

## Appendix-1.1 (Refer Page 1)

### A brief profile of Odisha

A. General Data					
Particulars					Figures
1	Area				155707 Sq. Km
2	Population				
	a.	As per 2001 Census			3.68 crore
	b.	As per 2011 Census			4.20 crore
3	Density of Population <sup>1</sup> (as per 2011 Census). (All India Density = 382 persons per Sq. Km )				270 persons per Sq. Km
4	Population below poverty line <sup>2</sup> (BPL) (All India Average= 29.5 per cent)				45.9 per cent
5	Literacy ( as per 2011 Census) (All India Average = 73.0 per cent )				72.87 per cent
6	Infant mortality <sup>3</sup> (per 1000 live births). (All India Average = 40 per 1000 live births )				51
7	Life Expectancy at birth <sup>4</sup> . (All India Average =67.5 years)				64.8 years
8	Gini-Coefficient <sup>5</sup>				
	a.	Rural. (All India= 0.29)			0.26
	b.	Urban. (All India= 0.38)			0.39
9	Gross State Domestic Product (GSDP) 2014-15 at current price				₹ 310810 crore
10	Per Capita GSDP CAGR (2005-06 to 2014-15)		Odisha	14.45	
			Other General Category States	13.86	
11	GSDP CAGR (2005-06 to 2014-15) <sup>6</sup>		Odisha	15.48	
			Other General Category States	15.44	
12	Population Growth <sup>7</sup> (2005-06 to 2014-15)		Odisha	8.45	
			Other General Category States	12.76	
B. Financial Data					
Particulars					
CAGR		2005-06 to 2013-14		2013-14 to 2014-15	
		General Category States	Odisha	General Category States	Odisha
		(In per cent)			
a.	of Revenue Receipts.	15.76	16.85	16.10	16.45
b.	of Own Tax Revenue.	15.32	16.43	10.51	17.38
c.	of Non Tax Revenue.	13.53	23.66	10.07	-3.68
d.	of Total Expenditure.	15.23	17.61	19.32	16.22
e.	of Capital Expenditure.	14.61	28.58	21.87	42.79
f.	of Revenue Expenditure on Education.	17.10	17.22	14.55	18.84
g.	of Revenue Expenditure on Health.	16.20	18.99	28.73	53.01
h.	of Salary and Wages.	15.23	12.95	11.75	17.25
i.	of Pension.	18.70	20.46	12.43	8.12

*Gini-coefficient is a measure of inequality of income among the population. Value rate is from zero to one, closer zero inequality is less: closer to one inequality is higher*

<sup>1</sup> Census Info India 2011 Final Population Totals

<sup>2</sup> Report of the Expert Group(Rangarajan) to Review the methodology for Measurement of Poverty, Planning Commission (June 2014)

<sup>3</sup> SRS Bulletin, September 2014

<sup>4</sup> Economic Survey for 2014-15

<sup>5</sup> Planning Commission data for 2009-2010

<sup>6</sup> Directorate of Economics and Statistics

<sup>7</sup> Projected Total Population 2001-2026 by Census India

**APPENDIX - 1.2**  
(Refer paragraph 1.1 at page 2)

**Structure and Form of Government Accounts**

***Part A: Structure and Form of Government Accounts***

**Structure of Government Account:** The accounts of the State Government are kept in three parts (i) Consolidated Fund, (ii) Contingency Fund and (iii) Public Account.

**Part I: Consolidated Fund:** All revenues received by the State Government, all loans raised by issue of treasury bills, internal and external loans and all moneys received by the Government in repayment of loans shall form one consolidated fund entitled 'The Consolidated Fund of State' established under Article 266(1) of the Constitution of India.

**Part II: Contingency Fund:** Contingency Fund of the State established under Article 267(2) of the Constitution is in the nature of an imprest placed at the disposal of the Governor to enable him to make advances to meet urgent unforeseen expenditure, pending authorisation by the Legislature. Approval of the Legislature for such expenditure and for withdrawal of an equivalent amount from the Consolidated Fund is subsequently obtained, whereupon the advances from the Contingency Fund are recouped to the Fund.

**Part III: Public Account:** Receipts and disbursements in respect of certain transactions such as small savings, provident funds, reserve funds, deposits, suspense, remittances etc. which do not form part of the Consolidated Fund, are kept in the Public Account set up under Article 266(2) of the Constitution and are not subject to vote by the State Legislature.

***PART B: Layout of Finance Accounts***

Statement No.	About
<b><i>Volume - I</i></b>	
1	<i>Statement of Financial Position</i>
2	<i>Statement of Receipts and Disbursements</i> <i>Annexure A. Cash Balances and Investment of Cash Balances</i>
3	<i>Statement of Receipts (Consolidated Fund)</i>
4	<i>Statement of Expenditure (Consolidated Fund)</i>
5	<i>Statement of Progressive Capital Expenditure</i>
6	<i>Statement of Borrowings and other Liabilities</i>
7	<i>Statement of Loans and Advances given by the Government</i>
8	<i>Statement of Investments of the Government</i>
9	<i>Statement of Guarantees given by the Government</i>
10	<i>Statement of Grants-in-Aid given by the Government</i>
11	<i>Statement of Voted and Charged Expenditure</i>
12	<i>Statement on Sources and Application of funds for expenditure other than revenue account</i>
13	<i>Summary of Balances under Consolidated Fund, Contingency Fund and Public Account</i>
<b><i>Volume - II</i></b>	
14	<i>Detailed Statement of Revenue and Capital Receipts by Minor heads</i>
15	<i>Detailed Statement of Revenue Expenditure by Minor heads</i>
16	<i>Detailed Statement of Capital Expenditure by Minor heads and Sub heads</i>
17	<i>Detailed Statement of Borrowings and Other Liabilities</i>
18	<i>Detailed Statement of Loans and Advances given by the State Government</i>
19	<i>Detailed Statement of Investments of the Government</i>
20	<i>Detailed Statement of Guarantees given by the Government</i>
21	<i>Detailed Statement on Contingency Fund and Other Public Account transactions</i>
22	<i>Detailed Statement on Investment of Earmarked Funds</i>

**APPENDIX – 1.3**  
(Refer paragraph 1.2 at page 2)

**Time Series data on the State Government Finances**

(₹ in crore)

	2010-11	2011-12	2012-13	2013-14	2014-15
<b>Part A. Receipts</b>					
<b>1. Revenue Receipts</b>	<b>33276</b>	<b>40267</b>	<b>43937</b>	<b>48947</b>	<b>56998</b>
(i) Tax Revenue	<b>11193(34)</b>	<b>13443 (34)</b>	<b>15034(34)</b>	<b>16892(35)</b>	<b>19828(35)</b>
Taxes on Agricultural Income	Nil	Nil	Nil	Nil	Nil
Taxes on Sales, Trade, etc	6807(61)	8197(61)	9685(64)	10729(64)	11817(60)
State Excise	1094(10)	1379(10)	1499(10)	1780(11)	2035(10)
Taxes on Vehicles	728(6)	788(6)	746(5)	860(5)	910(5)
Stamps and Registration fees	416(4)	498(4)	545(4)	606(4)	800(4)
Land Revenue	391(3)	522(4)	420(3)	431(3)	646(3)
Taxes on Goods and Passengers	1111(10)	1312(10)	1342(9)	1613(10)	1711(9)
Other Taxes	646(6)	747(5)	797(5)	873(5)	1909(10)
(ii) Non-Tax Revenue	<b>4780(14)</b>	<b>6443(16)</b>	<b>8078(18)</b>	<b>8379(17)</b>	<b>8071(14)</b>
(iii) State's share of Union taxes and duties	<b>10497(32)</b>	<b>12229(30)</b>	<b>13965(32)</b>	<b>15247(31)</b>	<b>16181(28)</b>
(iv) Grants in aid from Government of India *	<b>6806(20)</b>	<b>8152(20)</b>	<b>6860(16)</b>	<b>8429(17)</b>	<b>12918(23)</b>
<b>2. Miscellaneous Capital Receipts</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>0.03</b>	<b>Nil</b>
<b>3. Recoveries of Loans and Advances</b>	<b>34</b>	<b>132</b>	<b>142</b>	<b>257</b>	<b>92</b>
<b>4. Total Revenue and Non debt capital receipts (1+2+3)</b>	<b>33310</b>	<b>40399</b>	<b>44079</b>	<b>49204</b>	<b>57090</b>
<b>5. Public Debt Receipts</b>	<b>2268</b>	<b>1354</b>	<b>1880</b>	<b>2290</b>	<b>7646</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	2042	1121	1436	1740	6035
Net transactions under Ways and Means Advances and Overdrafts	Nil	Nil	Nil	Nil	Nil
Loans and Advances from Government of India	226	233	444	550	529
<b>6. Total Receipts in the Consolidated Fund (4+5)</b>	<b>35578</b>	<b>41753</b>	<b>45959</b>	<b>51494</b>	<b>64736</b>
<b>7. Contingency Fund Receipts</b>	<b>199</b>	<b>375</b>	<b>16</b>	<b>--</b>	<b>150</b>
<b>8. Public Account Receipts</b>	<b>12779</b>	<b>15487</b>	<b>27545</b>	<b>32677</b>	<b>24801</b>
<b>9. Total Receipts of the State (6+7+8)</b>	<b>48556</b>	<b>57615</b>	<b>73520</b>	<b>84171</b>	<b>89687</b>
<b>Part B. Expenditure/Disbursement</b>					
<b>10. Revenue Expenditure</b>	<b>29368(86)</b>	<b>34660(87)</b>	<b>38238(87)</b>	<b>45618(85)</b>	<b>51136(82)</b>
Plan	7393(25)	9720(28)	11593(30)	15008(33)	18877(37)
Non-Plan	21975(75)	24940(72)	26645(70)	30610(67)	32259(63)
General Services (including interest payments)	9937(34)	10929(32)	12423(32)	13689(30)	14529(28)
Social Services	11922(41)	14338(41)	14977(39)	18722(41)	20964(41)
Economic Services	7077(24)	8732(25)	10196(27)	12315(27)	14826(29)
Grants-in-aid and contributions	432(1)	661(2)	642(2)	892(2)	817(2)
<b>11. Capital Expenditure</b>	<b>4285(13)</b>	<b>4496(11)</b>	<b>5622(13)</b>	<b>7756(14)</b>	<b>11075(18)</b>
Plan	4157(97)	4435(99)	5603(99)	7598(98)	11057(100)
Non-Plan	128(3)	61(1)	19(1)	158(2)	18
General Services	234(6)	258(6)	351(6)	470(6)	390(4)
Social Services	784(18)	657(14)	1205(22)	1725(22)	2288(21)
Economic Services	3267(76)	3581(80)	4066(72)	5561(72)	8397(76)

\* Excludes funds transferred directly to NGOs / VOs in the State.

	2010-11	2011-12	2012-13	2013-14	2014-15
<b>12. Disbursement of Loans and Advances</b>	<b>315(1)</b>	<b>621(2)</b>	<b>216(1)</b>	<b>463(1)</b>	<b>358(1)</b>
<b>13. Total Expenditure (10+11+12)</b>	<b>33968</b>	<b>39777</b>	<b>44076</b>	<b>53837</b>	<b>62569</b>
<b>14. Repayments of Public Debt</b>	<b>2084</b>	<b>2328</b>	<b>3180</b>	<b>2293</b>	<b>4111</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	1222	1781	2666	1775	2379
Net transactions under Ways and Means Advances and Overdraft	Nil	Nil	Nil	Nil	Nil
Loans and Advances from Government of India	862	547	514	518	650
<b>15. Appropriation to Contingency Fund</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>
<b>16. Total disbursement out of Consolidated Fund (13+14+15)</b>	<b>36052</b>	<b>42105</b>	<b>47256</b>	<b>56130</b>	<b>66680</b>
<b>17. Contingency Fund disbursements</b>	<b>375</b>	<b>3</b>	<b>--</b>	<b>150</b>	<b>Nil</b>
<b>18. Public Account disbursements</b>	<b>11408</b>	<b>14023</b>	<b>24886</b>	<b>31257</b>	<b>22511</b>
<b>19. Total disbursement by the State (16+17+18)</b>	<b>47835</b>	<b>56131</b>	<b>72142</b>	<b>87537</b>	<b>89191</b>
<b>Part C. Deficits</b>					
<b>20. Revenue Deficit (-)/Revenue Surplus (+) (1-10)</b>	<b>3908</b>	<b>5607</b>	<b>5699</b>	<b>3329</b>	<b>5862</b>
<b>21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)</b>	<b>(-)658</b>	<b>622</b>	<b>3</b>	<b>(-)4633</b>	<b>(-)5479</b>
<b>22. Primary Deficit(-)/Primary Surplus(+)( 21+23)</b>	<b>2403</b>	<b>3198</b>	<b>2810</b>	<b>(-)1745</b>	<b>(-)2669</b>
<b>Part D. Other data</b>					
<b>23. Interest Payments (included in revenue expenditure)</b>	<b>3061</b>	<b>2576</b>	<b>2807</b>	<b>2888</b>	<b>2810</b>
<b>24. Financial Assistance to local bodies etc.</b>	<b>9086</b>	<b>9065</b>	<b>7023</b>	<b>9495</b>	<b>13686</b>
<b>25. Ways and Means Advances/Overdraft availed (days)</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>3</b>
Ways and Means Advances availed (days)	Nil/Nil	Nil/Nil	Nil/Nil	Nil/Nil	3
Overdraft availed (days)	Nil/Nil	Nil/Nil	Nil/Nil	Nil/Nil	Nil/Nil
<b>26. Interest on Ways and Means Advances/ Overdraft</b>	<b>Nil/Nil</b>	<b>Nil/Nil</b>	<b>Nil/Nil</b>	<b>Nil/Nil</b>	<b>1</b>
<b>27. Gross State Domestic Product (GSDP)</b>	<b>197530</b>	<b>220589</b>	<b>251002</b>	<b>272980</b>	<b>310810</b>
<b>28. Outstanding Fiscal liabilities (year end)</b>	<b>42191</b>	<b>42467</b>	<b>43344</b>	<b>44714</b>	<b>50493</b>
<b>29. Outstanding guarantees (year end) (including interest)</b>	<b>2066</b>	<b>2510</b>	<b>2251</b>	<b>1705</b>	<b>1672</b>
<b>30. Maximum amount guaranteed (year end)</b>	<b>9789</b>	<b>10579</b>	<b>10579</b>	<b>10625</b>	<b>10886</b>
<b>31. Number of incomplete projects</b>	<b>68</b>	<b>150</b>	<b>151</b>	<b>190</b>	<b>206</b>
<b>32. Capital blocked in incomplete projects</b>	<b>227</b>	<b>352</b>	<b>347</b>	<b>874</b>	<b>1073</b>
<b>Part E: Fiscal Health Indicators</b>					
<b>I Resource Mobilisation</b>					
Own Tax Revenue/GSDP	5.67	6.09	5.99	6.19	6.38
Own Non-Tax Revenue/GSDP	2.42	2.92	3.22	3.07	2.60
Central Transfers/GSDP	5.31	5.54	5.56	5.59	5.21
<b>II Expenditure Management</b>					
Total Expenditure/GSDP	17.20	18.03	17.56	19.72	20.13
Total Expenditure/Revenue Receipts	102.08	98.78	100.32	109.99	109.77
Revenue Expenditure/Total Expenditure	86.46	87.14	86.75	84.73	81.73

	2010-11	2011-12	2012-13	2013-14	2014-15
Expenditure on Social Services/Total Expenditure	37.41	37.70	36.71	37.98	37.16
Expenditure on Economic Services/Total Expenditure	30.45	30.96	32.36	33.20	37.12
Capital Expenditure/Total Expenditure	12.61	11.30	12.76	14.41	17.70
Capital Expenditure on Social and Economic Services/Total Expenditure.	11.93	10.65	11.96	13.53	17.08
<b>III Management of Fiscal Imbalances</b>					
Revenue Deficit (Surplus)/GSDP	1.98	2.54	2.27	1.22	1.89
Fiscal Deficit/GSDP	(-)0.33	0.28	0.00	(-)1.70	(-)1.76
Primary Deficit (Surplus) /GSDP	1.22	1.45	1.12	(-)0.64	(-)0.86
<b>IV Management of Fiscal Liabilities</b>					
Fiscal Liabilities/GSDP	21.36	19.25	17.27	16.38	16.25
Fiscal Liabilities/RR	126.79	105.46	98.65	91.35	88.59
<b>V Other Fiscal Health Indicators</b>					
Return on Investment	4.64	9.84	19.04	13.67	30.71
Balance from Current Revenue (₹ in crore)	6606	9946	12437	12637	18493
Financial Assets/Liabilities	0.95	1.07	1.19	1.25	1.32

**APPENDIX – 1.4**  
(Refer paragraph 1.2 at page 2)

**Abstract of receipts and disbursements for the year 2014-15**

(₹ in crore)

