



# ACCOUNTS AT A GLANCE 2016-17



**GOVERNMENT OF ODISHA**



# **ACCOUNTS AT A GLANCE**

**2016-17**

**GOVERNMENT OF ODISHA**



## **PREFACE**

This is the nineteenth issue of our annual publication “**Accounts at a Glance**”.

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

“Accounts at a Glance” provides a broad overview of Governmental activities, as reflected in the Finance Accounts and the Appropriation Accounts. The information is presented through brief explanations, statements and graphs. These figures have been adopted from the Finance and Appropriation Accounts of Government of Odisha. In case of difference, the figures depicted in the Finance and Appropriation Accounts may be treated as correct.

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



**BHUBANESWAR**  
**The 14 December 2017**

**(Madhumita Basu)**  
**Principal Accountant General (A&E)**



# Our Vision, Mission and Core Values

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

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

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

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

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

**Independence**  
**Objectively**  
**Integrity**

**Positive Approach**

**Reliability**  
**Professional Excellence**  
**Transparency**





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# Chapter I

## OVERVIEW

### 1.1. Introduction

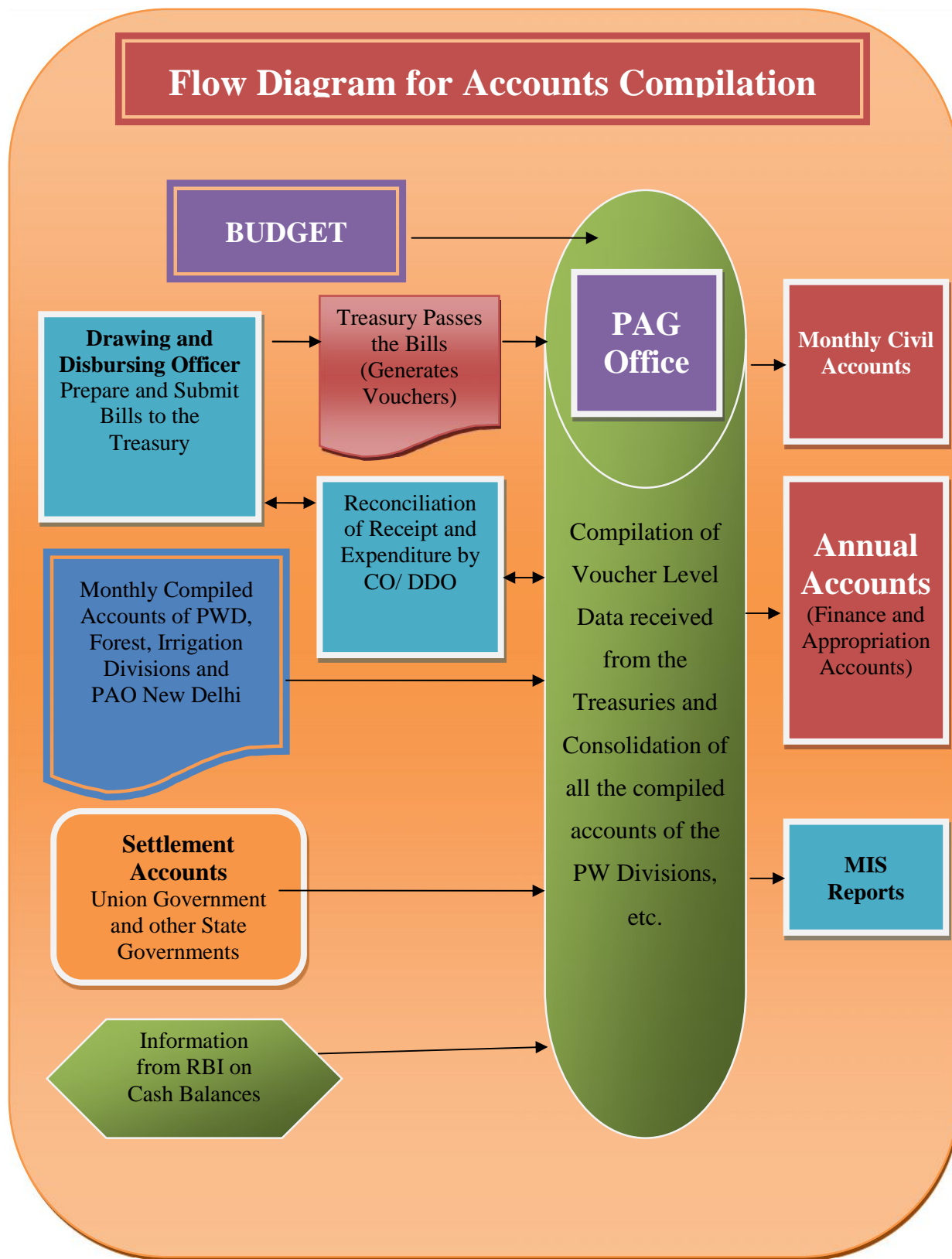
The Principal Accountant General (Accounts and Entitlements), Odisha compiles the accounts of Receipts and Expenditure of the Government of Odisha. This compilation is based on the initial accounts rendered by the District/Sub/Special Treasuries, Public Works and Forest Divisions and advices of the Reserve Bank of India. In addition, the Principal Accountant General (A&E) prepares, annually, the Finance Accounts and the Appropriation Accounts, which are placed before the State Legislature after being duly checked by the Accountant General (G&SSA), Odisha and Certification by the Comptroller and Auditor General of India.

### 1.2. Structure of Accounts

#### 1.2.1. Government Accounts are kept in three parts:

<b>Part I CONSOLIDATED FUND</b>	Receipts and Expenditure on Revenue and Capital Account, Public Debt, Loans and Advances, Inter State Settlement and Appropriation to Contingency Fund.
<b>Part II CONTINGENCY FUND</b>	Intended to meet unforeseen expenditure not provided for in the Budget. Expenditure from this Fund is recouped either by transferring the debit during the same financial year or by a fresh debit to the Consolidated Fund in the next financial year.
<b>Part III PUBLIC ACCOUNT</b>	Comprises Small Savings & Provident Funds, Reserve Funds, Deposits & Advances, Suspense and Remittances transactions. While Small Savings & Provident Funds, Reserve Funds and Deposits represent repayable liabilities of the Government, the Advances represent receivables of the Government. Suspense and Remittances transactions are adjusting entries that are to be cleared eventually by booking to the final Heads of Account.

1.2.2. Compilation of Accounts



### 1.3. Finance Accounts and Appropriation Accounts

#### 1.3.1. Finance Accounts

The Finance Accounts present the Accounts of the Receipts and Outgoings of the Government for the year, together with the financial results, disclosed by the Revenue and Capital Accounts, the Accounts of the Public Debt and the Liabilities and Assets of the Government concerned, as worked out from the balances recorded in the Accounts. The Finance Accounts have been issued in two volumes, to make them more comprehensive and informative. Volume I of the Finance Accounts contains the Certificate of the Comptroller and Auditor General of India, Summarised Statements of overall Receipts and Disbursements and 'Notes to Accounts' containing Summary of significant Accounting Policies, Quality of Accounts and other items; Volume II contains Detailed Statements (Part-I) and Appendices (Part-II).

Receipts and Disbursements of the Government of Odisha as depicted in the Finance Accounts 2016-17 are given below:

(₹ in crore)			
<b>Receipts</b> <b>Total :8,37,66</b>	<b>Revenue</b>	<b>Tax Revenue</b>	<b>5,11,74</b>
	<b>Total :7,42,99</b>	Non Tax Revenue	<b>80,43</b>
		Grants-in-Aid	<b>1,50,82</b>
		<b>Capital</b>	Recovery of Loans and Advances
	<b>Total : 94,67</b>	Borrowings and other Liabilities*	<b>93,78</b>
<b>Disbursements</b> <b>Total : 8,37,66</b>	<b>Revenue</b>		<b>6,50,41</b>
	<b>Capital</b>		<b>1,84,71</b>
	<b>Loans and Advances</b>		<b>2,54</b>

\* Borrowings and Other Liabilities: Net (Receipts - Disbursements) of Public Debt + Net of Contingency Fund + Net (Receipts - Disbursements) of Public Account + Net of (Opening and Closing) Cash Balance.

This year, the Government of India directly released ₹11,10 crore (₹2,82 crore last year) to the State Implementing Agencies/NGOs for implementation of various Schemes and Programmes. Since these funds are not routed through the State Budget, they are not reflected in the accounts of the State Government. These transfers are exhibited in Appendix VI of Volume II of the Finance Accounts.

### **1.3.2. Appropriation Accounts**

The Appropriation Accounts depicts the Expenditure of the State Government against amounts 'charged' on the Consolidated Fund or 'voted' by the State Legislature. There are three Charged Appropriations and 41 Voted Grants.

The Appropriation Acts, 2016-17, had projected for Gross Expenditure of ₹10,44,31 crore and Reduction of Expenditure (Recoveries) of ₹43,64 crore. Against this, the actual Gross Expenditure was ₹8,78,14 crore and Reduction of Expenditure was ₹10,86 crore, resulting in net Savings of ₹1,66,78 crore (16 per cent) and an Excess Estimation of ₹32,78 crore (75 per cent) on Reduction of Expenditure. The Gross Expenditure includes ₹73 crore drawn on Abstract Contingent (AC) Bills during the year, with total Detailed Contingent (DC) Bills for ₹80.20 crore still outstanding at the end of the year.

During 2016-17, an amount of ₹20,33.64 crore was transferred from the Consolidated Fund to Personal Deposit (PD) Accounts under the Public Account, which are maintained by the designated Administrators for specific purposes. Normally, unspent balances under PD Accounts, which remain inoperative for three full financial years after the year of last transactions, are to be transferred back to the Consolidated Fund.

## **1.4. Sources and Application of Funds**

### **1.4.1. Ways and Means Advances**

The Reserve Bank of India (RBI) extends the facility of Ways and Means Advances (WMA) to enable State Governments to maintain their liquidity. Overdraft (OD) facilities are provided when there is a shortfall in the agreed minimum Cash Balance (₹1.28 crore) maintained with the RBI.

### **1.4.2. Fund Flow Statement**

The State had a Revenue Surplus of ₹92,58 crore and a Fiscal Deficit of ₹93,78 crore representing 2.44 per cent and 2.47 per cent respectively of the Gross State Domestic Product (GSDP)<sup>1</sup>. The Fiscal Deficit constituted 11 per cent of the Total Expenditure. Around 35 per cent of the Revenue Receipts (₹7,42,99 crore) of the State Government was spent on Committed Expenditure like Salaries (₹1,50,35 crore), Interest Payments (₹40,35 crore) and Pensions (₹68,43 crore).

