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on 15.12.2016



FINANCE ACCOUNTS (VOLUME I) 2015-16



GOVERNMENT OF ODISHA

FINANCE ACCOUNTS

VOLUME I

2015-16

GOVERNMENT OF ODISHA

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CERTIFICATE OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA

This compilation containing the Finance Accounts of the Government of Odisha for the year ended 31 March 2016 presents the financial position along with accounts of the receipts and disbursements of the Government for the year. These accounts are presented in two volumes, Volume-I contains the consolidated position of the state of finances and Volume-II depicts the accounts in detail. The Appropriation Accounts of the Government for the year for Grants and Charged Appropriations are presented in a separate compilation.

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

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

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

On the basis of the information and explanations that my officers required and have obtained and according to the best of my information as a result of test audit of the accounts and on consideration of explanations given, I certify that, to the best of my knowledge and belief, the Finance Accounts read with the 'Explanatory Notes' and 'Notes to Accounts' give a true and fair view of the financial position and the receipts and disbursements of the Government of Odisha for the year 2015-16.

Points of interest arising from study of these accounts as well as test audit conducted during the year or earlier years are contained in my Reports on the Government of Odisha being presented separately for the year ended 31 March 2016.

**New Delhi,
The 18.10.2016**

**(SHASHI KANT SHARMA)
Comptroller and Auditor General of India**

A. Broad overview of the structure of Government Accounts

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

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

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

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

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Part II: The Contingency Fund: This Fund is in the nature of an imprest which is established by the State Legislature by law and is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature. The fund is recouped by debiting the expenditure to the concerned functional major head relating to the Consolidated Fund of the State. The Contingency Fund of the Government of Odisha for 2015-16 is ₹ 400 crore.

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

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

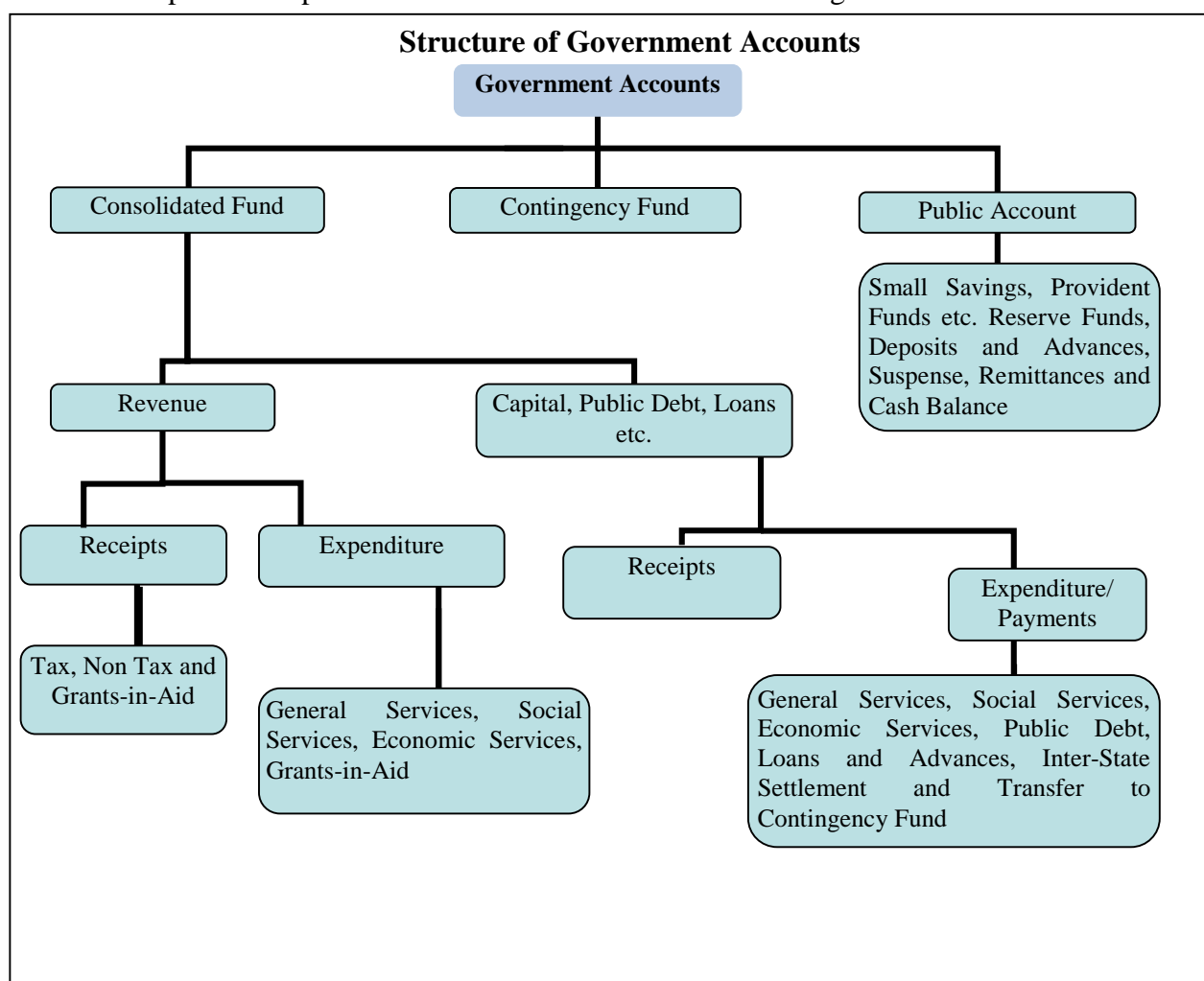
4. The main unit of classification in accounts is the Major Head which contains the following coding pattern (according to the List of Major and Minor Heads corrected upto 31 March 2016)

0020 to 1606	Revenue Receipts
2011 to 3606	Revenue Expenditure
4000	Capital Receipts
4046 to 7810	Capital Expenditure (including Public Debt, Loans & Advances)
7999	Appropriation to the Contingency Fund
8000	Contingency Fund
8001 to 8999	Public Account

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

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



B. What the Finance Accounts contain

The Finance Accounts are presented in two volumes.

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

GUIDE TO THE FINANCE ACCOUNTS

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

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- 8. Statement of Investments of the Government:** This statement depicts investments of the State Government in the equity capital of Statutory Corporations, Government Companies, other Joint Stock Companies, Cooperative institutions and Local Bodies. This statement corresponds to the detailed Statement 19 in Volume II of the Finance Accounts.
- 9. Statement of Guarantees given by the Government:** This statement summarises the guarantees given by the State Government on repayment of principal and interest on loans raised by Statutory Corporations, Government Companies, Local Bodies and Other institutions. This statement corresponds to the detailed Statement 20 in Volume II of the Finance Accounts.
- 10. Statement of Grants-in-Aid given by the Government:** This statement depicts all Grants-in-Aid given by the State Government to various categories of grantees like Statutory Corporations, Government Companies, Autonomous and Other Bodies/ Authorities and individuals. Appendix III provides details of the recipient institutions.
- 11. Statement of Voted and Charged Expenditure:** This statement assists in the agreement of the net figures appearing in the Finance Accounts with the gross figures appearing in the Appropriation Accounts.
- 12. Statement on Sources and Application of Funds for Expenditure other than on Revenue Account:** This statement is based on the principle that revenue expenditure is expected to be defrayed from revenue receipts, while capital expenditure of the year is met from revenue surplus, net credit balances in the public account, cash balance at the beginning of the year and borrowings.
- 13. Summary of balances under Consolidated Fund, Contingency Fund and Public Account:** This statement assists in proving the accuracy of the accounts. The statement corresponds to the detailed Statements 14, 15, 16, 17, 18 and 21 in Volume II of the Finance Accounts.
- Volume II of the Finance Accounts contains two parts-nine detailed statements in Part I and 13 Appendices in Part II.**
- Part I of Volume II**
- 14. Detailed Statement of Revenue and Capital Receipts by Minor Heads:** This statement corresponds to the Summary Statement 3 in Volume I of the Finance Accounts.

- 15. Detailed Statement of Revenue Expenditure by Minor Heads:** This statement, which corresponds to the summary Statement 4 in Volume I, depicts the revenue expenditure of the State Government under Plan (State Plan, Central Assistance to State Plan, Centrally Sponsored Schemes and Central Plan Schemes) and Non Plan. Charged and Voted expenditure are exhibited distinctly.
- 16. Detailed Statement of Capital Expenditure by Minor Heads and Sub-heads:** This statement, which corresponds to the summary Statement 5 in Volume I, depicts the capital expenditure (during the year and cumulatively) of the State Government under Plan (State Plan, Central Assistance to State Plan, Centrally Sponsored Schemes and Central Plan Schemes) and Non Plan. Charged and Voted expenditure are exhibited distinctly. In addition to representing details of capital expenditure at Minor Head level, in respect of significant schemes, this statement depicts details at Sub-head levels also.
- 17. Detailed Statement of Borrowings and Other Liabilities:** This statement, which corresponds to the summary Statement 6 in Volume I, contains details of all loans raised by the State Government (market loans, bonds, loans from the Central Government, loans from Financial Institutions, Special Securities issued to National Small Savings Fund, etc.) and Ways and Means advances extended by the Reserve Bank of India. This statement presents the information on loans under three categories: (a) details of individual loans, (b) maturity profile, i.e., amounts payable in respect of each category of loans in different years, and (c) interest rate profile of outstanding loans and annexure depicting Market loans.
- 18. Detailed Statement of Loans and Advances given by the State Government:** This statement corresponds to the summary Statement 7 in Volume I.
- 19. Detailed Statement of Investments of the Government:** This statement depicts details of investments entity wise and Major and Minor Head wise details of discrepancies, if any, between Statements 16 and 19. This statement corresponds to Statement 8 in Volume I.
- 20. Detailed Statement of Guarantees given by the Government:** This statement depicts entity wise details of Government Guarantees. This statement corresponds to Statement 9 in Volume I.

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21. Detailed Statement on Contingency Fund and Other Public Account

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

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

Part II of Volume II

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

C. Ready Reckoner

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

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

D. Periodical adjustments and Book adjustments:

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

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

Examples of periodical adjustments and book adjustments are given below:

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

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

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

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

E. Rounding:

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



STATEMENT No. 1				
STATEMENT OF FINANCIAL POSITION				
(₹ in crore)				
Assets ¹	Reference		As on 31 March 2016	As on 31 March 2015
	(Sr. No.)			
	Notes to Account	Statement		
Cash				
(i) Cash in Treasuries and Local Remittances		Annexure to Statement No. 2		..
(ii) Departmental Balances		Annexure to Statement No. 2	21.12	21.04
(iii) Permanent Imprest		Annexure to Statement No. 2	0.33	0.33
(iv) Cash Balance Investments		Statement No. 21 & Annexure to Statement No. 2	58,36.24	38,70.55
(v) Deposits with Reserve Bank of India (If credit balance include here with minus sign)	Para-2 (vi)	Statement No. 21 & Annexure to Statement No. 2	6,66.99	5,78.65
(vi) Investments from Earmarked Balances ²		Statement No. 21, 22 & Annexure to Statement No. 2	55,23.00	55,23.00
Capital Expenditure				
(i) Investments in shares of Companies, Corporations, etc.	Para-3 (iv)	Statement No. 8	38,81.32	35,04.87
(ii) Other Capital Expenditure		Statement No. 16	7,44,82.14	5,77,72.24
Contingency Fund (un-recouped)	Para-3 (vii)	Statement No. 21	1,22.90	..
Loans and Advances	Para-3 (iii)	Statement No. 7 and 18	45,57.27	44,49.19
Advances with departmental officers		Statement No. 21	11.11	10.73
Suspense and Miscellaneous Balances	Para-3 (vi)	Statement No. 21	..	..
Remittance Balances		Statement No. 21	27.70	..
Cumulative excess of expenditure over receipts		Statement No. 12	..	..
Total			9,51,30.12	7,57,30.60

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

² Investments out of earmarked funds in shares of companies etc. are excluded under capital expenditure and included under Investments from Earmarked Funds.

STATEMENT No. 1				
STATEMENT OF FINANCIAL POSITION				
(₹ in crore)				
Liabilities	Reference		As on 31 March 2016	As on 31 March 2015
	(Sr. No.)			
	Notes to Account	Statement		
Borrowings (Public Debt)				
(i) Internal Debt		Statement No. 6 and 17	2,65,24.80	1,97,27.92
(ii) Loans and Advances from Central Government		Statement No. 6 and 17	72,32.25	71,20.67
Non-Plan Loans			22.19	24.14
Loans for State Plan Schemes			72,09.50	70,95.98
Loans for Central Plan Schemes			..	..
Loans for Centrally Sponsored Schemes			..	..
Other Loans			0.56	0.56
Contingency Fund (Corpus)	Para-3 (vii)	Statement No. 21	4,00.00	4,00.00
Liabilities on Public Account				
(i) Small Savings, Provident Fund, etc.		Statement No. 21	1,82,60.77	1,64,25.31
(ii) Deposits		Statement No. 21	71,20.78	68,90.16
(iii) Reserve Funds		Statement No. 21	61,37.72	58,52.28
(iv) Remittance Balances		Statement No. 21	..	23.67
(v) Suspense and Miscellaneous Balances ³	Para-3 (vi)	Statement No. 21	1,30.83	99.22
(vi) Misc. Capital Receipts		Statement No. 12	6,98.15	6,98.15
Cumulative excess of receipts over expenditure⁴			2,86,24.82	1,84,93.22
Total			9,51,30.12	7,57,30.60

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

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

STATEMENT No. 2					
STATEMENT OF RECEIPTS AND DISBURSEMENTS					
Receipts			Disbursements		
2015-16		2014-15	2015-16		2014-15
(₹ in crore)					
Part - I Consolidated Fund					
Section - A : Revenue					
Revenue Receipts <i>(Ref. Statement 3 & 14)</i>	6,89,41.44	5,69,97.88	Revenue Expenditure <i>(Ref. Statement 4-A, 4-B & 15)</i>	5,88,05.71	5,11,35.74
Tax Revenue (raised by the State) <i>(Ref. Statement 3 & 14)</i>	2,25,26.95	1,98,28.30	Salaries ¹ <i>(Ref. Statement 4-B & Appendix-I)</i>	1,40,57.59	1,24,33.86
Non-Tax Revenue <i>(Ref. Statement 3 & 14)</i>			Subsidies <i>(Ref. Appendix-II)</i>	25,81.42	20,75.83
Interest receipts <i>(Ref. Statement 3 & 14)</i>	5,60.42	3,30.67	Grants-in-Aid ² <i>(Ref. Statement 4-B, 10 & Appendix-III)</i>	1,68,55.15 (A)	1,28,69.46 (B)
Others <i>(Ref. Statement 3)</i>	81,50.82	77,40.20			
Total <i>(Ref. Statement 3 & 14)</i>	87,11.24	80,70.87	General Services <i>(Ref. Statement 4 & 15)</i>		
			Interest Payment and Service of Debt <i>(Ref. Statement 4-A, 4-B & 15)</i>	33,43.30	28,10.27
			Pension <i>(Ref. Statement 4-A, 4-B & 15)</i>	63,46.22	64,16.62
Share of Union Taxes/Duties <i>(Ref. Statement 3 & 14)</i>	2,35,73.79	1,61,81.22	Others <i>(Ref. Statement 4-B)</i>	14,36.03	16,85.64
			Total <i>(Ref. Statement 4-A & 15)</i>	1,11,25.55	1,09,12.53
			Social Services <i>(Ref. Statement 4-A & 15)</i>	74,61.12	71,17.56
			Economic Services <i>(Ref. Statement 4-A & 15)</i>	58,09.12	49,09.12
Grants from Central Government <i>(Ref. Statement 3 & 14)</i>	1,41,29.46	1,29,17.50	Compensation and assignment to Local Bodies and PRIs <i>(Ref. Statement 4-A & 15)</i>	9,15.76	8,17.37
Revenue Deficit	..	..	Revenue Surplus	1,01,35.73	58,62.14

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

2 Grants-in-Aid are given to Statutory Corporations, Companies, Autonomous Bodies, Local Bodies etc by the Government which is included as a line item above. These grants are distinct from Compensation and Assignment of Taxes, Duties to the Local Bodies which is depicted as a separate line item Compensation and Assignment to Local Bodies and PRIs.

(A) Grants-in-Aid comprises the expenditure under the Minor Heads 191, 192, 193, 196, 197, 198 and the dedicated Object Head under other Minor Heads except the Major Head 3604. It also includes ₹28,47.57 crore towards Grants-in-Aid Salary.

(B) Grants-in-Aid comprises the expenditure under the minor heads 191, 192, 193, 196, 197, 198 and the dedicated object head under other minor heads except the major head 3604, it also includes ₹25,04.41 crore towards Grants-in-Aid Salary.