2013-14	Receipts	2014-15	2013-14	Disbursements	Non-Plan	Plan	2014-15
<b>Section A: Revenue</b>							
48946.85	<b>I.Revenue Receipts</b>	56997.88	45617.75	<b>I.Revenue Expenditure-</b>	32258.65	18877.09	51135.74
16891.59	-Tax Revenue	19828.30	13689.41	General Services	14353.53	175.33	14528.86
--	--	--	18721.55	Social Services-	10482.68	10481.45	20964.13
8378.60	-Non-Tax Revenue	8070.87	8282.37	-Education, Sports, Art and Culture	6361.64	3460.41	9822.05
--	--	--	1812.58	-Health and Family Welfare	1479.10	1294.43	2773.53
15247.24	-State's Share of Union Taxes	16181.22	1585.14	-Water Supply, Sanitation, Housing and Urban Development	779.94	1112.58	1892.51
--	--	--	52.30	-Information and Broadcasting	37.18	4.76	41.94
2729.19	-Non-Plan Grants	1929.34	1330.15	-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	684.17	745.17	1429.34
3429.46	-Grants for State Plan Schemes	10886.18	146.95	-Labour and Labour Welfare	57.11	205.05	262.16
--	--	--	5416.56	-Social Welfare and Nutrition	993.21	3617.68	4610.89
2270.77	-Grants for Central and Centrally Sponsored Plan Schemes	101.98	95.50	-Others	90.33	41.36	131.69
--	--	--	12314.59	Economic Services-	6605.07	8220.31	14825.38
--	--	--	4701.12	-Agriculture and Allied Activities	2587.97	3025.49	5613.46
--	--	--	2983.63	-Rural Development	1030.92	3415.33	4446.25
--	--	--	--	-Special Areas Programmes	--	--	--
--	--	--	1397.05	-Irrigation and Flood Control	988.03	388.37	1376.40
--	--	--	22.35	-Energy	8.58	36.38	44.96
--	--	--	305.70	-Industry and Minerals	112.49	262.24	374.73
--	--	--	1704.77	-Transport	1739.19	156.35	1895.54
--	--	--	65.86	-Science, Technology and Environment	15.77	38.32	54.09
--	--	--	1134.11	-General Economic Services	122.12	897.82	1019.94
--	--	--	892.20	Grants-in-aid and Contributions-	817.37	--	817.37
--	<b>II. Revenue deficit carried over to</b>	--	<b>3329.10</b>	<b>II. Revenue Surplus carried over</b>	--	--	<b>5862.14</b>
<b>Section B : Capital</b>							
12867.19	<b>III. Opening Cash balance including Permanent Advances and Cash Balance Investment</b>	9510.30	--	<b>III. Opening Overdraft from Reserve Bank of India</b>	--	--	--

2013-14	Receipts	2014-15	2013-14	Disbursements	Non-Plan	Plan	2014-15
<b>0.03</b>	<b>IV. Miscellaneous Capital Receipts</b>	--	<b>7756.40</b>	<b>IV. Capital Outlay-</b>	<b>17.98</b>	<b>11056.65</b>	<b>11074.63</b>
--	--	--	469.88	General Services-	11.30	378.50	389.80
--	--	--	1724.79	Social Services-	3.70	2284.69	2288.39
--	--	--	155.16	-Education, Sports, Art and Culture	--	--	--
--	--	--	144.35	-Health and Family Welfare	--	413.78	413.78
--	--	--	774.88	-Water Supply, Sanitation, Housing and Urban Development	3.70	835.09	838.79
--	--	--	--	-Information and Broadcasting	--	--	--
--	--	--	420.26	-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	--	436.02	436.02
--	--	--	195.37	-Social Welfare and Nutrition	--	143.99	143.99
--	--	--	--	-Others	--	94.91	94.91
--	--	--	5561.73	Economic Services-	--	--	--
--	--	--	161.33	-Agriculture and Allied Activities	--	141.55	141.55
--	--	--	--	-Rural Development	--	--	--
--	--	--	148.50	-Special Areas Programmes	--	148.50	148.50
--	--	--	2213.22	-Irrigation and Flood Control	--	2850.79	2850.79
--	--	--	774.07	-Energy	--	596.50	596.50
--	--	--	7.68	-Industry and Minerals	(-)2.95	--	(-)2.95
--	--	--	2203.07	-Transport	5.85	4552.45	4558.30
--	--	--	53.86	-General Economic Services	0.08	103.67	103.75
<b>257.18</b>	<b>V. Recoveries of Loans and Advances-</b>	<b>91.87</b>	<b>463.55</b>	<b>V. Loans and Advances disbursed-</b>	--	--	<b>358.00</b>
0.21	-From Power Projects	--	358.56	-For Power Projects	--	130.42	130.42
57.33	-From Government Servants	66.08	99.23	-To Government Servants	90.40	--	90.40
199.64	-From Others	25.79	5.76	-To Others	--	137.18	137.18
<b>3329.10</b>	<b>VI. Revenue Surplus brought down</b>	<b>5862.14</b>	--	<b>VI. Revenue Deficit brought down</b>	--	--	--
<b>2290.25</b>	<b>VII. Public Debt Receipts-</b>	<b>7645.63</b>	<b>2293.22</b>	<b>VII. Repayment of Public Debt-</b>	--	--	<b>4111.45</b>
--	-External debt	--	--	-External debt	--	--	--
1739.65	-Internal debt other than Ways and Means Advances and Overdrafts	6034.48	--	-Internal Debt other than Ways and Means Advances and Overdrafts	--	--	2379.44
--	Net transactions under Ways and Means Advances	--	--	- Net transactions under Ways and Means Advances	--	--	--
--	- Net transactions under Overdraft	--	--	-Net transactions under Overdraft	--	--	--
550.60	-Loans and Advances from Central Government	529.10	--	-Repayment of Loans and Advances to Central Government	--	--	649.98
--	<b>VIII. Appropriation to Contingency Fund</b>	--	--	<b>VIII. Appropriation to Contingency Fund</b>	--	--	--

*Appendices*

2013-14	Receipts	2014-15	2013-14	Disbursements	Non-Plan	Plan	2014-15
--	<b>IX</b> .Amount transferred to Contingency Fund	<b>150.00</b>	<b>150.00</b>	<b>IX. Expenditure from Contingency Fund</b>	--	--	--
<b>32677.32</b>	<b>X. Public Account Receipts-</b>	<b>24800.68</b>	<b>31256.60</b>	<b>X. Public Account Disbursements-</b>	--	--	<b>22511.41</b>
3332.33	-Small Savings and Provident Funds	3470.60	2643.27	-Small Savings and Provident Funds	--	--	2397.81
1760.46	-Reserve Funds	658.35	1890.21	-Reserve Funds	--	--	401.11
10224.62	-Suspense and Miscellaneous	209.85	10204.48	-Suspense and Miscellaneous	--	--	167.63
10341.10	-Remittance	13619.78	10312.44	-Remittances	--	--	13617.51
7018.81	-Deposits and Advances	6842.11	6206.20	-Deposits and Advances	--	--	5927.35
--	<b>XI. Closing Overdraft from Reserve Bank of India</b>	--	--	<b>XI. Cash Balance at end-</b>	--	--	<b>9996.13</b>
--	--	--	--	Cash in Treasuries and Local Remittances	--	--	--
--	--	--	--	Deposits with Reserve Bank	--	--	578.65
--	--	--	--	Departmental Cash Balance including permanent Advances	--	--	21.37
--	--	--	--	Cash Balance Investment	--	--	9393.55
<b>100367.92</b>	<b>Total</b>	<b>105049.50</b>	<b>100367.92</b>	<b>Total</b>			<b>105049.50</b>

**APPENDIX – 1.5**  
(Refer paragraph 1.4.3 at page 13)

**Loss of Thirteenth Finance Commission Grant amounting to ₹ 2228.91 crore**

(₹ in crore)

Sl. No.	Name of the scheme	Implementing Department	Grant recommended	Grant released	Grant Not released
1	Grant for PRIs (Performance )	Panchayati Raj	897.00	63.80	833.20
2	Grant for ULBs (Performance )	Housing and Urban Development	171.70	21.41	150.29
3	Grant for Special area (Performance)	(i)Panchayati Raj (ii)Housing and Urban Development	75.60	9.94	65.66
4	Elementary Education	School and Mass Education	1016.00	580.00	436.00
5	Grants for Forests	Forest and Environment	330.96	308.41	22.55
6	Water Sector	Water Resources	184.00	46.00	138.00
7	Grant for UID	Information and Technology	178.50	17.85	160.65
8	District Innovation Fund	General Administration	30.00	27.19	2.81
9	Employees and Pension database	(i)General Administration (ii)Finance	10.00	2.50	7.50
10	Eco restoration of Chilika lake	Forest and Environment	50.00	45.00	5.00
11	Construction of Anganwadi Centre	Women and Child Development	400.00	300.00	100.00
12	Upgradation of health infrastructure	Health and Family Welfare	350.00	262.50	87.50
13	Incentive grant for Energy sector	Energy	500.00	450.00	50.00
14	Police Training	Home	70.00	52.50	17.50
15	Upgradation of Jail	Home	100.00	75.00	25.00
16	Fire Service	Home	150.00	135.00	15.00
17	Preservation of Monuments and Buddhist heritage	Culture	65.00	58.50	6.50
18	Establishment of Market yards	Co-operation	60.00	45.00	15.00
19	Delivery of justice.	(i) Home (ii) Law (iii) Works	193.60	102.85	90.75
<b>Total</b>			<b>4832.36</b>	<b>2603.45</b>	<b>2228.91</b>

**APPENDIX – 1.6**  
(Refer paragraph 1.8.3 at page 26)

**Statement of outcome budget during the financial year 2014-15**

**Fisheries and Animal Resources Development Department**

(₹ in lakh)

Sl. No.	Name of the Scheme	FINANCIAL			PHYSICAL		
		Financial Outlay for 2014-15	Financial Achievement	Shortfall	Physical Target	Physical Achievement	Shortfall
1	Interest Subvention on Short Term Credit Support to Fish Farmers.	31121	31121 (100%)	Nil	2000	94 (5%)	1906 (95%)
2	Interest Subvention on Long term Credit Support to Fish Farmers.	45184	45184 (100%)	Nil	2000	1531 (77%)	469 (23%)
3	Empowering Fishermen through Mobile Advisory Services and Establishment of Toll free Call Center for Fishermen Extension Services	46000	46000 (100%)	Nil	100000	65000 (65%)	35000 (35%)

**Panchayati Raj Department**

(₹ in lakh)

Sl. No.	Name of the Scheme	FINANCIAL			PHYSICAL		
		Financial Outlay	Financial Achievement	Shortfall	Physical Target	Physical Achievement	Shortfall
1	Mo Kudia	33010	33010 (100%)	Nil	46675	8166 (17%)	38509 (83%)
2	GGY	22500	22500 (100%)	Nil	11588	8908 (77%)	2680 (23%)
3	BRGF	39683	17946 (45%)	21737 (55%)	10944	9036 (83%)	1908 (17%)
4	C.C.Road	49856	49856 (100%)	Nil	21556	17974 (83%)	3582 (17%)
5	IAY	116924	88695 (76%)	28229 (24%)	152966	59739 (39%)	93227 (61%)
6	Construction of Non-Residential Building	1000	1000 (100%)	Nil	98	12 (12%)	86 (88%)
7	MGNREGS	188412	103530 (55%)	84882 (45%)	633.13	534.79 (84%)	98.34 (16%)
8	NRLM	32782	13591 (41%)	19191 (59%)	57237	5132 (9%)	52105 (91%)
9	RGSKY	15000	4389 (29%)	10611 (71%)	157	12 (8%)	145 (92%)

**Rural Development Department**

(₹ in lakh)

Sl. No.	Name of the Scheme	FINANCIAL			PHYSICAL		
		Financial Outlay	Financial Achievement	Shortfall	Physical Target	Physical Achievement	Shortfall
1	Works PWS Schemes	6000	5125 (85%)	875 (15%)	669	47 (7%)	622 (93%)
2	Construction of Office Building	500	269 (54%)	231 (46%)	44	19 (43%)	25 (57%)
3	Construction of Residential Building	600	560 (93%)	40 (7%)	63	28 (44%)	35 (56%)

**Water Resources Department**

(₹ in lakh)

Sl. No.	Name of the Scheme	FINANCIAL			PHYSICAL		
		Financial Target	Financial Achievement	Shortfall	Physical Target	Physical Achievement	Shortfall
1	Accelerated Irrigation Benefit Programme (AIBP)	117616	63371 (54%)	54245 (46%)	27200	2930 (11%)	24270 (89%)
2	Rural Infrastructure Development Fund (RIDF)	23100	12168 (53%)	10932 (47%)	9038	1680 (19%)	7358 (81%)
3	Biju Krushak Vikash Yojana (BKVY)	20300	2300 (11%)	18000 (89%)	23200	8884 (38%)	14316 (62%)

**APPENDIX – 1.7**  
(Refer paragraph 1.10.1 at page 34)

**Summarised financial position of the Government of Odisha as on 31 March 2015**

(₹ in crore)

As on 31 March 2014			As on 31 March 2015
	<b>Liabilities</b>		
<b>16072.87</b>	<b>Internal Debt -</b>		<b>19727.92</b>
2921.09	Market Loans bearing interest	4564.76	
0.09	Market Loans not bearing interest	0.09	
2.65	Loans from Life Insurance Corporation of India	1.01	
13149.04	Loans from other Institutions	15162.06	
--	Ways and Means Advances	--	
--	Overdrafts from Reserve Bank of India	--	
<b>7241.55</b>	<b>Loans and Advances from Central Government -</b>		<b>7120.67</b>
48.03	Pre 1984-85 Loans	0.56	
26.14	Non-Plan Loans	24.14	
7167.38	Loans for State Plan Schemes	7095.98	
--	Loans for Central Plan Schemes	--	
--	Loans for Centrally Sponsored Plan Schemes	--	
<b>400.00</b>	<b>Contingency Fund</b>	--	
<b>15352.52</b>	<b>Small Savings, Provident Funds, etc.</b>		<b>16425.31</b>
<b>5974.81</b>	<b>Deposits</b>		<b>6890.16</b>
<b>5595.04</b>	<b>Reserve Funds Advances</b>		<b>5852.28</b>
<b>57.11</b>	<b>Suspense and Miscellaneous Balances</b>		<b>99.22</b>
<b>21.40</b>	<b>Remittance Balances</b>		<b>23.67</b>
<b>698.15</b>	<b>Miscellaneous Capital Receipts</b>		<b>698.15</b>
<b>12630.93</b>	<b>Cumulative excess of receipts over expenditure</b>		<b>18493.22</b>
<b>64044.38</b>	<b>Total</b>		<b>75730.60</b>
	<b>Assets</b>		
<b>50202.42</b>	<b>Gross Capital Outlay on Fixed Assets -</b>		<b>61277.11</b>
3308.80	Investments in shares of Companies, Corporations, etc.	3504.87	
46893.62	Other Capital Outlay	57772.24	
<b>4183.06</b>	<b>Loans and Advances -</b>		<b>4449.19</b>
2849.13	Loans for Power Projects	2979.55	
996.62	Other Development Loans	1100.27	
337.31	Loans to Government servants and Miscellaneous loans	369.37	

As on 31 March 2014			As on 31 March 2015
	<b>Assets</b>		
<b>10.13</b>	<b>Advances</b>		<b>10.73</b>
--	<b>Remittance Balances</b>		--
--	<b>Suspense and Miscellaneous Balances</b>		--
<b>9498.77</b>	<b>Cash -</b>		<b>9993.57</b>
--	Cash in Treasuries and Local Remittances		--
26.87	Deposits with Reserve Bank	578.65	
21.88	Departmental Cash Balance including Permanent Advances	21.37	
**	Security Deposits		--
5523.00	Investment of Earmarked Funds	5523.00	
3927.02	Cash Balance Investments	3870.55	
--	<b>Deficit on Government Account -</b>	--	
--	(i) Less Revenue Surplus of the current year	--	
150.00	(ii) Appropriation to Contingency Fund	--	
--	Accumulated deficit at the beginning of the year	--	
<b>64044.38</b>	<b>Total</b>		<b>75730.60</b>

\*\* Included under Suspense and Miscellaneous

**Note: Closing balance of the contingency fund has been taken under liabilities**

Explanatory Notes for Appendices 1.3 and 1.4

The abridged accounts in the foregoing statements have to be read with comments and explanations in the Finance Accounts. Government accounts being mainly on cash basis, the deficit on Government account, as shown in Appendix 1.4, indicates the position on cash basis, as opposed to accrual basis in commercial accounting. Consequently, items payable or receivable or items like depreciation or variation in stock figures, etc., do not figure in the accounts. Suspense and Miscellaneous balances include cheques issued but not paid, payments made on behalf of the State and other pending settlements, etc. There was a difference of ₹ 63.21 crore (Net Debit) between the figure reflected in the Accounts ₹ 578.65 crore (Net Debit) and that intimated by the Reserve Bank of India ₹ 515.45 crore (Net Credit) relating to deposits with Reserve Bank of India included in the Cash Balance. After reconciliation and adjustment the difference to the extent ₹ 61.18 crore (Net Debit) remains to be reconciled (May-2015).