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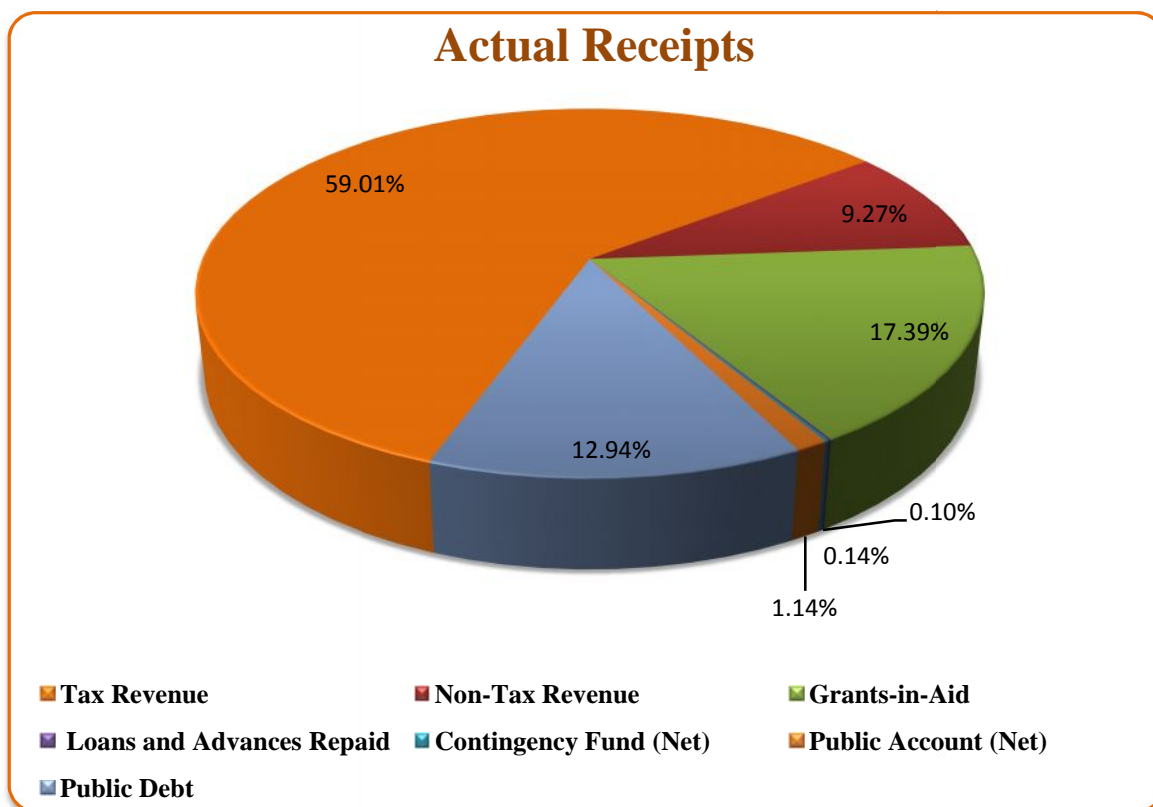
<sup>1</sup> GSDP for 2016-17 is ₹37,89,91 crore (Advance Estimate) as intimated by Directorate of Economics and Statistics, Odisha, Bhubaneswar vide their letter No.2460/DES/SID-13/2013 dated 28.03.2017.

## Sources and Application of Funds

(₹ in crore)

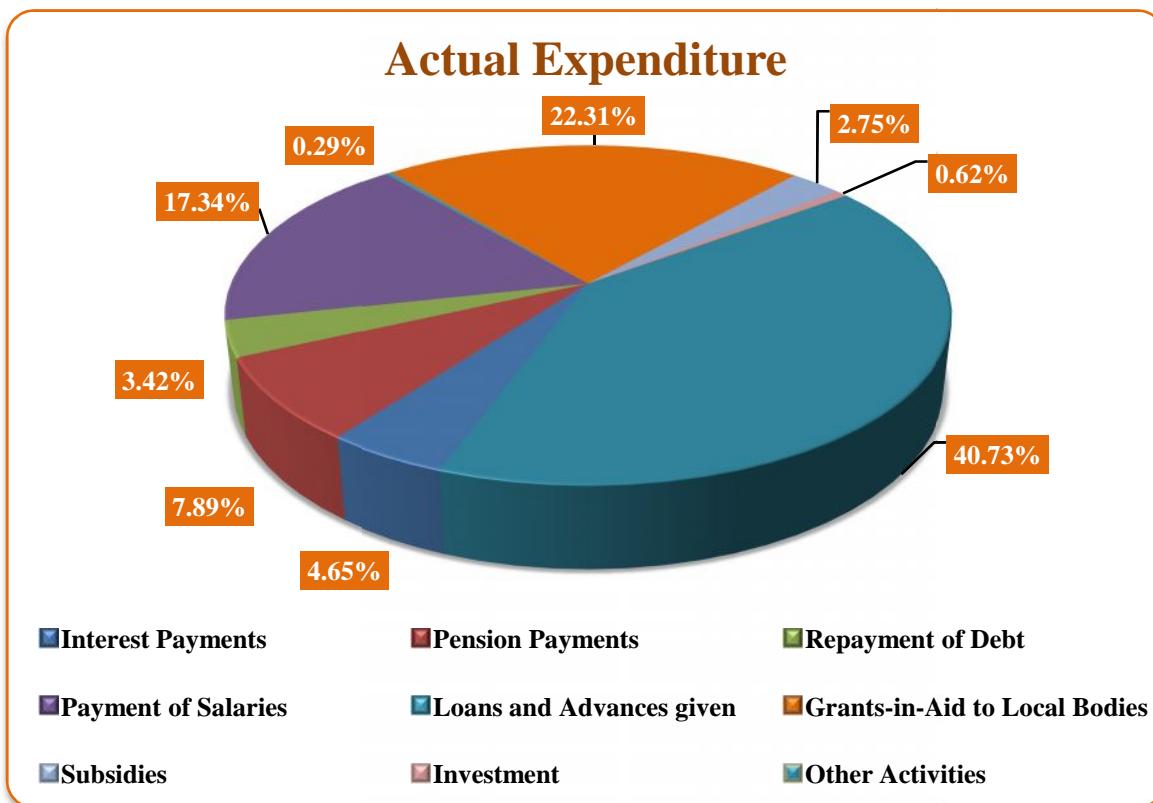
<b>SOURCES</b>	<b>PARTICULARS</b>	<b>AMOUNT</b>
		Opening Cash Balance as on 01.04.2016
	Revenue Receipts	7,42,99
	Loans & Advances Repaid	89
	Public Debt	1,12,23
	Small Savings, Provident Funds & Others	44,24
	Reserve & Sinking Funds	41,41
	Deposits Received	1,39,94
	Civil Advances Repaid	2,17
	Suspense Account	16,79,52
	Remittances	1,88,29
	Contingency Fund	1,23
	<b>TOTAL</b>	<b>29,59,58</b>
<b>APPLICATION</b>	<b>Revenue Expenditure</b>	<b>6,50,41</b>
	Capital Expenditure	1,84,71
	Loans & Advances Given	2,54
	Repayment of Public Debt	29,62
	Small Savings, Provident Funds & Others	25,67
	Reserve & Sinking Funds	29,96
	Deposits Spent	1,33,87
	Civil Advances Given	2,16
	Suspense Account	17,08,63
	Remittances	1,88,82
	Contingency Fund	..
	Closing Cash Balance as on 31.3.2017	3,19
	<b>TOTAL</b>	<b>29,59,58</b>

### 1.4.3. Where the ₹ came from?



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

### 1.4.4. Where the ₹ went?





## 1.5. Highlights of Accounts

	B.E 2016-17	Actuals	Percentage of actuals to B.E	Percentage of actuals to GSDP (b)
	(₹ in crore)			
1. Tax Revenue (a)	4,97,68	5,11,74	103	14
2. Non-Tax Revenue	98,23	80,43	82	2
3. Grants-in-Aid & Contributions	1,85,36	1,50,82	81	4
4 .Revenue Receipts (1+2+3)	<b>7,81,27</b>	<b>7,42,99</b>	95	<b>20</b>
5. Recovery of Loans and Advances	1,85	89	48	0
6. Borrowings & other Liabilities (e)	1,45,32	93,78	65	2
7. Capital Receipts (5+6)	<b>1,47,17</b>	<b>94,67</b>	64	2
8. Total Receipts(4+7)	<b>9,28,44</b>	<b>8,37,66</b>	90	<b>22</b>
9. Non-Plan Expenditure (d)	<b>4,68,88</b>	<b>3,98,14</b>	85	11
10. NPE on Revenue Account	4,55,29	3,97,10	87	10
11. NPE on Interest Payments out of (10)	46,50	40,35	87	1
12. NPE on Capital Account	13,59	1,04	8	0
13. Plan Expenditure (f)	<b>4,59,56</b>	<b>4,39,52</b>	96	<b>12</b>
14. PE on Revenue Account	2,89,14	2,53,31	88	7
15. PE on Capital Account	1,70,42	1,86,21	109	5
16. Total Expenditure (9+13)	<b>9,28,44</b>	<b>8,37,66</b>	90	<b>22</b>
17. Revenue Expenditure (10+14)	<b>7,44,43</b>	<b>6,50,41</b>	87	<b>17</b>
18. Capital Expenditure (12+15) (c)	<b>1,84,01</b>	<b>1,87,25</b>	102	<b>5</b>
19. Revenue Surplus (4 -17)	<b>36,84</b>	<b>92,58</b>	251	<b>2</b>
20. Fiscal Deficit (4+5 -16)	<b>(-)1,45,32</b>	<b>(-) 93,78</b>	65	<b>(-)2</b>

- (a) Includes State's share of Union Taxes of ₹2,83,22 crore
- (b) GSDP for 2016-17 is ₹37,89,91 crore (Advance Estimate) as intimated by Directorate of Economics and Statistics, Odisha, Bhubaneswar vide their letter No.2460/DES/SID-13/2013 dated 28.03.2017.
- (c) Expenditure on Capital Account includes Capital Expenditure (₹1,84,71 crore) and Loans and Advances disbursed (₹2,54 crore).
- (d) Non-Plan Expenditure includes Revenue Expenditure (₹3,97,10 crore), Capital Expenditure (₹13 crore) and Loan & Advances disbursed (₹91 crore).
- (e) Borrowings and Other Liabilities include net of Public Debt [₹82,62 crore], net of Contingency Fund [₹1,23 crore], net of Public Account (₹6,45 crore) and net of Opening & Closing Balance [₹3,48 crore].
- (f) Plan Expenditure includes Revenue Expenditure (₹2,53,31 crore), Capital Expenditure (₹1,84,58 crore) & Loans & Advances disbursed (₹1,63 crore).

## 1.6. What do the Deficits and Surpluses indicate?

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

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

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

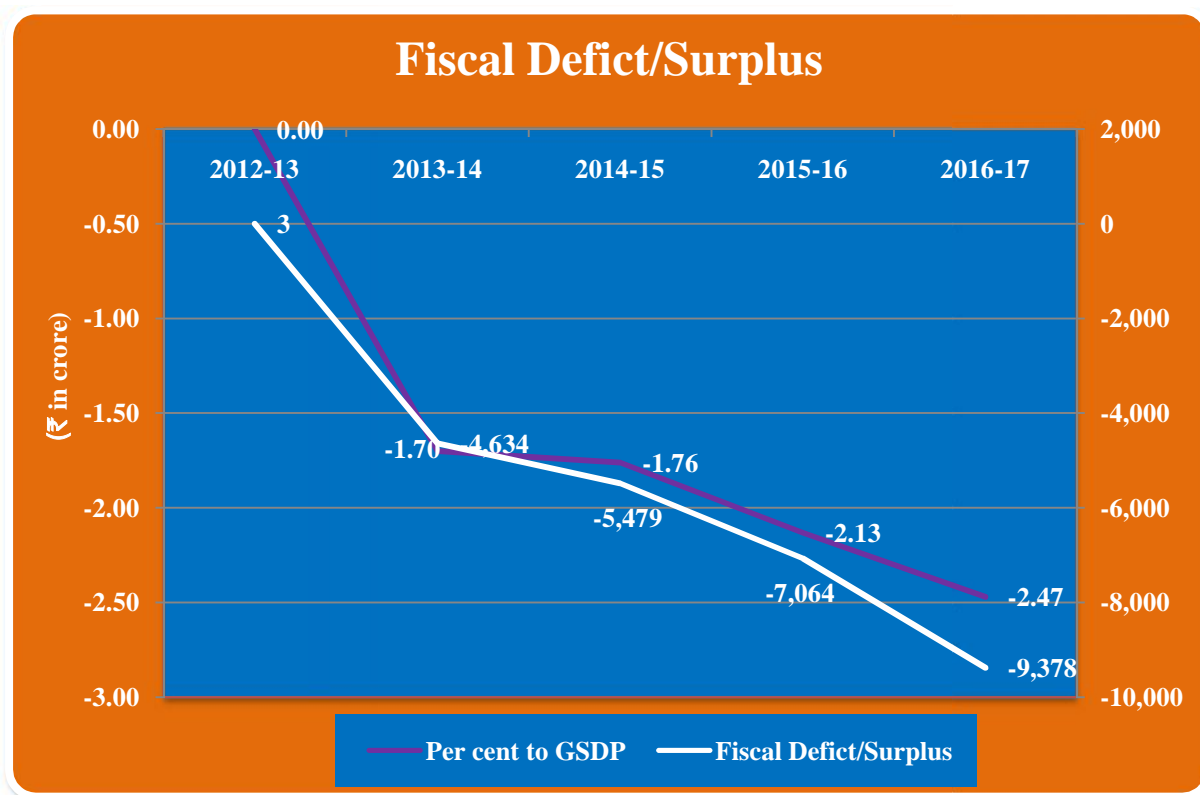
The State Government has amended the FRBM (Amendment) Act, 2005 on the basis of recommendations of the 14<sup>th</sup> Finance Commission in 2016. The FRBM (Amendment) Act, 2016 has made it mandatory for the State to generate Revenue Surplus, contain the Fiscal Deficit within 3 per cent of GSDP, achieve Debt/GSDP ratio at Finance Commission recommended level and put in place a monitoring mechanism on implementation of FRBM Act. The Fiscal Deficit during 2016-17 was 2.47 per cent of GSDP.