STATEMENT No. 2					
STATEMENT OF RECEIPTS AND DISBURSEMENTS					
Receipts			Disbursements		
2015-16		2014-15	2015-16		2014-15
(₹ in crore)					
Part - I Consolidated Fund					
Section - B : Capital					
Capital Receipts <i>(Ref. Statement 3 & 14)</i>	..	..	Capital Expenditure <i>(Ref. Statement 4-A, 4-B & 16)</i>	1,70,90.48 (C)	1,10,74.63 (D)
			General Services <i>(Ref. Statement 4-A & 16)</i>	4,25.01	3,89.80
			Social Services <i>(Ref. Statement 4-A & 16)</i>	29,28.55	22,88.39
			Economic Services <i>(Ref. Statement 4-A & 16)</i>	1,37,36.92	83,96.44
Recoveries of Loans and Advances <i>(Ref. Statement 3, 7 & 18)</i>	2,28.46	91.87	Loans and Advances disbursed <i>(Ref. Statement 4-A, 7 & 18)</i>	3,36.53	3,58.00
			General Services <i>(Ref. Statement 4-A, 7 & 18)</i>	..	..
			Social Services <i>(Ref. Statement 4-A, 7 & 18)</i>	0.05	0.33
			Economic Services <i>(Ref. Statement 4-A, 7 & 18)</i>	2,41.84	2,59.19
			Loans to Govt. Servants <i>(Ref. Statement 4-A, 7 & 18)</i>	91.01	90.40
			Loans to Misc. Services <i>(Ref. Statement 4-A, 7 & 18)</i>	3.63	8.08
Public Debt Receipts <i>(Ref. Statement 3, 6 & 17)</i>	97,89.82	76,45.63	Repayment of Public Debt	28,81.37	41,11.45
Internal Debt (market loans etc) <i>(Ref. Statement 3, 6 & 17)</i>	90,50.58 (E)	71,16.53 (F)	Internal Debt (market loans) <i>(Ref. Statement 4-A, 6 & 17)</i>	22,53.70	34,61.48
Loans from GOI <i>(Ref. Statement 3, 6 & 17)</i>	7,39.24	5,29.10	Loans from Central Govt. <i>(Ref. Statement 4-A, 6 & 17)</i>	6,27.67	6,49.97
			Transfer to Contingency Fund <i>(Ref. Statement 21)</i>	..	..
Net of Inter-State Settlement Account	..	..	Net of Inter-State Settlement Account	..	..
Total Receipts Consolidated Fund <i>(Ref. Statement 3)</i>	7,89,59.72	6,47,35.38	Total Expenditure Consolidated Fund <i>(Ref. Statement 4)</i>	7,91,14.09	6,66,79.82
Deficit in Consolidated Fund	1,54.37	19,44.44	Surplus in Consolidated Fund	..	..

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

(D) Includes ₹1,18.86 crore towards Salary .

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

(F) Includes ₹14,42.59 crore received as Loans from "National Small Savings Fund".

STATEMENT No. 2					
STATEMENT OF RECEIPTS AND DISBURSEMENTS					
Receipts			Disbursements		
2015-16		2014-15	2015-16		2014-15
(₹ in crore)					
Section - B : Capital					
Part - II Contingency Fund					
Contingency Fund <i>(Ref. Statement 21)</i>	..	1,50.00	Contingency Fund <i>(Ref. Statement 21)</i>	1,22.90	..
Part - III Public Account³					
Small Savings <i>(Ref. Statement 21)</i>	40,87.99	34,70.60	Small Savings <i>(Ref. Statement 21)</i>	22,52.53	23,97.81
Reserve and Sinking Funds <i>(Ref. Statement 21)</i>	19,32.96	6,58.35	Reserve and Sinking Funds <i>(Ref. Statement 21)</i>	16,47.52	4,01.11
Deposits <i>(Ref. Statement 21)</i>	69,75.76	65,90.02	Deposits <i>(Ref. Statement 21)</i>	67,45.15	56,74.67
Advances <i>(Ref. Statement 21)</i>	2,23.76	2,52.09	Advances <i>(Ref. Statement 21)</i>	2,24.14	2,52.68
Suspense and Misc. <i>(Ref. Statement 21)</i>	13,46,04.16	7,80,75.65	Suspense and Misc.⁴ <i>(Ref. Statement 21)</i>	13,65,38.31	7,79,76.49
Remittances <i>(Ref. Statement 21)</i>	1,77,03.46	1,36,19.78	Remittances <i>(Ref. Statement 21)</i>	1,77,54.83	1,36,17.51
Total Receipts Public Account <i>(Ref. Statement 21)</i>	16,55,28.09	10,26,66.49	Total Disbursements Public Account <i>(Ref. Statement 21)</i>	16,51,62.48	10,03,20.27
Deficit in Public Account	..	..	Surplus in Public Account	3,65.61	23,46.22
Opening Cash Balance	5,78.65	26.87	Closing Cash Balance	6,66.99	5,78.65
Increase in Cash Balance	(-)88.34	(-)5,51.78	Decrease in Cash Balance	..	

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

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



ANNEXURE A

CASH BALANCES AND INVESTMENTS OF CASH BALANCES

	As on 31 March 2016	As on 1 April 2015
1	2	3
(₹ in crore)		
a) General Cash Balance		
1. Cash in Treasuries	..	..
2. Deposits with the Reserve Bank ¹	6,66.99	5,78.65
	@	@
3. Remittances in Transit	..	..
TOTAL	6,66.99	5,78.65
4. Investments held in the Cash Balance – Investment Account	58,36.24	38,70.55
TOTAL-(a)	65,03.23	44,49.20
b) Other Cash Balances and Investments		
1. Cash with Departmental Officers (viz. Officers of Forest, Public Works Departments, etc.)	21.12	21.04
2. Permanent Advances for contingent expenditure with Departmental Officers	0.33	0.33
3. Investment of Earmarked Funds	55,23.00	55,23.00
TOTAL- (b)	55,44.45	55,44.37
TOTAL- (a) and (b)	1,20,47.68	99,93.57

Note: ¹ The Balance under Head ‘Deposits with Reserve Bank’ is arrived at after taking into account the Inter-Government monetary settlements pertaining to transactions of the financial year 2015-16 advised to the R.B.I till 10 April 2016.

Note: [@] There was a difference of ₹3.67 crore (Net Debit) between the figure reflected in the Accounts ₹6,66.99 crore (Net Debit) and that intimated by the Reserve Bank of India ₹6,63.32 crore (Net Credit) relating to Deposits with Reserve Bank of India included in the Cash Balance. After reconciliation and adjustment the difference is reduced to ₹1.79 crore (Net Debit) (June 2016).

ANNEXURE A

CASH BALANCES AND INVESTMENTS OF CASH BALANCES

Explanatory Notes

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

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

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

Note ² - The cash balance ('Deposits with RBI') above is the closing cash balance of the year as on 31 March 2016 but worked out by 10 April 2016 and not simply the daily balance on 31 March 2016.

ANNEXURE A

CASH BALANCES AND INVESTMENTS OF CASH BALANCES

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

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

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

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

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

(d) The extent to which the Government maintained the minimum Cash Balance with the Reserve Bank during 2015-16 is given below:-

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

ANNEXURE A

CASH BALANCES AND INVESTMENTS OF CASH BALANCES

(e) The investments held in the Cash Balance Investment Account as on 31 March 2016 were for ₹58,36.24 crore. These were invested in Government of India Securities and Treasury Bills and Industrial Finance Corporation Bonds. The interest realised during the year on such investment was ₹3,65.34 crore, which included ₹2,35.43 crore being interest on 14 days Treasury Bills rediscounted during 2015-16.

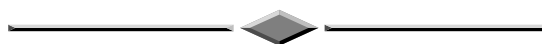
(f) Details of Cash Balance Investment Account:

(a)	Govt. of India Stock -	₹61.00 crore
(b)	14 days Govt. of India Treasury Bills	₹57,75.24 crore
(c)	91 days Govt. of India Treasury Bills	Nil

TOTAL **₹58,36.24 crore**

(g) The investment out of the Earmarked Funds at the end of the year was ₹55,23.00 crore, details of which are given in the Annexure to Statement No. 22.

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



STATEMENT No. 3		
STATEMENT OF RECEIPTS (CONSOLIDATED FUND)		
Description	Actuals	
	2015-16	2014-15
(₹ in crore)		
A. Tax Revenue		
A.1 Own Tax Revenue		
Land Revenue	5,88.81	6,45.64
Stamps and Registration Fees	21,57.07	8,00.23
State Excise	25,46.94	20,35.24
Taxes on Sales, Trade etc.	1,30,96.99	1,18,16.73
Taxes on Vehicles	10,43.73	9,10.31
Taxes on Goods and Passengers	16,63.00	17,10.87
Others	14,30.41	19,09.27
A.2 Share of net proceeds of Taxes		
Corporation Tax	74,08.47	56,50.45
Taxes on Income other than Corporation Tax	51,40.91	40,34.96
Other Taxes on Income and Expenditure	0.22	0.15
Taxes on Wealth	1.86	15.25
Customs	37,71.20	26,16.91
Union Excise Duties	31,46.97	14,77.68
Service Tax	40,86.39	23,85.82
Other Taxes and Duties on Commodities and Services	17.77	..
Total A. Tax Revenue	4,61,00.74	3,60,09.51
B. Non-Tax Revenue		
Other Fiscal Services	0.01	..
Interest Receipts	5,60.42	3,30.67
Miscellaneous General Services	1,92.08	1,18.84
Non-ferrous Mining and Metallurgical Industries	57,98.96	53,10.09
Dividends and Profits	5,53.36	10,76.45
Major Irrigation	4,72.99	3,43.67
Medium Irrigation	2,13.23	2,71.86
Forestry and Wild Life	1,52.99	61.51
Coal and Lignite	1,15.04	..
Education, Sports, Art and Culture	66.89	18.87
Public Works	77.47	88.59
Roads and Bridges	57.42	58.83
Water Supply and Sanitation	74.18	66.81
Police	59.61	50.00
Medical and Public Health	52.70	33.15
Other Administrative Services	37.86	29.74
Civil Supplies	3.46	5.43
Contributions and Recoveries towards Pension and Other Retirement benefits	21.06	20.15
Minor Irrigation	20.58	13.69
Housing	14.10	14.27
Other General Economic Services	12.65	11.18
Other Social Services	6.64	6.94

STATEMENT No. 3		
STATEMENT OF RECEIPTS (CONSOLIDATED FUND)		
Description	Actuals	
	2015-16	2014-15
(₹ in crore)		
Labour and Employment	15.49	10.57
Crop Husbandry	64.62	28.88
Urban Development	2.58	5.60
Power	2.25	2.18
Co-operation	2.50	2.56
Stationery and Printing	3.66	2.52
Public Service Commission	6.33	2.28
Other Agricultural Programmes	2.79	2.10
Animal Husbandry	1.49	2.44
Fisheries	1.18	1.57
Food Storage and Warehousing	..	1.33
Jails	1.34	1.07
Tourism	0.77	0.72
Family Welfare	0.07	0.10
Information and Publicity	0.50	0.45
Civil Aviation	0.51	0.30
Inland Water Transport	0.31	0.38
Industries	0.72	0.19
Other Industries	..	0.01
Village and Small Industries	1.02	0.34
Social Security and Welfare	0.17	0.07
Non Conventional Sources of Energy	..	0.05
Ports and Lighthouses	38.56	73.83
Other Rural Development Programmes	0.30	0.40
Land Reforms	0.13	0.19
Agricultural Research and Education	0.26	..
Total B. Non-Tax Revenue	87,11.24	80,70.87
II. GRANTS FROM GOVERNMENT OF INDIA		
C. Grants-in-Aid from Central Government		
C.1 Non-Plan Grants		
Grants under the proviso to Article 275(1) of the Constitution	11,17.96	16,00.24
Grants towards contribution to State Disaster Response Fund	5,60.25	98.49
Grants from National Disaster Response Fund	5,74.69	..
Other Grants	8,09.73	2,30.61
C.2 Grants for State/Union Territory Plan Schemes		
Block Grants	87.57	13,31.47
(of which Externally Aided Project)	(87.57)	(95.77)
Grants under Proviso to Article 275(1) of the Constitution	2,99.29	2,86.53
Grants from Central Road Fund	1,25.98	1,23.42
Other Grants	1,02,60.58	91,44.76
C.3 Grants for Central Plan Schemes	2,93.37	1,01.90
C.4 Grants for Centrally Sponsored Schemes	0.04	0.08
C.5 Grants for Special Plan Schemes	..	..
Total C. Grants	1,41,29.46	1,29,17.50
Total Revenue Receipts (A+B+C)	6,89,41.44	5,69,97.88

STATEMENT No. 3		
STATEMENT OF RECEIPTS (CONSOLIDATED FUND)		
Description	Actuals	
	2015-16	2014-15
	(₹ in crore)	
III. CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS		
D. Capital Receipts		
Disinvestment proceeds	..	..
Others	..	..
Total D. Capital Receipts	..	..
E. Public Debt Receipts		
E.1 Internal Debt of the State Government		
Market Loans	44,72.82	30,00.00
WMA ¹ from the R.B.I	..	10,82.05
Bonds	..	..
Loans from Financial Institutions	24,32.26	15,91.89
Special Securities issued to NSSF of Central Govt.	21,10.43	14,42.59
Other Loans	35.07	..
E.2 Loans and Advances from the Central Government		
Non-Plan Loans	0.41	0.50
Loans for State/ Union Territory Plan Schemes	7,38.82	5,28.60
Other Loans	..	..
Total E. Public Debt Receipts	97,89.82	76,45.63
F. Loans and Advances by State Government (Recoveries)²	2,28.46	91.87
G. Inter State Settlement	..	..
Total - Receipts in Consolidated Fund (A+B+C+D+E+F+G)	7,89,59.72	6,47,35.38

1. WMA: Ways and Means Advances

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



STATEMENT No. 4				
STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)				
A. EXPENDITURE BY FUNCTION				(₹ in crore)
Description	2015-16		Loans &	Total
	Revenue	Capital	Advances	
A General Services				
A.1 Organs of State				
Parliament/ State/ Union Territory Legislatures	28.75	..	..	28.75
President/ Vice-President/ Governor/ Administrator of Union Territories	7.35	..	..	7.35
Council of Ministers	12.00	..	..	12.00
Administration of Justice	3,36.76	..	..	3,36.76
Elections	36.36	..	..	36.36
A.2 Fiscal Services				
Land Revenue	3,99.57	..	..	3,99.57
Stamps and Registration	37.24	..	..	37.24
State Excise	53.30	..	..	53.30
Taxes on Sales, Trade etc.	84.96	..	..	84.96
Taxes on Vehicles	60.56	..	..	60.56
Other Taxes and Duties on Commodities and Services	10.34	..	..	10.34
Other Fiscal Services	3.83	..	..	3.83
Interest Payment	33,43.30	..	..	33,43.30
A.3 Administrative Services				
Public Service Commission	16.50	..	..	16.50
Secretariat-General Services	2,16.11	..	..	2,16.11
District Administration	1,39.40	..	..	1,39.40
Treasury and Accounts Administration	1,03.04	..	..	1,03.04
Police	23,18.35	..	..	23,18.35
Jails	1,29.17	..	..	1,29.17
Stationery and Printing	45.85	4.93	..	50.78
Public Works	9,53.02	4,20.08	..	13,73.10
Vigilance	44.08	..	..	44.08
Other Administrative Services	3,11.92	..	..	3,11.92
A.4 Pension and Miscellaneous General Services				
Pensions and Other Retirement Benefits	63,46.22	..	..	63,46.22
Miscellaneous General Services	20.69	..	..	20.69
Total - General Services	1,50,58.67	4,25.01	..	1,54,83.68

STATEMENT No. 4					
STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)					
A. EXPENDITURE BY FUNCTION				(₹ in crore)	
Description	2015-16		Loans &	Total	
	Revenue	Capital	Advances		
B	Social Services				
B.1	Education, Sports, Art and Culture				
	General Education	1,08,26.04	84.13	0.05	1,09,10.22
	Technical Education	1,32.30	3,68.65	..	5,00.95
	Sports and Youth Services	46.34	48.88	..	95.22
	Art and Culture	50.91	..	..	50.91
B.2	Health and Family Welfare				
	Medical and Public Health	29,88.57	5,25.99	..	35,14.56
	Family Welfare	1,65.99	..	..	1,65.99
B.3	Water Supply, Sanitation, Housing and Urban Development				
	Water Supply and Sanitation	19,89.38	6,77.20	..	26,66.58
	Housing	3,17.61	3,06.30	..	6,23.91
	Urban Development	7,79.21	18.82	..	7,98.03
B.4	Information and Broadcasting				
	Information and Publicity	45.89	..	..	45.89
B.5	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes				
	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	18,56.57	5,59.73	..	24,16.30
B.6	Labour and Labour Welfare				
	Labour and Employment	2,51.98	..	..	2,51.98
B.7	Social Welfare and Nutrition				
	Social Security and Welfare	35,57.06	2,19.97	..	37,77.03
	Nutrition	74.06	..	..	74.06
	Relief on account of Natural Calamities	13,96.60	..	..	13,96.60
B.8	Others				
	Other Social Services	81.83	1,18.88	..	2,00.71
	Secretariat-Social Services	82.82	..	..	82.82
	Total - Social Services	2,46,43.16	29,28.55	0.05	2,75,71.76
C	Economic Services				
C.1	Agriculture and Allied Activities				
	Crop Husbandry	28,33.02	56.50	85.00	29,74.52
	Soil and Water Conservation	2,33.79	..	..	2,33.79