**APPENDIX – 1.8**  
(Refer paragraph 1.13 at page 45)

**Status of Public Private Partnership Projects in Odisha as on 31 March 2015**

**COMPLETED PPP PROJECTS**

Sl. No.	Name of Project	PPP Type	Status	Remarks
<b>Sector: Urban Development</b>				
1	Market-cum-Residential Complex at Bhubaneswar	DBT	Operational	--
2	Commercial Shopping Complex at Bhubaneswar	DBOO	Operational	--
3	A.C. Market Complex at Bhubaneswar	DBOT	Operational	--
4	City Bus Service for larger Sambalpur region	O&M	Operational	--
<b>Sector: Health</b>				
5	Magnetic radio imaging centre at SCB Medical College	BOT	Operational	M/s. Kolkata Imaging Institute is the concessionaire.
6-14	Management of nine (09) primary health care centres in Keonjhar (1), Cuttack (3), Kendrapara (2) and Balasore (3)	O&M	Operational	Service level standards are defined. Costs were borne out of CSR funds by corporate.
15	Odisha Emergency Medical Ambulance Service (a) 108 Service (b) 102 Service (for pregnant women and sick infants under JSSK)	O&M	Operational	M/s. Zigitsa is the concessionaire.
<b>Sector: Finance &amp; Revenue Related</b>				
16	e-registration System (e-dharani)	O&M	Operational	--
<b>Sector: Transport</b>				
17	Minor Port at Dhamara	BOOST	Operational	M/s DPCL is the concessionaire
18	Minor brownfield port at Gopalpur	BOOST	Operational	M/s GPL is the concessionaire. Phase-I is operational. Land acquisition for Phase-II is under way.
19	Driving Training Institute at Chhatia	O&M	Operational	Under Central Government Scheme. M/s Ashok Leyland is the concessionaire.
<b>Sector: Industrial Infrastructure</b>				
20	Up-gradation of common infrastructure in Kalinganagar Industrial Complex	Beneficiary Participation	Operational	Under the IIUS Scheme.
21	Up-gradation of common infrastructure in plastics and polymers park in Balasore	Beneficiary Participation	Operational	Under the IIUS Scheme.
<b>Sector: Roads</b>				
22	29 km Palaspanga-Bameberi Expressway	Beneficiary Participation	Operational	M/s KIDCO is the concessionaire
<b>Sector: Tourism</b>				
23	Heritage hotel at Mahodadhinivas	DBOT	Operational	--
24	Eco camp at Ramchandi	DBOT	Operational	--

Sl. No.	Name of Project	PPP Type	Status	Remarks
25-27	Three (03) South Indian restaurants at Konark, Cuttack & Satapada	Lease & Transfer	Operational	--
<b>Sector: Education</b>				
28-41	Up-gradation of 14 numbers of Industrial Training Institutes at Puri, Cuttack, Umakote, Chhatrapur, Barbil, Baripada, Takatpur, Dhenkanal, Malkangiri, Boudh, Baragarh, Anandapur, Khariar and Bolangir	BOO	Operational	Under Central Government Scheme.
<b>Total – 41 Projects</b>				

**PPP PROJECTS IN PIPELINE UNDER IMPLEMENTATION**

Sl. No.	Name of Project	PPP Type	Status	Remarks
<b>Sector: Urban Development</b>				
1	Integrated Residential complex at Ranasinghpur	DBOT	Construction	--
2	Integrated Residential complex at Patrapada	DBOT	Construction	--
3	Integrated Commercial Complex at Gadakana	BOT	Construction	--
4	Development of Foot Over Bridges at Master Canteen, Rama Devi College and Jaydev Vihar	DBOT	Construction	--
5	Municipal Solid Waste Management Facility for Berhampur	DBOT	Construction	M/s UPL is the concessionaire
6	Development of Regional Landfill and Municipal Solid Waste Processing Facility for Bhubaneswar and Cuttack + Waste to Energy	DBOT	Construction	M/s Essel Bhubaneswar MSW Ltd. Is the concessionaire
7	Energy efficient public street lighting project in Bhubaneswar	DBFOT	Construction	Consortium of M/s Saha Investments is the concessionaire
8	Bulk Water Supply project for IIT, NISER, Infocity-II and adjoining areas	BOOT	Conditions precedent period	Consortium of M/s MEIL is the concessionaire
<b>Sector: Transport</b>				
9	Minor port at Subarnarekha mouth (Kirtania)	BOOST	Construction	M/s CPDCL is the concessionaire
10	Minor port at Astaranga	BOOST	Construction	M/s Navayuga is the concessionaire
11-12	Two (02) bus terminals at Dhenkanal & Angul	DBFOT	Construction	
13	Haridaspur-Paradeep railway corridor	Beneficiary Participation	Construction	M/s HPRDCL is the concessionaire
14	Angul Sukinda Railway Corridor	Beneficiary Participation	Construction	M/s ASRL is the concessionaire
<b>Sector: Industrial Infrastructure</b>				
15	Infopark in Bhubaneswar	BOT	Construction	
16	Biotech Park in Bhubaneswar	BOT	Construction	M/s Bharat Biotech is the concessionaire
17	Mega Food Park in Rayagada district	Joint venture	Construction	Under the scheme of MoFPI, GoI.

Sl. No.	Name of Project	PPP Type	Status	Remarks
<b>Sector: Roads</b>				
18	4-laning of 165 km Sambalpur-Rourkela	BOT(Toll)	Conditions precedent period	M/s L&T is the concessionaire
<b>Sector: Tourism</b>				
19-26	Development of eight (08) tourism department properties	Renovate, augment, operate & transfer	Construction	--
27	Development of water sports facilities in selected water bodies at 15 locations	BOT	Construction	--
28	Development of houseboating facilities in selected water bodies at 15 locations	BOT	Construction	--
<b>Sector: Power Transmission</b>				
29	IB- Meramundali 400 KV D.C. line	BOT (Annuity)	Construction	M/s Sterlite is the concessionaire
<b>Total – 29 Projects</b>				

**PPP PROJECTS IN PIPELINE**

Sl. No.	Name of Project	PPP Type	Status	Remarks
<b>Sector: Urban Development</b>				
1	Municipal Solid waste management facility for Paradeep	DBOT	Pipeline	Bidding concluded
2	Municipal solid waste management facility for Sambalpur	DBOT	Pipeline	Rfp has been modified and re-bidding is to be done
3	Integrated Residential and commercial complex at Suango	DBOT	Pipeline	Selection of developer has been completed.
4	Integrated Residential and commercial complex at Ranasinghpur	DBOT	Pipeline	Selection of developer has been completed.
5	Integrated Residential and commercial Complex at Paikarapur	BOT	Pipeline	Selection of developer has been completed.
6	Integrated Residential and Commercial Complex at Shankarpur	BOT	Pipeline	Selection of developer has been completed.
<b>Sector: Energy</b>				
7	Roof-top solar project in Bhubaneswar and Cuttack		Pipeline	In principle approval has been accorded
<b>Total – 7 Projects</b>				
<b>Grand Total – 77 Projects (Odisha)</b>				

**APPENDIX – 2.1**  
(Refer paragraph 2.3.1 at page 51)

**Statement of various grants/appropriations where saving was more than ₹ 10 crore each and more than 20 per cent of the total provision during 2014-15**

(₹ in crore)

Sl. No.	Grant No	Name of the Grant/ Appropriation	Total Grant/ Appropriation	Actual Expenditure	Savings out of total Provision	Percentage of savings to total Provision
(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>Revenue (Charged)</b>						
1	2048	Appropriation for Reduction or Avoidance of Debt	500.00	0	500.00	100.00
2	2049	Interest Payments	4729.18	2810.27	1918.91	40.58
<b>Revenue (Voted)</b>						
3	3	Revenue and Disaster Management	3445.99	2198.52	1247.47	36.20
4	5	Finance	9010.13	6957.35	2052.78	22.78
5	8	Odisha Legislative Assembly	51.31	28.24	23.07	44.97
6	13	Housing and Urban Development	2279.93	1779.13	500.80	21.97
7	17	Panchayati Raj	6861.16	4796.24	2064.92	30.10
8	28	Rural Development	2381.11	1625.15	755.96	31.75
9	34	Co-operation	830.58	601.97	228.61	27.52
10	36	Women and Child Development	4522.53	3414.81	1107.72	24.49
11	37	Information Technology	138.45	95.34	43.11	31.14
<b>Capital (Voted)</b>						
12	10	School and Mass Education	111.04	29.40	81.64	73.52
13	11	Scheduled Tribes & Scheduled Castes Development and Minorities & Backward Classes Welfare	603.47	436.02	167.45	27.75
14	13	Housing and Urban Development	887.43	560.69	326.74	36.82
15	16	Planning and Co-ordination	225.24	156.59	68.65	30.48
16	28	Rural Development	3039.46	2213.83	825.63	27.16
17	30	Energy	1251.75	726.92	524.83	41.93
18	34	Co-operation	345.60	60.95	284.65	82.36
<b>Total</b>			<b>41214.36</b>	<b>28491.42</b>	<b>12722.94</b>	<b>30.87</b>

Source: Appropriation Accounts 2014-15, Government of Odisha.

**APPENDIX – 2.2**  
(Refer paragraphs 2.3.2 at page 55)

**List of Grants indicating persistent savings during 2010-15**

(₹ in crore)

Sl. No.	Number of the Grant and Name of the Department	Amount of savings				
		2010-11	2011-12	2012-13	2013-14	2014-15
<b>Revenue (Charged)</b>						
1	2049- Interest Payments	890.66 (23)	1470.90 (36)	1704.36 (38)	2119.64 (42)	1918.94 (41)
<b>Revenue (Voted)</b>						
2	1-Home	122.58 (7)	188.84 (10)	192.66 (9)	175.54 (7)	178.91 (6)
3	3-Revenue	702.40 (38)	701.91 (17)	1033.25 (55)	2633.53 (43)	1247.47 (36)
4	4-Law	32.99 (19)	31.26 (17)	36.58 (19)	22.31 (11)	24.04 (9)
5	5-Finance	1484.09 (26)	1061.41 (18)	1549.72 (22)	2754.72 (29)	2052.78 (23)
6	7-Works	14.25 (2)	52.15 (5)	26.24 (2)	31.18 (2)	84.54 (5)
7	8-Odisha Legislative Assembly	10.46 (36)	27.95 (46)	20.67 (45)	18.53 (39)	23.07 (45)
8	10-School and Mass Education	846.07 (16)	418.64 (8)	806.54 (12)	509.22 (7)	1414.78 (15)
9	11- ST, SC Dev. and Minorities & Backward Classes Welfare	83.40 (9)	79.25 (7)	168.51 (12)	263.10 (16)	373.64 (20)
10	12-Health and Family Welfare	341.03 (22)	180.54 (12)	201.73 (11)	303.30 (14)	651.88 (19)
11	13-Housing and Urban Development	105.82 (10)	212.74 (17)	100.91 (7)	87.89 (4)	500.80 (22)
12	16-Planning and Co-ordination	111.95 (24)	65.18 (5)	151.25 (13)	144.17 (12)	270.44 (23)
13	17-Panchayati Raj	38.95 (2)	190.20 (8)	437.70 (15)	436.05 (12)	2064.92 (30)
14	20-Water Resources	139.12 (15)	179.54 (17)	158.94 (13)	117.70 (8)	333.91 (19)
15	22-Forest and Environment	38.91 (10)	42.57 (11)	98.06 (17)	166.76 (22)	92.90 (13)
16	33-Fisheries and Animal Resources Development	60.79 (19)	55.43 (16)	77.76 (21)	54.08 (13)	77.11 (16)
17	36-Women and Child Development	369.05 (15)	273.32 (8)	236.48 (7)	249.75 (6)	1107.72 (24)
18	38-Higher Education	27.81 (2)	26.55 (2)	65.67 (5)	66.24 (4)	350.13 (16)
<b>Capital (Voted)</b>						
19	7-Works	186.92 (16)	234.87 (20)	102.04 (9)	59.92 (4)	47.15 (2)
20	20-Water Resources	453.47 (22)	457.77 (21)	254.06 (11)	529.08 (19)	558.12 (16)
21	28-Rural Development	33.97 (7)	119.75 (19)	63.84 (10)	32.85 (4)	825.63 (27)

**Source:** Appropriation Accounts for the respective years of Government of Odisha

**Note:** Figures in brackets represent percentage to total grants

**APPENDIX – 2.3**  
(Refer paragraph 2.3.5 at page 56)  
**Statement showing cases where supplementary provision**  
**(₹ 1 crore or more in each case) proved unnecessary during 2014-15**

(₹ in crore)

Sl. No.	Number and Name of the Grant	Original Provision	Actual expenditure	Savings out of Original provision	Supplementary provision
<b>A Revenue (Charged)</b>					
1	1-Home	55.68	46.94	8.74	2.23
<b>Total for (Charged)</b>		<b>55.68</b>	<b>46.94</b>	<b>8.74</b>	<b>2.23</b>
<b>A Revenue (Voted)</b>					
2	2-General Administration	146.99	135.72	11.27	7.03
3	3-Revenue and Disaster Management	3365.38	2198.52	1166.86	80.60
4	5-Finance	8710.14	6957.35	1752.79	300.00
5	7-Works	1659.68	1586.20	73.48	11.06
6	8-Legislative Assembly	49.17	28.24	20.93	2.15
7	10-School and Mass Education	9240.97	7857.24	1383.73	31.05
8	11- ST, SC Dev. and Minorities & Backward Classes Welfare	1855.15	1508.76	346.39	27.25
9	12-Health and Family Welfare	3392.37	2777.88	614.49	37.40
10	13-Housing and Urban Development	2169.30	1779.13	390.17	110.63
11	16-Planning and Co-ordination	1154.36	906.02	248.34	22.09
12	17-Panchayati Raj	6809.10	4796.24	2012.86	52.06
13	20-Water Resources	1705.01	1445.23	259.78	74.12
14	21-Transport	66.59	55.96	10.63	1.55
15	22-Forest and Environment	714.54	644.27	70.27	22.62
16	23-Agriculture	2598.58	2523.64	74.94	273.64
17	28-Rural Development	1695.48	1625.15	70.33	685.63
18	33-Fisheries and Animal Resources Development	439.33	399.28	40.05	37.06
19	34-Co-operation	827.35	601.97	225.38	3.23
20	38-Higher Education	2131.40	1804.61	326.79	23.34
21	39-Employment and Technical Education and Training	216.64	198.78	17.86	7.05
<b>Total for (Voted)</b>		<b>48947.53</b>	<b>39830.19</b>	<b>9117.34</b>	<b>1809.56</b>
<b>Total for Revenue</b>		<b>49003.21</b>	<b>39877.13</b>	<b>9126.08</b>	<b>1811.79</b>
<b>B Capital (Charged)</b>					
22	20-Water Resources	11.52	8.71	2.81	9.50
23	6004-Loans and Advances from Central Government	674.50	649.97	24.53	45.16
<b>Total for (Charged)</b>		<b>686.02</b>	<b>658.68</b>	<b>27.34</b>	<b>54.66</b>
<b>B Capital (Voted)</b>					
24	1-Home	380.66	315.02	65.64	13.74
25	11- ST, SC Dev. and Minorities & Backward Classes Welfare	601.15	436.02	165.13	2.33
26	12-Health and Family Welfare	530.00	444.00	86.00	5.00
27	13-Housing and Urban Development	867.06	560.69	306.37	20.37
28	20-Water Resources	3392.93	2846.72	546.21	11.91
29	28-Rural Development	2983.40	2213.83	769.57	56.06
30	33-Fisheries and Animal Resources Development	85.76	80.07	5.69	4.75
31	34-Co-operation	280.60	60.95	219.65	65.00
<b>Total for (Voted)</b>		<b>9121.56</b>	<b>6957.30</b>	<b>2164.26</b>	<b>179.16</b>
<b>Total for Capital</b>		<b>9807.58</b>	<b>7615.98</b>	<b>2191.60</b>	<b>233.82</b>
<b>Grand Total</b>		<b>58810.79</b>	<b>47493.11</b>	<b>11317.68</b>	<b>2045.61</b>

Source: Appropriation Accounts 2014-15, Government of Odisha.

**APPENDIX – 2.4**  
(Refer paragraph 2.3.5 at page 56)

**Statement showing cases where supplementary provision  
(₹ 1 crore or more in each case) proved excessive during 2014-15**

(₹ in crore)

Sl. No.	Number and Name of the Grant	Original Provision	Supplementary provision	Total Provision	Actual expenditure	Excess Supplementary provision
<b>Revenue (Voted)</b>						
1	01-Home	2781.54	241.78	3023.32	2844.41	178.91
2	09-Food Supplies and Consumer Welfare	1406.94	330.87	1737.81	1528.54	209.27
3	14-Labour and Employees State Insurance	144.49	84.56	229.05	196.99	32.06
4	19-Industries	18.86	22.02	40.88	38.35	2.53
5	29-Parliamentary Affairs	20.63	2.07	22.70	20.78	1.92
6	32-Tourism and Culture	109.99	18.35	128.34	124.10	4.24
<b>Total for Revenue</b>		<b>4482.45</b>	<b>699.65</b>	<b>5182.10</b>	<b>4753.17</b>	<b>428.93</b>
<b>Capital (Charged)</b>						
7	6003-Internal Debt of the State Government	2381.00	1430.00	3811.00	3461.48	349.52
<b>Capital (Voted)</b>						
8	2-General Administration	121.11	54.10	175.21	133.96	41.25
9	3-Revenue and Disaster Management	55.73	15.00	70.73	68.79	1.94
10	7-Works	2221.52	141.18	2362.70	2315.56	47.14
11	39- Employment and Technical Education and Training	297.33	110.00	407.33	328.70	78.63
<b>Total for Capital</b>		<b>5076.69</b>	<b>1750.28</b>	<b>6826.97</b>	<b>6308.49</b>	<b>518.48</b>
<b>Grand Total</b>		<b>9559.14</b>	<b>2449.93</b>	<b>12009.07</b>	<b>11061.66</b>	<b>947.41</b>

Source: Appropriation Accounts 2014-15, Government of Odisha.