The State Government has achieved Revenue Surplus since 2005-06 and there has been an upward trend from 2009-10 (except 2013-14 & 2016-17). There has been a Fiscal Deficit of ₹93,78 crore during the year as compared to Fiscal Deficit of ₹70,64 crore during the previous year.

1.6.1. Trend of Revenue Surplus.



1.6.2. Trend of Fiscal Deficit.

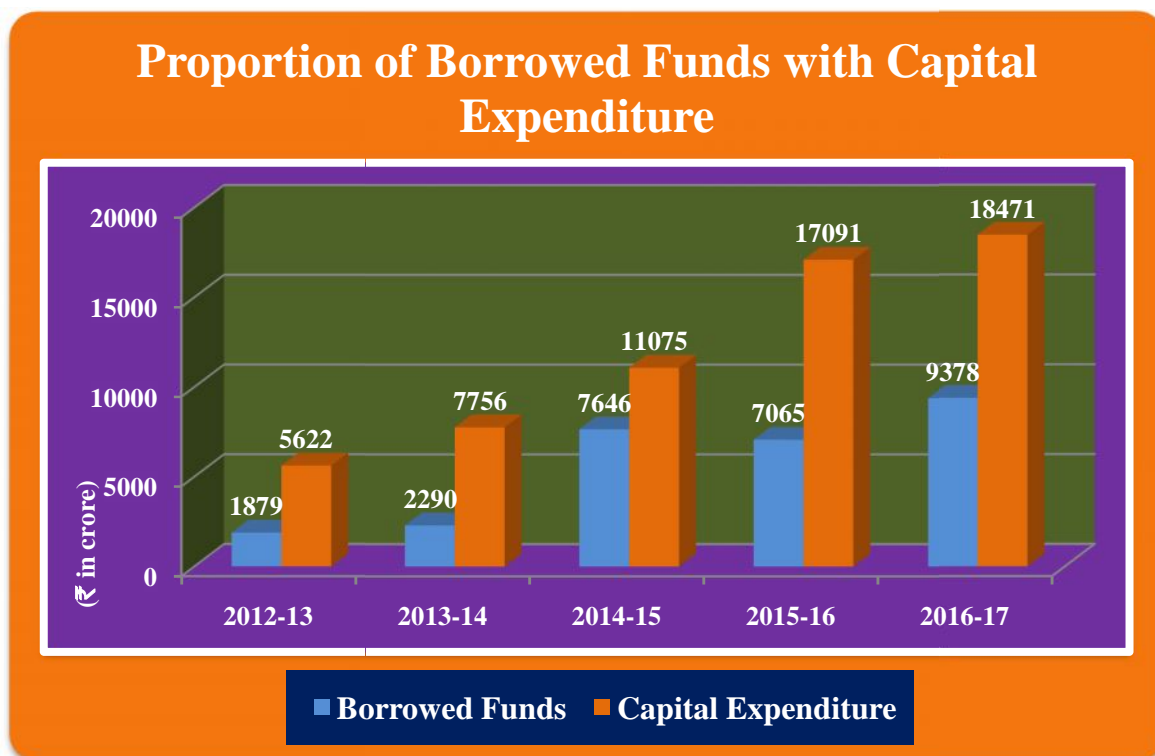


### 1.6.3. Proportion of Borrowed Funds spent on Capital Expenditure.

It is desirable to fully utilise Borrowed Funds for the Creation of Capital Assets, and to use Revenue Receipts for the repayment of Principal and Interest. As the State Government have achieved Revenue Surplus with effect from 2005-06 which is continuing till 2016-17, the Borrowed Funds have been utilised for Creation of Capital Assets during the above period. The statement is furnished below: -

(₹ in crore)

	Borrowed Funds	Capital Expenditure
2012-13	18,79	56,22
2013-14	22,90	77,56
2014-15	76,46	1,10,75
2015-16	70,65	1,70,91
2016-17	93,78	1,84,71



## Chapter II

## RECEIPTS

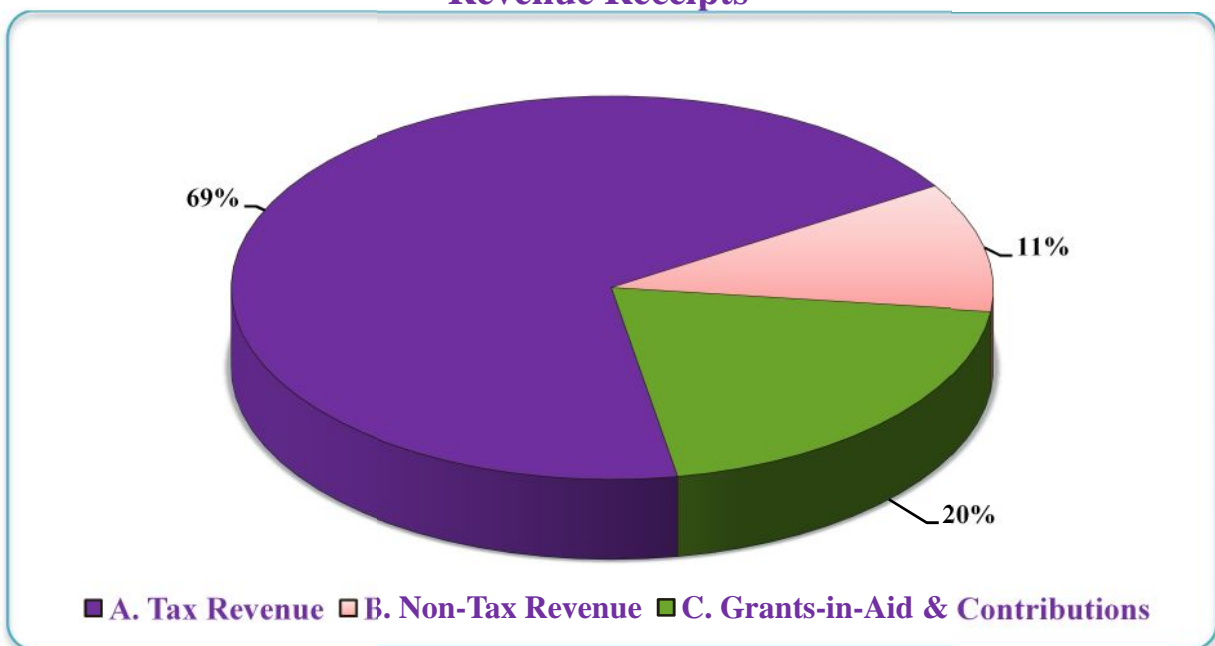
### 2.1. Introduction

Receipts of the Government are classified as Revenue Receipts and Capital Receipts. Total Receipts of Government of Odisha for 2016-17 were ₹8,37,66 crore.

### 2.2. Revenue Receipts

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

### Revenue Receipts



## Components of Revenue Receipts

Components	Actuals (₹ in crore)	Per cent to Total Revenue
<b>A. Tax Revenue</b>	<b>5,11,74</b>	<b>69</b>
Taxes on Income & Expenditure	1,55,58	21
Taxes on Property & Capital Transactions	18,44	3
Taxes on Commodities & Services	3,37,72	45
<b>B. Non-Tax Revenue</b>	<b>80,43</b>	<b>11</b>
Interest Receipts, Dividends and Profits	9,93	1
General Services	5,70	1
Social Services	2,09	...
Economic Services	62,71	8
<b>C. Grants-in-Aid &amp; Contributions</b>	<b>1,50,82</b>	<b>20</b>
<b>Total - Revenue Receipts</b>	<b>7,42,99</b>	<b>100</b>

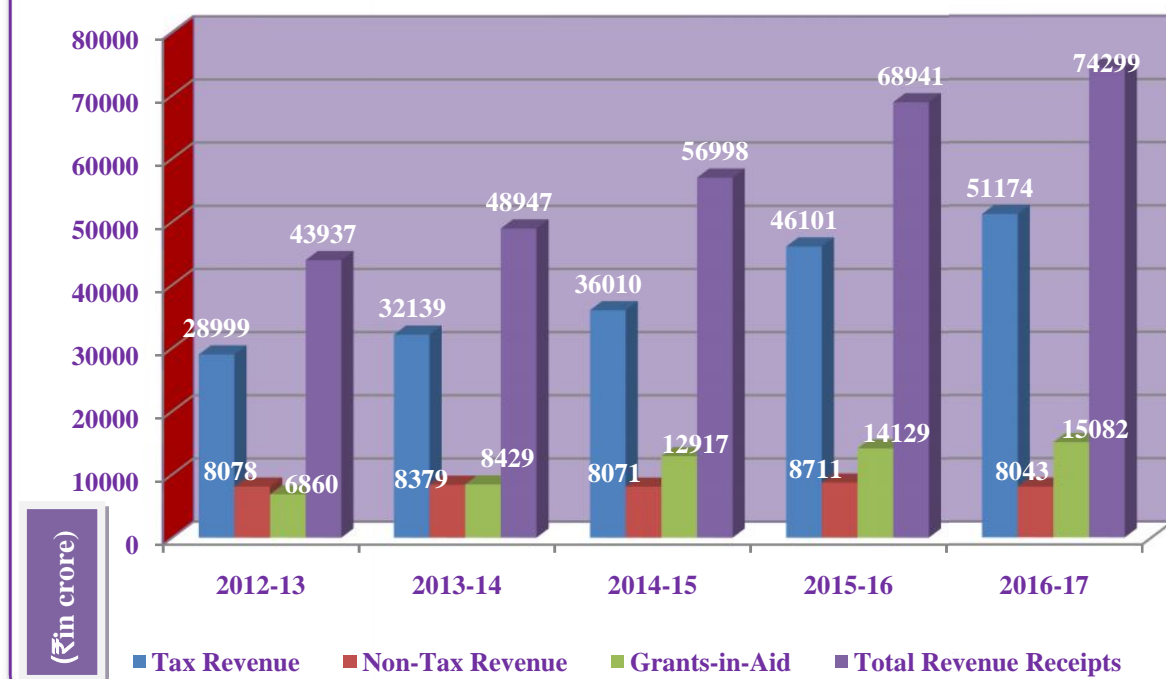
### 2.3. Trend of Receipts

	(₹ in crore)				
	2012-13	2013-14	2014-15	2015-16	2016-17
Tax Revenues	2,89,99	3,21,39	3,60,10	4,61,01	5,11,74
Non-Tax Revenues	80,78	83,79	80,71	87,11	80,43
Grants-in-Aid	68,60	84,29	1,29,17	1,41,29	1,50,82
Total: Revenue Receipts	4,39,37	4,89,47	5,69,98	6,89,41	7,42,99
GSDP	25,82,75 (R.E)	29,17,09 (R.E)	32,19,71 (R.E)	34,18,87 (R.E)	37,89,91 (A.E)