STATEMENT No. 4				
STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)				
A. EXPENDITURE BY FUNCTION				(₹ in crore)
Description	2015-16		Loans &	Total
	Revenue	Capital	Advances	
C Economic Services - (Contd.)				
Animal Husbandry	2,91.85	55.76	..	3,47.61
Dairy Development	27.97	..	..	27.97
Fisheries	1,12.60	10.00	..	1,22.60
Forestry and Wild Life	5,48.38	3.93	..	5,52.31
Food, Storage and Warehousing	12,23.15	(-)1.70 (A)	..	12,21.45
Agricultural Research and Education	1,11.94	..	..	1,11.94
Co-operation	4,15.33	2,26.68	38.09	6,80.10
Other Agricultural Programmes	4.46	8.49	..	12.95
C.2 Rural Development				
Special Programmes for Rural Development	3,54.99	..	..	3,54.99
Rural Employment	42,24.87	..	..	42,24.87
Land Reforms	26.80	..	..	26.80
Other Rural Development Programmes	27,93.55	..	..	27,93.55
Other Special Areas Programmes	..	1,48.50	..	1,48.50
C.3 Special Area Programmes				
Major Irrigation	5,50.18	13,24.77	..	18,74.95
Medium Irrigation	97.55	7,77.10	..	8,74.65
Minor Irrigation	7,01.94	13,07.12	..	20,09.06
Command Area Development	2,86.82	..	..	2,86.82
Flood Control and Drainage	1,76.36	7,64.24	..	9,40.60
C.4 Energy				
Power	7.75	13,98.64	1,18.75	15,25.14
New and Renewable Energy	45.01	..	..	45.01
C.5 Industry and Minerals				
Village and Small Industries	2,14.52	(-)0.95 (B)	..	2,13.57
Industries	1,07.43	..	..	1,07.43
Non-ferrous Mining and Metallurgical Industries	70.95	..	..	70.95
Other Industries	27.33	..	..	27.33
Other Outlays on Industries and Minerals	65.57	..	..	65.57
C.6 Transport				
Ports and Light Houses	4.64	15.08	..	19.72

(A) Due to refund of overdrawal of (₹1.05 crore), refund of unutilised amount allotted for Model Fair Price Shops (₹0.50 crore) & Infrastructure Development (₹0.15 crore).

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

STATEMENT No. 4				
STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)				
A. EXPENDITURE BY FUNCTION				(₹ in crore)
Description	2015-16		Loans &	Total
	Revenue	Capital	Advances	
C Economic Services - (Concl.)				
Civil Aviation	1.87	6.07	..	7.94
Roads and Bridges	18,29.26	74,16.85	..	92,46.11
Road Transport	5.40	20.00	..	25.40
Inland Water Transport	4.33	..	..	4.33
Other Transport Service	..	96.50	..	96.50
C.7 Science Technology and Environment				
Other Scientific Research	29.71	..	..	29.71
Ecology and Environment	16.41	..	..	16.41
C.8 General Economic Services				
Secretariat-Economic Services	6,36.87	..	..	6,36.87
Tourism	39.95	1,01.72	..	1,41.67
Foreign Trade and Export Promotion	8.98	..	..	8.98
Census Survey and Statistics	17.84	..	..	17.84
Civil Supplies	31.33	..	..	31.33
Other General Economic Services	7.42	1.62	..	9.04
Total - Economic Services	1,81,88.12	1,37,36.92	2,41.84	3,21,66.88
D Loans, Grants-in-Aid and Contributions				
Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	9,15.76	..	..	9,15.76
Total - Loans, Grants-in-Aid and Contributions	9,15.76	..	..	9,15.76
E Public Debt				
Internal Debt of the State Government	..	..	22,53.70	22,53.70
Loans and Advances from the Central Government	..	..	6,27.67	6,27.67
Total - Public Debt	..	..	28,81.37	28,81.37
F Loans to Government Servants, etc.				
Loans to Government Servants	..	..	91.01	91.01
Miscellaneous Loans & Advances	..	..	3.63	3.63
Total - Loans to Government Servants, etc.	..	..	94.64	94.64
Total Loans, Grants-in-Aid & Contributions and Public Debt.	9,15.76	..	29,76.01	38,91.77
Total Consolidated Fund Expenditure	5,88,05.71	1,70,90.48	32,17.90	7,91,14.09

STATEMENT No. 4									
STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)									
B. EXPENDITURE BY NATURE (₹ in crore)									
Object of Expenditure	2015-16			2014-15			2013-14		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
Salaries	1,36,08.00	1,69.07	1,37,77.07	1,20,89.79	1,59.68	1,22,49.47	1,14,65.81	1,51.83	1,16,17.64
Subsidy for different purposes	14,10.44	..	14,10.44	15,51.71	..	15,51.71	13,62.85	..	13,62.85
Interest for different purposes	17,57.81	..	17,57.81	14,71.86	..	14,71.86	15,53.88	..	15,53.88
Grants for different purposes	1,01,93.03	..	1,01,93.03	85,63.62	..	85,63.62	57,44.61	..	57,44.61
Compensation in lieu of Octroi	3,99.12	..	3,99.12	5,00.71	..	5,00.71	5,02.00	..	5,02.00
Pre-Matric Scholarship	4,91.95	..	4,91.95	4,35.89	..	4,35.89	4,11.93	..	4,11.93
Honorarium and Allowances to Anganwadi Workers and Helpers	4,69.28	..	4,69.28	4,74.01	..	4,74.01	4,31.56	..	4,31.56
Water Charges	7.15	..	7.15	7.69	..	7.69	6.89	..	6.89
Festival Advance	26.87	..	26.87	22.53	..	22.53	16.45	..	16.45
Motor Vehicles	85.88	0.39	86.27	79.19	0.04	79.23	79.96	0.10	80.06
Telephone Charges	12.56	0.22	12.78	11.10	0.19	11.29	10.23	0.16	10.39
Other Contingencies	1,09.67	1.87	1,11.54	98.22	1.25	99.47	82.47	1.89	84.36
Electricity Dues	1,09.38	0.70	1,10.08	89.47	0.52	89.99	83.77	0.55	84.32
Sitting fees & Daily Allowances of Sarapanchas	1.01	..	1.01	..	..	..	18.01	..	18.01
Post-Matric Scholarship	4,96.85	..	4,96.85	1,87.99	..	1,87.99	1,58.46	..	1,58.46
Block-Grant	..	..	..	..	..	..	2,89.08	..	2,89.08
Honorarium & Allowances to Panchayat Samiti Chairman	..	..	..	..	..	..	11.96	..	11.96
Building Maintenance	57.93	..	57.93	51.72	..	51.72	45.02	..	45.02
Honorarium to Sarapanchas & Naib Sarapanchas	..	..	..	..	..	..	15.74	..	15.74

STATEMENT No. 4									
STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)									
B. EXPENDITURE BY NATURE (₹ in crore)									
Object of Expenditure	2015-16			2014-15			2013-14		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
Stipend for House Surgeons	8.41	..	8.41	8.51	..	8.51	6.56	..	6.56
Compensation for Performance Based Incentives to Urban Local Bodies (ULBs)	..	..	..	21.56	..	21.56	21.50	..	21.50
Teaching – Transferred to Non-plan	..	..	..	..	..	..	7.00	..	7.00
Non-Teaching – Transferred to Non-plan	..	..	..	..	..	..	4.20	..	4.20
Reimbursement of Cost of Medicine	45.16	1.10	46.26	41.76	0.90	42.66	32.26	0.64	32.9
Cess and Land Revenue	..	..	..	14.96	..	14.96	14.99	..	14.99
State Matching Share	..	..	..	..	..	..	..	..	..
Non-Teaching Pensionary Benefit	..	..	..	..	..	..	19.46	..	19.46
Teaching ¹	..	..	..	..	..	..	20.50	..	20.50
Teaching Pensionary Benefit	..	..	..	..	..	..	22.93	..	22.93
Profit from Kendu Leaf Trade	..	..	..	20.00	..	20.00	19.71	..	19.71
Non-Teaching ¹	..	..	..	..	..	..	12.50	..	12.50
Cyclone affected	0.54	..	0.54	2.53	..	2.53	96.47	..	96.47
Fire accident	8.46	..	8.46	3.56	..	3.56	3.61	..	3.61
Flood affected	4.18	..	4.18	19.97	..	19.97	1.69	..	1.69
Scholarship for different categories	25.03	..	25.03	40.00	..	40.00	21.00	..	21.00
Maintenance of Public Health (P.H.)	4.60	..	4.60	4.55	..	4.55	3.65	..	3.65
Expenditure on Electrical Maintenance	6.99	..	6.99	5.75	..	5.75	5.93	..	5.93
Contribution to Pension Fund	..	..	..	4.44	..	4.44	4.44	..	4.44
Employees Contribution to EPF	37.83	7.37	45.20	19.04	6.42	25.46	17.18	3.17	20.35

¹ Pertain to payment of Salaries (Grants) to Odisha University of Agriculture and Technology for Teaching and Non-Teaching staff.

STATEMENT No. 4									
STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)									
B. EXPENDITURE BY NATURE								(₹ in crore)	
Object of Expenditure	2015-16			2014-15			2013-14		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
Equity support to Odisha Power Transmission Corporation Limited (OPTCL)	..	57.00	57.00	..	50.00	50.00	..	50.00	50.00
Odisha State Road Transport Corporation (OSRTC)	..	..	..	..	..	..	..	8.00	8.00
Women Component	0.83	..	0.83	0.02	..	0.02	1.04	..	1.04
Other Allowances	3,91.94	0.62	3,92.56	3,86.79	0.58	3,87.37	2,98.80	0.59	2,99.39
Normal Subsidy	4.43	..	4.43	..	..	..	..	..	..
Normal	9.57	..	9.57	5.74	..	5.74	6.40	..	6.40
Training Programme Expenditure	2.34	..	2.34	1.99	..	1.99	1.05	..	1.05
Compensation to ULBs for Motor Vehicle Tax	39.86	..	39.86	25.32	..	25.32	25.65	..	25.65
Grants-in-Aid (Non-salary)	56,98.12	..	56,98.12	33,17.04	..	33,17.04	1,41.61	..	1,41.61
Construction through Integrated Tribal Development Authority (ITDA)	..	4,45.23	4,45.23	..	3,38.39	3,38.39	..	2,64.20	2,64.20
Civil Works	..	13.43	13.43	..	28.63	28.63	..	5.58	5.58
Hiring Charges of Helicopter	8.81	..	8.81	8.00	..	8.00	6.00	..	6.00
Civil Works and Procurement of T&E	..	4,33.14	4,33.14	..	2,53.27	2,53.27	..	1,38.69	1,38.69
Festival of Lord Jagannath	..	..	..	..	..	..	3.00	..	3.00
Payment of Stamp Duty Annually under 3rd State Finance Commission (S.F.C)	..	..	..	3.00	..	3.00	40.00	..	40.00

STATEMENT No. 4									
STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)									
B. EXPENDITURE BY NATURE									(₹ in crore)
Object of Expenditure	2015-16			2014-15			2013-14		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
Post-Matric Scholarship for Minority Students	0.05	..	0.05	0.78	..	0.78	1.50	..	1.50
Survey and Investigation				..	..	..	4.97	..	4.97
Preparation and Implementation of Integrated Coastal Zone Management Project (ICZMP)	..	..	..	..	..	..	10.90	..	10.90
Furnishing of Circuit House and Special Circuit House	1.50	..	1.50	1.32	..	1.32	1.50	..	1.50
Merit Based Scholarship to Minority Students	..	..	..	0.41	..	0.41	1.50	..	1.50
Government Employees	2,32.63	..	2,32.63	1,60.77	..	1,60.77	1,07.26	..	1,07.26
Electrical Maintenance	1.55	..	1.55	1.00	..	1.00	1.34	..	1.34
Support to Mission <i>Shakti of Kshamata</i> activities on Prevention of Violence against Women	0.30	..	0.30	0.30	..	0.30	1.50	..	1.50
Motor Vehicles Secretariat Establishment	1.85	..	1.85	1.56	..	1.56	1.39	..	1.39
Merit-cum-Poverty Scholarship Pre-Matric	2.23	..	2.23	6.08	..	6.08	2.72	..	2.72
Merit Scholarship	9.99	..	9.99	8.57	..	8.57	3.83	..	3.83
Motor vehicles (Ministerial Establishment)	1.44	..	1.44	1.19	..	1.19	1.26	..	1.26
Honorarium and Allowances of Zilla Parishad President, Vice President and Non officials	..	..	..	..	..	..	2.82	..	2.82
Assistance for Replacement of Draught Animals	..	..	..	..	..	..	7.14	..	7.14
Assistance for Post Disaster Education	..	..	..	..	..	..	29.33	..	29.33

STATEMENT No. 4									
STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)									
B. EXPENDITURE BY NATURE									(₹ in crore)
Object of Expenditure	2015-16			2014-15			2013-14		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
Laboratory Equipment & Infrastructure	..	39.04	39.04	..	32.47	32.47	..	..	..
Purchase of Equipment	..	12.10	12.10	..	8.90	8.90	..	..	..
Furnishing & Improvement of State Guest House, Bhubaneswar	1.70	..	1.70	1.20	..	1.20	..	..	..
Education, Art and Culture - National Loan Scholarship	..	..	..	..	1.50	1.50	..	..	..
Minor Forest Produce	..	..	..	0.83	..	0.83	..	..	..
Payment of Interest on Ways and Means Advances	..	..	..	0.64	..	0.64	..	..	..
Other Miscellaneous Charges	1.12	31.50	32.62	1.56	18.00	19.56	..	..	..
Furnishing & Improvement of Utkal Bhawan, Kolkata	..	..	..	0.90	..	0.90	..	..	..
Payment of Ex-gratia to victims of Naxal Violence	0.47	..	0.47	0.43	..	0.43	..	..	..
Collection from Sairat	..	..	..	0.97	..	0.97	..	..	..
Pre-Matric Scholarship Under Un-cleaned Occupation	0.15	..	0.15	0.25	..	0.25	..	..	..
Educational Assistance to Children of Police Personnel Losing Life in Naxal Violence	0.08	..	0.08	..	..	..	..	..	..
Irrigation, Navigation etc.	2,00.22	..	2,00.22	..	..	..	..	..	..

