0029 Land Revenue	460.00	81.36	17.69
0030 Stamps and Registration Fees	1363.71	154.59	11.34
0055 Police	54.37	13.62	25.04
0056 Jails	1.49	0.95	63.89
0059 Public Works	66.31	60.64	91.45
0070 Other Administrative Services	43.84	36.49	83.25
0071 Contributions and Recoveries towards Pension and Other Retirement Benefits	12.60	3.67	29.17
0075 Miscellaneous General Services	383.91	254.24	66.22
0202 Education, Sports, Art and Culture	30.79	5.71	18.54
0211 Family Welfare	0.05	0.04	83.45
0215 Water Supply and Sanitation	86.42	19.48	22.54
0217 Urban Development	2.11	2.02	95.60
0220 Information and Publicity	0.32	0.31	96.07
0235 Social Security and Welfare	0.08	0.08	98.86
0401 Crop Husbandry	75.18	68.13	90.62
0403 Animal Husbandry	1.63	0.69	42.26
0405 Fisheries	2.52	1.77	70.20
0406 Forestry and Wild Life	131.58	52.10	39.59
0408 Food Storage and Warehousing	0.00	0.00	100.00
0425 Co-operation	3.16	1.42	45.02

**NOTES TO ACCOUNTS**

<b>ANNEXURE – B – Contd.</b>				
<b>STATEMENT OF MAJOR HEAD-WISE RECEIPTS BOOKED UNDER MINOR HEAD 800-OTHER RECEIPTS</b>				
<b>(Refer Para-2 (i) of Notes to Accounts)</b>				
<b>(₹ in crore)</b>				
<b>Major Head and Description</b>	<b>Total Receipts under the Major Head</b>	<b>Amount booked under 800-Other Receipts</b>	<b>Percentage of amount booked under 800-Other Receipts compared to total Receipts under the Major Head</b>	
0435 Other Agricultural Programmes	2.88	0.68	23.55	
0506 Land Reforms	0.12	0.12	100.00	
0515 Other Rural Development Programmes	2.40	2.40	100.00	
0700 Major Irrigation	144.93	16.42	11.33	
0701 Medium Irrigation	577.36	560.48	97.08	
0702 Minor Irrigation	53.24	51.54	96.80	
0801 Power	8.05	3.43	42.58	
0802 Petroleum	0.00	0.00	100.00	
0852 Industries	1.94	1.94	100.00	
1051 Ports and Light Houses	50.77	50.77	100.00	
1053 Civil Aviation	0.43	0.43	100.00	
1054 Roads and Bridges	72.58	56.91	78.41	
1056 Inland Water Transport	0.35	0.12	33.51	
1452 Tourism	0.20	0.19	93.56	
1601 Grants-in-Aid from Central Government	15082.41	11449.54	75.91	

**NOTES TO ACCOUNTS**

<b>ANNEXURE – C</b>			
<b>STATEMENT OF MAJOR HEAD-WISE EXPENDITURE BOOKED UNDER MINOR HEAD 800-OTHER EXPENDITURE</b>			
(Refer Para-2 (i) of Notes to Accounts)			
(₹ in crore)			
Major Head and Description	Total Expenditure under the Major Head	Amount booked under 800- Other Expenditure	Percentage of amount booked under 800- Other Expenditure compared to total Expenditure under the Major Head
2013- Council of Ministers	11.92	9.89	83.00
2041- Taxes on Vehicles	86.95	34.00	39.10
2075 - Miscellaneous General Services	20.77	20.77	100.00
2203 - Technical Education	152.63	44.03	28.85
2210 - Medical and Public Health	3,735.72	493.18	13.20
2217 - Urban Development	866.77	323.69	37.34
2230 - Labour and Employment	118.85	13.88	11.68
2245 - Relief on Account of Natural Calamities	1,987.66	433.13	21.79
2401- Crop Husbandry	3,559.80	1,195.97	33.60
2515 - Other Rural Development Programmes	3,669.15	802.28	21.87
2700 - Major Irrigation	545.46	152.98	28.05
2701 - Medium Irrigation	96.91	51.98	53.63
2702 - Minor Irrigation	797.53	199.49	25.01
2711 - Flood Control and Drainage	178.30	167.74	94.08
3454 - Census Surveys and Statistics	17.78	11.25	63.29
4217 - Capital Outlay on Urban Development	161.37	99.59	61.72
4250 - Capital Outlay on Other Social Services	137.61	92.64	67.32
4401 - Capital Outlay on Crop Husbandry	33.20	19.92	60.00
4575 - Capital Outlay on Other Special Areas Programmes.	148.50	62.82	42.30