**A.E – Advance Estimate**

**R.E – Revised Estimate**

## Trend of Revenue Receipts

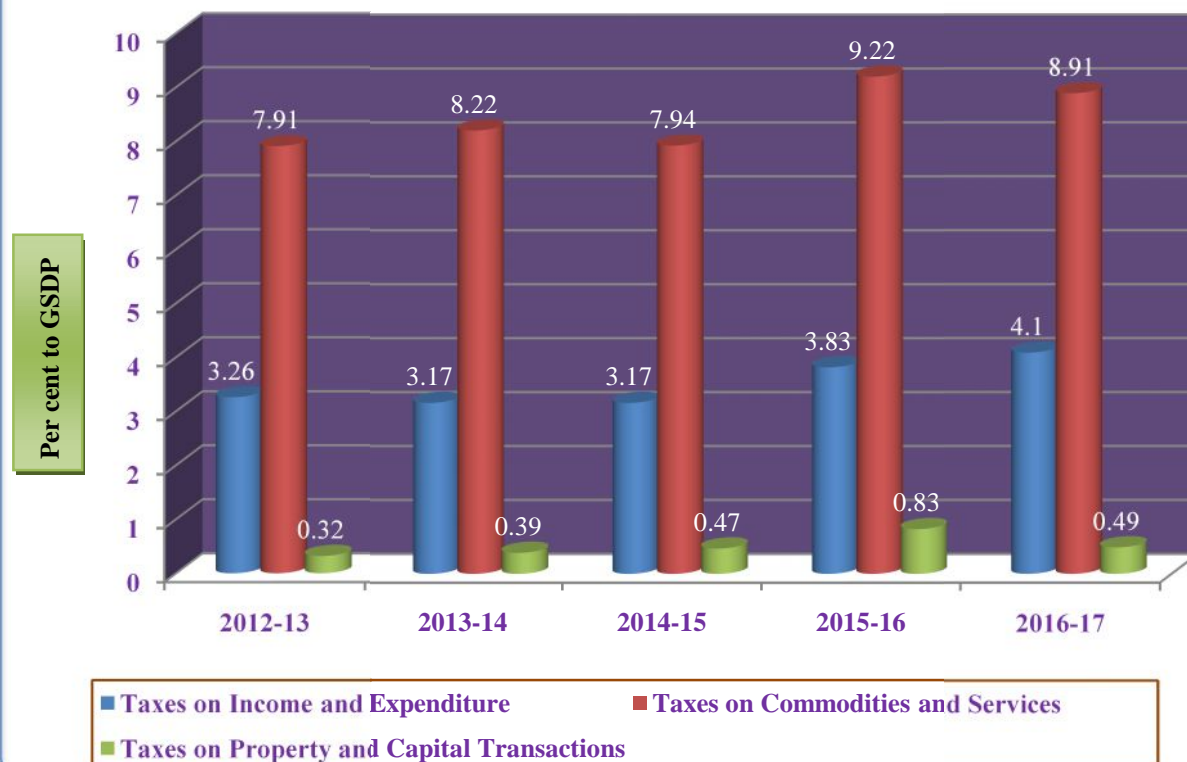


The GSDP increased by 11 per cent between 2015-16 and 2016-17 and growth in Revenue collection was 8 per cent. While Tax Revenues increased by 11 per cent, Non-Tax Revenues decreased by 8 per cent. Major contributors to Revenue was ₹1,34,02 crore (3.53 per cent of GSDP) under Taxes on Sales, Trades etc. and ₹90,72 crore (2.39 per cent of GSDP) in respect of Corporation Tax.

## Sector-wise Tax Revenue

	(₹ in crore)				
	2012-13	2013-14	2014-15	2015-16	2016-17
i) Taxes on Income and Expenditure	81,55	86,54	98,55	1,27,25	1,55,58
ii) Taxes on Property and Capital Transactions	9,74	10,51	14,61	27,48	18,44
iii) Taxes on Commodities and Services	1,98,70	2,24,34	2,46,94	3,06,28	3,37,72
<b>Total: Tax Revenues</b>	<b>2,89,99</b>	<b>3,21,39</b>	<b>3,60,10</b>	<b>4,61,01</b>	<b>5,11,74</b>

### Trend of Major Taxes in proportion to GSDP



#### 2.4. Performance of State's Own Tax Revenue collection

(₹ in crore)

Year	Tax Revenue	State Share of Union Taxes	State's Own Tax Revenue	Percentage to GSDP
2012-13	2,89,99	1,39,65	1,50,34	5.81
2013-14	3,21,39	1,52,47	1,68,92	6.19
2014-15	3,60,10	1,61,81	1,98,29	6.38
2015-16	4,61,01	2,35,74	2,25,27	6.78
2016-17	5,11,74	2,83,22	2,28,52	6.03



## 2.5. Efficiency of Tax Collection

### A. Taxes on Properties and Capital Transactions

(₹ in crore)

	2012-13	2013-14	2014-15	2015-16	2016-17
Revenue Collection	9,74	10,51	14,61	27,48	18,44
Expenditure on Collection	3,26	4,34	4,37	4,37	4,63
Percentage Efficiency of Tax Collection	33.47	41.29	29.91	15.90	25.11

Tax collection on Property and Capital Transactions has decreased by 33 per cent as compared to previous year. The efficiency on Tax collection is increased by 9.21 per cent.

### B. Taxes on Commodities and Services

(₹ in crore)

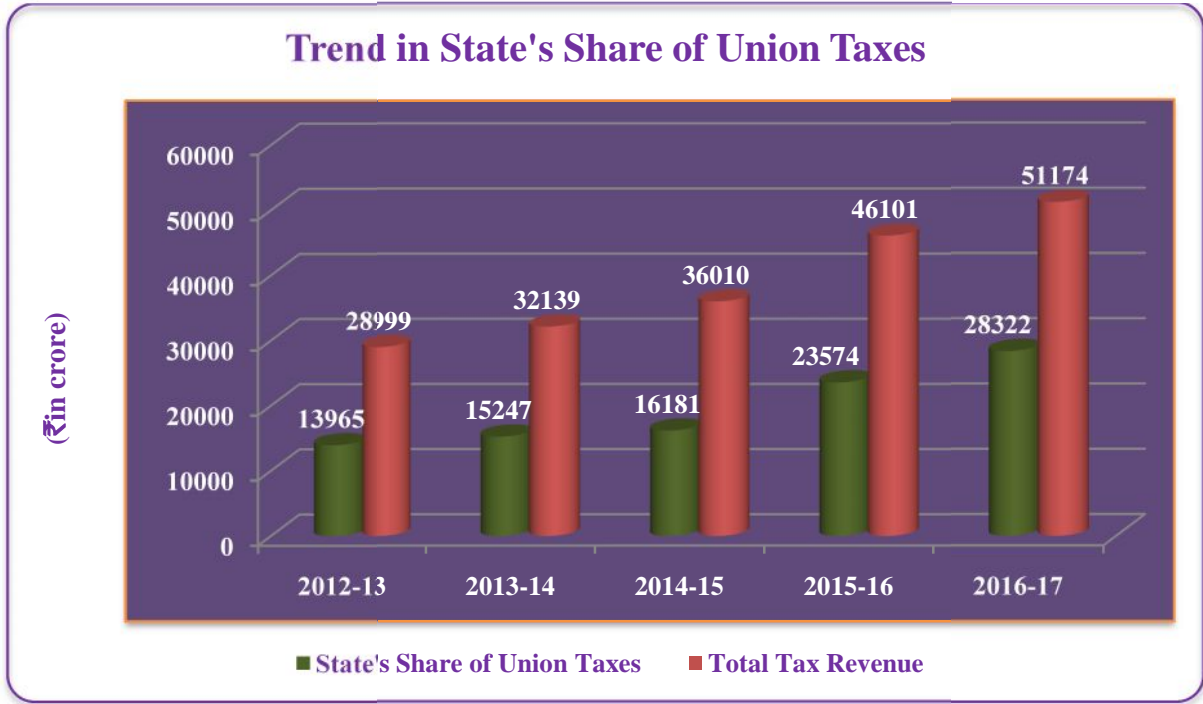
	2012-13	2013-14	2014-15	2015-16	2016-17
Revenue Collection	1,98,70	2,24,34	2,46,94	3,06,28	3,37,72
Expenditure on Collection	1,49	1,61	1,84	2,09	2,57
Percentage Efficiency of Tax Collection	0.75	0.72	0.75	0.68	0.76

Taxes on Commodities and Services form a major chunk of Tax Revenue. Tax collection efficiency has increased as compared to the previous year (2016-17).

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

(₹ in crore)

Major Head description	2012-13	2013-14	2014-15	2015-16	2016-17
Corporation Tax	50,16	51,28	56,50	74,09	90,72
Taxes on Income other than Corporation Tax	30,03	33,76	40,35	51,41	63,05
Taxes on Wealth	8	14	15	2	21
Customs	23,21	24,88	26,17	37,71	39,03
Union Excise Duties	15,77	17,57	14,78	31,47	44,56
Service Tax	20,40	24,84	23,86	40,86	45,64
Other Taxes and Duties on Commodities and Services	..	..	..	18	..
Total: State's Share of Union Taxes	1,39,65	1,52,47	1,61,81	2,35,74	2,83,21
Total: Tax Revenue	2,89,99	3,21,39	3,60,10	4,61,01	5,11,74
Per cent of Union Taxes to Total Tax Revenue	48	47	45	51	55



## 2.7 Grants-in-Aid

Grants-in-Aid represent assistance from the Government of India, and comprise, Grants for State Plan Schemes and Centrally Sponsored Schemes (CSS) approved by the Planning Commission and State's Non-plan Grants recommended by the Finance Commission. Total Receipts during the year under Grants-in-Aid were ₹1,50,82 crore as shown below: -

Year	(₹ in crore)			
	Non Plan	State Plan	CSS	Total
2012-13	15,05	34,84	18,71	68,60
2013-14	27,29	34,29	22,71	84,29
2014-15	19,29	1,08,86	1,02	1,29,17
2015-16	30,63	1,07,73	2,93	1,41,29
2016-17	32,48	1,17,69	65	1,50,82