**APPENDIX – 2.5**  
(Refer paragraph 2.3.6 at page 56)

**Statement showing excess / unnecessary re-appropriation of funds during 2014-15**  
(₹ in crore)

Sl. No.	Grant No.	Description	Net Re-appropriation	Final Excess(+) / Saving( -)
1	1-Home	2055-NP-00-109-0321-District Organisation	14.77	-3.74
2	3-Revenue and Disaster Management	2245-SP-SS-02-114-2802-Subsidy	1.00	-1.00
3	5-Finance	2054-NP-00-095-0301-Directorate of Treasuries and Inspection	0.21	-2.73
4	7-Works	3054-NP-04-337-0865-Maintenance and Repair of Major District Roads and Other Roads under Chief Engg.(Roads & Buildings)	0.35	-1.08
5	7-Works	5054-SP-SS-03-337-1994-Odisha State Roads Project - Road Improvement Component(EAP)	-35.00	-10.82
6	7-Works	5054-SP-DS-04-796-2161-Rural Infrastructure Development Fund (RIDF)	11.16	-2.98
7	7-Works	5054-SP-DS-04-8002161-Rural Infrastructure Development Fund (RIDF)	15.00	-5.54
8	10-School and Mass Education	2202-SP-DS-02-109-1261- Secondary Schools	9.99	-9.52
9	12-Health and Family Welfare	4210-SP-DS-02-110-2213- Construction of Buildings of H & F W Deptt.	-32.85	-3.22
10	20-Water Resources	2701-NP-80-800-2895-Grants	-1.40	-1.03
11	20-Water Resources	2711-NP-01-800-1214- Rivers Embankment Maintenance	10.70	-1.85
12	20-Water Resources	4700-SP-SS-11-800-2160- Accelerated Irrigation Benefit Programme (AIBP)	8.00	-2.68
13	20-Water Resources	4700-SP-SS-19-800-2177- JBIC Assisted Rengali Irrigation Project (EAP)-Phase-II	2.05	-1.71
14	20-Water Resources	4702-SP-DS-00-789-2826- Canal Lining and System Rehabilitation Programme	-4.00	-3.09
15	20-Water Resources	4702-SP-DS-00-800-2535-Construction of Control Structure for Instream Storage Schemes-Check Dam	55.04	-1.55
16	36-Women and Child Development	2235-SP-DS-02-102-0731-Integrated Child Development Service Schemes	-30.99	-2.61
17	38-Higher Education	2202-SP-SS-03-112-2939-Rashtriya Uchchatar Shiksha Abhiyan (RUSA)	-47.10	-55.88
			<b>-23.07</b>	<b>-111.03</b>
18	7-Works	5054-SP-SS-04-800-1581-Works Executed from Central Road Fund	-9.83	1.12

Sl. No.	Grant No.	Description	Net Re-appropriation	Final Excess(+) / Saving(-)
19	7-Works	5054-SP-SS-04-800-2161-Rural Infrastructure Development Fund (RIDF)	-15.00	5.74
20	10- School and Mass Education	2202-NP-01-101-0538- General Primary Schools	57.54	1.55
21	10- School and Mass Education	2202-SP-DS-01-111-1928- Sarva Shiksha Abhiyan for Universalisation of Education	-75.84	6.07
22	10-School and Mass Education	2202-NP-02-109-1261- Secondary Schools	-151.04	9.24
23	11- ST, SC Dev. and Minorities & Backward Classes Welfare	2225-NP-80-800-0743- Integrated Tribal Development Projects - Estt. Charges	-0.02	3.57
24	12-Health and Family Welfare	4210-SP-SS-03-105-2213- Construction of Buildings of H & F W Deptt.	32.85	3.49
25	20-Water Resources	2700-NP-08-101-0851- Maintenance and Repair	-1.89	2.20
26	20-Water Resources	4700-SP-SS-14-789-2160- Accelerated Irrigation Benefit Programme (AIBP)	-0.60	1.66
27	20-Water Resources	4700-SP-SS-19-796-2177- JBIC Assisted Rengali Irrigation Project (EAP)-Phase-II	2.00	2.11
28	20-Water Resources	4701-SP-SS-58-796-2160- Accelerated Irrigation Benefit Programme (AIBP)	1.00	3.91
29	20-Water Resources	4702-SP-DS-00-796-2535-Construction of Control Structure for Instream Storage Schemes-Check Dam	7.79	1.43
30	20-Water Resources	4702-SP-DS-00-796-2826-Canal Lining and System Rehabilitation Programme	-2.00	1.71
31	28-Rural Development	5054-SP-SS-04-800-1230-Rural Roads	2.00	1.84
32	36-Women and Child Development	2235-SP-DS-02-796-0731-Integrated Child Development Service Schemes	-11.08	2.48
33	38-Higher Education	2202-NP-03-103-0549-Government General Colleges	-1.49	1.14
			<b>-165.61</b>	<b>49.26</b>

Source: Monthly Appropriation Reports, March 2015 (S), Government of Odisha.

## APPENDIX – 2.6

(Refer paragraph 2.3.8 at page 57)

Statement showing results of substantial surrenders made during the year 2014-15  
(₹ 10 crore or more in each case)

Sl. No.	Number and title of Grant	Name of the scheme (Head of Account)	Amount of Surrender (₹ in crore)	Percentage of Surrender	Reasons for Surrender
1	03-Revenue and Disaster Management	2245-NP-80-General-800-Other Expenditure-1183-Relief expenditure met from National Calamity Contingency Fund	200.00	100	Reason for the surrender of the entire provision has not been intimated to AG (A&E).
2	5-Finance	2075-NP-800-Other Expenditure-2897-Fund for Protection of Interests of Depositors	300.00	100	Entire provision was surrendered due to non-utilisation of Reserve Fund during the year.
3	10-School and Mass Education	2202-SP-DS-01-111-2551-ThFC Grants for Elementary Education	132.24	100	Entire provision was surrendered due to non-receipt of Central share.
4	10-School and Mass Education	2202-SP-DS-01-789-2551-ThFC Grants for Elementary Education	44.08	100	Entire provision was surrendered due to non-receipt of Central share.
5	10-School and Mass Education	2202-SP-DS-01-796-2551-ThFC Grants for Elementary Education	55.68	100	Entire provision was surrendered due to non-receipt of Central share.
6	10-School and Mass Education	2202-SP-DS-80-800-2915-Support for Educational Development including Teachers Training and Adult Education	28.97	100	Entire provision was surrendered due to non-receipt of Central share.
7	10-School and Mass Education	4202-SP-DS-01-600-2915-Support for Educational Development including Teachers Training and Adult Education	15.00	100	Entire provision was surrendered to meet additional requirement under other heads as per Supplementary Statement of Expenditure.
8	10-School and Mass Education	4202-SP-DS-01-796-2915-Support for Educational Development including Teachers Training and Adult Education	11.77	100	Entire provision was surrendered to meet additional requirement under other heads as per Supplementary Statement of Expenditure
9	11-Scheduled Tribes and Scheduled Castes Development and Minorities & Backward Classes Welfare	4225-SP-DS-01-277-0649-Hostels	32.00	100	Entire provision was surrendered due to non-receipt of Central share.
10	11-Scheduled Tribes and Scheduled Castes Development and Minorities & Backward Classes Welfare	4225-SP-DS-02-277-0047-Ashram Schools	69.16	100	Entire provision was surrendered due to non-receipt of Central share.

Sl. No.	Number and title of Grant	Name of the scheme (Head of Account)	Amount of Surrender (₹ in crore)	Percentage of Surrender	Reasons for Surrender
11	11-Scheduled Tribes and Scheduled Castes Development and Minorities & Backward Classes Welfare	4225-CP-DS-02-277-0649-Hostels	40.00	100	Entire provision was surrendered due to non-receipt of Central share.
12	12-Health and Family Welfare	2210-CP-DS-06-101-0957-National Malaria Eradication Programme	30.00	100	Entire provision was surrendered due to non-receipt of sanction order from Government of India.
13	13-Housing and Urban Development	2217-NP-05-191-2594-General Performance Grants to Local Bodies as recommended by Thirteenth Finance Commission	23.56	100	Entire provision was surrendered due to non-receipt of Central Assistance.
14	13-Housing and Urban Development	2217-NP-05-192-2594-General Performance Grants to Local Bodies as recommended by Thirteenth Finance Commission	22.76	100	Entire provision was surrendered due to non-release of Central Assistance.
15	13-Housing and Urban Development	2217-NP-05-193-2594-General Performance Grants to Local Bodies as recommended by Thirteenth Finance Commission	13.45	100	Entire provision was surrendered due to non-receipt of Grants from Government of India
16	16-Planning and Co-ordination	5475-SP-SS-800-2618-State Viability Gap Fund (VGF) Assistance for Infrastructure Development	50.00	100	Reason for the surrender of the entire provision has not been intimated to AG (A&E).
17	20-Water Resources	2700-NP-80-800-2587-Thirteenth Finance Commission Award for Water Sector Management	27.00	100	Entire provision was surrendered due to non-receipt of funds from Government of Odisha.
18	20-Water Resources	2701-NP-80-800-2587-Thirteenth Finance Commission Award for Water Sector Management	13.00	100	Entire provision was surrendered due to non-release of funds from Government of Odisha.
19	20-Water Resources	2705-SP-SS-001-0732-Implementation of Micro Irrigation System through Command Area Development Authority	24.50	100	Reason for the surrender of the entire provision has not been intimated to AG (A&E).
20	20-Water Resources	2705-SP-SS-796-0732-Implementation of Micro Irrigation System through Command Area Development Authority	18.50	100	Reason for the surrender of the entire provision has not been intimated to AG (A&E).
21	20-Water Resources	4700-SP-SS-11-796-2954-CAD & WM work in AIBP Projects	13.20	100	Entire provision was surrendered due to non-completion of Survey and Planning Works.
22	20-Water Resources	4700-SP-SS-15-800-2954-CAD & WM work in AIBP Projects	13.92	100	Reason for the surrender of the entire provision has not been intimated to AG (A&E).

Sl. No.	Number and title of Grant	Name of the scheme (Head of Account)	Amount of Surrender (₹ in crore)	Percentage of Surrender	Reasons for Surrender
23	22-Forest and Environment	3435-CP-SS-03-102-2693-Climate Change Action Plan	10.00	100	Entire provision was surrendered due to non-release of funds by Government of India.
24	30-Energy	4801-SP-SS-05-190-1892-Construction of Smart Grid in OPTCL	15.00	100	Reason for the surrender of the entire provision has not been intimated to AG (A&E).
25	30-Energy	4801-SP-SS-05-190-1893-State Capital Region Improvement of Power System(SCRIP)	60.00	100	Reason for the surrender of the entire provision has not been intimated to AG (A&E).
26	30-Energy	4801-SP-SS-05-190-2962-Odisha Power Sector Improvement Project	23.01	100	Reason for the surrender of the entire provision has not been intimated to AG (A&E).
27	30-Energy	4801-SP-SS-05-789-0140-Reimbursement of Land Acquisition Estt. Cost	55.00	100	Reason for the surrender of the entire provision has not been intimated to AG (A&E).
28	30-Energy	4801-SP-SS-05-796-0140-Reimbursement of Land Acquisition Estt. Cost	60.50	100	Reason for the surrender of the entire provision has not been intimated to AG (A&E).
29	30-Energy	4801-SP-SS-05-800-0140-Reimbursement of Land Acquisition Estt. Cost	134.50	100	Reason for the surrender of the entire provision has not been intimated to AG (A&E).
30	30-Energy	4801-SP-SS-05-800-1893-State Capital Region Improvement of Power System(SCRIP)	40.00	100	Reason for the surrender of the entire provision has not been intimated to AG (A&E).
31	30-Energy	4801-SP-SS-05-800-2962-Odisha Power Sector Improvement Project	32.01	100	Reason for the surrender of the entire provision has not been intimated to AG (A&E).
32	30-Energy	6801-SP-SS-796-2612-CAPEX Programme for Development and Up-gradation of Distribution System	33.05	100	Entire provision was surrendered due to introduction of Cash Management System in the department.
33	34-Co-operation	4425-SP-DS-107-2875-Construction of Godown	70.00	100	Entire provision was surrendered due to non-construction of Godowns by the Executing Agency.
34	34-Co-operation	4425-SP-DS-789-2875-Construction of Godown	35.50	100	Entire provision was surrendered due to non-construction of Godowns by the Executing Agency.
35	34-Co-operation	4425-SP-DS-796-2875-Construction of Godown	44.50	100	Entire provision was surrendered due to non-construction of Godowns by the Executing Agency.
36	34-Co-operation	6425-SP-DS-789-0825-Loans and Advances	18.00	100	Entire provision was surrendered due to non-assessment of exact damage during Kharif-2014

Sl. No.	Number and title of Grant	Name of the scheme (Head of Account)	Amount of Surrender (₹ in crore)	Percentage of Surrender	Reasons for Surrender
37	34-Co-operation	6425-SP-DS-796-0825-Loans and Advances	25.00	100	Entire provision was surrendered due to non-assessment of exact damage during Kharif-2014.
38	36-Women and Child Development	2235-SP-SS-02-103-1606-Construction of Working Women's Hostel	11.20	100	Reason for the surrender of the entire provision has not been intimated to AG (A&E).
39	37-Information Technology	2852-SP-SS-07-202-2553-Thirteenth Finance Commission Grants for Incentivising issue of UID	35.70	100	Entire provision was surrendered due to non-finalisation of Modalities for Expenditure.
<b>Total</b>			<b>1881.76</b>	<b>100</b>	

**Source:** Appropriation Accounts 2014-15 and Monthly Appropriation Reports, March 2015(S)

**APPENDIX – 2.7**  
(Refer paragraph 2.3.9 at page 57)

**Statement showing surrender in excess of actual savings during 2014-15**  
**(₹ 1 crore or more)**

(₹ in crore)

Sl. No.	Number and Name of the Grant/ Appropriation	Total Grant/ Appropriation	Savings	Amount surrendered	Amount surrendered in excess
1	3-Revenue and Disaster Management (Revenue Voted)	3445.99	1247.47	1273.07	25.60
2	3-Revenue and Disaster Management (Capital Voted)	70.73	1.94	2.95	1.01
3	5-Finance (Revenue Voted)	9010.14	2052.78	2054.32	1.54
4	10-School and Mass Education (Revenue Voted)	9272.02	1414.78	1418.36	3.58
5	11-Scheduled Tribes and Scheduled Castes Development and Minorities & Backward Classes Welfare (Revenue Voted)	1882.40	373.64	377.77	4.13
6	13-Housing and Urban Development (Capital Voted)	887.43	326.74	331.85	5.11
7	17-Panchayati Raj (Revenue Voted)	6861.16	2064.92	2259.65	194.73
<b>Total</b>		<b>31429.87</b>	<b>7482.27</b>	<b>7717.97</b>	<b>235.70</b>

**Source:** Appropriation Accounts 2014-15, Government of Odisha.

**APPENDIX – 2.8**  
(Refer paragraph 2.3.10 at page 58)

**Statement showing details of savings of ₹ 1 crore and above not surrendered during 2014-15**

(₹ in crore)					
Sl. No.	Number and Name of Grants/Appropriation	Total Provision	Saving	Surrender	Savings which remained to be surrendered
(1)	(2)	(3)	(4)	(5)	(6)
<b>Revenue (Charged)</b>					
1	2049-Interest Payments	4729.18	1918.91	1899.91	19.00
<b>Revenue (Voted)</b>					
2	1-Home	3023.32	178.91	171.75	7.16
3	7-Works	1670.74	84.54	53.84	30.70
4	12-Health and Family Welfare	3429.76	651.88	649.66	2.22
5	13-Housing and Urban Development	2279.93	500.80	497.27	3.53
6	20-Water Resources	1779.14	333.91	317.83	16.08
7	23-Agriculture	2872.22	348.58	341.90	6.68
8	28-Rural Development	2381.11	755.96	62.44	693.52
9	32-Tourism and Culture	128.34	4.24	1.86	2.38
10	33-Fisheries and Animal Resources Development	476.39	77.11	75.95	1.16
11	38-Higher Education	2154.74	350.13	297.41	52.72
<b>Capital (Voted)</b>					
12	7-Works	2362.70	47.15	31.64	15.51
13	19-Industries	0*	2.95	0*	2.95
14	20-Water Resources	3404.84	558.12	556.82	1.30
15	28-Rural Development	3039.46	825.63	300.74	524.89
<b>Total</b>		<b>33731.87</b>	<b>6638.82</b>	<b>5259.02</b>	<b>1379.80</b>

Source: Appropriation Accounts 2014-15, Government of Odisha.