**NOTES TO ACCOUNTS**

<b>ANNEXURE – C – Contd.</b>			
<b>STATEMENT OF MAJOR HEAD-WISE EXPENDITURE BOOKED UNDER MINOR HEAD 800-OTHER EXPENDITURE</b>			
(Refer Para-2 (i) of Notes to Accounts)			
(₹ in crore)			
<b>Major Head and Description</b>	<b>Total Expenditure under the Major Head</b>	<b>Amount booked under 800- Other Expenditure</b>	<b>Percentage of amount booked under 800- Other Expenditure compared to total Expenditure under the Major Head</b>
4700 - Capital Outlay on Major Irrigation	1,650.42	732.86	44.40
4701 - Capital Outlay on Medium Irrigation	1,265.22	622.33	49.19
4702 - Capital Outlay on Minor Irrigation	1,876.20	1,010.64	53.87
4801 - Capital Outlay on Power Projects	2,048.16	815.45	39.81
4852 - Capital Outlay on Iron and Steel Industries	1.00	0.26	26.00
5054 - Capital Outlay on Roads and Bridges	6,533.59	1,655.44	25.34
5075 - Capital Outlay on Other Transport Services	178.88	115.00	64.29
5475- Capital Outlay on Other General Economic Services	39.21	38.39	97.91

**NOTES TO ACCOUNTS**

<b>ANNEXURE – D</b>					
<b>INOPERATIVE RESERVE FUNDS</b>					
<b>(₹ in crore)</b>					
<b>Sl. No</b>	<b>Major and Minor heads with nomenclature</b>	<b>No. of Reserve Fund</b>	<b>Balance as on 31.03.2017</b>		<b>Year of last transaction</b>
1.	8011-Insurance and Pension Funds 105-State Government Insurance Fund	01	Cr.	0.0007	2003-04
2.	8012-Special Deposit and Accounts 123-Special Deposit for employees Provident Fund Scheme (Administration Fund)	01	Cr.	0.0163	2002-03
3.	8013-Other Deposits and Accounts 01-Deposit Schemes for Retiring employees 101-Deposit Scheme for Retiring Govt. Employees, 1989	01	Cr.	0.39	1997-98
5.	8121-General and Other Reserve Fund 101-General and Other Reserve Funds-Govt. Commercial Departments and Undertakings.	01	Cr.	0.02	1996-97
6.	8229-Development and Welfare Funds 109-Co-operative Development Funds, State Co-operative Development Fund 123-Consumer Welfare Fund	02	Cr.	0.02	1959-60
			Cr.	0.26	2012-13
7.	8235-General and Other Reserve Funds 102-Zamindari Abolition Fund 103-Religious and Charitable Endowment Funds 200-Other Funds:- Guarantee Reserve Fund	03	Cr.	0.59	1994-95
			Cr.	0.0151	1983-84
			Cr.	1.11	1997-98
	<b>GRAND TOTAL</b>	<b>09</b>		<b>2,42</b>	