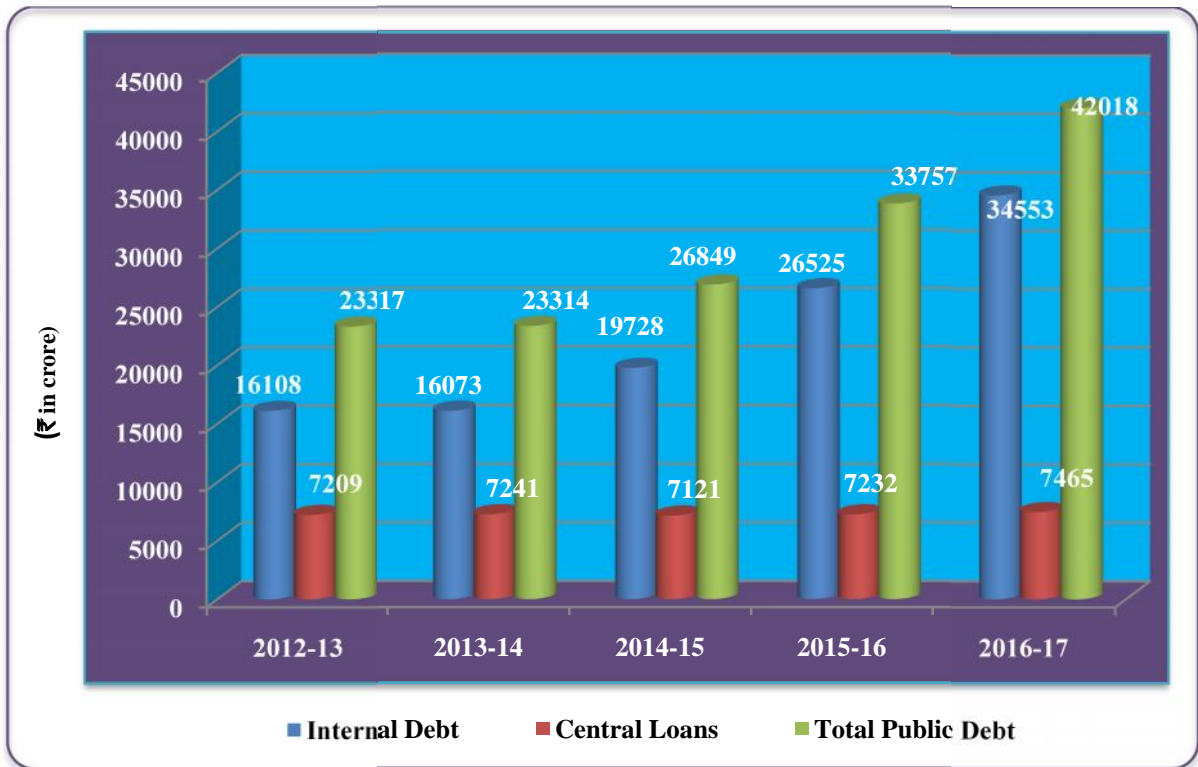
The share of Non-Plan Grants in total Grants-in-Aid is 21.54 per cent for 2016-17 as compared to 21.68 per cent in the previous year. The State Government has received ₹65 crore of Grants-in-Aid (0.35 per cent) against the Budget Estimate (B.E) of ₹1,85,36 crore in respect of Central Share in Centrally Sponsored Schemes.

## 2.8. Public Debt

The outstanding Public Debt at the end of the 31 March 2017 was ₹4,20,18 crore comprising Internal Debt of ₹3,45,53 crore and Loans and Advances from Central Government ₹74,65 crore.

### *Trend of Public Debt over last 5 years*

Description	(₹ in crore)				
	2012-13	2013-14	2014-15	2015-16	2016-17
Internal Debt	1,61,08	1,60,73	1,97,28	2,65,25	3,45,53
Central Loans	72,09	72,41	71,21	72,32	74,65
<b>Total: Public Debt</b>	<b>2,33,17</b>	<b>2,33,14</b>	<b>2,68,49</b>	<b>3,37,57</b>	<b>4,20,18</b>

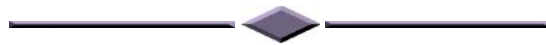


*Net effect of Public Debt for last 5 years*

(₹ in crore)

Description	2012-13	2013-14	2014-15	2015-16	2016-17
Internal Debt	(-) 12,30	(-) 36	36,55	67,97	80,29
Central Loans	(-) 70	33	(-) 1,21	1,12	2,33
<b>Total: Public Debt</b>	<b>(-) 13,00</b>	<b>(-)3</b>	<b>35,34</b>	<b>69,08</b>	<b>82,62</b>

Note: Negative figures indicate that repayment is in excess of receipts.



## Chapter III

### EXPENDITURE

#### 3.1. Introduction

Expenditure is classified as Revenue Expenditure and Capital Expenditure. Revenue Expenditure is used to meet the day-to-day running of the organisation. Capital Expenditure is used to create permanent assets, or to enhance the utility of such assets, or to reduce permanent liabilities. Expenditure comprises the following three services under Plan and Non-Plan.

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

#### 3.2. Revenue Expenditure

Revenue Expenditure of ₹6,50,41 crore fell short of Budget Estimates by ₹94,02 crore due to less disbursement of ₹58,19 crore under Non-Plan Expenditure and ₹35,83 crore under Plan Expenditure.

The shortfall of Expenditure against Budget Estimates under Revenue Section during the last five years is given below:

	(₹ in crore)				
	2012-13	2013-14	2014-15	2015-16	2016-17
<b>Budget Estimates (BE)</b>	4,14,32	4,93,94	6,28,82	6,58,39	7,44,43
<b>Actuals</b>	3,82,38	4,56,18	5,11,36	5,88,06	6,50,41
<b>Gap</b>	31,94	37,76	1,17,46	70,33	94,02
<b>Per cent of gap over B.E</b>	8	8	19	11	13

### 3.2.1 Sectoral distribution of Revenue Expenditure

Components	₹ in crore)	
	Amount	Percentage
A. Fiscal Services	7,25	1
(i) Collection of Taxes on Property and Capital Transactions	4,63	..
(ii) Collection of Taxes on Commodities and Services	2,58	..
(iii) Other Fiscal Services	4	..
B. Organs of State	5,48	1
C. Interest Payments and Servicing of Debt	40,35	6
D. Administrative Services	45,44	7
E. Pensions and Miscellaneous General Services	68,63	11
F. Social Services	2,76,00	42
G. Economic Services	1,97,14	30
H. Grants-in-Aid and Contributions	10,12	2
<b>Total: Expenditure (Revenue Account)</b>	<b>6,50,41</b>	<b>100</b>

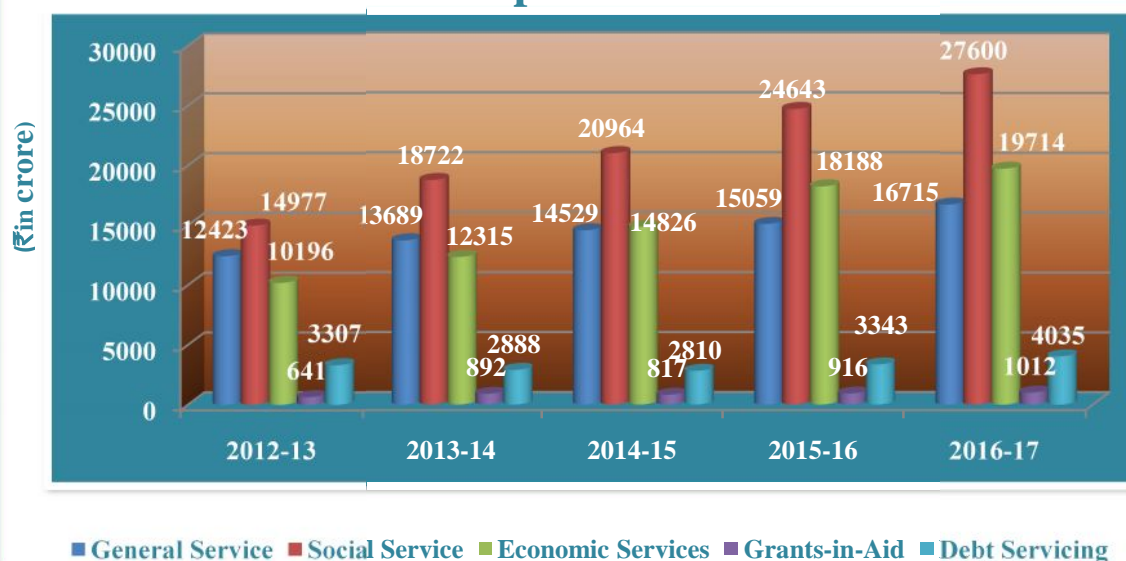
### 3.2.2 Major components of Revenue Expenditure (2012–2017)

#### Major components of Revenue Expenditure (2012 to 2017)

Year	₹ in crore)					
	General Services *	Social Services	Economic Services	Grants-in-Aid	Total Revenue Expenditure	Debt Servicing
2012-13	1,24,23	1,49,77	1,01,96	6,41	3,82,37	33,07
2013-14	1,36,89	1,87,22	1,23,15	8,92	4,56,18	28,88
2014-15	1,45,29	2,09,64	1,48,26	8,17	5,11,36	28,10
2015-16	1,50,59	2,46,43	1,81,88	9,16	5,88,06	33,43
2016-17	1,67,15	2,76,00	1,97,14	10,12	6,50,41	40,35

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

## Trend of Major components of Revenue Expenditure



### 3.3. Capital Expenditure

Capital Disbursements at 5 per cent of GSDP were more than the Budget Estimate by ₹3,24 crore (more disbursement of ₹15,79 crore under Plan and less disbursement of ₹12,55 crore under Non-plan).

#### 3.3.1. Sectoral distribution of Capital Expenditure

During 2016-17, the Government spent ₹47,91 crore on various Irrigation Projects (₹16,50 crore on Major Irrigation, ₹12,65 crore on Medium Irrigation and ₹18,76 crore on Minor Irrigation) and ₹8 crore on Ports and Light Houses. Apart from above, the Government invested ₹542 crore in various Corporations /Companies/Societies.

(₹ in crore)

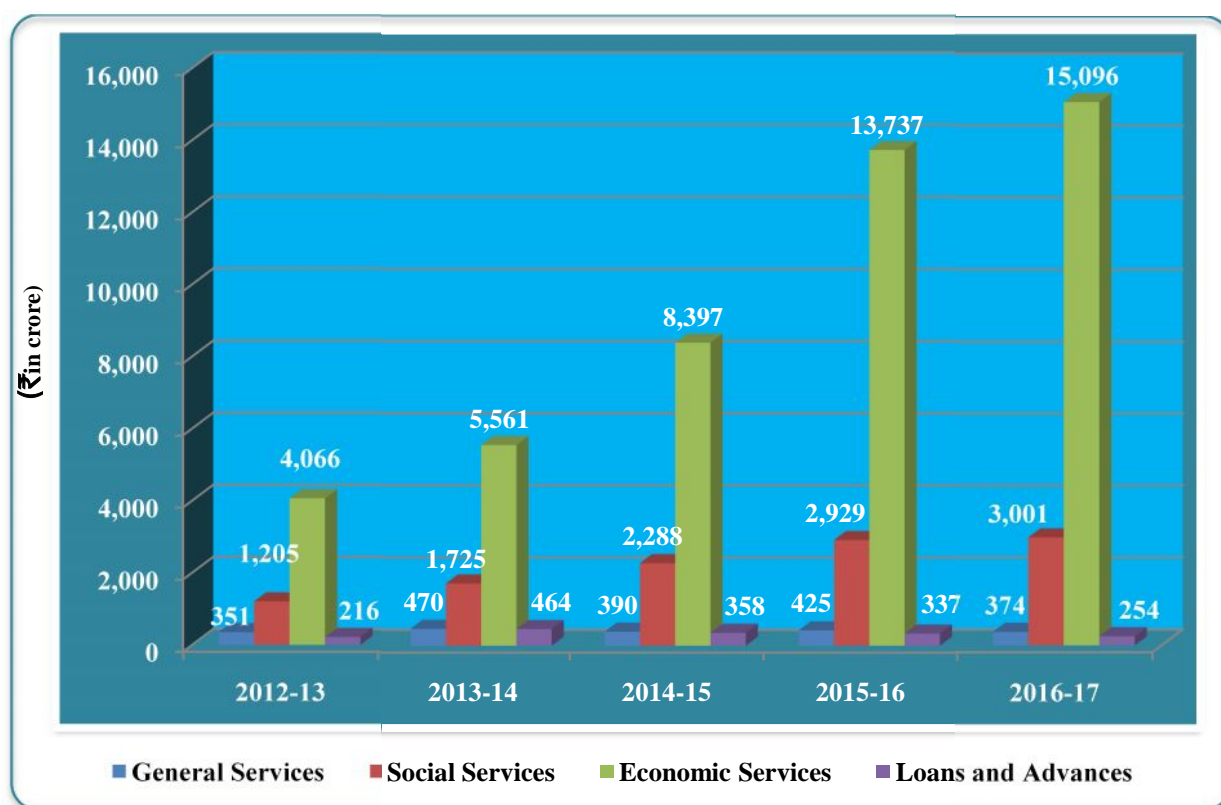
SL No	Sector	Amount	Percentage
1.	General Services-Police, Public Works etc.	3,74	2
2.	Social Services-Education, Health & Family Welfare, Water Supply, Welfare of Scheduled Castes/Scheduled Tribes etc. & Others.	30,01	16
3.	Economic Services-Agriculture, Rural Development, Irrigation and Flood Control, Energy, Industries, Transport etc.	1,50,96	81
4.	Loans and Advances disbursed	2,54	1
<b>Total</b>		<b>1,87,25</b>	<b>100</b>