\* ₹ 6000 only

## APPENDIX – 2.9

(Refer paragraph 2.3.10 at page 58)

## Statement showing grant / major head of account wise surrender of funds in excess of ₹ 10 crore on 31 March 2015.

Sl. No.	Grant Number	Major Head of Account	Total Provision (O+S) (₹ in crore)	Amount of Surrender (₹ in crore)	Percentage
(1)	(2)	(3)	(4)	(5)	(6)
1	1	2014-Administration of Justice	162.46	26.57	16.35
2		2015-Elections	80.13	11.74	14.65
3		2055-Police	2296.48	108.77	4.74
4		2070-Other Administrative Services	329.85	24.75	7.50
5		4059-Capital Outlay on Public Works	255.69	55.54	21.72
6		4216-Capital Outlay on Housing	138.71	23.83	17.18
7	2	2052- Secretariat-General Services	60.00	14.12	23.53
8		4059- Capital Outlay on Public Works	51.60	15.82	30.66
9		4216- Capital Outlay on Housing	46.61	23.51	50.44
10	3	2029-Land Revenue	442.21	40.56	9.17
11		2030-Stamps and Registration	28.19	10.22	36.25
12		2053-District Administration	140.34	10.68	7.61
13		2245-Relief on account of Natural Calamities	2718.14	1174.13	43.20
14		3454-Census Surveys and Statistics	29.39	24.35	82.85
15	4	2014-Administration of Justice	174.63	17.81	10.20
16	5	2040-Taxes on Sales, Trade etc.	104.55	21.90	20.95
17		2052-Secretariat-General Services	365.77	29.56	8.08
18		2054-Treasury and Accounts Administration	121.59	23.55	19.37
19		2071-Pensions and Other Retirement Benefits	7790.58	1377.01	17.68
20		2075-Miscellaneous General Services	600.00	300.00	50.00
21		7610-Loans to Government Servants, etc.	110.01	19.61	17.83
22		7615-Miscellaneous Loans	22.65	14.56	64.28
23	7	2059-Public Works	489.09	19.03	3.89
24		3054-Roads and Bridges	1009.69	28.87	2.86
25		5054-Capital Outlay on Roads and Bridges	2348.70	31.92	1.36
26	8	2071-Pensions and Other Retirement Benefits	20.00	18.65	93.25
27	9	2408-Food, Storage and Warehousing	1707.20	195.13	11.43
28		3456-Civil Supplies	17.29	11.54	66.74
29	10	2202-General Education	9238.27	1415.22	15.32
30		4202-Capital Outlay on Education, Sports, Arts and Culture	111.04	51.46	46.34
31	11	2225- Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	1799.09	372.57	20.71
32		4225-Capital Outlay on Welfare of	603.47	167.45	27.75

Sl. No.	Grant Number	Major Head of Account	Total Provision (O+S) (₹ in crore)	Amount of Surrender (₹ in crore)	Percentage
(1)	(2)	(3)	(4)	(5)	(6)
		Scheduled Castes, Scheduled Tribes and Other Backward Classes			
33	12	2210-Medical and Public Health	3118.97	591.79	18.97
34		2211-Family Welfare	276.54	15.39	5.57
35		4210- Capital Outlay on Medical and Public Health	479.50	66.98	13.97
36		4216-Capital Outlay on Housing	55.50	23.79	42.86
37	13	2215-Water Supply and Sanitation	440.40	10.78	2.45
38		2217-Urban Development	1003.82	422.79	42.12
39		4215-Capital Outlay on Water Supply and Sanitation	799.05	200.50	25.09
40	14	2230-Labour and Employment	199.94	31.34	15.67
41	15	2204-Sports and Youth Services	41.61	17.20	41.34
42	16	2401-Crop Husbandry	44.93	14.75	32.83
43		3451-Secretariat -Economical Services	1071.68	199.59	18.62
44		3454-Census Surveys and Statistics	59.82	24.79	41.44
45		4059-Capital Outlay on Public Works	23.24	17.72	76.25
46	17	2501- Special Programmes for Rural Development	619.49	287.57	46.42
47		2505-Rural Employment	3386.16	1310.24	38.69
48		2515-Other Rural Development Programme	2465.01	633.13	25.68
49	20	2700-Major Irrigation	583.23	89.29	15.31
50		2701-Medium Irrigation	103.23	15.40	14.92
51		2702-Minor Irrigation	581.17	60.98	10.49
52		2705-Command Area Development	270.27	136.38	50.46
53		3451-Secretariat-Economic Services	29.89	11.08	37.07
54		4700- Capital Outlay on Major Irrigation	1128.86	185.27	16.41
55		4701- Capital Outlay on Medium Irrigation	873.34	186.52	21.36
56		4702- Capital Outlay on Minor Irrigation	894.46	126.67	14.16
57		4711-Capital Outlay on Flood Control Projects	529.20	29.14	5.51
58	22	2406-Forestry and Wild life	673.15	75.19	11.17
59		3435-Ecology and Environment	51.51	15.87	30.81
60	23	2401-Crop Husbandry	2350.32	278.93	11.87
61		2402-Soil and Water Conservation	404.14	61.91	15.32
62	28	2059-Public Works	285.12	23.76	8.33
63		2215-Water Supply and Sanitation	1349.51	24.75	1.83
64		3054-Roads and Bridges	683.43	10.61	1.55
65		4215- Capital Outlay on Water Supply and Sanitation	70.00	17.46	24.94
66		5054-Capital Outlay on Roads and Bridges	2933.96	279.38	9.52
67	30	4801-Capital Outlay on Power Projects	1068.24	463.82	43.42
68		6801-Loans for Power Projects	183.51	61.01	33.25
69	31	2851- Village and Small Industries	143.69	27.50	19.14

Sl. No.	Grant Number	Major Head of Account	Total Provision (O+S) (₹ in crore)	Amount of Surrender (₹ in crore)	Percentage
(1)	(2)	(3)	(4)	(5)	(6)
70	32	5452-Capital Outlay on Tourism	123.46	22.13	17.92
71	33	2403-Animal Husbandry	276.79	16.14	5.83
72		2404-Dairy Development	72.74	39.33	54.07
73		2405-Fisheries	115.50	18.75	16.23
74	34	2425-Co-operation	633.34	152.65	24.10
75		4425- Capital Outlay on Co-operation	211.47	168.64	79.75
76		4435- Capital Outlay on Other Agricultural Programmes	31.00	16.00	51.61
77		6425-Loans for Co-operation	103.13	96.77	93.83
78	36	2235-Social Security and Welfare	436.05	1034.72	237.29
79		2236-Nutrition	149.97	59.79	39.87
80	37	2852-Industries	134.24	42.84	31.91
81	38	2202-General Education	2103.54	289.51	13.76
82	39	2230- Labour and Employment	114.05	22.53	19.75
83		4202-Capital Outlay on Education, Sports, Arts and Culture	305.08	76.66	25.13
84	2049	Interest Payments	4729.18	1899.91	40.17
85	6003	Internal Debt of the State Government	3811.00	349.52	9.17
86	6004	Loans and Advances from the Central Government	719.65	69.68	9.68
<b>Total</b>			<b>76759.50</b>	<b>16105.27</b>	<b>20.98</b>

Source: Accountant General (A&E), Odisha.

**APPENDIX – 2.10**  
(Refer paragraph 2.3.11 at page 58)

**Statement showing rush of expenditure during 2014-15**

Sl. No.	Grant Number	Head of account Scheme/Service	Expenditure incurred during Jan-March 2015	Expenditure incurred in March 2015	Total expenditure during the year	Percentage of total expenditure incurred during	
						Jan-March 2015	March 2015
(1)	(2)	(3)	(₹ in crore)			(7)	(8)
			(4)	(5)	(6)		
1	1	2015-NP-00-103-0358-Electoral Rolls	20.74	19.24	21.76	95.31	88.42
2	1	2055-NP-00-115-0323-District Police	17.22	12.05	20.28	84.91	59.42
3	1	2055-NP-00-800-1713-Special Organisation for Anti-Naxal Operation	55.22	49.82	64.25	85.95	77.54
4	1	4059-SP-SS-60-051-2377-Construction of Building for Jails	14.66	9.46	15.62	94.57	65.14
5	2	2217-SP-SS-01-800-2224-Improvement of Open Space	10.00	10.00	10.00	100.00	100.00
6	2	4059-SP-SS-01-051-2210-Construction of Building of G.A Deptt. under State Capital Project	21.91	20.37	24.62	89.00	82.75
7	3	2245-NP-02-122-1192-Repair, Renovation and Restoration	56.29	41.37	75.36	74.77	55.03
8	4	2235-NP-60-200-2552-ThFC Grant for Improving Justice Delivery	11.63	11.63	11.63	100.00	100.00
9	5	2075-NP-00-797-2897-Fund for Protection of Interest of Depositors	300.00	300.00	300.00	100.00	100.00
10	7	2216-NP-05-053-1331-Special Repair to Residential Buildings at New Capital	16.59	13.32	21.46	77.37	62.17
11	10	2202-SP-DS-02-796-2482-Rastriya Madhyamik Shiksha Abhiyan	26.14	18.14	35.61	73.41	50.94
12	10	4202-SP-SS-01-201-1192-Repair, Renovation and Restoration	10.00	10.00	10.00	100.00	100.00
13	11	2225-NP-02-277-1316-Special Educational Infrastructure	18.05	15.70	25.00	72.16	62.80
14	11	2225-SP-DS-03-277-2418-Post Matric Scholarship and Stipend to OBC Students	14.08	14.08	14.08	100.00	100.00
15	12	2210-NP-01-001-0618-Headquarter Organisation	173.28	146.11	210.51	82.31	69.40
16	12	2210-SP-SS-80-800-2443-Headquarter Organisation-DMET	22.02	15.86	27.08	81.31	58.57
17	12	4210-SP-SS-01-796-2213-Construction of Building of Health & Family Welfare Deptt.	12.56	10.79	14.31	87.72	75.30
18	12	4210-SP-SS-03-105-2213-Construction of Building of Health & Family Welfare Deptt.	145.23	129.53	233.87	62.03	55.31
19	13	2215-SP-SS-02-105-2131-Urban Sanitation Schemes	10.00	10.00	10.00	100.00	100.00

Sl. No.	Grant Number	Head of account Scheme/Service	Expenditure incurred during Jan-March 2015	Expenditure incurred in March 2015	Total expenditure during the year	Percentage of total expenditure incurred during	
						Jan-March 2015	March 2015
(1)	(2)	(3)	₹ in crore)			(7)	(8)
			(4)	(5)	(6)		
20	13	2217-SP-DS-04-191-1840-National Urban Renewal Mission (NURM)	48.77	33.67	48.77	100.00	69.04
21	13	2217-SP-DS-04-192-1840-National Urban Renewal Mission (NURM)	34.47	25.86	34.47	100.00	75.02
22	13	2217-SP-DS-04-789-1840-National Urban Renewal Mission (NURM)	22.68	17.40	22.68	100.00	76.72
23	13	2217-SP-DS-04-796-1840-National Urban Renewal Mission (NURM)	18.39	13.60	18.39	100.00	73.95
24	13	2217-SP-DS-04-796-1899-World Bank Assisted EAP - Odisha Disaster Recovery Project	11.06	11.06	15.49	71.40	71.40
25	13	2217-SP-DS-04-800-1899-World Bank Assisted EAP - Odisha Disaster Recovery Project	29.96	29.96	41.94	71.44	71.44
26	13	2217-NP-05-191-2558- General Basic Grants to Local Bodies as recommended by ThFC	18.20	18.20	29.77	61.14	61.14
27	13	2217-NP-05-193-2558-General Basic Grants to Local Bodies as recommended by ThFC	13.44	13.44	19.77	67.98	67.98
28	13	2217-SP-SS-05-800-2132-Other Urban Devp. Schemes under State Plan	20.91	17.91	20.94	99.86	85.53
29	13	3054-NP-80-191-2582-Maintenance of Roads and Bridges under ThFC Award	12.22	12.22	12.22	100.00	100.00
30	13	3054-NP-80-192-2582-Maintenance of Roads and Bridges under ThFC Award	12.75	12.75	12.75	100.00	100.00
31	13	4215-SP-SS-02-106-2138-EAP assisted by JBIC Japan for integrated sewerage and sanitation project for Bhubaneswar and Cuttack	122.67	119.52	154.51	79.13	77.06
32	14	2230-SP-DS-01-001-2242-Rastriya Swasthya Bima Yojana	60.75	60.75	80.04	75.90	75.90
33	14	2230-SP-DS-01-789-2242-Rastriya Swasthya Bima Yojana	17.59	17.59	25.22	69.75	69.75
34	14	2230-SP-DS-01-796-2242-Rastriya Swasthya Bima Yojana	23.77	23.76	34.21	69.45	69.45
35	16	3454-CP-SS-02-001-2570-Sixth Economic Census	18.16	18.09	18.46	98.37	98.00
36	17	2515-NP-00-198-2558-General Basic Grants to Local Bodies as recommended by ThFC	235.02	235.02	433.13	54.26	54.26
37	19	2875-SP-SS-60-190-2222-New Scheme for Promotion of other Industries	11.10	11.00	12.10	91.74	90.91
38	20	2702-SP-DS-03-102-2161-Rural Infrastructure Development Fund (RIDF)	85.83	85.83	85.83	100.00	100.00

Appendices

Sl. No.	Grant Number	Head of account Scheme/Service	Expenditure incurred during Jan-March 2015	Expenditure incurred in March 2015	Total expenditure during the year	Percentage of total expenditure incurred during	
						Jan-March 2015	March 2015
(1)	(2)	(3)	₹ in crore)			(7)	(8)
			(4)	(5)	(6)		
39	20	2702-NP-03-102-2895-Grants	44.58	26.58	44.58	100.00	59.62
40	20	2702-SP-DS-03-789-2161-Rural Infrastructure Development Fund (RIDF)	29.62	29.62	29.62	100.00	100.00
41	20	2702-SP-DS-03-796-2161-Rural Infrastructure Development Fund (RIDF)	19.59	19.59	19.59	100.00	100.00
42	23	2401-SP-SS-00-115-2866-Biju Krushak Kalyan Yojana	29.18	29.18	30.98	94.19	94.19
43	23	2401-SP-DS-00-800-2926-National Mission on Agriculture Extension and Technology	18.53	11.74	18.62	99.52	63.05
44	23	6401-SP-SS-00-103-2979-Corpus Fund for Odisha State Seeds Corporation Ltd.	25.00	25.00	25.00	100.00	100.00
45	23	6401-SP-SS-00-105-2980-Corpus Fund for Odisha State Co-operative Marketing Federation Ltd.	75.00	75.00	75.00	100.00	100.00
46	23	6401-SP-SS-00-105-2981-Corpus Fund for Odisha Agro Industries Corporation Ltd.	25.00	25.00	25.00	100.00	100.00
47	24	2853-SP-SS-02-001-2832-Integrated Mines, Minerals and Management system	18.21	17.75	26.94	67.59	65.89
48	27	2810-SP-SS-00-102-0247-Demonstration of Improved Choolah	10.00	10.00	10.00	100.00	100.00
49	28	2059-NP-01-053-2448-Maintenance of Non-Residential Buildings	52.57	36.76	66.22	79.44	55.63
50	28	2215-SP-DS-02-105-2940-Nirmal Bharat Abhiyan	40.12	40.12	40.12	100.00	100.00
51	28	2215-SP-DS-02-789-2940-Nirmal Bharat Abhiyan	15.42	15.42	15.42	100.00	100.00
52	28	2215-SP-DS-02-796-2940-Nirmal Bharat Abhiyan	32.24	32.24	32.24	100.00	100.00
53	28	2216-NP-05-053-0853-Maintenance of Buildings under Chief Engineer, Rural Works	31.70	28.29	41.79	76.03	67.96
54	28	3054-NP-04-337-1230-Rural Roads	237.03	194.80	299.78	79.06	64.97
55	28	3054-NP-04-337-2540(A)-Maintenance of Roads and Bridges	137.52	113.14	193.69	70.69	57.45
56	28	3054-NP-04-338-2582-Maintenance of Roads and Bridges under ThFC Award	40.62	20.66	40.62	100.00	50.86
57	28	3054-NP-80-190-1230-Rural Roads	48.00	48.00	48.00	100.00	100.00
58	28	4215-SP-DS-01-102-0007-Accelerated Rural Water Supply Programme	32.81	30.26	33.59	97.68	90.09
59	28	4215-SP-DS-01-789-0007-Accelerated Rural Water Supply	10.89	10.18	10.96	99.36	92.88