STATEMENT No. 4									
STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)									
B. EXPENDITURE BY NATURE									(₹ in crore)
Object of Expenditure	2015-16			2014-15			2013-14		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
Interest on Loans from GOJP Loan No. IDP-154-Rengali Irrigation Project-II	6.50	..	6.50	..	..	..	..	..	..
Assistance to Lightning affected Persons	4.76	..	4.76	..	..	..	..	..	..
Assistance to Hailstorm affected Persons	1.11	..	1.11	..	..	..	..	..	..
Assistance to Artisans	0.29	..	0.29	..	..	..	..	..	..
Assistance for Replacement of Small Animals	0.11	..	0.11	..	..	..	..	..	..
Others	2,28,03.62	1,58,77.69	3,86,81.31	2,13,56.98	1,01,73.91	3,15,30.89	2,22,90.64	71,31.01	2,94,21.65
Deduct Recoveries	..	..	..	(-) 0.03	..	(-) 0.03	(-) 1.66	..	(-) 1.66
TOTAL	5,88,05.70	1,70,90.47	7,58,96.17	5,11,35.74	1,10,74.65	6,22,10.39	4,56,17.75	77,56.41	5,33,74.16

STATEMENT No. 5

STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2014-15	Progressive expenditure upto 2014-15	Expenditure during 2015-16	Progressive expenditure upto 2015-16	Per cent Increase(+)/ Decrease (-)
1	2	3	4	5	6	7
(₹ in crore)						
A. Capital Account of General Services						
4047	Capital Outlay on Other Fiscal Services	..	1.00	..	1.00	..
4055	Capital Outlay on Police	..	2,17.48	..	2,17.48	..
4058	Capital Outlay on Stationery and Printing	6.29	12.27	4.93	17.20	(+)40.18
4059	Capital Outlay on Public Works	3,83.51	24,94.25	4,20.08	29,14.33	(+)16.84
Total - A. General Services		3,89.80	27,24.99	4,25.01	31,50.00	(+)15.60
B. Capital Account of Social Services						
(a) Capital Account of Education, Sports, Art and Culture						
4202	Capital Outlay on Education, Sports, Art and Culture	3,60.90	11,10.79	5,01.66	16,12.45	(+)45.16
Total - (a) Capital Account of Education, Sports, Art and Culture		3,60.90	11,10.79	5,01.66	16,12.45	(+)45.16
(b) Capital Account of Health and Family Welfare						
4210	Capital Outlay on Medical and Public Health	4,13.78	10,71.50	5,25.99	15,97.49	(+)49.09
4211	Capital Outlay on Family Welfare	..	2.33	..	2.33	..
Total - (b) Capital Account of Health and Family Welfare		4,13.78	10,73.83	5,25.99	15,99.82	(+)48.98

STATEMENT No. 5

STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2014-15	Progressive expenditure upto 2014-15	Expenditure during 2015-16	Progressive expenditure upto 2015-16	Per cent Increase(+)/ Decrease (-)
1	2	3	4	5	6	7
(₹ in crore)						
B. Capital Account of Social Services - (Contd.)						
(c) Capital Account of Water Supply and Sanitation, Housing and Urban Development						
4215	Capital Outlay on Water Supply and Sanitation	5,34.94	36,81.79	6,77.20	43,58.99	(+)18.39
4216	Capital Outlay on Housing	2,19.56	13,41.12	3,06.30	16,47.42	(+)22.84
4217	Capital Outlay on Urban Development	84.30	2,61.30	18.82	2,80.12	(+)7.20
Total - (c) Capital Account of Water Supply and Sanitation, Housing and Urban Development		8,38.79	52,84.21	10,02.31	62,86.52	(+)18.97
(d) Capital Account of Information and Broadcasting						
4220	Capital Outlay on Information and Publicity	..	0.30	..	0.30	..
4221	Capital Outlay on Broadcasting	..	..	..	..	..
Total - (d) Capital Account of Information and Broadcasting		..	0.30	..	0.30	..
(e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes						
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	4,36.02	24,46.89	5,59.73	30,06.62	(+)22.88

STATEMENT No. 5

STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2014-15	Progressive expenditure upto 2014-15	Expenditure during 2015-16	Progressive expenditure upto 2015-16	Per cent Increase(+)/ Decrease (-)
1	2	3	4	5	6	7
(₹ in crore)						
B. Capital Account of Social Services - (Concl.)						
(e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes - (Concl.)						
Total - (e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes		4,36.02	24,46.89	5,59.73	30,06.62	(+)22.88
(g) Capital Account of Social Welfare and Nutrition						
4235	Capital Outlay on Social Security and Welfare	1,43.99	5,48.20	2,19.97	7,68.17	(+)40.13
Total - (g) Capital Account of Social Welfare and Nutrition		1,43.99	5,48.20	2,19.97	7,68.17	(+)40.13
(h) Capital Account of Other Social Services						
4250	Capital Outlay on Other Social Services	94.91	1,90.78	1,18.88	3,09.67	(+)62.32
Total - (h) Capital Account of Other Social Services		94.91	1,90.78	1,18.88	3,09.67	(+)62.31
Total - B. Social Services		22,88.39	1,06,55.00	29,28.55	1,35,83.55	(+)27.49
C. Capital Account of Economic Services						
(a) Capital Account of Agriculture and Allied Activities						
4401	Capital Outlay on Crop Husbandry	11.39	27.74	56.50	84.24	(+)203.68
4402	Capital Outlay on Soil and Water Conservation	..	4.05	..	4.05	..

STATEMENT No. 5

STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2014-15	Progressive expenditure upto 2014-15	Expenditure during 2015-16	Progressive expenditure upto 2015-16	Per cent Increase(+)/ Decrease (-)
1	2	3	4	5	6	7
(₹ in crore)						
C. Capital Account of Economic Services - (Contd.)						
(a) Capital Account of Agriculture and Allied Activities - (Concl'd.)						
4403	Capital Outlay on Animal Husbandry	57.96	1,16.88	55.76	1,72.64	(+)47.71
4404	Capital Outlay on Dairy Development	..	1.07	..	1.07	..
4405	Capital Outlay on Fisheries	12.11	1,24.98	10.00	1,34.98	(+)8.00
4406	Capital Outlay on Forestry and Wild Life	3.49	8,21.04	3.93	8,20.84@	(-)0.02
4408	Capital Outlay on Food Storage and Warehousing	(-) 1.23	35.91	(-) 1.70 (A)	34.21	(-)4.73
4415	Capital Outlay on Agricultural Research and Education	..	9.60	..	9.60	..
4416	Investment in Agricultural Financial Institutions	..	5.54	..	5.54	..
4425	Capital Outlay on Co-operation	42.82	3,99.16	2,26.68	6,25.84	(+)56.79
4435	Capital Outlay on Other Agricultural Programmes	15.00	59.41	8.49	67.90	(+)14.29
Total - (a) Capital Account of Agriculture and Allied Activities		1,41.55	16,05.36	3,59.66	19,60.89 (B)	(+)22.15
(b) Capital Account of Rural Development						
4515	Capital Outlay on Other Rural Development Programmes	..	3.97	..	3.97	..
Total - (b) Capital Account of Rural Development		..	3.97	..	3.97	..

(A) Due to refund of overdrawal of (₹1.05 crore), refund of unutilised amount allotted for Model Fair Price Shops (₹0.50 crore) & Infrastructure Development (₹0.15 crore) was made.

(B) Difference of ₹0.02 crore is due to rounding.

@ As per Forest & Environment Department letter No. 5F-28/2015/17527/F&E dt. 03.10.2015, an amount of ₹4,12.50 lakh has been corrected by way of "Dropping down" in respect of Similipal Forest Development Corporation (SFDC) and Odisha Plantation Development Corporation (OPDC) from Odisha Forest Development Corporation (OFDC).

STATEMENT No. 5

STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2014-15	Progressive expenditure upto 2014-15	Expenditure during 2015-16	Progressive expenditure upto 2015-16	Per cent Increase(+)/ Decrease (-)
1	2	3	4	5	6	7
(₹ in crore)						
C. Capital Account of Economic Services - (Contd.)						
(c) Capital Account of Special Area Programme						
4575	Capital Outlay on Other Special Areas Programmes	1,48.50	7,90.09	1,48.50	9,38.59	(+)18.80
Total - (c) Capital Account of Special Area Programme		1,48.50	7,90.09	1,48.50	9,38.59	(+)18.80
(d) Capital Account of Irrigation and Flood Control						
4700	Capital Outlay on Major Irrigation	9,66.19	1,25,54.76	13,24.77	1,38,79.54	(+)10.55
4701	Capital Outlay on Medium Irrigation	5,64.68	57,28.89	7,77.10	65,05.98	(+)13.56
4702	Capital Outlay on Minor Irrigation	7,89.96	32,69.36	13,07.12	45,76.48	(+)39.98
4711	Capital Outlay on Flood Control Projects	5,29.96	22,23.41	7,64.24	29,87.65	(+)34.37
Total - (d) Capital Account of Irrigation and Flood Control		28,50.79	2,37,76.43	41,73.23	2,79,49.65	(+)17.55
(e) Capital Account of Energy						
4801	Capital Outlay on Power Projects	5,96.50	34,51.10	13,98.64	48,49.75	(+)40.53
4810	Capital Outlay on New and Renewable Energy	..	0.01	..	0.01	..
Total - (e) Capital Account of Energy		5,96.50	34,51.12	13,98.64	48,49.76	(+)40.53

STATEMENT No. 5

STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2014-15	Progressive expenditure upto 2014-15	Expenditure during 2015-16	Progressive expenditure upto 2015-16	Per cent Increase(+)/ Decrease (-)
1	2	3	4	5	6	7
(₹ in crore)						
C. Capital Account of Economic Services - (Contd.)						
(f) Capital Account of Industry and Minerals						
4851	Capital Outlay on Village and Small Industries	(-) 2.95	79.80	(-) 0.95 @	78.85	(-)1.19
4852	Capital Outlay on Iron and Steel Industries	..	35.28	..	35.28	..
4853	Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	..	64.48	..	64.48	..
4855	Capital Outlay on Fertiliser Industries	..	0.06	..	0.06	..
4858	Capital Outlay on Engineering Industries	..	16.51	..	16.51	..
4859	Capital Outlay on Telecommunication and Electronic Industries	..	23.65	..	23.65	..
4860	Capital Outlay on Consumer Industries	..	84.64	..	84.64	..
4885	Capital Outlay on Industries and Minerals	..	5,06.59	..	5,06.59	..
Total - (f) Capital Account of Industry and Minerals		(-) 2.95	8,11.01	(-) 0.95	8,10.06	(-)0.12
(g) Capital Account of Transport						
5051	Capital Outlay on Ports and Light Houses	7.02	1,69.82	15.08	1,84.90	(+)8.88
5053	Capital Outlay on Civil Aviation	69.23	1,06.85	6.07	1,12.92	(+)5.68
5054	Capital Outlay on Roads and Bridges	43,10.32	1,61,97.72	74,16.85	2,36,14.57	(+)45.79

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

STATEMENT No. 5

STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2014-15	Progressive expenditure upto 2014-15	Expenditure during 2015-16	Progressive expenditure upto 2015-16	Per cent Increase(+)/ Decrease (-)
1	2	3	4	5	6	7
(₹ in crore)						
C. Economic Services - (Concl'd.)						
(g) Capital Account of Transport - (Concl'd.)						
5055	Capital Outlay on Road Transport	71.72	2,25.52	20.00	2,45.52	(+)8.87
5056	Capital Outlay on Inland and Water Transport	..	0.46	..	0.46	..
5075	Capital Outlay on Other Transport Services	1,00.00	1,97.00	96.50	2,93.50	(+)48.98
Total - (g) Capital Account of Transport		45,58.29	1,68,97.37	75,54.50	2,44,51.87	(+)44.71
(h) Capital Account of Communication						
5275	Capital Outlay on Other Communication Services	..	(-) 0.08	..	(-) 0.08	..
Total - (h) Capital Account of Communication		..	(-) 0.08	..	(-) 0.08	..
(j) Capital Account of General Economic Services						
5452	Capital Outlay on Tourism	1,01.32	4,00.89	1,01.73	5,02.61	(+)25.37
5453	Capital Outlay on Foreign Trade and Export Promotion	..	0.13	..	0.13	..
5465	Investments in General Financial and Trading Institutions	..	1,50.57	..	1,50.57	..
5475	Capital Outlay on Other General Economic Services	2.43	10.26	1.62	11.88	(+)15.79
Total - (j) Capital Account of General Economic Services		1,03.75	5,61.85	1,03.35	6,65.20	(+)18.39
Total - C. Economic Services		83,96.44	4,78,97.12	1,37,36.92	6,16,29.91	(+)28.67
Grand Total		1,10,74.63	6,12,77.11	1,70,90.48	7,83,63.47	(+)27.88

STATEMENT No. 5

STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

1. Capital Outlay on Industrial and Economic Development-

The details of the Government in (i) Statutory Corporations, (ii) Government Companies (iii) Joint Stock Companies and (iv) Co-operative Institutions are given in statement No.19 (Section-1).

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

During 2015-16 the Government invested ₹2,49,00.88 lakh in Government Companies and ₹1,33,04.50 lakh in Co-operative Institutions, total Investment being ₹3,82,05.38 lakh.

According to the information furnished by the Government, total Investments of the Government in the Share Capital of different concerns at the end of 2013-14, 2014-15 and 2015-16 were ₹33,08,79.48 lakh, ₹35,04,86.68 lakh and ₹38,81,32.38 lakh respectively (Further details are given in Statement No.8).

The dividend received there from was ₹4,52,40.03 lakh (13.67 per cent), ₹10,76,44.47 lakh (30.71 per cent) and ₹5,53,35.94 (14.26 per cent) respectively (Further details are given in Statement No.8).

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

2. Capital Outlay on Multipurpose River Schemes:-

Of the Multipurpose River Schemes, the Hirakud Dam Project (Stage-I and II) has been completed. The capital invested thereon upto 2015-16 (excluding indirect charges) was ₹1,08.58 crore.

The detailed account showing financial results of the Project and Other Irrigation Works (Commercial) is given in Appendix-VIII.

3. Capital Outlay on Electricity Schemes:-

With the formation of State Electricity Board from 1 March 1961, all completed transmission and distribution system and generation assets of Hirakud System and Talcher Thermal System have been transferred to the State Electricity Board. The allocation of the Capital Outlay between the Odisha State Electricity Board and the Government has not been finalised. Capital expenditure of ₹65.50 crore transferred to the Board in 1964-65 (₹16.72 crore), 1966-67 (₹0.73 crore), 1969-70 (₹17.24 crore) and 1970-71 (₹30.81 crore) has been treated as Loan.

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

STATEMENT No. 5

STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

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

As per the notification, the values of Assets and Liabilities transferred from Government of Odisha to GRIDCO were considered provisional for a period of twelve months from date of such Notification. The aggregate value of the assets (fixed assets and current assets) transferred and vested in GRIDCO was fixed by Government of Odisha at ₹23,95.80 crore as at 1 April 1996. Further in exercise of power conferred by Sub-section 5 of Section 23 read with Section 55 of the Odisha Electricity Reform Act 1995 (Odisha Act-2 of 1996) as amended by the Odisha Electricity Reform Amendment Ordinance, 1998 (Odisha Ordinance-3 of 1998), the State Government after consultation with Grid Corporation of Odisha Limited vide notification SR.No.750/98 dated 25.11.1998 transferred the Distribution Undertakings of Grid Corporation of Odisha Ltd to four Distribution Companies namely Central Electricity Supply Company of Odisha Limited (CESCO), North Eastern Electricity Supply Company Odisha Limited (NESCO), Western Electricity Supply Company Odisha Limited (WESCO) and Southern Electricity Supply Company Odisha (SOUTHCO) with effect from 26.11.1998. These four Distribution Companies have been privatised since April/September 1999.

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

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

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

SL. No.	Department	No of Undertakings /Schemes under the Department	Name of the Undertakings/Schemes	Year from which accounts are due	Investments as per last accounts (₹ in lakh)	Remarks
1.	Forest and Environment	1	Nationalisation of Kendu Leaves operated by Chief Conservator of Forests (Kendu Leaves), Odisha	2011-12	70.09	Arrear of accounts for 5 years.

STATEMENT No. 5

STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

SL. No.	Department	No of Undertakings /Schemes under the Department	Name of the Undertakings/Schemes	Year from which accounts are due	Investments as per last accounts (₹ in lakh)	Remarks
2.	Agriculture and Co-operation	7	(i) Cold Storage Plant, Kumarmunda	1972	11.97	Arrear of accounts for 44 years.
			(ii) Cold Storage Plant, Similiguda	1977	16.15	Arrear of accounts for 39 years.
			(iii) Cold Storage Plant, Paralakhemundi	1984	6.36	Arrear of accounts for 32 years.
			(iv) Cold Storage Plant, Bolangir	1994	7.92	Arrear of accounts for 22 years.
			(v) Cold Storage Plant, Bhubaneswar	1975	17.89	Transferred (March 1979) to Odisha State Seeds Corporation Ltd. Arrear of accounts for 9 years.
			(vi) Cold Storage Plant, Sambalpur	1971	NA	Transferred (March 1979) to Odisha State Seeds Corporation Limited. Arrear of accounts for 13 years.
			(vii) Purchase and Distribution of Quality Seeds to Cultivators	1977-78	NA	Proforma Accounts not prescribed by Government.
3.	Food Supplies and Consumer Welfare	1	Grain Purchase Scheme	1977-78	NA	Transferred (September 1980) to Odisha State Seeds Corporation Limited. Arrear of accounts for 8 years.
4.	Commerce and Transport (Transport)	1	State Transport Service	1972-73	NA	Transferred (May 1974) to Odisha State Road Transport. Arrear of accounts for 7 years.
5.	Fisheries and Animal Resources Development	1	Poultry Development	--	NA	Proforma Accounts not prescribed by the State Government.

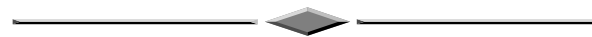
STATEMENT No. 5

STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

SL. No.	Department	No of Undertakings /Schemes under the Department	Name of the Undertakings/Schemes	Year from which accounts are due	Investments as per last accounts (₹ in lakh)	Remarks
6.	Commerce & Transport (Commerce) Department	1	Director Printing, Stationery and Publication, Cuttack (Government Press)	1977-78	NA	Proforma Accounts are not prepared though it is required under provision of Odisha Government Press Manual. Arrear of accounts for 38 years.

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

As of March 2016, four schemes/undertakings out of sixteen remained inoperative or closed. Their assets and liabilities were not fully disposed off or liquidated by the Government. The details about non-operation or closure were not available.