### 3.3.2 Sectoral distribution of Capital Expenditure over the last five years

(₹ in crore)

Sl. No.	Sector	2012-13	2013-14	2014-15	2015-16	2016-17
1.	General Services	3,51	4,70	3,90	4,25	3,74
2.	Social Services	12,05	17,25	22,88	29,29	30,01
3.	Economic Services	40,66	55,61	83,97	1,37,37	1,50,96
4.	Loans and Advances	2,16	4,64	3,58	3,37	2,54
	<b>Total</b>	<b>58,38</b>	<b>82,20</b>	<b>1,14,33</b>	<b>1,74,28</b>	<b>1,87,25</b>

### Trend of different Sectors of Capital Expenditure



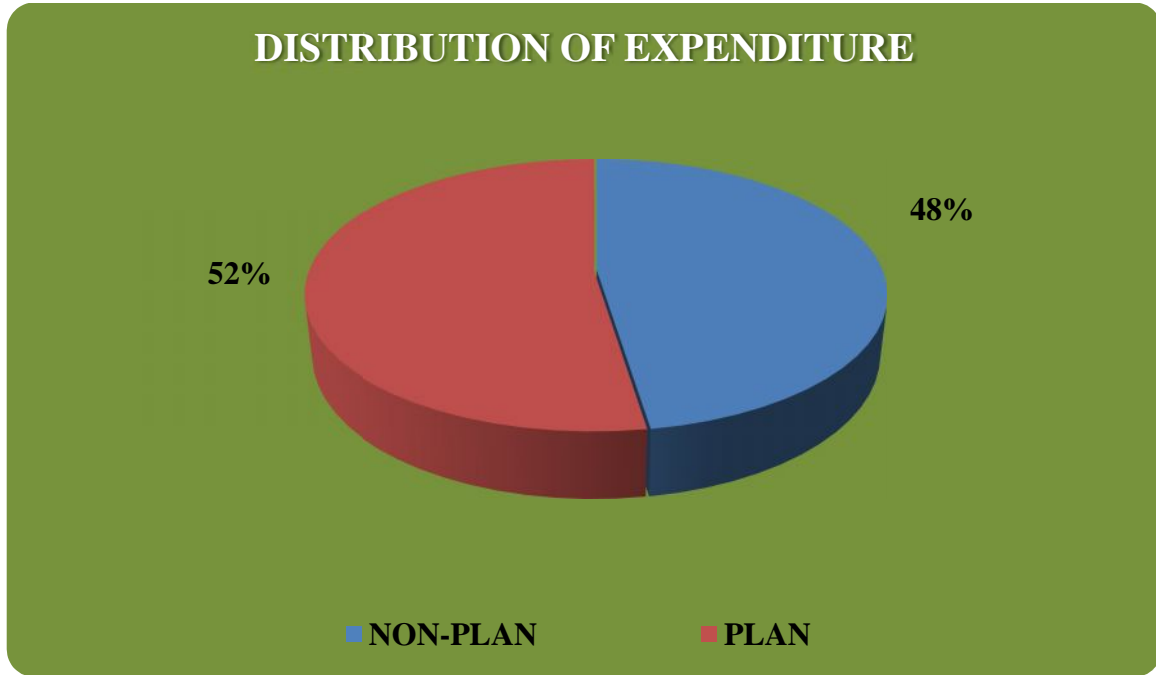


## Chapter IV

### PLAN & NON-PLAN EXPENDITURE

#### 4.1. Distribution of Expenditure

The Total Expenditure during the year was ₹8,37,66 crore representing Plan Expenditure of ₹4,39,52 crore and Non-Plan Expenditure of ₹3,98,14 crore.

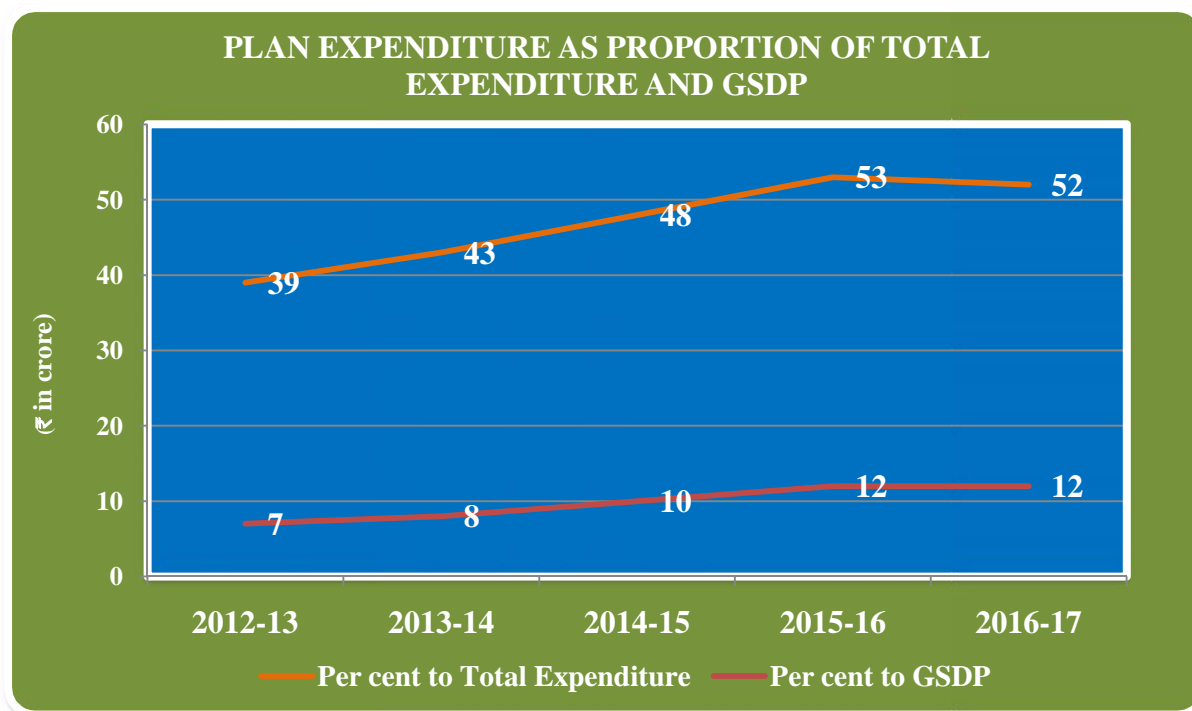


#### 4.2. Plan Expenditure

During the year, Plan Expenditure, representing 52 per cent of Total Disbursements, was ₹4,39,52 crore (₹4,36,28 crore under State Plan, ₹1,61 crore under Centrally Sponsored Schemes and ₹1,63 crore under Loans and Advances).

#### Plan Expenditure as a proportion of Total Expenditure and GSDP

Year	2012-13	2013-14	2014-15	2015-16	2016-17
Plan Expenditure (₹ in crore)	1,73,37	2,29,71	3,01,93	4,05,89	4,39,52
Percentage to Total Expenditure	39	43	48	53	52
Percentage to GSDP	7	8	10	12	12



#### 4.2.1. Plan Expenditure under Capital Account

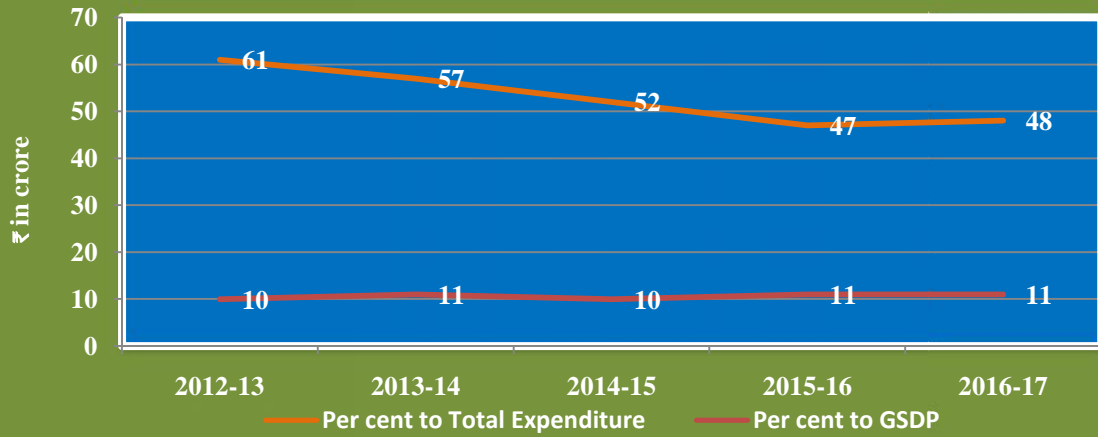
Sector	(₹ in crore)				
	2012-13	2013-14	2014-15	2015-16	2016-17
<b>Total Capital Expenditure</b>	58,38	82,20	1,14,33	1,74,28	1,87,25
<b>Capital Expenditure (Plan)</b>	57,44	79,63	1,13,16	1,73,18	1,86,21
<b>Percentage of Capital Expenditure (plan) to Total Capital Expenditure</b>	98	97	99	99	99

#### 4.3. Non-Plan Expenditure

Non-Plan Expenditure during the year, representing 48 per cent of Total Disbursements, was ₹3,98,14 crore, (₹40,35 crore under Revenue and ₹1,04 crore under Capital).