Sl. No.	Grant Number	Head of account Scheme/Service	Expenditure incurred during Jan-March 2015	Expenditure incurred in March 2015	Total expenditure during the year	Percentage of total expenditure incurred during	
						Jan-March 2015	March 2015
(1)	(2)	(3)	₹ in crore)			(7)	(8)
			(4)	(5)	(6)		
		Programme					
60	28	5054-SP-DS-04-796-1230- Rural Roads	9.78	9.78	9.94	98.44	98.44
61	28	5054-SP-SS-04-800-2006- One-time ACA	27.91	20.94	37.67	74.42	56.17
62	28	5054-SP-SS-04-800-2526- SCA for Special Programme for KBK	43.63	29.55	55.33	80.36	53.89
63	30	4801-SP-SS-80-800-1170- Reform and Restructuring Projects- Establishment	14.96	14.93	15.00	99.73	99.53
64	30	6801-SP-SS-00-205-2612- CAPEX Programme for Development and Up-gradation of Distribution System	67.34	67.34	67.34	100.00	100.00
65	32	3452-SP-SS-80-104-1470- Tourist Information and Publicity	20.86	15.21	27.23	76.64	55.86
66	33	4403-SP-SS-00-101-2161- Rural Infrastructure Development Fund (RIDF)	10.80	10.80	10.80	100.00	100.00
67	34	2425-SP-SS-00-107-0871- Management Information System and Computerisation	10.47	10.47	20.35	51.45	51.45
68	34	4425-SP-SS-00-107-1276- Share Capital Investment	23.05	18.55	23.05	100.00	80.48
69	36	2235-SP-DS-02-102-1037- DFID Assisted Odisha Health Sector Plan	23.84	23.84	40.65	58.65	58.65
70	37	2852-SP-SS-07-202-0776- Implementation of e-Governance Projects as per the National e-Governance Programme – One time ACA	19.10	19.10	19.10	100.00	100.00
71	38	2202-NP-03-102-0080- Berhampur University	10.47	10.47	20.94	50.00	50.00
72	38	2202-NP-03-102-1528- Utkal University	34.84	34.84	69.68	50.00	50.00
73	38	2202-SP-SS-03-796-0986- New eligible Non-Govt. Colleges notified in 2004	20.33	15.66	29.73	68.38	52.67
74	6003	6003-NP-00-106-1195-Loan	55.15	55.14	110.29	50.00	50.00
		<b>Total</b>	<b>3139.52</b>	<b>2831.05</b>	<b>3950.99</b>	<b>79.46</b>	<b>71.65</b>

Source: Monthly Appropriation Reports of Accountant General (A&E)

**APPENDIX – 2.11**

(Refer paragraphs 2.6.3 at page 64)

**Withdrawal of entire provision by way of surrender and re-appropriation by the Chief Controlling Officers of the Grant No.13 and Grant No.20 during 2014-15**

(₹ in crore)

Sl. No.	Head of Account	Total Provision	Amount withdrawn	Remarks
<b>13-Housing and Urban Development Department</b>				
1	2217-NP-05-191-2594-General Performance Grants to Local Bodies as recommended by ThFC	23.56	23.56	Entire amount was withdrawn due to non-release of Central Assistance.
2	2217-NP-05-192-2594-General Performance Grants to Local Bodies as recommended by ThFC	22.76	22.76	
3	2217-NP-05-193-2594-General Performance Grants to Local Bodies as recommended by ThFC	13.45	13.45	
4	4215-SP-SS-02-106-2718-EAP Assisted by JBIC, Japan for Integrated Sewerage and Sanitation Project in Urban Areas	5.00	5.00	Entire amount was surrendered due to non-acquisition of land.
<b>TOTAL</b>		<b>64.77</b>	<b>64.77</b>	
<b>20-Water Resources Department</b>				
5	2700-NP-11-001-0350-Education Establishment	1.37	1.37	Entire provision was withdrawn due to non-issuance of notification for transfer of Dam and Appurtenant work of UIHEP (OHPC) to the department.
6	2700-NP-11-001-0489-Financial Advisor and Chief Accounts Officer-Establishment Charges	0.44	0.44	
7	2700-NP-11-001-0895-Medical Establishment	1.16	1.16	
8	2700-NP-11-001-1407-Superintending Engineers-Establishment	1.14	1.14	
9	2700-NP-11-001-2977-Project Director(R&R Establishment)	0.84	0.84	
10	2700-NP-11-101-0239-Dam and Appurtenant Work-Maintenance	11.49	11.49	Entire amount was withdrawn due to non-receipt of funds from Government of Odisha.
11	2700-NP-11-101-0339- Dam and Appurtenant Work-Executive	2.56	2.56	
12	2700-NP-80-800-2587-ThFC Award for Water Sector Management	27.00	27.00	Entire provision was withdrawn due to non-sanction of funds by the Government in DOWR towards release of GIA to Pani Panchayats/Water Users' Association.
13	2701-NP-80-800-2587- ThFC Award for Water Sector Management	13.00	13.00	
14	2702-NP-01-800-2895-Grants	1.11	1.11	Entire amounts were withdrawn without assigning any reason.
15	2702-NP-80-800-2587- ThFC Award for Water Sector Management	6.00	6.00	
16	2705-SP-SS-001-0732-Implementation of Micro Irrigation System through Command Area Development Authority	24.50	24.50	
17	2705-SP-SS-001-0991-Assistance to Water User Association through Command Area Development Authority	4.19	4.19	
18	2705-SP-SS-001-1166-Reclamation of Water Logged Areas	0.14	0.14	
19	2705-SP-SS-001-2033-GIA to Command Area Development Authority for Correction of System Deficiencies	0.60	0.60	

Sl. No.	Head of Account	Total Provision	Amount withdrawn	Remarks
20	2705-SP-SS-789-0732-Implementation of Micro Irrigation System through Command Area Development Authority	7.72	7.72	Entire amounts were withdrawn without assigning any reason.
21	2705-SP-SS-789-0991-Assistance to Water User Association through Command Area Development Authority	2.04	2.04	
22	2705-SP-SS-789-2033-GIA to Command Area Devp. Authority for Correction of System Deficiencies	0.93	0.93	
23	2705-SP-SS-796-0732-Implementation of Micro Irrigation System through Command Area Development Authority	18.50	18.50	Entire amount was withdrawn without assigning any reason.
24	2705-SP-SS-796-0991-Assistance to Water User Association through Command Area Development Authority	4.03	4.03	
25	4700-SP-SS-01-800-2954-CAD & WM work in AIBP Projects	1.00	1.00	Entire amount was surrendered due to "savings located within the Grants".
26	4700-SP-SS-11-796-2954-CAD & WM work in AIBP Projects	13.20	13.20	Entire amount were surrendered due to non-completion of survey and planning works.
27	4700-SP-SS-11-800-2954-CAD & WM work in AIBP Projects	8.11	8.11	
28	4700-SP-SS-14-800-2954-CAD & WM work in AIBP Projects	1.00	1.00	Entire amount was surrendered due to cancellation of tender.
29	4700-SP-SS-15-001-2954-CAD & WM work in AIBP Projects	3.07	3.07	Entire amounts were withdrawn without assigning any reason.
30	4700-SP-SS-15-789-2954-CAD & WM work in AIBP Projects	6.08	6.08	
31	4700-SP-SS-15-796-2954-CAD & WM work in AIBP Projects	9.00	9.00	
32	4700-SP-SS-15-800-2954-CAD & WM work in AIBP Projects	13.92	13.92	
33	4700-SP-SS-19-001-2954-CAD & WM work in AIBP Projects	1.50	1.50	Entire amounts were withdrawn due to non-completion of Macro System and non-initiation of CAD & WM Work due to delay in formation of Pani Panchayats.
34	4700-SP-SS-19-789-2954-CAD & WM work in AIBP Projects	2.12	2.12	
35	4700-SP-SS-19-796-2954-CAD & WM work in AIBP Projects	2.00	2.00	
36	4700-SP-SS-19-800-2954-CAD & WM work in AIBP Projects	5.54	5.54	
37	4700-SP-SS-20-796-2954-CAD & WM work in AIBP Projects	8.00	8.00	
38	4700-SP-SS-19-800-2954-CAD & WM work in AIBP Projects	6.20	6.20	Entire amounts were withdrawn without assigning any reason.
39	4701-SP-SS-53-796-2954-CAD & WM work in AIBP Projects	1.00	1.00	Entire amount was withdrawn due to delay in progress of work
40	4701-SP-SS-58-800-2954-CAD & WM work in AIBP Projects	1.00	1.00	Entire amount was surrendered due to non-completion of survey and planning works.
41	4701-SP-SS-66-789-2951-Water Sector Infrastructure Development Programme (WSDIP)	0.76	0.76	Entire amounts were surrendered due to slow progress of work, delay in finalisation of work, forest clearance and commencement of the project.
42	4701-SP-SS-66-800-2951-Water Sector Infrastructure Development Programme (WSDIP)	2.74	2.74	
43	4701-SP-SS-67-789-2410-Dam Rehabilitation and Improvement Projects(EAP)	3.87	3.87	Entire amounts were withdrawn due to non-finalisation of tender.
44	4701-SP-SS-80-789-2952-Irrigation Road	9.50	9.50	Entire amounts were

Sl. No.	Head of Account	Total Provision	Amount withdrawn	Remarks
	Improvement Programme			
45	4701-SP-SS-80-789-2953-Irrigation Building Development Programme	0.95	0.95	withdrawn due to non-finalisation of work programme and delay in tender process.
46	4701-SP-SS-80-796-2826-Canal Lining and System Rehabilitation Programme	5.00	5.00	Entire amounts were withdrawn due to slow progress of work and delay in tender process.
47	4701-SP-SS-80-796-2952-Irrigation Road Improvement Programme	6.25	6.25	
48	4701-SP-SS-80-796-2953-Irrigation Building Development Programme	1.00	1.00	
49	4701-SP-SS-80-800-2952-Irrigation Road Improvement Programme	34.25	34.25	Entire amount was withdrawn due to non-commencement of the Projects, slow progress of work and non-receipt of adequate proposal from field units.
50	4702-SP-DS-789-2952- Irrigation Road Improvement Programme	2.80	2.80	Entire amount was withdrawn due to non-functioning of the newly created projects.
51	4702-SP-DS-796-2952- Irrigation Road Improvement Programme	3.50	3.50	Entire amount was withdrawn due to delay in execution of work, forest clearance, land acquisition and court cases.
52	4702-SP-DS-800-2952- Irrigation Road Improvement Programme	7.70	7.70	
53	4700-SP-SS-19-800-2160-Accelerated Irrigation Benefit Programme (AIBP)	0.02	0.02	Entire amount was withdrawn due to non-receipt of sanction order from the Government in DOWR.
<b>TOTAL</b>		<b>289.84</b>	<b>289.84</b>	

Source: Appropriation Accounts 2014-15, Government of Odisha.

**APPENDIX – 3.1**

(Refer paragraph 3.1 at page 69)

**Statement showing details of utilisation certificates pending for receipt by different departments of the State Government at the end of 2014-15**

(₹ in crore)

Sl. No.	Name of the Department	Year	Amount
1	Agriculture	2003-04 to 2014-15	108.25
2	Co-operation	2003-04 to 2014-15	68.70
3	Commerce	2003-04 to 2014-15	0.00*
4	Employment and Technical Education and Training	2003-04 to 2014-15	321.75
5	Energy	2003-04 to 2014-15	5.54
6	Finance	2003-04 to 2014-15	0.13
7	Fisheries and Animal Resources Development	2003-04 to 2014-15	28.65
8	Food Supplies and Consumer Welfare	2003-04 to 2014-15	76.68
9	Forest and Environment	2003-04 to 2014-15	76.51
10	General Administration	2003-04 to 2014-15	60.06
11	Health and Family Welfare	2003-04 to 2014-15	889.43
12	Higher Education	2003-04 to 2014-15	347.36
13	Home	2003-04 to 2014-15	0.54
14	Housing and Urban Development	2003-04 to 2014-15	2365.87
15	Industries	2003-04 to 2014-15	17.87
16	Information Technology	2003-04 to 2014-15	299.75
17	Information and Public Relation	2003-04 to 2014-15	0.06
18	Labour and Employees State Insurance	2003-04 to 2014-15	153.10
19	Law	2003-04 to 2014-15	82.23
20	Micro, Small and Medium Enterprises	2003-04 to 2014-15	29.98
21	Panchayati Raj	2003-04 to 2014-15	7609.65
22	Planning and Co-ordination	2003-04 to 2014-15	3306.66
23	Revene and Disaster Management	2003-04 to 2014-15	1185.46
24	Rural Development	2003-04 to 2014-15	138.97
25	ST, SC Development and Minorities & Backward Classes Welfare	2003-04 to 2014-15	1054.61
26	School and Mass Education	2003-04 to 2014-15	1508.11
27	Science and Technology	2003-04 to 2014-15	83.23
28	Sports and Youth Services	2003-04 to 2014-15	1.89
29	Textile and Handloom	2003-04 to 2014-15	42.30
30	Tourism and Culture	2003-04 to 2014-15	116.43
31	Water Resources	2003-04 to 2014-15	592.81
32	Women and Child Development	2003-04 to 2014-15	367.39
33	Works	2003-04 to 2014-15	0.10
<b>Total</b>			<b>20940.07</b>

**Source:** Compiled from the information received from Accountant General (A&E), Odisha.

\* only ₹4200 pertaining to one item

## APPENDIX – 3.2

(Refer paragraph 3.1 at page 69)

## Statement showing department-wise receipt of Central Assistance and details of utilisation certificates wanting as on 31 December 2014

(₹ in crore)

Sl. No.	Name of the Department	U.Cs pending as on 1 April 2014	Central Assistance received during the period from 1 April 2014 to 31 December 2014	Total (3+4)	Total U.C. furnished	Total U.Cs pending as on 31 Dec. 2014
1	2	3	4			
1	Home	88.72	205.40	294.12	25.74	268.38
2	General Administration	14.07	0.94	15.01	0.80	14.21
3	Revenue	70.07	6.70	76.77	12.46	64.31
4	Law	0.28	0.00	0.28	0.00	0.28
5	Finance	9.00	0.00	9.00	0.09	8.91
6	Works	206.49	96.10	302.59	250.73	51.86
7	Food Supplies and Consumer Welfare	15.40	5.47	20.87	4.02	16.85
8	School and Mass Education	766.41	1235.21	2001.62	611.91	1389.71
9	ST, SC Dev. and Minorities & Backward Classes Welfare	946.36	261.74	1208.10	510.85	697.25
10	Health and Family Welfare	11.16	599.80	610.96	99.92	511.04
11	Housing and Urban Development	669.63	83.11	752.74	104.44	648.29
12	Labour and Employees State Insurance	0.19	0.00	0.19	0.00	0.19
13	Sports and Youth Services	12.84	2.82	15.66	11.04	4.62
14	Planning & Co-ordination	614.80	378.48	993.28	261.55	731.73
15	Panchayati Raj	985.89	1973.24	2959.13	1759.43	1199.70
16	Industries	17.41	0.00	17.41	0.00	17.41
17	Water Resources	248.32	223.44	471.76	238.33	233.44
18	Forest and Environment	114.59	133.95	248.54	125.21	123.33
19	Agriculture	903.70	872.12	1775.82	1214.83	560.99
20	Science and Technology	1.27	21.44	22.71	6.10	16.61
21	Rural Development	410.01	260.49	670.50	243.96	426.54
22	Energy	23.20	0.00	23.20	0.00	23.20
23	Handloom, Textile and Handicraft	21.26	0.69	21.95	4.26	17.69
24	Tourism and Culture	20.66	0.81	21.47	4.54	16.93
25	Fisheries and Animal Resources Development	122.91	84.60	207.51	89.05	118.47
26	Co-operation	18.60	0.00	18.60	18.60	0
27	Women and Child Development	1382.34	1424.82	2807.16	1711.46	1095.70
28	Information Technology	135.28	0.64	135.92	0.00	135.91
29	Higher Education	1.24	35.08	36.32	1.24	35.08
30	Employment and Technical Education & Training	112.50	55.42	167.92	55.92	112.00
31	Micro, Small and Medium Enterprises	4.38	23.88	28.26	7.82	20.44
	<b>Total</b>	<b>7948.98</b>	<b>7986.39</b>	<b>15935.37</b>	<b>7374.30</b>	<b>8561.07</b>

Source: Budget at a glance 2015-16, Government of Odisha

**APPENDIX – 3.3**  
(Refer paragraph 3.2 at page 71)

**List of Bodies/Authorities which received Grants during 2010-15**

(₹ in crore)