STATEMENT NO. 6

STATEMENT OF BORROWINGS AND OTHER LIABILITIES

Nature of Borrowings	(i) Statement of Public Debt and Other Liabilities						As a Per cent of Total Liabilities
	Balance as on 1 April 2015	Receipts during the year	Repayments during the year	Balance as on 31 March 2016	Net Increase (+)/ Decrease (-)		
					Amount	Per cent	
(₹ in crore)							
A Public Debt							
6003 Internal Debt of the State Government	1,97,27.92	90,50.58	22,53.70	2,65,24.80	(+)67,96.88	(+)34.45	44.39
Market Loans	45,64.85	44,72.82	9,09.56	81,28.11	(+)35,63.26	(+)78.06	13.60
Bonds	1,10.57	..	1,10.29	0.28	(-)1,10.29	(-)99.75	..
Loans from the State Bank of India and other Banks	..	..	..	..	..	..	..
Ways and Means Advances from the Reserve Bank of India	..	..	..	..	..	..	..
Special Securities issued to NSSF of Central	1,00,74.72	21,10.43	5,35.06	1,16,50.09	(+)15,75.37	(+)15.64	19.50
Loans from Financial Institutions	49,72.64	24,32.26	6,98.16	67,06.74	(+)17,34.10	(+)34.87	11.22
Jail Modernisation	..	..	..	..	..	..	..
Other Loans	5.14	35.07	0.63	39.58	(+)34.44	(+)670.04	0.07
Deduct-Amount met from Consolidated Sinking Fund	..	..	..	..	..	..	..
6004 Loans and Advances from the Central Government	71,20.67	7,39.24	6,27.67	72,32.25	(+)1,11.56	(+)1.57	12.1
01 Non-Plan Loans	24.14	0.42	2.37	22.19	(-)1.96	(-)8.12	0.03
02 Loans for State/ Union Territory Plan Schemes	70,95.98	7,38.82	6,25.30	72,09.50	(+)1,13.52	(+)1.60	12.07
07 Pre-1984-85 Loans	0.56	..	..	0.56	..	..	..
Total- A Public Debt	2,68,48.59	97,89.82	28,81.37	3,37,57.05	(+)69,08.44	(+)25.73	56.49
B Other Liabilities							
Public Accounts							
Small Savings, Provident Funds etc.	1,64,25.31	40,87.99	22,52.53	1,82,60.77	(+)18,35.46	(+)11.17	30.56
Reserve Funds bearing Interest	23.44	19,31.35	16,45.90	3,08.89	(+)2,85.45	(+)1217.79	0.52

STATEMENT NO. 6

STATEMENT OF BORROWINGS AND OTHER LIABILITIES

Nature of Borrowings	(i) Statement of Public Debt and Other Liabilities						As a Per cent of Total Liabilities
	Balance as on 1 April 2015	Receipts during the year	Repayments during the year	Balance as on 31 March 2016	Net Increase(+)/ Decrease(-)		
					Amount	Per cent	
(₹ in crore)							
B Other Liabilities- Contd.							
Reserve Funds not bearing Interest	3,05.83	1.61	1.62	3,05.83	(-)0.01	..	0.51
Deposits bearing Interest	40.77	4,71.27	4,65.36	46.68	(+)5.91	(+)14.50	0.08
Deposits not bearing Interest	68,49.40	65,04.49	62,79.79	70,74.10	(+)2,24.70	(+)3.28	11.84
Total- B Other Liabilities	2,36,44.75	1,29,96.71	1,06,45.20	2,59,96.27	(+)23,51.51	(+)9.95	43.51
Total Public Debt and Other Liabilities	5,04,93.34	2,27,86.53	1,35,26.56	5,97,53.32	(+)92,59.95	(+)18.34	1,00.00

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

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

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

The State Government has amended the FRBM (Amendment) Act, 2005 on the basis of recommendations of the 13th Finance Commission. The FRBM (Amendment) Act, 2011 has made it mandatory for the State to generate revenue surplus, contain the fiscal deficit within 3 per cent of GSDP, achieve Debt/GSDP ratio at Finance Commission recommended level and put in place a monitoring mechanism on implementation of FRBM Act.

STATEMENT No. 6

STATEMENT OF BORROWINGS AND OTHER LIABILITIES

Explanatory Notes to Statement No. 6

1. Amortisation arrangements:-

As per recommendations of Twelfth Finance Commission, State Government has set up a consolidated Sinking Fund for amortisation of all loans including loans from bank, liabilities on account of National Small Savings Fund (NSSF) etc. During the year no amount has been transferred from revenue to the fund. The accretion in the Sinking Fund together with the income earned on the investments of the Fund would be invested in easily encashable investments in Central Government dated securities. Government has closed the sinking fund for amortisation of loans from Life Insurance Corporation of India.

2. Loans from Small Saving Fund:-

Loans out of the collection in the Small Savings Schemes and Public Provident Fund in the Post Offices are being shared between the State Government and the Central Government in the ratio of 3:1. A separate fund viz. National Small Savings Fund was created in 1999-2000 for the purpose of release of loans out of Small Savings collections. The loans received during 2015-16 amounted to ₹21,10.43 crore and ₹5,35.06 crore was repaid during the year. The balance outstanding at the end of the year was ₹1,16,50.09 crore which was 34.51 per cent of the total Public Debt of the State Government as on 31 March 2016.

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

a. Public Debt:-

The total Public Debt of the State Government increased by (+) ₹69,08.45 crore during the year 2015-16 and stood at ₹ 3,37,57.06 crore at the close of the year. Further details are given in Statement No.17 and Annexure thereto.

b. Internal Debt:-

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

(i) Open Market Loans:-

These are long term loans raised from the open market having a currency of more than twelve months. During the year ₹44,72.82 crore loan was raised from the market. Details are given in Annexure to Statement 17. During the year ₹9,09.55 crore was repaid in discharge of expired loans of earlier years to the extent tendered for discharge.

STATEMENT No. 6

STATEMENT OF BORROWINGS AND OTHER LIABILITIES

(ii) Loans received from Autonomous Bodies:-

This category of borrowings includes loans obtained from Life Insurance Corporation of India, National Bank for Agriculture and Rural Development, National Co-operative Development Corporation, Rural Electrification Corporation of India, General Insurance Corporation of India, Indian Rare Earths Limited and Khadi and Village Industries Commission. During 2015-16, the Government received ₹24,67.33 crore from these bodies and paid ₹ 8,09.08 crore in repayment of the outstanding loans.

(iii) Ways and Means Advances from the RBI:-

The shortfall in the prescribed minimum Cash Balance of the State Government is made good by taking Ways and Means Advances/ Overdraft from the Reserve Bank of India. These are borrowings of purely temporary character, being repayable within twelve months. The Government not availed any Ways and Means Advances from Reserve Bank of India during the year .

c. Loans from Government of India:-

₹7,39.24 crore was received from the Government of India as loan during the year and the amount includes ₹7,38.82 crore towards additional Central Assistance on back to back basis (Outstanding Balance on 1 April 2015 being ₹71,20.69 crore). The State Government repaid ₹6,27.67 crore during the year and ₹3,60.67 crore was also paid by Government towards interest on loans taken from Government of India. All the loans received from Central Government during the current financial year have been duly accounted for and there is no arrear towards repayment of principal and payment of interest.

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

In case of certain categories of loans such as loans for Rehabilitation of Displaced Persons, Repatriates, etc. Rehabilitation of Gold Smiths and National Loan Scholarship Schemes, the repayment by the State Government has been restricted to the half of the principal of loan recovered from the beneficiaries of loan and other half is retained by the State Government as grants from the Central Government during 2015-16.

d. Small Savings, Provident Funds etc.:-

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

STATEMENT No. 6

STATEMENT OF BORROWINGS AND OTHER LIABILITIES

4. Service of Debt:-

Interest on debt and other obligations - The outstanding Gross Debt and Other Obligations and the Total Net Amount of Interest Charges met from Revenue during 2014-15 and 2015-16 were as shown below:-

	2015-16	2014-15	Net Increase(+)/ Decrease(-) during the year	
			Amount	Per cent
	(₹ in crore)			
(i) Gross Debt and other obligations outstanding at the end of the year				
(a) Public Debt and Small Savings, Provident Funds etc.	5,20,17.82	4,32,73.90	(+)87,43.92	(+)20.21
(b) Other Obligations	77,35.50	72,19.44	(+)5,16.06	(+)7.15
Total (i)	5,97,53.32	5,04,93.34	(+)92,59.98	(+)18.34
(ii) Interest paid by Government				
(a) On Public Debt and Small Savings, Provident Funds etc.	33,43.30	28,09.95	(+)5,33.35	(+)18.98
(b) Other Obligations	..	0.32	(-)0.32	(-)100.00
Total (ii)	33,43.30	28,10.27	(+)5,33.03	(+)18.97
(iii) Deduct				
(a) Interest received on Loans and Advances given by Government	1,82.61	14.44	(+)1,68.17	(+)1164.61
(b) Interest realised on Investment of Cash Balances	3,65.34	3,11.40	(+)53.94	(+)17.32
Total (iii)	5,47.95	3,25.84	(+)2,22.11	(+)68.17
(iv) Net interest charges	27,95.35	24,84.43	(+)3,10.92	(+)12.51
(v) Percentage of Gross Interest [item (ii)] to Total Revenue Receipts	4.85	4.93	(-)0.08	(-)1.62
(vi) Percentage of Net Interest [item (iv)] to Total Revenue Receipts	4.05	4.36	(-) 0.31	(-)7.11

STATEMENT No. 6

STATEMENT OF BORROWINGS AND OTHER LIABILITIES

There were certain other interest receipts and adjustments such as interest received from Commercial Departments, Interest on Arrears of Revenue and Interest on "Miscellaneous" Account totalling to ₹12.47 crore. If these are also deducted, the net burden of Interest on the Revenue would be ₹27,82.88 crore which works out to 4.04 per cent of the Revenue.

The Government also received ₹5,53.36 crore during the year as Dividend on Investments in various Undertakings.

5. An amount of ₹ 3,65.34 crore has been received as Interest towards Investment of Cash Balance out of which ₹2,35.43 crore has been received from Investment in 14 days Treasury Bills.

6. Appropriation for reduction or avoidance of Debt :-

The amount appropriated from Revenue during 2015-16 and 2014-15 for Reduction or Avoidance of Debt were as under :-

1	2015-16	2014-15	Net Increase(+)/ Decrease(-)	
	2	3	4	
			Amount	Per cent
			(₹ in crore)	
Contribution to Sinking Fund



STATEMENT No. 7

STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

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

Loanee Group ¹	Balance as on 1 April 2015	Disbursement during the year	Repayments during the year	Write-off of Irrecoverable Loans and Advances	Balance as on 31 March 2016 (2+3)-(4+5)	Net Increase (+)/ Decrease (-) during the year (2-6)	Interest payment in arrears
1	2	3	4	5	6	7	8
(₹ in crore)							
Social Services							
Universities / Academic Institutions	2.55	0.06	1.68	..	0.93	(-) 1.62	..
Municipalities/ Municipal Councils /Municipal Corporations	10.26	..	..	..	10.26	..	..
Urban Development Authorities	30.55	..	0.02	..	30.53	(-) 0.02	..
Housing Boards	18.14	..	0.78	..	17.36	(-) 0.78	..
Government Companies	2,51.25	..	..	..	2,51.25	..	..
Co-operative Societies/Co-operative Corporations / Banks	3,09.64	..	..	..	3,09.64	..	..
Others	23.46	..	..	..	23.46	..	..
Total - Social Services	6,45.85	0.06	2.48	..	6,43.43	(-) 2.42	..
Economic Services							
Panchayati Raj Institutions	0.64	..	..	..	0.64	..	..
Statutory Corporations	16.60	..	2.44	..	14.16	(-)2.44	..
Government Companies	30,89.91	2,03.75	1,16.07	..	31,77.59	(+) 87.68	..
Co-operative Societies	3,04.94	38.09	33.54	..	3,09.49	(+) 4.55	..
Others	21.87	..	0.08	..	21.79	(-) 0.08	..
Total- Economic Services	34,33.96	2,41.84	1,52.13	..	35,23.67	(+) 89.71	..

STATEMENT No. 7

STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

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

Loanee Group ¹	Balance as on 1 April 2015	Disbursement during the year	Repayments during the year	Write-off of Irrecoverable Loans and Advances	Balance as on 31 March 2016 (2+3)-(4+5)	Net Increase (+)/ Decrease (-) during the year (2-6)	Interest payment in arrears
1	2	3	4	5	6	7	8
(₹ in crore)							
Government Servants							
Government Servants	2,52.64	91.01	66.19	..	2,77.46	(+) 24.82	..
Total-Government Servants	2,52.64	91.01	66.19	..	2,77.46	(+) 24.82	..
Loans for Miscellaneous Purposes	1,16.73	3.63	7.65	..	1,12.71	(-) 4.02	..
Total-Loans for Miscellaneous Purposes	1,16.73	3.63	7.65	..	1,12.71	(-) 4.02	..
Total-Loans and Advances	44,49.18	3,36.54	2,28.45	..	45,57.27	(+) 1,08.08	..

¹ For details please refer to Statement No.18

STATEMENT No. 7

STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Section - 2 Summary of Loans and Advances: Sector-wise

Sector	Balance as on 1 April 2015	Disbursements during the year	Repayments during the year	Write-off of Irrecoverable Loans and Advances	Balance as on 31 March 2016 (2+3) - (4+5)	Net Increase (+) / Decrease (-) during the year (2-6)	Interest payment in arrears
1	2	3	4	5	6	7	8
(₹ in crore)							
Social Services							
Loans for Education Sports Art and Culture	6.04	0.05	1.68	..	4.41	(-)1.63	
Water Supply, Sanitation, Housing and Urban Development	6,25.72	..	0.80	..	6,24.92	(-)0.80	0.10
Information and Broadcasting	0.54	..	..	..	0.54	..	..
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	11.25	..	..	..	11.25	..	..
Social Welfare and Nutrition	1.83	..	..	..	1.83	..	..
Others	0.48	..	..	..	0.48	..	..
Total Social Services	6,45.86	0.05	2.48	..	6,43.43	(-)2.43	0.10
Economic Services							
Agriculture and Allied Activities	2,55.01	1,23.08	1,41.65	..	2,36.44	(-)18.57	165.43
Rural Development	0.81	..	..	..	0.81	..	..
Irrigation and Flood Control	5.85	..	0.08	..	5.77	(-)0.08	..
Energy	29,79.55	1,18.75	..	..	30,98.30	(+)1,18.75	..
Industry and Minerals	1,83.59	..	10.39	..	1,73.20	(-)10.40	..
Transport	1.81	..	..	..	1.81	..	..
General Economic Services	7.34	..	..	..	7.34	..	0.98
Total Economic Services	34,33.96	2,41.83	1,52.12	..	35,23.67	(+)89.71	166.41

STATEMENT No. 7

STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Section - 2 Summary of Loans and Advances: Sector-wise

Sector	Balance as on 1 April 2015	Disbursements during the year	Repayments during the year	Write-off of Irrecoverable Loans and Advances	Balance as on 31 March 2016 (2+3) - (4+5)	Net Increase (+) / Decrease (-) during the year (2-6)	Interest payment in arrears
1	2	3	4	5	6	7	8
(₹ in crore)							
Government Servants							
Loans to Government Servants	2,52.64	91.01	66.19	..	2,77.46	(+24.82	13.98
Total Government Servants	2,52.64	91.01	66.19	..	2,77.46	(+)24.82	13.98
Miscellaneous Loans	1,16.73	3.63	7.65	..	1,12.71	(-)4.02	2.11
Total Miscellaneous Loans	1,16.73	3.63	7.65	..	1,12.71	(-)4.02	2.11
Grand Total	44,49.19	3,36.54	2,28.46	..	45,57.27	(+)1,08.08	182.60

STATEMENT No. 7

STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

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

Loanee-Entity	Amount of arrears as on 31 March 2016			Earliest period to which arrears relate	Total Loans outstanding against the Entity as on 31 March 2016
	Principal	Interest	Total		
1	2	3	4	5	6
(₹ in crore)					
General Services					
Statutory Corporations	..	..	..	..	..
Government Companies	..	..	..	..	..
Total – General Services	..	..	..	..	..
Social Services					
Universities/Academic Institutions	..	..	..	..	..
Municipalities/Municipal Councils/Municipal Corporations	..	..	..	..	..
Urban Development Authorities	..	..	..	..	..
Housing Boards	..	..	..	..	..
Total- Social Services	..	..	..	..	..
Economic Services					
Government Companies	91.41	83.23	1,74.64	2008-09	91.41
Co-operative Societies/Corporations/ Banks	33.28	22.95	56.23	1957-58	33.28
Others	9.81	5.15	14.96	1980-81	9.81
Total- Economic Services	1,34.50	1,11.33	2,45.83		1,34.50

STATEMENT No. 7

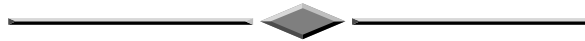
STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

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

Loanee-Entity	Amount of arrears as on 31 March 2016			Earliest period to which arrears relate	Total Loans outstanding against the Entity as on 31 March 2016
	Principal	Interest	Total		
1	2	3	4	5	6
					(₹ in crore)
Loans for Miscellaneous Services					
Government Companies	..	..	..		..
Statutory Corporations	..	..	..		..
Total- Loans for Miscellaneous Services	..	..	..		..
GRAND TOTAL	1,34.50	1,11.33	2,45.83		1,34.50

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

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



STATEMENT No. 8

STATEMENT OF INVESTMENTS OF THE GOVERNMENT

**Section 1 Comparative Summary of Government Investments in the Share Capital and Expenditures of different Concerns for the years
2014-15 and 2015-16**

Name of the Concern(s)	Number of Concerns	2015-16		2014-15		
		Investments at the end of the year	Dividend/ Interest received during the year	Number of Concerns	Investments at the end of the year	Dividend/ Interest received during the year
1. Statutory Corporations	3	4,90.99	3.14	3	4,90.99	1.43
2. Government Companies	86	27,86.31	549.49	84	25,44.89	10,74.69
3. Other Joint Stock Companies and Partnerships	23	1.25		23	1.25	..
4. Co-operative Societies	31	6,01.87	0.42	31	4,66.84	0.32
5. Rural Banks	3	0.90	0.19	3	0.90	..
TOTAL	146	38,81.32*	5,53.36 (A)	144	35,04.87	10,76.44

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

(i) Dropping down of ₹4.13 crore (₹4,12.50 lakh) due to Write off of Share Capital Investment of OFDC by the Government of Odisha.