Year	2012-13	2013-14	2014-15	2015-16	2016-17
<b>Non-Plan Expenditure (₹ in crore)</b>	2,67,39	3,08,67	3,23,76	3,56,45	3,98,14
<b>Percentage to Total Expenditure</b>	61	57	52	47	48
<b>Percentage to GSDP</b>	10	11	10	11	11

### NON-PLAN EXPENDITURE AS PROPORTION OF TOTAL EXPENDITURE AND GSDP



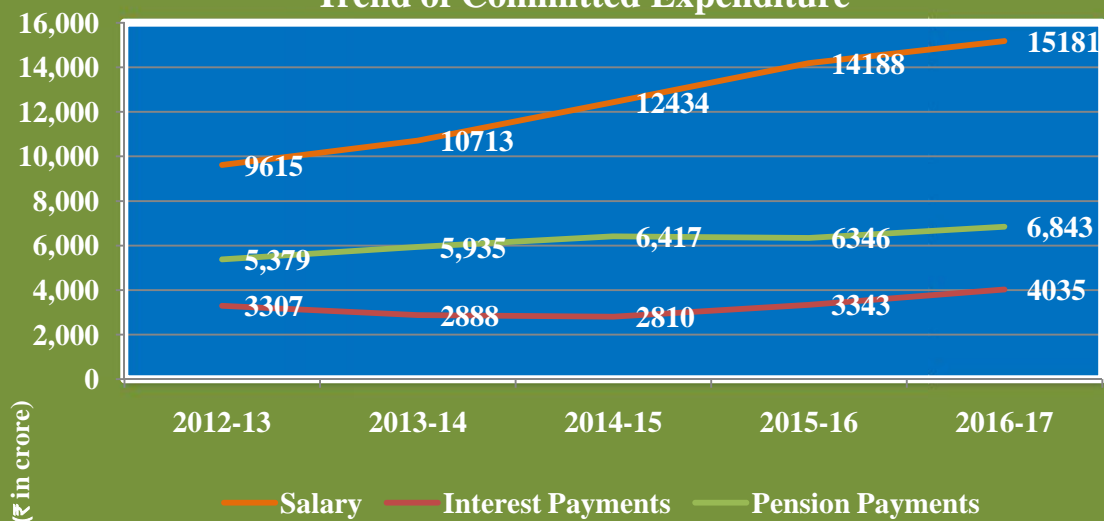
#### 4.4. Committed Expenditure

##### Trend of Committed Expenditure

(₹ in crore)

Component	2012-13	2013-14	2014-15	2015-16	2016-17
Committed Expenditure	1,83,01	1,95,36	2,16,61	2,38,77	2,60,59
Revenue Expenditure	3,82,38	4,56,18	5,11,36	5,88,06	6,50,41
Revenue Receipts	4,39,37	4,89,47	5,69,98	6,89,41	7,42,99
Per cent of Committed Expenditure to Revenue Receipts	42	40	38	35	35
Per cent of Committed Expenditure to Revenue Expenditure	48	43	42	41	40

##### Trend of Committed Expenditure



## Chapter V

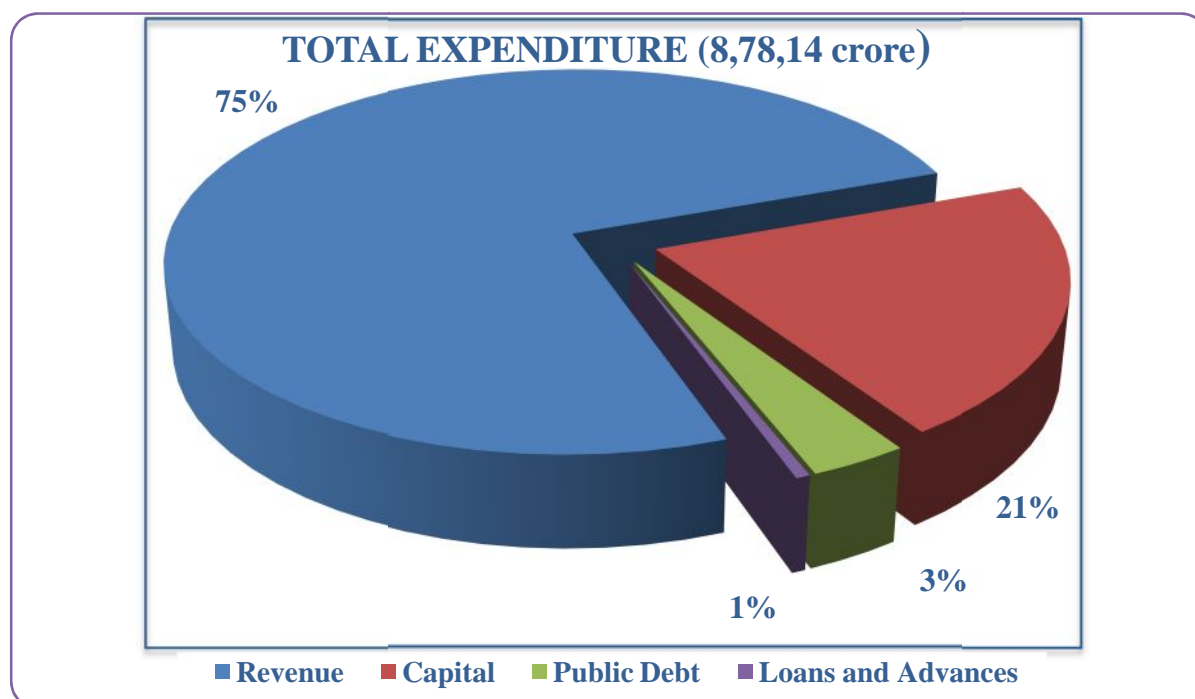
### APPROPRIATION ACCOUNTS

The Appropriation Accounts of the Government of Odisha for the year 2016-17 present the accounts of sums expended in the year ended 31 March 2017 compared with the sums specified in the Schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India.

#### 5.1. Summary of Appropriation Accounts for 2016-17

(₹ in crore)

Sl. No	Nature of Expenditure	Original Grants	Supplementary Grants	Re-appropriation	Total	Actual Expenditure	Savings (-) Excess (+)
1.	<b>Revenue</b>						
	Voted	7,20,46	31,19		7,51,65	6,18,01	(-)1,33,64
	Charged	47,61	19	...	47,80	41,37	(-)6,43
	<b>Total</b>	<b>7,68,07</b>	<b>31,38</b>		<b>7,99,45</b>	<b>6,59,38</b>	<b>(-)1,40,07</b>
2.	<b>Capital</b>			...			
	Voted	1,67,31	27,48		1,94,79	1,84,74	(-)10,05
	Charged	18	4		22	11	(-)11
	<b>Total</b>	<b>1,67,49</b>	<b>27,22</b>		<b>1,95,01</b>	<b>1,84,85</b>	<b>(-)10,16</b>
3.	<b>Public Debt</b>	30,08	...	...	30,08	29,62	(-)46
4.	<b>Loans and Advances</b>			...			
	Voted	18,53	1,24		19,77	4,29	(-)15,48
	<b>Total</b>	<b>9,84,17</b>	<b>60,14</b>		<b>10,44,31</b>	<b>8,78,14</b>	<b>(-)1,66,17</b>



## 5.2. Trend of Savings during the past five years

(₹ in crore)

Year	Savings (-)/Excess (+)				Total
	Revenue	Capital	Public Debt	Loans & Advances	
2012-13	(-)73,96	(-)17,70	(-) 24	(-)1,46	(-)93,36
2013-14	(-)1,11,45	(-)10,65	(-)5,26	(-)21	(-)1,27,56
2014-15	(-)1,50,61	(-)31,07	(-)4,19	(-)1,88	(-)1,87,75
2015-16	(-)1,44,75	(-)18,52	(-)72	(-)3,18	(-)1,67,17
2016-17	(-)1,40,07	(-)10,16	(-)46	(-)15,48	(-)1,66,17

## 5.3. Significant Savings

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

Some Grants with persistent and significant Savings are given below:

(in per cent)

Grant	Nomenclature	2012-13	2013-14	2014-15	2015-16	2016-17
<b>REVENUE (Voted)</b>						
3	Revenue and Disaster Management	55	43	36	39	37
5	Finance	22	29	23	33	38
8	Odisha Legislative Assembly	45	40	45	23	29
12	Health and Family Welfare	11	14	19	19	9
22	Forest & Environment	17	22	13	26	10
28	Rural Development	2	5	32	11	8
33	Fisheries and Animal Resources Development	21	13	16	15	16
<b>CAPITAL (Voted)</b>						
1	Home	18	1	20	39	26
5	Finance	20	11	24	28	35
6	Commerce	8	36	27	27	14
10	School & Mass Education	7	59	74	56	7
11	Scheduled Tribes and Scheduled Caste Development, Minorities and Backward Classes Welfare	..	12	28	11	15

(in per cent)

Grant	Nomenclature	2012-13	2013-14	2014-15	2015-16	2016-17
<b>CAPITAL (Voted)</b>						
16	Planning and Convergence	84	19	30	27	11
21	Transport	..	..	6	21	15
23	Agriculture and Farmer's Empowerment	..	..	..	10	21
30	Energy	25	07	42	22	37
31	Handlooms, Textiles & Handicrafts	..	..	..	..	100
32	Tourism and Culture	..	..	17	..	25
33	Fisheries and Animal Resources Development	80	25	12	20	44
34	Co-operation	68	2	82	27	58
39	Skill Development and Technical Education	66	49	19	19	24
40	Micro, Small & Medium Enterprises	..	..	..	..	65

During 2016-17, Supplementary Grants totaling to ₹60,14 crore (6.85 per cent of total Expenditure) proved unnecessary as in many cases, there were significant savings at the end of the year even against original allocations. A few instances are given below.

(₹ in crore)

Grant No.	Department	Section	Original	Supplementary	Actual Expenditure
1	Home	Revenue Capital	35,47 2,58	99 62	33,47 2,39
2	General Administration	Revenue	1,57	15	1,49
3	Revenue and Disaster Management	Revenue	50,00	1,24	32,34
4	Law	Revenue	2,60	10	2,39
6	Commerce	Revenue	67	1	60
7	Works	Revenue	21,61	5	17,43
8	Odisha Legislative Assembly	Revenue	35	10	32
10	School and Mass Education	Revenue	1,11,86	1,78	97,27

(₹ in crore)

Grant No.	Department	Section	Original	Supplementary	Actual Expenditure
11	Scheduled Tribes and Scheduled Caste Development, Minorities and Backward Classes Welfare	Revenue Capital	23,20 5,17	1,19 29	20,80 4,63
12	Health and Family Welfare	Revenue	40,55	3,85	40,33
13	Housing and Urban Development	Revenue	28,99	38	24,86
14	Labour and Employee's State Insurance	Revenue	96	11	95
15	Sports and Youth Services	Revenue	47	1	32
16	Planning and Convergence	Revenue	6,15	32	6,06
17	Panchayati Raj	Revenue	84,43	5,43	83,21
20	Water Resources	Revenue	19,95	77	19,41
21	Transport	Capital	2,96	1	2,52
22	Forest and Environment	Revenue	6,01	48	5,84
23	Agriculture and Farmer's Empowerment	Revenue	34,03	69	29,80
24	Steel and Mines	Revenue	84	1	76
26	Excise	Revenue Capital	73 5	1 5	60 2
29	Parliamentary Affairs	Revenue	32	4	32
31	Handlooms, Textiles & Handicrafts	Revenue	1,49	1	1,41
32	Tourism and Culture	Revenue Capital	1,26 1,17	2 1	1,22 88
33	Fisheries and Animal Resources Development	Revenue Capital	5,60 1,24	10 3	4,79 71
34	Co-operation	Revenue	15,26	1,17	15,20
36	Women and Child Development	Revenue	27,88	1,20	21,09
38	Higher Education	Revenue	21,26	61	19,04
39	Skill Development and Technical Education	Revenue Capital	2,43 3,88	16 22	2,37 3,12
40	Micro, Small & Medium Enterprises	Revenue Capital	1,02 10	14 10	95 7
41	Social Security and Empowerment of Persons with Disabilities	Revenue	19,07	99	17,42

## Chapter VI

### ASSETS AND LIABILITIES

#### 6.1. Assets

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

Total Investments as Share Capital in Statutory Corporations, Govt. Companies, Joint Stock Companies and Co-operative Societies stood at ₹44,23 crore at the end of 2016-17. However, Dividends received during the year were ₹5,66 crore (i.e.12.80 per cent on Investment). During 2016-17, Investments increased by ₹5,42 crore, while Dividend income increased by ₹13 crore.

Cash Balance with RBI stood at ₹6,67 crore on 31 March 2016 and decreased to ₹3,19 crore at the end of March 2017.