**NOTES TO ACCOUNTS**

<b>ANNEXURE - E</b>						
<b><u>Position of Suspense and Remittance Balances</u></b>						
(Refer Para-3 (vi) of Notes to Accounts)						
(₹ in crore)						
<b>8658-Suspense Account</b>						
Name of the Minor Head	2014-15		2015-16		2016-17	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
101- PAO Suspense	23.08	1.49	41.43	0.99	72.20	0.98
<b>Net</b>	<b>Dr. 21.59</b>		<b>Dr. 40.44</b>		<b>Dr. 71.22</b>	
102-Suspense Account (Civil)	192.05	216.63	138.24	160.86	16.01	54.54
<b>Net</b>	<b>Cr. 24.58</b>		<b>Cr. 22.72</b>		<b>Cr. 38.53</b>	
110-Reserve Bank Suspense – Central Accounts Office	44.64	14.77	42.33	14.78	46.09	14.78
<b>Net</b>	<b>Dr. 29.87</b>		<b>Dr. 27.55</b>		<b>Dr. 31.31</b>	
<b>8782-Cash Remittance and adjustments between officers rendering account to the same Accounts Officer</b>						
101-Cash Remittance between Treasuries and Currency Chest	0.91	..	0.91	..	0.91	..
<b>Net</b>	<b>Dr. 0.91</b>		<b>Dr. 0.91</b>		<b>Dr. 0.91</b>	
102-Public Works Remittances	13.74	..	11.59	7.74	27.04	2.79
<b>Net</b>	<b>Dr. 13.74</b>		<b>Dr. 3.85</b>		<b>Dr. 24.25</b>	
103-Forest Remittances	..	39.49	20.24	..	52.54	...
<b>Net</b>	<b>Cr. 39.49</b>		<b>Dr. 20.24</b>		<b>Dr. 52.54</b>	
105-Reserve Bank of India Remittances	0.005	..	0.005	..	0.005	..
<b>Net</b>	<b>Dr. 0.005</b>		<b>Dr. 0.005</b>		<b>Dr. 0.005</b>	

## NOTES TO ACCOUNTS

<b>ANNEXURE – F</b>							
<b>DEPARTMENT-WISE STATEMENT OF EXPENDITURE UNDER CMS DURING 2016-17</b>							
(Refer Para-3 (viii) of Notes to Accounts)							
(₹ in crore)							
Sl. No	Grant No.	Name of the Department	Budget Provision (B.E)	Expenditure during March 2017	Expenditure during Last Quarter 2016-17	Percentage of expenditure during March 2017	Percentage of expenditure during last quarter
1.	7	Works	4,532.62	993.82	1,727.28	21.93	38.11
2.	10	School and Mass Education	11,237.85	1,277.56	2,625.00	11.37	23.36
3.	11	Schedule Tribes and Schedule Caste Development, Minorities and Backward Classes Welfare	2,837.12	515.29	1,311.31	18.16	46.22
4.	12	Health and Family Welfare	4,793.97	652.48	1,491.72	13.61	31.12
5.	13	Housing and Urban Development	3,364.10	618.27	994.88	18.38	29.57
6.	17	Panchayati Raj	8,467.95	904.54	1,134.17	10.68	13.39
7.	19	Industries	93.27	31.49	41.44	33.76	44.43
8.	20	Water Resources	7,261.57	1,208.26	2,478.72	16.64	34.13
9.	22	Forest and Environment	605.42	88.35	211.62	14.59	34.95
10.	23	Agriculture and Farmer's Empowerment	3,646.41	498.55	943.22	13.67	25.87
11.	28	Rural Development	6,492.36	1,245.37	2,484.28	19.18	38.26
12.	30	Energy	2,801.12	381.67	1,223.88	13.63	43.69
13.	31	Handlooms, Textiles and Handicrafts	218.82	35.60	51.22	16.27	23.41
14.	33	Fisheries and Animal Resources Development	683.49	79.05	171.58	11.57	25.10
15.	36	Women and Child Development	2,788.10	407.36	722.51	14.61	25.91
16.	38	Higher Education	2,197.50	340.03	707.26	15.47	32.18
17.	39	Skill Development and Technical Education	631.12	78.41	177.60	12.42	28.14
18.	40	Micro, Small and Medium Enterprises	111.69	21.21	39.26	18.99	35.15
19.	41	Social Security & Empowerment of Persons with Disability	1,907.05	112.80	588.75	5.91	30.87



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