(ii) Proforma correction of ₹3.01 crore (₹3,00,54,923) effected from Share Capital Investment to Other Capital Expenditure in respect of OLIC.

(iii) ₹0.21 crore (₹20.50 lakh) has been increased due to rectification of error in Investment Account of IPICOL during 1977-78 and 1979-80.

(iv) Proforma correction of ₹0.30 crore (₹30,03,326) effected from Share Capital Investment to Other Capital Expenditure in respect of IDCOL.

(v) Proforma correction of ₹2.68 crore (₹2,68,12,961) effected from Share Capital Investment to Other Capital Expenditure in respect of OSPH&WC.

(A) An amount of ₹12.00 lakh in respect of Dividend received from Odisha Knowledge Corporation Limited could not be incorporated in the Statement No.19, as the Department sanctioned Share Capital Investment by debiting Revenue Head of Accounts instead of Capital Head of Accounts. The Department has been apprised of the fact vide this office letter No.AA-Fin-2-3-(2015-16)-146, dated 06.05.2016.

STATEMENT No. 9

STATEMENT OF GUARANTEES GIVEN BY THE GOVERNMENT

A. Guarantees given by the State Government for repayment of Loans etc., raised by Statutory Corporations, Government Companies, Local Bodies and Other Institutions during the year and sums guaranteed outstanding as on 31 March 2016 in various sectors are shown below:

Sector	Maximum amount guaranteed during the year	Outstanding at the beginning of the year	Additions during the year	Deletions during the year	Invoked during the year		Outstanding at the end of the year	Guarantee Commission or Fee	Other material details	
	Principal	Principal			Discharged	Not Discharged		Receivable	Received	
1	2	3	4	5	6	7	8	9	10	11
										(₹ in crore)
Power Sector (4)*	64,97.97	15,50.95		3,69.98			11,80.97	2,34.58	1,35.23	
Co-operative Sector (42)*	2,78.51	79.56	5.00	9.08			75.48	4.04	2.03	
Irrigation Sector (1)*	79.18	..					..	..	..
Roads and Transport (2)*	39.47	..					..	1.84	1.84	
State Financial Corporation (7)*	22,54.59	36.96		7.45			29.51	8.51	2.88	
Urban Development and Housing (86)*	9,03.40	0.85					0.85	40.95	26.81	
Other Infrastructure (16)*	7,62.19	0.56					0.56	13.55	4.42	
Any other Sector (3)*	75.30	2.89					2.89	1.26	..	
Total (161) #	1,08,90.61	16,71.77	5.00	3,86.51			12,90.26	3,04.73	1,73.21	\$

*Figures in brackets indicate the number of Institutions

134 out of 161 Entities have repaid their Loan but Guarantee documents are yet to be surrendered (Intimated by Finance Department Letter No. 25137 dt. 27.08.2014).

\$ Guarantee Commission of 2015-16 reported by Finance Department, Government of Odisha vide their letter no. FIN-CI-SG-0002-2016/20246/F dt. 20.07.2016 includes current year deposit of ₹0.24 crore. However, as per Statement No. 14, 0075-108-Guarantee Commission comes to ₹9.41 crore

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

(i) Grants-in-Aid paid in cash

Grantee Institutions	Grants released			Grants for creation of Capital		
	2015-16			Assets		
	Non-Plan	Plan including CSS and CP	Total	2014-15	2015-16	2014-15
(₹ in crore)						
1 Panchayati Raj Institutions						
(i) Zilla Parishads	2,02.87	..	2,02.87	5,30.47	50.00	..
(ii) Panchayat Samitis	45.22	..	45.22	2,71.48	22.96	..
(iii) Gram Panchayats	10,22.23	3.29	10,25.52	2,33.79	74.64	..
(iv) Others	0.16	1,23.65	1,23.81	1,33.04	3.27	6.97
TOTAL	1270.48	1,26.94	13,97.42	11,68.78	1,50.87	6.97
2 Urban Local Bodies						
(i) Municipal Corporations	4,11.31	4,79.61	8,90.92	5,37.21	4,68.46	1,76.19
(ii) Municipalities/ Municipal councils	6,00.58	1,15.18	7,15.76	6,48.03	1,13.97	1,75.90
TOTAL	1011.89	5,94.79	16,06.68	11,85.24	5,82.43	3,52.09
3 Public Sector Undertakings						
(i) Statutory Corporations	55.92	2,81.36	3,37.28	3,50.76	1,97.68	1,31.25
(ii) Others	0.13	..	0.13	..	..	..
TOTAL	56.05	2,81.36	3,37.41	3,50.76	1,97.68	1,31.25
4 Autonomous Bodies						
(i) Universities	3,32.25	1,38.30	4,70.55	3,82.72	1,17.00	1,23.00
(ii) Development Authorities	5,47.60	23,95.35	29,42.95	18,16.82	9,41.01	12,43.38
(iii) Cooperative Institutions	13.68	1,11.43	1,25.11	4,76.33	8.93	35.86
(iv) Others	58.25	32,72.00	33,30.25	35,43.46	27,49.81	28,47.36
TOTAL	9,51.78	59,17.08	68,68.86	62,19.33	38,16.75	42,49.60
5 Non Govt Organisations	2.80	1.36	4.16	5.91	0.25	0.25
6 Other Government Bodies	14,70.18	60,94.18	75,64.36	47,56.25	25,52.79	12,62.50
Total	47,63.18	1,30,15.71	1,77,78.89	1,36,86.27	73,00.77	60,02.66

STATEMENT No. 10

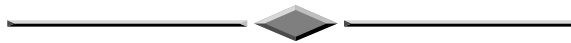
STATEMENT OF GRANTS-IN-AID GIVEN BY THE GOVERNMENT

(ii) Grants-in-Aid given in Kind

Grantee Institutions	Total Value	
	2015-16	2014-15
1 Panchayati Raj Institutions		
(i) Zilla Parishads
(ii) Panchayat Samitis
(iii) Gram Panchayats
2 Urban Local Bodies		
(i) Municipal Corporations
(ii) Municipalities/ Municipal Councils
(iii) Others
3 Public Sector Undertakings		
(i) Government Companies
(ii) Statutory Corporations
4 Autonomous Bodies		
(i) Universities
(ii) Development Authorities
(iii) Co-operative Institutions
(iv) Others
5 Non-Government Organisations
TOTAL

(₹ in crore)

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



STATEMENT No. 11

STATEMENT OF VOTED AND CHARGED EXPENDITURE

Particulars	Actuals					
	2014-15			2015-16		
	Charged	Voted	Total	Charged	Voted	Total (₹ in crore)
Expenditure Heads (Revenue Account)	28,81.25	4,82,54.49	5,11,35.74	34,29.65	5,53,76.06	5,88,05.71
Expenditure Heads (Capital Account)	9.34	1,10,65.29	1,10,74.63	9.07	1,70,81.41	1,70,90.48
Disbursement under Public Debt, Loans and Advances, Inter-State Settlement and Transfer to Contingency Fund (a)	41,11.45	3,58.00	44,69.45	28,81.37	3,36.53	32,17.90
Total	70,02.04	5,96,77.78	6,66,79.82	63,20.09	7,27,94.00	7,91,14.09
E. Public Debt						
Internal Debt of the State Government	34,61.48	..	34,61.48	22,53.70	..	22,53.70
Loans and Advances from the Central Government	6,49.97	..	6,49.97	6,27.67	..	6,27.67
Total – E. Public Debt	41,11.45	..	41,11.45	28,81.37	..	28,81.37
F. Loans and Advances*						
Loans for General Services	..	..	..	..	..	..
Loans for Social Services	..	0.33	0.33	..	0.05	0.05
Loans for Economic Services	..	2,59.19	2,59.19	..	2,41.83	2,41.83
Loans to Government Servants, etc.	..	98.48	98.48	..	94.65	94.65
Total – F. Loans and Advances	..	3,58.00	3,58.00	..	3,36.53	3,36.53
Total (E+F)	41,11.45	3,58.00	44,69.45	28,81.37	3,36.53	32,17.90

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

STATEMENT No. 11

STATEMENT OF VOTED AND CHARGED EXPENDITURE

Particulars	Actuals					
	2014-15			2015-16		
	Charged	Voted	Total	Charged	Voted	Total
						(₹ in crore)

G. Inter-State Settlement

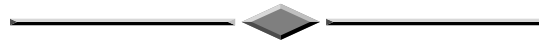
Inter-State Settlement

H. Transfer to Contingency Fund

Transfer to Contingency Fund

(i) The percentage of Charged Expenditure and Voted Expenditure to Total Expenditure during 2014-15 and 2015-16 were as under:-

Year	Percentage of Total Expenditure	
	Charged	Voted
2014-15	11	89
2015-16	8	92



STATEMENT No. 12

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

Heads	On 1 April 2015	During the year 2015-16	On 31 March 2016
1	2	3	4
(₹ in crore)			
CAPITAL AND OTHER EXPENDITURE-			
Capital Expenditure			
General Services			
Other Fiscal Services	1.00	..	1.00
Police	2,17.47	..	2,17.47
Stationery and Printing	12.27	4.93	17.20
Public Works	24,94.25	4,20.08	29,14.33
Social Services			
Education, Sports, Art and Culture	11,10.79	5,01.66	16,12.45
Health and Family Welfare	10,73.83	5,25.99	15,99.82
Water Supply and Sanitation, Housing and Urban Development	52,84.21	10,02.31	62,86.52
Information and Broadcasting	0.29	..	0.29
Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	24,46.89	5,59.73	30,06.62
Social Welfare and Nutrition	5,48.20	2,19.97	7,68.17
Other Social Services	1,90.79	1,18.88	3,09.67
Economic Services			
Agriculture and Allied Activities	16,05.36	3,59.66	19,60.89 (*)
Rural Development	3.97	..	3.97
Special Area Programme	7,90.09	1,48.50	9,38.59
Irrigation and Flood Control	2,37,76.42	41,73.23	2,79,49.65
Energy	34,51.12	13,98.64	48,49.76
Industry and Minerals	8,11.01	(-) 0.95	8,10.06
Transport	1,68,97.38	75,54.50	2,44,51.87

(*) As per Forest & Environment Department letter No. 5F-28/2015/17527/F&E dt. 03.10.2015, an amount of ₹4,12.50 lakh has been corrected by way of "Dropping down" in respect of Similipal Forest Development Corporation (SFDC) and Odisha Plantation Development Corporation (OPDC) from Odisha Forest Development Corporation (OFDC).

STATEMENT No. 12

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

Heads	On 1 April 2015	During the year 2015-16	On 31 March 2016
1	2	3	4
(₹ in crore)			
CAPITAL AND OTHER EXPENDITURE -			
Capital Expenditure -			
Economic Services - (Contd.)			
Communication	(-) 0.08	..	(-) 0.08
General Economic Services	5,61.85	1,03.35	6,65.20
Total - Capital Expenditure	6,12,77.11	1,70,90.48	7,83,63.46 (*)
LOANS AND ADVANCES-			
Loans and Advances			
Education Sports Art and Culture	6.03	(-) 1.62	4.41
Water Supply and Sanitation, Housing and Urban Development	6,25.73	(-) 0.81	6,24.92
Information and Broadcasting	0.54	..	0.54
Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	11.25	..	11.25
Social Welfare and Nutrition	1.83	..	1.83
Others	0.48	..	0.48
Agriculture and Allied Activities	2,55.01	(-) 18.57	2,36.44
Rural Development	0.81	..	0.81
Irrigation and Flood Control	5.85	(-) 0.08	5.77
Energy	29,79.55	1,18.75	30,98.30
Industry and Minerals	1,83.60	(-) 10.40	1,73.20
Transport	1.81	..	1.81
General Economic Services	7.34	..	7.34

(*) As per Forest & Environment Department letter No. 5F-28/2015/17527/F&E dt. 03.10.2015, an amount of ₹4,12.50 lakh has been corrected by way of "Dropping down" in respect of Similipal Forest Development Corporation (SFDC) and Odisha Plantation Development Corporation (OPDC) from Odisha Forest Development Corporation (OFDC).

STATEMENT No. 12

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

Heads	On 1 April 2015	During the year 2015-16	On 31 March 2016
1	2	3	4
(₹ in crore)			
LOANS AND ADVANCES -			
Loans and Advances -			
Loans to Government Servants, etc.	2,52.63	24.83	2,77.46
Miscellaneous Loans	1,16.73	(-) 4.02	1,12.71
Total - Loans And Advances	44,49.19	1,08.08	45,57.27
Appropriation to Contingency Fund	4,00.00	..	4,00.00
Total - Capital and Other Expenditure	6,61,26.30	1,71,98.56	8,33,20.73
Deduct-			
(i) Contribution from Contingency funds	..		
(ii) Contribution from Miscellaneous Capital Receipts	6,98.15	..	6,98.15
(iii) Contribution from development funds, reserve funds etc.	..	..	..
Net - Capital and Other Expenditure	6,54,28.15	1,71,98.56	8,26,22.58 (a)

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

STATEMENT No. 12

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

Heads	On 1 April 2015	During the year 2015-16	On 31 March 2016
1	2	3	4
(₹ in crore)			
LOANS AND ADVANCES - Concl.			
Principal Sources of Funds -			
Revenue (+)Surplus/ (-)Deficit	..	1,01,35.73	..
Debt			
Internal Debt of the State Government	1,97,27.92	67,96.88	2,65,24.80
Loans and Advances from the Central Government	71,20.68	1,11.57	72,32.25
Small Savings, Provident Funds etc.	1,64,25.31	18,35.46	1,82,60.77
Total - Debt	4,32,73.91	87,43.41	5,20,17.82
Other Receipt			
Contingency Fund	4,00.00	(-) 1,22.90	2,77.10
Reserve Fund	58,52.28	2,85.44	61,37.72
Deposits and Advances	68,79.44	2,30.23	71,09.67
Suspense and Miscellaneous	77.85	31.53	1,09.38
Remittances	23.66	(-) 51.36	(-) 27.70
Total - Other Receipt	1,32,33.23	3,72.94	1,36,06.17
Total - Debt and Other Receipts	5,65,07.14	91,16.85	6,56,23.99
Deduct -			
(i) Cash Balance	5,78.65	88.34	6,66.99
(ii) Investment	93,93.55	19,65.68	1,13,59.23
(iii) Revenue Deficit	(-) 1,88,06.61	(-) 1,01,35.73	(-) 2,89,42.34
Add - Amount closed to Government Account	82.11	..	82.11
Net - Provision of Funds	6,54,23.66	1,71,98.56	8,26,22.22 (b)

STATEMENT No. 12

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

Note : - The difference of ₹0.36 crore between the net provision of funds as at (b) exhibited in the Statement and the net Capital and other Expenditure as at (a) upto the end of 2015-16 is shown below: -