#### 6.2. Debt and Liabilities

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

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



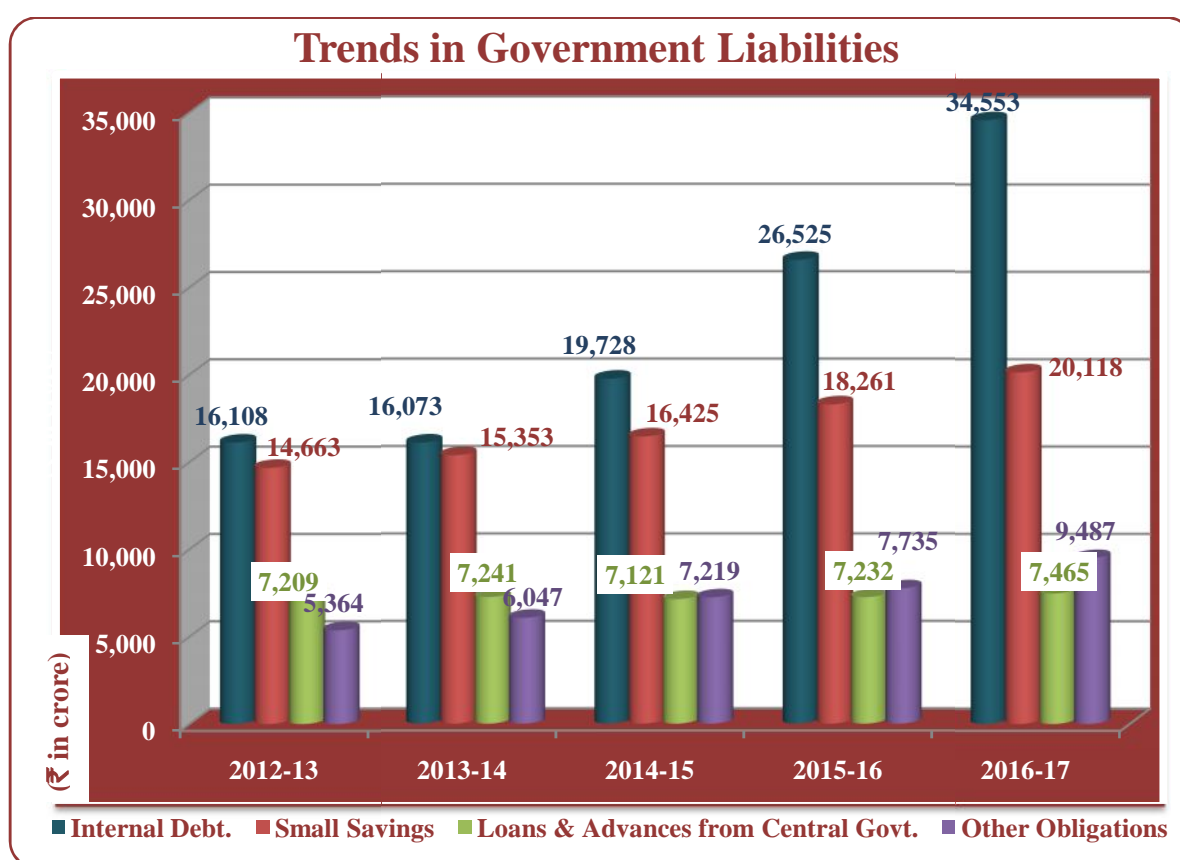
### Details of Public Debt and Total Liabilities for last five years:

Year	Public Debt (₹ in crore)	Per cent to GSDP	Public Account (*) (₹ in crore)	Per cent to GSDP	Total Liabilities (₹ in crore)	Per cent to GSDP
2012-13	2,33,17	9	2,00,27	8	4,33,44	17
2013-14	2,33,14	8	2,14,00	7	4,47,14	15
2014-15	2,68,49	8	2,36,44	8	5,04,93	16
2015-16	3,37,57	10	2,59,96	7	5,97,53	17
2016-17	4,20,18	11	2,96,05	8	7,16,23	19

(\*) Excludes Suspense and Remittance balances.

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

There is a net increase of ₹1,18,70 crore (18 per cent) in Public Debt and Other Liabilities as compared to 2015-16.



### 6.3 Guarantees

The position of Guarantees by the State Government for the payment of Loans and Capital and payment of Interest thereon raised by Statutory Corporations, Government Companies, Corporations, Co-operative Societies etc., is given below.

(₹ in crore)

At the end of the year	Maximum Amount Guaranteed (Principal only)	Amount outstanding as on 31 March 2017	
		Principal	Interest*
2012-13	1,05,79	22,51	...
2013-14	1,06,25	17,05	...
2014-15	1,08,86	16,72	...
2015-16	1,08,91	12,90	...
2016-17	1,22,81	22,56	...

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



## Chapter VII

### OTHER ITEMS

#### 7.1 Loans and Advances by the State Government

Total Loans and Advances given by the State Government at the end of 2016-17 was ₹47,08 crore which includes ₹43,06 crore to Government Corporations, Companies, Non-Government Institutions and Local Bodies.

#### 7.2 Financial Assistance to Local Bodies and Others

During the past five years, Grants-in-Aid to Local Bodies etc., increased from ₹70,23 crore in 2012-13 to ₹1,93,48 crore in 2016-17. Grants to Zilla Parishads, Panchayat Samities and Municipalities (₹41,11 crore) represented 21 per cent of total Grants given during the year.

#### 7.3 Cash Balance and Investment of Cash Balance

The Cash Balance decreased from ₹6,67 crore at the beginning of the year 2016-17 to ₹3,19 crore at its end. Investment held in Cash Balance Investment Account as on 31 March 2017 were ₹87,38 crore. During 2016-17, Interest Receipt on Cash Balance Investment, ₹3,91 crore, increased by 7 per cent in comparison to previous year. The details are furnished below:-

Component	(₹ in crore)		
	As on 1 April 2016	As on 31 March 2017	Net increase (+) / decrease (-)
1.Cash Balances	667	319	(-) 348
2.Investments from Cash Balance (GOI Treasury Bills)	58,36	87,38	29,02
3. Other Cash Balances	55,44	55,44	-
i) Cash with Departmental Officers and Permanent Advance	21	21	-
ii) Investment from Earmarked Fund Balances	55,23	55,23	-
(a) Sinking Fund	50,43	50,43	-
(b) Guarantee Redemption Fund	4,80	4,80	-
<b>TOTAL (1+2+3)</b>	<b>1,20,47</b>	<b>1,46,01</b>	<b>25,55</b>
Interest realised on Cash Balance Investment Account	3,65	3,91	26

## 7.4 Reconciliation of Accounts

Accuracy and reliability of accounts depend, among other things, on timely reconciliation of the Departmental figures with the figures appearing in the accounts maintained by Principal Accountant General (A&E).

Before Annual Accounts are finalised, the Heads of the Departments reconcile the Departmental Accounts figures with those booked in Accounts compiled by the Principal Accountant General (A&E). The reconciliation of Accounts figures is to be done on a monthly basis. In the year 2016-17, 151 out of 167 Controlling Officers have taken up verification work fully in respect of Expenditure and 27 out of 70 in respect of Receipts.

Particulars	Total no. of COs	Fully reconciled	Partially reconciled	Not reconciled
Expenditure	167	151	..	16
Receipts	70	27	..	43

## 7.5 Submission of Accounts by Treasuries

The due dates for the receipt of the second list of vouchers in the Office of the Principal Accountant General (A&E) along with the Cash Account are 5<sup>th</sup> to 10<sup>th</sup> (except for the month of March, the date fixed at 15<sup>th</sup>) of the following month. Any delay in receipt of the vouchers from Treasuries causes delay in compilation of the Monthly Accounts and their exclusion results in portrayal of distorted picture of State Civil Accounts. Such delay in rendition of Accounts leads to delay in preparation and transmission of Monthly and Annual Accounts to State Government and submission of Finance Accounts and Appropriation Accounts to the State Legislature. A review of the position of submission of Monthly Accounts by the Treasuries during the year 2016-17 revealed that there has been a delay ranging from **1** to **15** days in respect of **1** to **16** Treasuries.

## 7.6 Abstract Contingent (AC) Bills and Detailed Contingent (DC) Bills

When money is required in advance or the Drawing and Disbursing Officers (DDOs) are not able to calculate the exact amounts required, they are permitted to draw money without supporting documents through AC bills. Such AC bills are required to be settled, within a maximum of 30 days, through submission of DC bills. To the end of 31 March 2017, 2536 DC bills amounting to ₹80.20 crore was outstanding which indicates that these instructions have not been followed.

## 7.7 Commitment on Account of Incomplete Works

A Total Expenditure of ₹2,28,22 crore was incurred up to the year 2016-17 by the State Government on various Incomplete Projects which have been taken up by the Works Department, Water Resources Department, Housing & Urban Development Department and Rural Development Department.

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

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

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

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

## 7.9 Transfer of funds to Personal Deposit Accounts

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

Personal Deposit Account Details are given overleaf:

(₹ in crore)

Opening Balance		Addition during the year/Receipts		Closing during the year / Disbursement		Outstanding	
Number	Amount	Number	Amount	Number	Amount	Number	Amount
849	1,242.46	Nil	2,033.64*	22	2,178.74	827	1,097.36

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

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

### 7.10 Rush of Expenditure

The State Government has introduced Cash Management System, according to which, expenditure during the month of March should not exceed 15 per cent of the Budget, and expenditure during the last quarter of the financial year should be within 40 per cent of the Budget. As on 31 March 2017, only 19 Departments have implemented the Cash Management System. Even in respect of these 19 departments, 9 departments exceeded the limits stipulated for March and 3 departments exceeded the limits stipulated for the last quarter as furnished below: -

#### Department-wise Statement of Expenditure covered under CMS during 2016-17

(₹ in crore)							
Sl. No	Grant No.	Name of the Department	Budget Provision (B.E)	Expenditure during March 2017	Expenditure during Last Quarter 2016-17	Percentage of expenditure during March 2017	Percentage of expenditure during last quarter
1.	7	Works	4,532.62	993.82	1,727.28	21.93	38.11
2.	10	School and Mass Education	11,237.85	1,277.56	2,625.00	11.37	23.36
3.	11	Schedule Tribes and Schedule Caste Development, Minorities and Backward Classes Welfare	2,837.12	515.29	1,311.31	18.16	46.22
4.	12	Health and Family Welfare	4,793.97	652.48	1,491.72	13.61	31.12
5.	13	Housing and Urban Development	3,364.10	618.27	994.88	18.38	29.57
6.	17	Panchayati Raj	8,467.95	904.54	1,134.17	10.68	13.39
7.	19	Industries	93.27	31.49	41.44	33.76	44.43
8.	20	Water Resources	7,261.57	1,208.26	2,478.72	16.64	34.13

Sl. No	Grant No.	Name of the Department	Budget Provision (B.E)	Expenditure during March 2017	Expenditure during Last Quarter 2016-17	Percentage of expenditure during March 2017	Percentage of expenditure during last quarter
9.	22	Forest and Environment	605.42	88.35	211.62	14.59	34.95
10.	23	Agriculture and Farmer's Empowerment	3,646.41	498.55	943.22	13.67	25.87
11.	28	Rural Development	6,492.36	1,245.37	2,484.28	19.18	38.26
12.	30	Energy	2,801.12	381.67	1,223.88	13.63	43.69
13.	31	Handlooms, Textiles and Handicrafts	218.82	35.60	51.22	16.27	23.41
14.	33	Fisheries and Animal Resources Development	683.49	79.05	171.58	11.57	25.10
15.	36	Women and Child Development	2,788.10	407.36	722.51	14.61	25.91
16.	38	Higher Education	2,197.50	340.03	707.26	15.47	32.18
17.	39	Skill Development and Technical Education	631.12	78.41	177.60	12.42	28.14
18.	40	Micro, Small and Medium Enterprises	111.69	21.21	39.26	18.99	35.15
19.	41	Social Security & Empowerment of Persons with Disability	1,907.05	112.80	588.75	5.91	30.87







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