Sl. No.	Body/Authority receiving Grants	Name of the Department	Year					Total
			2010-11	2011-12	2012-13	2013-14	2014-15	
1	Odisha Schedule Caste & Schedule Tribe Development Finance Co-operative Corporation Ltd. (OSFDC)	ST, SC Dev. and Minorities & Backward Classes Welfare	30.85	51.12	56.71	50.83	26.27	215.78
2	Tribal Development Cooperative Corporation of Odisha Ltd. (TDCCOL)	ST, SC Dev. and Minorities & Backward Classes Welfare	2.08	2.56	1.76	53.63	23.31	83.34
3	Odisha Backward Classes Finance & Development Cooperative Corporation Ltd. (OBCFDCC)	ST, SC Dev. and Minorities & Backward Classes Welfare	0.12	0.12	0.22	0.57	0.56	1.59
4	Odisha Tribal Empowerment & Livelihood Programme (OTELP)	ST, SC Dev. and Minorities & Backward Classes Welfare	44.00	60.00	30.00	10.50	50.00	194.50
5	Odisha Electricity Regulatory Commission (OERC)	Energy	0.00	0.00	3.00	5.00	5.00	13.00
6	Odisha Computer Application Centre (OCAC)	Information Technology	84.87	34.42	21.44	45.92	35.11	221.76
7	International Institute of Information Technology (IIIT)	Information Technology	11.00	18.00	12.05	8.20	0.00	49.25
8	Infrastructure Development Corporation of Odisha (IDCO)	Industries	1.00	10.56	21.50	20.00	21.00	74.06
9	State Institute of Hotel Management, Balangir	Tourism & Culture	0.35	1.00	1.00	1.00	1.00	4.35
10	Industrial Promotion & Investment Corporation Ltd. (IPICOL)	Industries	0.30	0.33	0.50	1.60	3.00	5.73
11	Odisha Milk Federation (OMFED)	Fisheries & Animal Resource Development	5.09	30.25	24.42	31.32	22.17	113.25
12	Odisha Renewable Energy Development Agency (OREDA)	Science & Technology	17.68	39.11	16.75	10.78	56.24	140.56
13	Odisha Space Application Centre (OSAC)	Science & Technology	7.53	6.48	8.64	12.09	14.55	49.29
14	Odisha Bigyan Akademy (OBA)	Science & Technology	2.65	1.16	1.42	1.57	0.63	7.43
15	Pathani Samanta Planetarium (PSP)	Science & Technology	1.00	5.95	6.67	6.27	5.36	25.25
16	Institute of Material Science (IMS)	Science & Technology	0.67	2.42	2.98	1.74	4.70	12.51
17	Institute of Mathematics & Applications (IMA)	Science & Technology	2.60	3.00	2.25	1.10	1.75	10.70
18	Odisha State Cooperative Spinning Mills Federation Ltd.	Handlooms, Textiles & Handicrafts	0.50	0.50	0.63	0.78	0.78	3.19
19	Odisha State Textile Corporation	Handlooms, Textiles & Handicrafts	0.00	0.00	0.00	0.10	0.12	0.22
20	FAB India Ltd.	Handlooms, Textiles & Handicrafts	2.00	1.00	1.50	0.00	0.00	4.50

## Appendices

Sl. No.	Body/Authority receiving Grants	Name of the Department	Year					Total
			2010-11	2011-12	2012-13	2013-14	2014-15	
21	Odisha State Cooperative Handicrafts Corporation Ltd.	Handlooms, Textiles & Handicrafts	0.00	0.00	5.96	0.83	2.00	8.79
22.	State Agency for Development of Handloom Cluster	Handlooms, Textiles & Handicrafts	0.00	0.00	0.15	0.10	0.00	0.25
23.	Odisha Cooperative Tasar & Silk Federation (SERIFED)	Handlooms, Textiles & Handicrafts	1.50	1.16	1.53	0.97	0.00	5.16
24.	State Institute for Development of Arts & Crafts	Handlooms, Textiles & Handicrafts	0.20	0.20	0.25	0.50	0.26	1.41
25.	Jagannath Weavers Cooperative Spinning Mills Ltd., Nuapatna	Handlooms, Textiles & Handicrafts	0.00	0.00	0.00	0.00	0.37	0.37
26.	Utkal Weavers Co-operative Spinning Mills Ltd., Khordha	Handlooms, Textiles & Handicrafts	0.00	0.00	0.00	0.00	0.27	0.27
27	Utkal university of Culture, Bhubaneswar	Tourism & Culture	0.65	1.00	4.74	4.58	6.84	17.81
28	Odisha Urdu Akademy, Bhubaneswar	Tourism & Culture	0.19	0.22	0.34	0.70	0.80	2.25
29	Odisha Lalit Kala Akademy, Bhubaneswar	Tourism & Culture	0.27	0.31	0.85	0.93	0.95	3.31
30	Odissi Research Centre, Bhubaneswar	Tourism & Culture	0.67	0.74	0.91	1.29	1.18	4.79
31	Odisha Sahitya Akademy, Bhubaneswar	Tourism & Culture	0.52	2.82	1.08	1.68	1.74	7.84
32	Odisha Sangeet Natak Akademy, Bhubaneswar	Tourism & Culture	0.65	1.31	1.31	2.07	2.61	7.95

**Source:** Information furnished by respective Departments.

N.B: Four Departments (i) Rural Development, (ii) Steel & Mines,(iii) Labour and ESI and (iv) Parliamentary Affairs have given nil report.

## APPENDIX – 3.4

(Refer paragraph 3.4 at page 72)

## Statement of finalisation of accounts and Government investments in departmentally managed Commercial and Quasi-commercial activities

Sl. No.	Name of the Activities /Schemes under the Department	No. of Activities/ Schemes under the Department	Years from which Accounts are due	Investment as per the last accounts finalised (₹ in Lakh)	Remarks/Reasons for delay in preparation of accounts
<b>Department: Forest and Environment</b>					
1	Nationalisation of Kendu Leaves operated by Chief Conservator of Forests (Kendu leaves), Odisha	1	2011-12	70.09	Arrear of accounts for four years.
<b>Department : Agriculture and Co-operation</b>					
2	Cold Storage Plant, Kumarmunda	1	1972	11.97	Arrear of accounts for 43 years
3	Cold Storage Plant, Similiguda	1	1977	16.15	Arrear of accounts for 38 years
4	Cold Storage Plant, Paralakhemundi	1	1984	6.36	Arrear of accounts for 31 years
5	Cold Storage Plant, Bolangir	1	1994	7.92	Arrear of accounts for 21 years
6	Cold Storage Plant, Bhubaneswar	1	1975	17.89	Transferred (March 1979) to Odisha State Seeds Corporation Limited. Arrear of accounts for eight years
7	Cold Storage Plant, Sambalpur	1	1971	NA	Transferred (March 1979) to Odisha State Seeds Corporation Limited. Arrear of accounts for 12 years
8	Purchase and Distribution of Quality Seeds to Cultivators	1	1977-78	NA	Proforma Accounts not prescribed by the State Government
<b>Department : Food Supplies and Consumer Welfare</b>					
9	Grain Purchase Scheme	1	1977-78	NA	Transferred (September 1980) to Odisha State Seeds Corporation Limited. Arrear of accounts for seven years.
<b>Department : Commerce and Transport (Transport)</b>					
10	State Transport Service	1	1972-73	NA	Transferred (May 1974) to Odisha State Road Transport Corporation. Arrear of accounts for six years.
<b>Department : Commerce and Transport (Commerce)</b>					
11	Director Printing, Stationary and Publication, Odisha, Cuttack (Government Press)	1	1977-78	NA	Proforma Accounts are not prepared though it is required under the provision of Odisha Government Press Manual. Arrear of accounts for 37 years.
<b>Department : Fisheries and Animal Resources Development</b>					
12	Poultry Development	1	--	NA	Proforma accounts not prescribed by the State Government
<b>Inoperative/Closed Activities/Schemes</b>					<b>Year from which remained closed or inoperative</b>
13	Grain Supply Scheme	1	--	--	1958-59
14	Scheme for trading in Iron Ore through Paradeep Port	1	--	--	1966-67
15	Cloth and Yarn Scheme	1	--	--	1954-55
16	Scheme for exploitation and Marketing of fish	1	--	--	1982-83

NA: Not available

Source: Finance Accounts 2014-15, Government of Odisha.

**APPENDIX – 3.5**  
(Refer paragraph 3.5 at page 73)

**Department wise / duration wise break-up of the cases of misappropriation, defalcation etc.**  
(Cases where final action was pending at the end of March 2015)

(₹ in lakh)

Sl. No.	Name of the Department	Up to 5 years 2010-11 to 2014-15		5 to 10 years 2005-06 to 2009-10		10 to 15 years 2001-02 to 2004-05		15 to 20 years 1995-96 to 2000-01		20 to 25 years 1990-91 to 1994-95		25 years to More from inception upto 1989-90		Total	
		No. of cases	Amount	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
1	Agriculture	0	0.00	7	47.64	3	6.83	24	24.27	20	9.56	65	22.29	119	110.59
2	Commerce & Transport	0	0.00	0	0.00	3	6.18	0	0.00	3	1.65	6	2.37	12	10.20
3	Co-operation	0	0.00	0	0.00	0	0.00	1	0.94	2	3.25	0	0.00	3	4.19
4	Employment, Technical Education and Training	0	0.00	1	1.25	2	2.07	2	4.73	0	0.00	1	2.48	6	10.53
5	Energy	0	0.00	0	0.00	0	0.00	1	1.17	4	226.50	5	16.45	10	244.12
6	Excise	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	1	0.14	1	0.14
7	Finance	0	0.00	0	0.00	0	0.00	0	0.00	1	4.85	6	5.27	7	10.12
8	Fisheries & ARD	0	0.00	0	0.00	1	0.31	4	0.86	8	2.74	18	72.82	31	76.73
9	Forest & Environment	8	52.48	0	0.00	1	54.90	3	3.05	6	1.78	5	22.45	23	134.66
10	Food Supplies & Consumer Welfare	0	0.00	0	0.00	0	0.00	0	0.00	1	0.10	2	2.94	3	3.04
11	General Administration	0	0.00	0	0.00	0	0.00	2	0.71	0	0.00	0	0.00	2	0.71
12	Health & Family Welfare	0	0.00	1	0.03	1	4.31	4	0.88	11	36.93	15	14.20	32	56.35
13	Higher Education	0	0.00	2	3.29	0	0.00	0	0.00	3	11.27	1	0.21	6	14.77
14	Home	0	0.00	0	0.00	0	0.00	1	12.70	1	0.50	1	1.77	3	14.97
15	Housing & Urban Development	0	0.00	4	21.77	8	10.31	21	13.27	8	12.19	33	13.24	74	70.78
16	Information & Public Relation	0	0.00	0	0.00	0	0.00	25	1.80	48	5.45	45	3.27	118	10.52
17	Law	1	0.05	1	2.21	1	0.55	1	2.08	4	2.08	1	0.39	9	7.36
18	Micro, Small and Medium Enterprises	0	0.00	1	11.59	0	0.00	0	0.00	2	0.13	0	0.00	3	11.72
19	Panchayati Raj	0	0.00	1	0.37	1	3.95	2	10.01	5	6.43	41	16.32	50	37.08
20	Revenue	0	0.00	2	2.62	3	107.98	1	0.79	6	4.62	53	30.73	65	146.74
21	Rural Development	0	0.00	4	56.17	8	5.65	24	9.80	26	19.09	34	6.54	96	97.25
22	School and Mass Education	0	0.00	0	0.00	2	12.20	1	13.80	4	4.11	6	6.91	13	37.02
23	ST & SC Development	1	0.73	0	0.00	1	2.01	1	0.95	3	1.05	26	4.15	32	8.89
24	Water Resources	2	0.62	15	9.26	29	44.61	69	112.95	82	30.63	244	62.96	441	261.03
25	Women & Child Development	0	0.00	0	0.00	0	0.00	1	0.29	3	3.01	1	0.14	5	3.44
26	Works	0	0.00	4	3.27	5	2.50	39	55.69	21	7.07	91	124.15	160	192.68
	<b>Total</b>	<b>12</b>	<b>53.88</b>	<b>43</b>	<b>159.47</b>	<b>69</b>	<b>264.36</b>	<b>227</b>	<b>270.74</b>	<b>272</b>	<b>394.99</b>	<b>701</b>	<b>432.19</b>	<b>1324</b>	<b>1575.63</b>

**Source:** Compiled from the information received from various departments of the State Government.

**APPENDIX – 3.6**  
(Refer paragraph 3.5 at page 73)

**Department / Category wise details in respect of cases of loss to Government  
due to theft, misappropriation / loss of Government material**

Sl. No.	Name of Department	Theft Cases		Misappropriation/ Loss of Government material		Total	
		Number of Cases	Amount (₹ in lakh)	Number of Cases	Amount (₹ in lakh)	Number of Cases	Amount (₹ in lakh)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Agriculture	50	17.64	69	92.95	119	110.59
2	Commerce & Transport	5	6.89	7	3.31	12	10.20
3	Co-operation	1	0.71	2	3.48	3	4.19
4	Employment, Technical Education and Training	4	3.81	2	6.72	6	10.53
5	Energy	4	1.58	6	242.54	10	244.12
6	Excise	0	0.00	1	0.14	1	0.14
7	Finance	0	0.00	7	10.12	7	10.12
8	Fisheries & ARD	10	1.50	21	75.23	31	76.73
9	Forest & Environment	8	45.64	15	89.02	23	134.66
10	Food Supplies & Consumer Welfare	1	0.10	2	2.94	3	3.04
11	General Administration	2	0.71	0	0.00	2	0.71
12	Health & Family Welfare	11	6.39	21	49.96	32	56.35
13	Higher Education	2	0.30	4	14.47	6	14.77
14	Home	0	0.00	3	14.97	3	14.97
15	Housing & Urban Development	55	45.46	19	25.32	74	70.78
16	Information & Public Relation	111	8.56	7	1.96	118	10.52
17	Law	3	0.83	6	6.53	9	7.36
18	Micro, Small and Medium Enterprises	0	0.00	3	11.72	3	11.72
19	Panchayati Raj	13	16.99	37	20.09	50	37.08
20	Revenue	9	4.17	56	142.57	65	146.74
21	Rural Development	62	77.48	34	19.77	96	97.25
22	School and Mass Education	1	0.10	12	36.92	13	37.02
23	ST & SC Development	12	1.62	20	7.27	32	8.89
24	Water Resources	279	143.01	162	118.02	441	261.03
25	Women & Child Development	1	0.03	4	3.41	5	3.44
26	Works	79	17.92	81	174.76	160	192.68
<b>Total</b>		<b>723</b>	<b>401.44</b>	<b>601</b>	<b>1174.19</b>	<b>1324</b>	<b>1575.63</b>

**Source:** Compiled from the information received from various departments of the State Government.

**APPENDIX – 3.7**  
(Refer paragraph 3.5 at page 73)

**Reasons for which the cases of misappropriation / loss / defalcation were pending**

(₹ in lakh)

Sl. No.	Name of the Department	(A) Under Departmental/ Criminal Investigation		(B) Departmental action started but not finalised		© Certificate case is pending		(D) Recovery order received/ awaited		(E) Case is sub-judice		Total	
		No of cases	Amount	No of cases	Amount	No of cases	Amount	No of cases	Amount	No of cases	Amount	No of cases	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
1	Agriculture	5	13.50	38	62.94	0	0.00	41	6.86	35	27.29	119	110.59
2	Commerce & Transport	5	6.54	3	1.07	0	0.00	2	0.94	2	1.66	12	10.20
3	Co-operation	0	0.00	1	0.94	0	0.00	0	0.00	2	3.25	3	4.19
4	Employment, Technical Education and Training	1	4.25	1	1.25	0	0.00	0	0.00	4	5.03	6	10.53
5	Energy	2	16.03	6	226.57	1	1.17	0	0.00	1	0.35	10	244.12
6	Excise	0	0.00	1	0.14	0	0.00	0	0.00	0	0.00	1	0.14
7	Finance	0	0.00	0	0.00	0	0.00	1	0.05	6	10.07	7	10.12
8	Fisheries & ARD	0	0.00	18	55.37	0	0.00	6	4.72	7	16.64	31	76.73
9	Forest & Environment	5	79.76	7	31.26	0	0.00	4	21.12	7	2.52	23	134.66
10	Food Supplies & Consumer Welfare	0	0.00	0	0.00	0	0.00	1	0.10	2	2.94	3	3.04
11	General Administration	0	0.00	0	0.00	0	0.00	2	0.71	0	0.00	2	0.71
12	Health & Family Welfare	3	0.44	5	6.95	0	0.00	8	8.49	16	40.47	32	56.35
13	Higher Education	2	3.29	0	0.00	0	0.00	2	0.30	2	11.18	6	14.77
14	Home	0	0.00	0	0.00	1	12.70	0	0.00	2	2.27	3	14.97
15	Housing & Urban Development	29	39.75	43	27.76	0	0.00	0	0.00	2	3.28	74	70.78
16	Information & Public Relation	104	9.51	9	0.66	0	0.00	3	0.20	2	0.15	118	10.52
17	Law	1	0.04	1	2.21	1	0.15	2	0.89	4	4.07	9	7.36
18	Micro, Small and Medium Enterprises	1	11.59	1	0.08	0	0.00	1	0.05	0	0.00	3	11.72
19	Panchayati Raj	21	21.97	14	11.98	2	0.34	6	1.63	7	1.16	50	37.08
20	Revenue	5	1.66	13	6.68	20	4.85	16	5.15	11	128.40	65	146.74
21	Rural Development	51	78.35	40	18.78	1	0.03	1	0.04	3	0.05	96	97.25
22	School and Mass Education	5	10.65	1	1.31	0	0.00	0	0.00	7	25.06	13	37.02
23	ST & SC Development	2	2.74	4	3.20	0	0.00	22	2.42	4	0.53	32	8.89
24	Water Resources	155	165.69	246	81.29	5	0.26	27	12.71	8	1.06	441	261.03
25	Women & Child Development	0	0.00	4	3.30	0	0.00	1	0.14	0	0.00	5	3.44
26	Works	41	39.71	110	148.01	1	0.41	2	0.34	6	4.21	160	192.68
<b>Total</b>		<b>438</b>	<b>505.47</b>	<b>566</b>	<b>691.75</b>	<b>32</b>	<b>19.91</b>	<b>148</b>	<b>66.86</b>	<b>140</b>	<b>291.64</b>	<b>1324</b>	<b>1575.63</b>