	(₹ in crore)
(i) Net effect of Balance transferred to the State on 1 April 1936	0.06
(ii) Pre-merger Balance of the Integrated States brought to the Government Account by correction of Opening Balance during 1951-52 to 1965-66 (Net).	(-) 0.55
(iii) Loans and Advances by Government of India to Engineering Schools brought to Account by correction of Opening Balance during 1964-65 and 1965-66 after the Schools were taken over by the Government.	(-) 0.09
(iv) Capital Expenditure adjusted in excess of previous years and excluded during 1957-58 and 1966-67 and the amount not adjusted in previous years added during 1967-68.	(-) 0.19
(v) Loans advanced by the Government of India to private bodies for construction of hostel of Bhadrak College brought to account by correction of Opening Balances in 1974-75, consequent on transfer of the College under control of State Government.	(-) 0.01
(vi) Capital Expenditure dropped proforma in 1977-78 due to restructuring of the accounting classification.	1.83
(vii) Share Capital Investment dropped proforma in 2015-16 vide Forest & Environment Department letter No. SF-28/20K/17527/F&E dt. 03.10.2015 (concurrent by Finance Department vide UOR No. 275/ESI dt. 31.12.2014) involving an amount of ₹4,12.50 lakh in respect of Similipal Forest Development Corporation (SFDC) and Odisha Plantation Development Corporation (OPDC).	(-) 4.13
(viii) Difference between Capital Expenditure incurred on State Transport Company upto the 30 April 1974 i.e. prior to formation of Odisha State Transport Corporation from 1 May 1974 and the value of assets as per Revaluation Committee appointed by the Government (₹8.08 crore - ₹3.34 crore).	4.74
(ix) Balance of Festival Advance on 31 March 1987 dropped proforma vide Government of India, Ministry of Finance, Department of Expenditure O.M. No.6-250/S.P/1/88-M.F.C. - G.A/O.M.G-249/11 April, 1986 M.F.C.G.A / F.A.	(-) 1.30
Total	0.36

STATEMENT No. 13

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

A. The following is a Summary of the Balances as on 31 March 2015 :-

Debit Balance	Sector of the General Account	Name of the Account	Credit Balance
			(₹ in crore)
		CONSOLIDATED FUND	
4,90,36.37	A, B, C, D, G, H and Part of L	Government Account	
	E	Public Debt	3,37,57.06
45,57.27	F	Loans and Advances	
		CONTINGENCY FUND	
		Contingency Fund	2,77.10
		PUBLIC ACCOUNT	
	I	Small Savings, Provident Funds, etc.	1,82,60.77
	J	RESERVE FUNDS	
		(a) Reserve Funds Bearing Interest	
		Gross Balance	3,08.89
		(b) Reserve Funds not Bearing Interest	
		Gross Balance	58,28.83
55,23.00	K	Investments	
		DEPOSITS AND ADVANCES	
		(a) Deposits Bearing Interest	
		Gross Balance	46.68

STATEMENT No. 13

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

A. The following is a Summary of the Balances as on 31 March 2016 :-

Debit Balance	Sector of the General Account	Name of the Account	Credit Balance
			(₹ in crore)
	K	DEPOSITS AND ADVANCES	
		(b) Deposits not Bearing Interest	
		Gross Balance	70,74.10
11.11		(c) Advances	
	L	SUSPENSE AND MISCELLANEOUS	
		Gross Balance	1,33.05
58,36.24		Investments	
23.67		Other Items (Net)	
27.70	M	REMITTANCES	
6,66.99	N	CASH BALANCE (Closing)	
6,56,86.48 (A)		Total	6,56,86.48

EXPLANATORY NOTES

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

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

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

(A) Difference of ₹4.13 crore is due to correction by way of "Dropping down" of Share Capital Investment by the Department vide letter No. 5F-28/2015/17527/F&E dt. 03.10.2015, which has been concurred by Finance Department vide UOR No. 2234/SSM dt. 30.07.2016.

STATEMENT No. 13

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

It must be understood that these balances can not be regarded as a complete record of the financial position of the Government as they do not take into account all the physical assets of the State, such as lands, buildings, communication, etc. or any accrued dues or outstanding liabilities which are not brought to account under the cash basis of accounting followed by Government.

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

Debit	Details	Credit (₹ in crore)
4,20,85.75	A. Amount at the Debit of Government on 1 April 2015	
	B. Receipt Heads (Revenue Account)	6,89,41.44
5,88,05.71	C. Expenditure Heads (Revenue Account)	
	D. Receipt Heads (Capital Account)	..
1,70,90.48	E. Expenditure Heads (Capital Account)	
..	F. 7999 Appropriation to Contingency Fund	
..	G. 8680 Misc. Govt. Account	..
	H. Amount at the debit of Government Account on 31 March 2016	4,90,36.37
11,79,77.81 (A)	TOTAL	11,79,77.81

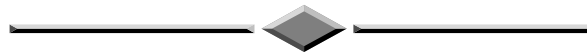
(i) In a number of cases, there are un-reconciled differences in the Closing Balance as reported in the statement of "Receipts, Disbursement and Contingency fund and Public Account" (Statement No. 18 & 21) and that shown in separate Registers or other record maintained in the Account office/Departmental offices for the purpose. Steps are being taken to settle the discrepancies.

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

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

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

(A) Difference of ₹4.13 crore is due to "Dropping down" of Share Capital Investment by the Department vide letter No. 17527 dt. 03.10.2015 concurred by Finance Department vide UOR No. 275/ESI dt. 31.10.2014.



NOTES TO ACCOUNTS

1. Summary of significant accounting policies:

(i) Entity and Accounting Period

These accounts present the transactions of the Government of Odisha for the period from 1 April 2015 to 31 March 2016 and have been compiled based on the initial accounts rendered by 40 Treasuries, 347 Public Works Divisions (including irrigation and other divisions), 100 Forest Divisions and Advices of the Reserve Bank of India. At the end of the year no accounts have been excluded.

(ii) Basis of Accounting

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

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

(iii) Currency in which Accounts are kept

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

(iv) Form of Accounts

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

NOTES TO ACCOUNTS

(v) Classification between Revenue and Capital

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

During 2015-16 the State Government made budget provision of ₹8.50 crore as Grants-in-Aid and classified under capital major head-4435. The matter has been brought to the notice of the State Government, but remained uncorrected.

2. Quality of Accounts

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

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

During the year, ₹12,645.12 crore (comprising 18.34 per cent of the total Revenue Receipts) under 52 Major Heads of account was classified under 800-Other Receipts. Similarly, ₹10,118.45 crore (comprising 13.33 per cent of the total revenue and capital expenditure) under 60 Major Heads of account (both Revenue and Capital) was classified under 800-Other Expenditure.

In respect of 33 Major Heads for Revenue Receipts and 29 Major Heads for Expenditure, though classification has been provided by the State Government at the sub and detailed heads, it was found that more than 10 per cent of receipts and expenditure under these Major Heads was booked under Minor Head 800-Other Receipts/800-Other Expenditure. (The details are given in **Annexure-B** and **Annexure-C**).

(ii) Unadjusted Abstract Contingent (AC) Bills

As per Rule 261 of Odisha Treasury Code Drawing and Disbursing Officers (DDOs) are authorised to draw lump-sum amounts by preparing Abstract Contingent (AC)

NOTES TO ACCOUNTS

Bills to meet unforeseen expenditure by debiting service Major Heads. DDOs are required to submit Detailed Contingent (DC) Bills through Controlling Officers (COs), with supporting vouchers to the Accountant General (A&E), within 30 days of the drawal of the related AC Bill. Delayed submission or prolonged non-submission of DC bills renders the expenditure under AC bills opaque. As on 31 March 2016, DC bills for 2,946 AC bills amounting to ₹44.31 crore were not received as detailed below:

Year	Number of Pending DC Bills	Amount (₹ in crore)
Upto 2013-14	499	20.63
2014-15	148	06.89
2015-16	2,299	16.79
TOTAL	2,946	44.31

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

Odisha General Financial Rule 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 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 2016 is given below:

Year	Number of Utilisation Certificates awaited	Amount (₹ in crore)
Upto 2013-14	20,613	7,458
2014-15	3,138	5,904
2015-16*	9,144	14,249
TOTAL	32,895	27,611

*Except where the sanction order otherwise specifies, UCs in respect of Grants-in-Aid bill drawn during 2015-16, become due only by 30 June 2016.

A large percentage of the outstanding UCs pertains to the Department of Panchayati Raj (8,641 UCs for ₹4,151.32 crore), Planning and Co-ordination (1,417 UCs for

NOTES TO ACCOUNTS

₹2,180.30 crore) and Housing and Urban Development (7,916 UCs for ₹2,260.23 crore). Proper utilisation of funds could not be known because of non-receipt of UCs from the users.

(iv) Transfer of funds to Personal Deposit Accounts

Government is authorised to open Personal Deposit (PD) accounts for specific purposes, into which funds are transferred from the Consolidated Fund. In terms of the Odisha Treasury Code, PD accounts remaining inoperative for more than three full financial years, after the year of last transaction, are required to be closed, and the unspent balance credited to the Consolidated Fund. During the year seven PD accounts were closed, involving an amount of ₹0.06 crore. No new PD accounts were opened during the year. The details of PD accounts, with the balance are given below:

(₹ in crore)

Opening Balance		Addition during the year/Receipts		Closing during the year/Disbursement		Outstanding	
Number	Amount	Number	Amount	Number	Amount	Number	Amount
856	1,146.07	Nil	2,064.11*	07	1,967.72	849	1,242.46

*Being amount transferred during the year to existing PD accounts.

As per the codal provisions the balances in the PD accounts are to be reconciled by the Administrators with that of Treasury Accounts. Out of 849 PD accounts, 700 Administrators have reconciled their balance during the year.

(v) Reconciliation of Receipts and Expenditure

All Controlling Officers (COs) of the Administrative Departments concerned are required to reconcile the receipts and expenditure of the Government with the figures accounted for by the Accountant General (A&E). The information of Receipts and Expenditure is available to the Controlling Officers (CO) through the Integrated Financial Management System (IFMS) portal for online reconciliation by a specified date. In absence of any reconciliation/ acceptance letter, the accounts are deemed to have been reconciled. During 2015-16, 164 out of 167 Controlling Officers have reconciled the expenditure with the books of Accountant General (A&E) involving an

NOTES TO ACCOUNTS

amount of ₹75,675.08 crore (99.71 per cent) against the total expenditure of ₹75,896.18 crore. Similarly 47 out of 69 Controlling Officers have reconciled the receipts involving an amount of ₹57,614.46 crore (83.57 per cent) against the total revenue receipt of ₹68,941.44 crore.

(vi) Cash Balance

There was a net difference of ₹3.67 crore (Debit) between the Cash Balance of the State Government as worked out by the Accountant General (A&E) and as reported by the Reserve Bank of India (RBI) as on 31 March 2016. Differences arise due to incorrect reporting by Agency Banks to the Reserve Bank of India and misclassification of transaction by Treasuries. After reconciliation and adjustment, the difference is reduced and stands at ₹1.79 crore (Net Debit) (June 2016). The details are given in Note below Annexure to Statement No.2.

3. Other items

(i) Liability under retirement benefits

The expenditure during the year on pension and other retirement benefits in respect of State Government employees was ₹6,346.22 crore (10.79 per cent of the total revenue expenditure). State Government employees recruited on or after 01 January 2005 are eligible for the New Pension Scheme, which is a Defined Contributory Pension Scheme. In terms of the scheme, the employee contributes 10 per cent of his basic pay and dearness allowances, which is matched by the State Government, and the entire amount is transferred to the designated fund manager through the National Securities Depository Limited (NSDL)/ Trustee Bank. During the year, the Government deposited ₹471.14 crore (employees' contribution ₹238.51 crore and contributed ₹232.63 crore as its share) into the fund created under the Major Head 8342-117-Defined Contributory Pension Scheme with a short matching contribution of ₹5.88 crore. During the year an amount of ₹465.36 crore has been transferred to NSDL leaving a balance of ₹28.33 crore in the Fund remaining to be transferred as on 31 March 2016. The un-transferred amount is a liability to the Government.

NOTES TO ACCOUNTS

(ii) Guarantees

Information on Guarantees contained in Statement Nos. 9 and 20 is based on the Budget documents of the Government of Odisha and information received from the Finance Department. The total outstanding Government Guarantee as on 31 March 2016 was ₹1,290.26 crore. Additional Guarantees given by the Government during the year 2015-16 was ₹5.00 crore. Against minimum guarantees commission of ₹304.73 crore, ₹173.21 crore was received by end of 2015-16 resulting in short receipt of ₹131.52 crore.

As per instructions of the State Government, all Public Sector Undertakings/ Urban Local Bodies/ Co-operative Institutions, who have borrowed or intend to borrow against Government guarantee, are required to open an escrow account in a nationalised bank for timely repayment of guaranteed loans. As per information received from the State Government, only 14 escrow accounts were opened at the beginning of the financial year 2015-16.

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

(iii) Loans and Advances

Statements 7 and 18 on disclosure of loans and advances given by Government of Odisha have been prepared as per the Indian Government Accounting Standard (IGAS-3) notified by the Government of India. The loans and advances made by the State Government at the end of 2015-16 was ₹4,557.27 crore, out of which loans and advances to Government Corporations, Companies, Non-Government Institutions and Local Bodies amounted to ₹4,167.10 crore and ₹277.46 crore to Government servants. Out of 33 Departments, the loan balance of 19 Departments have been reconciled, 5 Departments partly reconciled and the loan balance of 9 Departments were not reconciled with the balance of Finance Accounts.

(iv) Investment

Details of Government's investment in the equity and share capital of Statutory Corporations, Government Companies, Joint Stock Companies and Co-operative

NOTES TO ACCOUNTS

Institutions are depicted in Statements 8 and 19. As on 31 March 2016, total investment of the State Government in 146 entities was ₹3,881.32 crore. Due to non-finalisation of the liquidation process, 73 out of the 146 entities have become defunct and Government investment of ₹56.87 crore remained un-recovered and un-productive.

(v) Reserve Funds and Deposits

Reserve Funds are created for specific purposes out of contribution from the Consolidated Fund. Information on Reserve Funds and Deposits (both ‘interest bearing’ and “not interest bearing”) and their investments is available in Statements 21 and 22 respectively. As on 31 March 2016, there were 10 inoperative Reserve Funds with balance of ₹2.48 crore, which are yet to be closed by the Government **(Annexure-D)**.

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

Government is liable to pay/adjust interest in respect of interest bearing Reserve Funds and Deposits. During the year 2015-16, due to non-receipt of sanction orders from the concerned Administrative Departments of the Government, interest on these Reserve Funds and Deposits could not be credited to the respective Reserve Fund/Deposit Accounts. Interest on Reserve Funds bearing interest amounting to ₹1.76 crore calculated at 7.5 per cent which is average of Ways & Means Interest and Interest on Deposit amounting to ₹3.33 crore (calculated at 8.7 per cent on outstanding balance under Deposits for Defined Contribution Pension Scheme and at 7.5 per cent for other interest bearing deposits) could not be credited for which it impacts favourably on Revenue position of the State (total interest on Reserve Funds and Deposits comes to ₹5.09 crore).

b) Consolidated Sinking Fund (CSF)

In terms of the recommendations of the 12th Finance Commission, all States should set up sinking funds for amortisation of all loans, including loans from banks, liabilities on account of National Small Savings Fund, etc. The Fund should be maintained outside the Consolidated Fund of the State and the Public Account and should not be used for any other purpose, except for redemption of loans. As per the

NOTES TO ACCOUNTS

revised scheme (notified by the Government of Odisha on 3/09/2011, the State Government may contribute to the fund, on a modest scale at least 0.5 per cent of the outstanding liabilities at the end of the previous year. During the year, the State Government has not made any contribution towards the fund against the minimum contribution of ₹252.47 crore (0.5 per cent of outstanding liabilities of ₹50,493.34 crore). As on 31 March 2016, an amount of ₹5,042.85 crore was lying in the Fund and the total amount has been invested in Government Stock by Reserve Bank of India.

c) Guarantee Redemption Fund (GRF)

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

However, the Government has not made any contribution to the Fund during the year. As on 31 March 2016, the balance available in the Fund was ₹480 crore. which has been invested in Government of India securities by RBI, Nagpur.

d) State Disaster Response Fund (SDRF)

The State Disaster Response Fund was created in 2010-11 as per Section 48 (1) of the Disaster Management Act 2005 and in terms of the recommendation of the 13th Finance Commission. In terms of the guidelines of the Fund, the Centre and State Government are required to contribute to the fund in proportion of 75:25.

During 2015-16, the Centre released ₹560.25 crore towards SDRF and ₹574.69 crore from NDRF. As per the instructions of the State Government an amount of ₹1,165.23 crore comprising the entire GOI release towards SDRF along with ₹147.40 crore released from NDRF plus State's matching share of ₹186.75 crore plus ₹256.95 crore unspent balance of previous year plus ₹13.88 crore interest on investment was transferred to the fund during the year. However, the balance of ₹427.29 crore released from NDRF on 31 March 2016 (GOI release ₹574.69 crore minus amount

NOTES TO ACCOUNTS

already transferred to fund ₹147.40 crore) could not be transferred to the fund for want of sanction order from the State Government.