**Source:** Compiled from the information received from various departments of the State Government.

**APPENDIX – 3.8**

(Refer paragraph 3.6 at page 74)

**Statement showing unadjusted AC bills for the years up to 2014-15**

Sl. No.	Department	Number of AC bills	Amount (₹ in crore)
1	01-Home	6019	51.40
2	02-General Administration	15	1.57
3	03-Revenue and Disaster Management	1	0.01
4	04-Law	153	0.18
5	11-ST, SC Development and Minorities & Backward Classes Welfare	9	2.48
6	12-Health and Family Welfare	4	0.02
7	13-Housing and Urban Development	13	0.08
8	14-Labour and Employees State Insurance	2	0.01
9	15-Sports and Youth Services	1	0.50
10	16-Planning and Co-ordination	1	0.28
11	17-Panchayati Raj	44	0.88
12	21-Commerce and Transport (Transport)	1	3.60
13	24-Steel and Mines	45	0.09
14	32-Tourism and Culture	1	0.15
15	33-Fisheries and Animal Resource Development	7	0.02
16	34-Co-operation	8	1.26
17	36-Women and Child Development	6	0.10
18	38-Higher Education	251	1.10
19	39-Employment and Technical Education and Training	1	0.08
<b>Total</b>		<b>6582</b>	<b>63.81</b>

**Source:** Compiled from the information received from Accountant General (A&E), Odisha

**APPENDIX – 3.9**

(Refer paragraph 3.10.1 at page 80)

**Statement showing details of DDO wise outstanding advance position as on 31 March 2015, the details of which are available with DDOs**

(₹ in lakh)

Sl. No.	Name of the Drawing & Disbursing Officer	Amount of advance as on 31 March 2015
1	Civil Supply Officer, Bhadrak	0.19
2	Commissioner, Municipality Corporation, Berhampur	145.41
3	Executive Officer, Balasore Municipality	59.26
4	Executive Officer, Barbil Municipality	34.18
5	DSWO, Jagatsinghpur	4.42
6	DSWO, Kendrapada	2.53
7	CDPO, Boipariguda	0.98
8	CDPO, Jeypore	0.42
9	CDPO, Jagatsinghpur,	0.05
10	Project Director, DRDA, Khordha	0.36
11	CDPO, Derabish	0.10
12	CDPO, Biridi	0.15
13	Project Director, DRDA, Cuttack	0.71
14	BDO, Ganjam	66.19
15	Establishment Officer, GA Department Odisha, Bhubaneswar	0.11
16	Project Director, DRDA, Jajpur	1.60
17	General Manager, OFSDC Ltd. Bhubaneswar	5.44
18	CSO, Angul	0.05
19	DSWO, Kalahandi	39.00
20	CDPO, Dasrathpur	0.03
21	BDO, Balasore	151.36
22	BDO, Jagatsinghpur	107.35
23	BDO, Tirtol	123.19
<b>TOTAL</b>		<b>743.08</b>

**Source:** Compiled from the information received from various DDOs of the State Government.

**APPENDIX – 3.10**

(Refer paragraph 3.10.3 at page 81)

**Statement showing the details of discrepancies between Cash book and Pass book as on 31 March 2015**

(₹ in lakh)

Sl. No.	Name of the DDO	Balance as per pass book	Balance as per Cash book	Difference
1	BDO, Ganjam	3063.98	2762.52	301.46
2	BDO, Remuna	2302.43	1828.32	474.11
3	BDO, Bahanaga	2749.09	2427.62	321.47
4	Director of Culture	509.62	365.37	144.25
5	CDPO, Cuttack Sadar	28.72	27.63	1.09
6	CDPO, Dasarathpur	136.55	127.40	9.15
7	Project Director, DRDA, Boudh	510.94	505.79	5.15
8	Project Director, DRDA, Cuttack	5.35	5.31	0.04
9	CDPO, Baipariguda	82.02	81.64	0.39
10	DSWO, Jagatsinghpur	1217.12	979.54	237.57
11	Project Director, DRDA, Jajpur	4202.78	2893.32	1309.45
12	BDO, Tirtol	2207.57	2075.67	131.90
13	BDO, Remuna	118.12	30.71	87.41
14	BDO, Jagatsinghpur	1424.57	1301.64	122.93
15	BDO, Balikuda	376.04	209.60	166.45
16	BDO, Balasore	4648.79	3977.75	671.04
17	CDPO, Derabish	301.05	203.63	97.42
<b>TOTAL</b>		<b>23884.74</b>	<b>19803.46</b>	<b>4081.28</b>

**Source:** Compiled from the information received from various DDOs of the State Government.

**APPENDIX – 3.11**  
(Refer paragraph 3.10.4 at page 81)

**Time barred Cheques/Demand Drafts/ Bank Drafts as on 31 March 2015**

(₹ in lakh)

Sl. No.	Name of the DDO	Demand Drafts/ Cheques No.	Date	Amount
1	Child Development Project Officer, Derabish	503339	16.03.2011	0.10
2	Child Development Project Officer, Derabish	503340	16.03.2011	0.10
3	Child Development Project Officer, Dasarathpur	NA	07.01.2015	0.16
4	Child Development Project Officer, Dasarathpur	NA	17.01.2015	0.16
5	Child Development Project Officer, Dasarathpur	NA	09.01.2015	0.02
6	Child Development Project Officer, Dasarathpur	NA	19.01.2015	0.01
7	Course Co-ordinator, Training Centre for the Teachers of the Visually Handicapped, Bhubaneswar	NA	30.06.2010	1.25
8	Course Co-ordinator, Training Centre for the Teachers of the Visually Handicapped, Bhubaneswar	NA	16.06.2010	1.20
9	Course Co-ordinator, Training Centre for the Teachers of the Visually Handicapped, Bhubaneswar	NA	27.06.2012	1.25
10	Course Co-ordinator, Training Centre for the Teachers of the Visually Handicapped, Bhubaneswar	NA	03.07.2012	2.25
11	Course Co-ordinator, Training Centre for the Teachers of the Visually Handicapped, Bhubaneswar	NA	03.07.2012	1.80
12	District Social Welfare Officer, Jagatsinghpur	421216	14.11.2007	0.10
13	District Social Welfare Officer, Jagatsinghpur	326978	31.03.2001	0.04
<b>TOTAL</b>				<b>8.44</b>

**Source:** Compiled from the information received from various DDOs of the State Government.

## APPENDIX – 4.1

## Glossary of terms (and basis of calculation) and Acronyms used in the Report

Terms	Basis of Calculation
Appropriation Accounts	Appropriation Accounts present the total amount of funds (Original and Supplementary) authorised by the Legislative Assembly in the budget grants under each voted grants and charged appropriation vis-à-vis the actual expenditure incurred against each and the unspent provisions or excess under each grant or appropriation. Any expenditure in excess of the grants requires authorisation by the Legislature.
Autonomous Bodies	Autonomous Bodies (usually registered Societies or Statutory Corporations) are set up whenever it is felt that certain functions need to be discharged outside the Governmental set up with some amount of independence and flexibility without day-to-day interference of the Governmental machinery.
Average interest paid by the State	Interest payment/[(Amount of previous year's Fiscal Liabilities + Current year's Fiscal Liabilities)/2]*100.
Balance from Current Revenue (BCR)	Revenue Receipts minus all Plan Grants and Non-Plan Revenue Expenditure excluding expenditure recorded under the major head 2048 – Appropriation for reduction of Avoidance of debt.
Buoyancy of a parameter	Rate of Growth of the parameter/GSDP Growth Rate.
Buoyancy of a parameter (X) with respect to another parameter (Y)	Rate of Growth of parameter (X)/ Rate of Growth of parameter (Y).
Committed Expenditure	The committed expenditure of the State Government on revenue account mainly consists of interest payments, expenditure on salaries and wages, pensions and subsidies on which the present executive has limited control.
Consolidated Fund of the State	The fund constituted under Article 266 (1) of the Constitution of India into which all receipts, revenues and loans flow. All expenditure from the CFI is by appropriation: voted or charged. It consists of two main divisions namely Revenue Account (Revenue Receipts and Revenue Expenditure) and Capital Account (Public Debt and Loans, etc.).
Contingency Fund	Legislature Assembly has by law established a Contingency Fund in the nature of an imprest into which is paid from time to time such sums as may be determined by such law, and the said fund is placed at the disposal of the Governor to enable advances to be made by him out of it for the purpose of meeting unforeseen expenditure pending authorisation of such expenditure by Legislative Assembly by law under Article 115 or Article 116 of the Constitution.
Contingent Liability	Contingent liabilities may or may not be incurred by an entity depending on the outcome of a future event such as a court case.
Debt Stabilisation	A necessary condition for stability states that if the rate of growth of economy exceeds the interest rate or cost of public borrowings, the Debt-GSDP ratio is likely to be stable provided primary balances are either zero or positive or are moderately negative. Given the rate spread (GSDP growth rate – interest rate) and quantum spread (Debt*rate spread), debt sustainability condition

Terms	Basis of Calculation
	states that if quantum spread together with primary deficit is zero, Debt-GSDP ratio would be constant or debt would stabilise eventually. On the other hand, if primary deficit together with quantum spread turns out to be negative, Debt-GSDP ratio would be rising and in case it is positive, Debt-GSDP ratio would eventually be falling.
Debt sustainability	The Debt sustainability is defined as the ability of the State to maintain a constant Debt-GSDP ratio over a period of time and also embodies the concern about the ability to service its debt. Sustainability of debt therefore also refers to sufficiency of liquid assets to meet current or committed obligations and the capacity to keep balance between costs of additional borrowings with returns from such borrowings. It means that rise in fiscal deficit should match with the increase in capacity to service the debt.
Development Expenditure	Social Services + Economic Services.
Escrow Account	In order to ensure fiscal discipline in public sector undertaking/Urban Local Bodies/Co-operative Institutions and State-owned Companies etc., and to ensure minimising the default on payment of Government guaranteed loans the Government in Finance Department vide their Resolution No.11311/F dated 19 March 2004 have issued instructions that all Public Sector Undertakings/ Urban Local Bodies/ Co-operative Institutions and State-owned Companies etc. who have borrowed against Government guarantee will open an Escrow Account in a nationalised bank for timely repayment of guaranteed loans. The proceeds of this account shall first be utilised for payment of dues of the financial Institutions and it is only after meeting such payments that the surplus amount shall be diverted for other payments including salaries.
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts.
Guarantee Redemption Fund	Guarantees are liabilities contingent on the Consolidated Fund of the State in case of default by the borrower for whom the guarantee has been extended. Government of Odisha has constituted a guaranteed redemption fund during the year 2002-2003 with the objective of meeting the payment obligations arising out of the default in discharging the debt servicing for the loans guaranteed by Government.
Internal Debt	Internal Debt comprises regular loans from the public in India, also termed 'Debt raised in India'. It is confined to loans credited to the Consolidated Fund.
Interest received as <i>per cent</i> to Loans Outstanding	Interest Received/ [(Opening balance + Closing balance of Loans and Advances)/2]*100.
Interest spread	GSDP growth – Average Interest Rate
Net availability of Borrowed Funds	Defined as the ratio of the debt redemption (Principal + Interest Payments) to total debt receipts and indicates the extent to which the debt receipts are used in debt redemption indicating the net availability of borrowed funds.
Primary Deficit	Fiscal Deficit – Interest payments.
Primary Revenue Expenditure	Primary revenue expenditure means revenue expenditure excluding interest payments.
Public Accounts Committee	A Committee constituted by the Legislative Assembly for the examination of the reports of the Comptroller and Auditor General of India relating to the appropriation accounts of the State, the

Terms	Basis of Calculation
	annual financial accounts of the State or such other accounts or financial matters as are laid before it or which the Committee deems necessary to scrutinise.
Quantum spread	Debt stock *Interest spread.
Rate of Growth (ROG)	[(Current year Amount /Previous year Amount)-1]*100
Re-appropriation	Means the transfer of funds from one Primary unit of appropriation to another such unit.
Revenue Deficit	Revenue Receipt – Revenue Expenditure.
Sinking Fund	A Fund into which the Government sets aside money over time, in order to retire its debt.
Sufficiency of Non-debt Receipts	Adequacy of incremental non-debt receipts of the State to cover the incremental interest liabilities and incremental primary expenditure. Debt sustainability could be significantly facilitated if the incremental non-debt receipts could meet the incremental interest burden and the incremental primary expenditure.
Supplementary Grants	If the amount authorised by any law made in accordance with the provisions of Article 114 of the Constitution of India to be expended for a particular service for the current financial year is found to be insufficient for the purpose of that year or when a need has arisen during the current financial year for the supplementary or additional expenditure upon some ‘new service’ not contemplated in the original budget for that year, Government is to obtain supplementary grants or appropriations in accordance with the provision of Article 115 (1) of the Constitution of India.
Surrenders of unspent provision	Departments of the State Government are to surrender to the Finance Department, before the close of the financial year, all the anticipated unspent provisions noticed in the grants or appropriations controlled by them. The Finance Department is to communicate the acceptance of such surrenders, as are accepted by them to the Audit Officer and/or the Accounts Officer, as the case may be, before the closing of the financial year.
State Implementing Agency	State Implementing Agency includes any Organisation/Institution including Non-Governmental Organisation which is authorised by the State Government to receive the funds from the Government of India for implementing specific programmes in the State, e.g. State Implementation Society for Sarva Siksha Aviyan and State Health Mission for National Rural Health Mission, etc.
Suspense and Miscellaneous	Items of receipts and payments which cannot at once be taken to a final head of receipt or charge owing to lack of information as to their nature or for any other reasons, may be held temporarily under the major head “8658-Suspense Account” in the sector “L. Suspense and Miscellaneous” of the Accounts, (Footnotes under the major head in the list of major/minor heads of account may be referred to for further guidance). A service receipt of which full particulars are not given must not be taken to the head “Suspense Account” but should be credited to the minor head “Other Receipt” under the revenue major head to which it appears to belong pending eventual transfer to the credit of the correct head on receipt of detailed particulars.

Acronyms	Full Form
AC	Abstract Contingency
AE	Aggregate Expenditure
BE	Budget Estimates
BOO	Built, Own and Operate
BOOT	Built, Own, Operate and Transfer
BOOST	Built, Own, Operate, Share and Transfer
BOT	Built, Operate and Transfer
BPL	Below Poverty Line
BRGF	Backward Region Grant Funds
CAG	Comptroller and Auditor General of India
CDPO	Child Development Project Officer
CE	Capital Expenditure
CFS	Consolidated Fund of the State
DBOO	Design, Built, Own and Operate
DBFOT	Design, Built, Finance, Operate and Transfer
DBOOT	Design, Built, Own, Operate and Transfer
DBT	Design, Built and Transfer
DCC	Detailed Countersigned Contingent
DE	Development Expenditure
DRDA	District Rural Development Agency
DSWO	District Social Welfare Officer
FCP	Fiscal Correction Path
FRBM	Fiscal Responsibility and Budget Management
GIA	Grants-in-Aid
GoI	Government of India
GSDP	Gross State Domestic Product
IAY	Indira Awas Yojana
IP/RR	Interest Payment/ Revenue Receipt
MTFP	Medium Term Fiscal Plan
MGNREGS	Mahatma Gandhi National Rural Employment Guarantee Scheme
NPRE	Non-Plan Revenue Expenditure
NHM	National Horticulture Mission
NSSF	National Small Savings Fund
O&M	Operation and Maintenance
OBM	Odisha Budget Manual
OB&OCWWB	Odisha Building and Other Construction Workers Welfare Board
OGFR	Odisha General Financial Rules
ONTR	Own Non Tax Revenue
OTC	Odisha Treasury Code
OTR	Own Tax Revenue
OTS	One Time Settlement
PIA	Project Implementing Agencies
PMGSY	Pradhan Mantri Gram Sadak Yojana

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Acronyms	Full Form
PPP	Public Private Partnership
PSU	Public Sector Undertakings
RE	Revenue Expenditure
RR	Revenue Receipts
S&W	Salaries and Wages
SSE	Social Sector Expenditure
TE	Total Expenditure
TFC	Twelfth Finance Commission
ThFC	Thirteenth Finance Commission
UC	Utilisation Certificates
QEA	Quarterly Expenditure Allocation