The balance in the Fund as on 31 March 2016 was ₹308.87 crore, after incurring an expenditure of ₹879.77 crore during the year. The amount received in the Fund is required to be invested immediately. The State Government, has invested an amount ₹766.12 crore during the year in 91 days Treasury Bill and received interest of ₹13.88 crore. The balance amounting to ₹308.87 has not been invested.

(e) Fund for Protection of Interest of Depositors

To safeguard the interest of small and genuine depositors of the State, the Government created a new fund in 2014-15, named ‘Fund for Protection of Interest of Depositors’ with a Corpus of ₹300 crore. The Fund has to be maintained in the Public Account under the section ‘Reserve Funds not bearing interest’ under the Head of Account “8235-General and Other Reserve Funds-200-Other Funds-2897-Fund for Protection of Interest of Depositors”. No expenditure was made out of the Fund during 2015-16.

(vi) Suspense and Remittance Balances

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

(vii) Contingency Fund

Contingency Fund is in the nature of an imprest to meet unforeseen expenditure pending approval of the legislature, after which the amount is recouped. The corpus of the Odisha Contingency Fund is ₹400 crore. An amount of ₹122.90 crore drawn from the fund by the Government during the year remained un-recouped at the end of the year. As on 31 March 2016, ₹277.10 crore was available in the Fund.

(viii) Cash Management System

In terms of Section 8 (1) (a) of Odisha Fiscal Responsibility and Budget Management (OFRBM) Act, the State Government introduced the Cash Management System (CMS) in selected departments. The system has two broad features viz., Monthly Expenditure Plan (MEP) which states that the expenditure during the month of March shall not exceed 15 per cent of the budget provision, and the Quarterly Expenditure Allocation (QEA) which states that during the last quarter of the financial year, expenditure shall not exceed 40 per cent of the budget provision. In 2015-16, 11 out of 18 departments have exceeded the limits stipulated for March and 6 departments exceeded the limits stipulated for the last quarter. Amongst the 18 departments, Industries Department incurred 37.75 per cent in March and 156.37 per cent expenditure in the last quarter. The overall expenditure of the State Government during March 2016 was 15.47 per cent of the total expenditure for 2015-16 and 30.75 per cent for the last quarter. (Details are in **Annexure-F**).

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

Till 31 March 2014, Government of India transferred substantial funds directly to State Implementing Agencies/ Non-Government Organisations (NGOs) for implementation of various schemes/ programmes. As per the PFMS portal of the Controller General of Accounts (CGA), Government of India directly released ₹281.69 crore to the implementing Agencies in Odisha during 2015-16. Details are at Appendix-VI. Contrary to Government of India's decision to release all assistance to CSSs/ ACA directly to the State Government, and not to implementing agencies, the direct transfers to implementing agencies during the year has increased by 36 per cent as compared to 2014-15.

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

On the recommendations of the 13th Finance Commission, the State Legislature amended the Odisha Fiscal Responsibility and Budget Management Act (FRBM), 2005 and enacted the Odisha Fiscal Responsibility and Budget Management (Amendment) Act, 2011 with effect from 01.02.2012.

NOTES TO ACCOUNTS

During the year, the requirements of the Odisha FRBM Act 2005 regarding disclosures to the State Legislature by the Government have been complied with. Targets fixed by the State Government in the Odisha FRBM Act, 2005, as amended, and the ceilings fixed by the 13th Finance Commission, and the achievements, as per the accounts of 2015-16 are given below:

Sl No.	Targets	Achievements
1.	To maintain the Revenue Deficit at zero for the financial year 2011-12 and for subsequent financial years.	The State Government achieved Revenue Surplus w.e.f. 2005-06 and maintained it thereafter. The Revenue Surplus for the year 2015-16 stood at ₹10,135.73 crore.
2.	To maintain Fiscal Deficit within three per cent of the estimated Gross State Domestic Product (GSDP).	The Fiscal Deficit during 2015-16 was 2.13 per cent of GSDP*.
3.	The limit of Debt to Gross State Domestic Product (GSDP) for the financial year 2015-16 to be at 29.5 per cent.	Debt / GSDP is 10.16 per cent.
4.	The Interest Payment to Revenue Receipt to be brought down to 15 per cent as per the 12 th Finance Commission recommendations.	Interest/ Revenue Receipt is 4.85 per cent.
5.	The total outstanding Government guarantees as on 1 April 2015 shall not exceed 100 per cent of the State Revenue Receipts 2013-14 as reflected in the books of accounts maintained by the Accountant General.	Against Revenue Receipt of ₹48,946.85 crore during 2013-14, the total outstanding guarantees as on 1 April 2015 works out to ₹1,671.77 crore (3.41 per cent) which is within the ceiling.

*Source: GSDP taken at ₹3,32,329.13 crore (Directorate of Economics and Statistics, Odisha)

NOTES TO ACCOUNTS

(xi) Committed Liabilities

Appendix XII includes the details of Committed Liabilities, with the details, as furnished by the State Government. The Committed Liabilities of the State cannot be correctly ascertained from the Appendix as the information provided by the Government is not in complete shape.

(xii) Impact on Revenue Surplus and Fiscal Deficit

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

Para No.	Item	(₹ in crore)			
		Impact on Revenue Surplus		Impact on Fiscal Deficit	
		Over-statement	Under-statement	Over-statement	Under-statement
2(ii)	Grants-in-Aid under Capital major head	8.50	..	..	..
3 (i)	Short contribution of the Government towards Employee contribution to Defined Contributory Pension Scheme	5.88	..	..	5.88
3 (v) (a)	Non-contribution to Consolidated Sinking Fund	252.47	..	..	252.47
3 (viii)	Non-credit of interest in Reserve Funds (interest bearing) and Deposits (interest bearing)	5.09	..	..	5.09
Total (Net) Impact		271.94 (Overstatement)		263.44 (Understatement)	

NOTES TO ACCOUNTS

ANNEXURE – A			
Statement of Periodical/Other Adjustment			
(Refer Para 1(ii) of Notes to Accounts)			
From Major Head	To Major Head	Amount (₹ in crore)	Nature
2245-Relief on account of Natural Calamities	8121-General and Other Reserve Funds-122-State Disaster Response Fund	186.75	Contribution of State's Share to SDRF
2245-Relief on account of Natural Calamities	8121-General and Other Reserve Funds-122-State Disaster Response Fund	560.25	Contribution of Centre's Share to SDRF
2245-Relief on account of Natural Calamities	8121-General and Other Reserve Funds-122-State Disaster Response Fund	147.40	Grants from NDRF
2245-Relief on account of Natural Calamities	8121-General and Other Reserve Funds-122-State Disaster Response Fund	256.95	Relief expenditure met from SDRF
8121-General and Other Reserve Fund-122-State Disaster Response Fund	2245 – Relief on account of Natural Calamities-05-Calamity Relief Fund	879.78	Reimbursement of Relief expenditure from State Disaster Response Fund
2049-Interest payments	8009-State Provident Fund-01-101-General Provident Funds	847.82	Interest on General Provident Funds
2049-Interest payments	8009-State Provident Fund-01-102-Contributory Provident Fund	0.01	Interest on Contributory Provident Fund
2049-Interest payments	8009-State Provident Fund-01-104-All India Services Provident Fund	4.85	Interest on AISPF
2049-Interest payments	8009-State Provident Fund-60-103-Other Miscellaneous Provident Funds	400.00	Interest on TPF
8229-Development and Welfare Fund-101-Development Funds for Educational purposes	6202-Loans for Education-01-203-University and Higher Education	1.61	Recoupment of Loan Scholarship from Development Fund.

NOTES TO ACCOUNTS

ANNEXURE - B			
STATEMENT OF MAJOR HEAD-WISE RECEIPTS BOOKED UNDER MINOR HEAD			
800-OTHER RECEIPTS			
(Refer Para 2(i) of Notes to Accounts)			
(₹ in Crore)			
Major Head and Description	Total Receipts under the Major Head	Amount booked under 800-Other Receipts	Percentage of amount booked under 800-Other Receipts compared to total Receipts under the Major Head
0029 Land Revenue	588.81	95.35	16.19
0047 Other Fiscal Services	0.01	0.01	100.00
0055 Police	59.61	14.39	24.14
0056 Jails	1.34	0.77	57.27
0059 Public Works	77.48	69.51	89.72
0070 Other Administrative Services	37.86	30.82	81.41
0071 Contributions and Recoveries towards Pension and Other Retirement Benefits	21.06	4.76	22.60
0075 Miscellaneous General Services	192.08	127.46	66.36
0211 Family Welfare	0.07	0.07	98.60
0215 Water Supply and Sanitation	74.18	22.98	30.97
0217 Urban Development	2.58	2.36	91.33
0220 Information and Publicity	0.50	0.48	95.45
0235 Social Security and Welfare	0.17	0.17	98.67
0401 Crop Husbandry	64.62	11.68	18.08
0403 Animal Husbandry	1.49	0.34	22.99
0405 Fisheries	1.18	0.52	43.77
0425 Co-operation	2.50	0.74	28.61
0435 Other Agricultural Programmes	2.79	0.36	13.02
0506 Land Reforms	0.13	0.13	100.00
0515 Other Rural Development Programmes	0.30	0.30	100.00

NOTES TO ACCOUNTS

ANNEXURE – B-Contd.....			
STATEMENT OF MAJOR HEAD-WISE RECEIPTS BOOKED UNDER MINOR HEAD			
800-OTHER RECEIPTS			
(Refer Para 2(i) of Notes to Accounts)			
(₹ in Crore)			
Major Head and Description	Total Receipts under the Major Head	Amount booked under 800-Other Receipts	Percentage of amount booked under 800-Other Receipts compared to total Receipts under the Major Head
0700 Major Irrigation	472.99	308.20	65.16
0701 Medium Irrigation	213.23	195.28	91.58
0702 Minor Irrigation	20.58	19.34	94.01
0801 Power	2.25	2.25	100.00
0851 Village and Small Industries	1.02	0.46	45.26
0852 Industries	0.72	0.72	100.00
1051 Ports and Light Houses	38.56	38.56	100.00
1053 Civil Aviation	0.51	0.51	100.00
1054 Roads and Bridges	57.42	43.27	75.35
1056 Inland Water Transport	0.31	0.05	15.95
1452 Tourism	0.77	0.66	85.82
1456 Civil Supplies	3.46	3.46	100.00
1601 Grants-in-Aid from Central Government	14,129.46	11,222.64	79.43

NOTES TO ACCOUNTS

ANNEXURE - C			
STATEMENT OF MAJOR HEAD-WISE EXPENDITURE BOOKED UNDER MINOR HEAD 800-OTHER EXPENDITURE			
(Refer Para 2(i) of Notes to Accounts)			
(₹ in Crore)			
Major Head and Description	Total Expenditure under the Major Head	Amount booked under 800-Other Expenditure	Percentage of amount booked under 800-Other Expenditure compared to total Expenditure under the Major Head
2013 Council of Ministers	12.00	9.91	82.58
2015 Elections	36.36	3.90	10.72
2075 Miscellaneous General Services	20.68	20.68	100.00
2203 Technical Education	132.30	38.10	28.79
2210 Medical and Public Health	2,988.57	412.16	13.79
2217 Urban Development	779.21	354.70	45.52
2245 Relief on account of Natural Calamities	1,396.60	563.57	40.35
2401 Crop Husbandry	2,833.02	1,235.41	43.61
2515 Other Rural Development Programmes	2,793.55	540.06	19.33
2700 Major Irrigation	550.18	164.82	29.96
2701 Medium Irrigation	97.55	51.81	53.11
2702 Minor Irrigation	701.84	221.88	31.61
2711 Flood Control and Drainage	176.36	168.39	95.48
2801 Power	7.75	2.18	28.18
3055 Road Transport	5.40	5.40	100.00
3454 Census Surveys and Statistics	17.84	23.91	134.04
3456 Civil Supplies	31.33	11.16	35.62
4216 Capital Outlay on Housing	306.30	39.35	12.85
4217 Capital Outlay on Urban Development	18.82	11.44	60.80
4250 Capital Services Outlay on Other Social	118.88	66.45	55.89
4401 Capital Outlay on Crop Husbandry	56.50	47.58	84.21

NOTES TO ACCOUNTS

ANNEXURE – C-Contd.....			
STATEMENT OF MAJOR HEAD-WISE EXPENDITURE BOOKED UNDER MINOR HEAD 800-OTHER EXPENDITURE			
(Refer Para 2(i) of Notes to Accounts)			
(₹ in Crore)			
Major Head and Description	Total Expenditure under the Major Head	Amount booked under 800-Other Expenditure	Percentage of amount booked under 800-Other Expenditure compared to total Expenditure under the Major Head
4575 Capital Outlay on Other Special Areas Programmes	148.50	62.82	42.30
4700 Capital Outlay on Major Irrigation	1,324.77	488.93	36.91
4701 Capital Outlay on Medium Irrigation	777.10	412.66	53.10
4702 Capital Outlay on Minor Irrigation	1,307.12	806.90	61.73
4801 Capital Outlay on Power Projects	1,398.64	834.03	59.63
5054 Capital Outlay on Roads and Bridges	7,416.85	2,262.21	30.50
5075 Capital Services on Outlay on Other Transport	96.50	96.50	100.00
5475 Capital Services on Economic Services	1.62	1.50	92.42

NOTES TO ACCOUNTS

ANNEXURE - D					
INOPERATIVE RESERVE FUNDS					
(Refer Para 3(v) of Notes to Accounts)					
(₹ in Crore)					
Sl. No	Major and Minor heads with nomenclature	No. of Reserve Fund	Balance as on 31.03.2016		Year of last transaction
1.	8011-Insurance and Pension Funds 105-State Government Insurance Fund	01	Cr.	0.0007	2003-04
2.	8012-Special Deposit and Accounts 123-Special Deposit for Employees Provident Fund Scheme (Administration Fund)	01	Cr.	0.0163	2002-03
3.	8013-Other Deposits and Accounts 01-Deposit Schemes for Retiring Employees 101-Deposit Scheme for Retiring Govt. Employees, 1989	01	Cr.	0.39	1997-98
5.	8121-General and Other Reserve Fund 101-General and Other Reserve Funds-Govt. Commercial Departments and Undertakings.	01	Cr.	0.02	1996-97
6.	8229-Development and Welfare Funds 109-Co-operative Development Funds, State Co-operative Development Fund 123-Consumer Welfare Fund	02	Cr.	0.02	1959-60
			Cr.	0.26	2012-13
7.	8235-General and Other Reserve Funds 102-Zamindari Abolition Fund 103-Religious and Charitable Endowment Funds 200-Other Funds:- Guarantee Reserve Fund Passengers Amenities Reserve Fund	04	Cr.	0.59	1994-95
			Cr.	0.0151	1983-84
			Cr.	1.11	1997-98
			Cr.	0.06	1982-83
	GRAND TOTAL	10		2.48	

NOTES TO ACCOUNTS

ANNEXURE - E						
<u>Position of Suspense and Remittance Balances</u>						
(Refer Para 3(vi) of Notes to Accounts)						
(₹ in crore)						
8658-Suspense Account						
Name of the Minor Head	2013-14		2014-15		2015-16	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
101- PAO Suspense	28.64	1.46	23.08	1.49	41.43	0.99
Net	Dr. 27.18		Dr. 21.59		Dr. 40.44	
102-Suspense Account (Civil)	88.78	96.19	192.05	216.63	138.13	160.86
Net	Cr. 7.41		Cr. 24.58		Cr. 22.72	
110-Reserve Bank Suspense – Central Accounts Office	63.37	14.77	44.64	14.77	42.33	14.78
Net	Dr. 48.60		Dr. 29.87		Cr. 27.55	
8782-Cash Remittance and adjustments between officers rendering account to the same Accounts Officer						
101-Cash Remittance between Treasuries and Currency Chest	0.91	..	0.91	..	0.91	..
Net	Dr. 0.91		Dr. 0.91		Dr. 0.91	
102-Public Works Remittances	6.66	3.33	13.74	..	11.59	7.74
Net	Dr. 3.33		Dr. 13.74		Dr. 3.85	
103-Forest Remittances	..	32.26	..	39.49	20.24	..
Net	Cr. 32.26		Cr. 39.49		Dr. 20.24	
105-Reserve Bank of India Remittances	0.01 (0.005)	..	0.01 (0.005)	..	0.01 (0.005)	..
Net	Dr. 0.01 (0.005)		Dr. 0.01 (0.005)		Dr. 0.01 (0.005)	

NOTES TO ACCOUNTS

ANNEXURE - F							
DEPARTMENT-WISE STATEMENT OF EXPENDITURE UNDER CMS DURING 2015-16							
(Refer Para 3(viii) of Notes to Accounts)							
(₹ in crore)							
Sl. No	Grant No.	Name of the Department	Budget Provision (B.E)	Expenditure during March 2016	Expenditure during Last Quarter 2015-16	Percentage of expenditure during March 2016	Percentage of expenditure during last quarter
1.	7	Works	4,302.07	1,256.99	2,221.93	29.22	51.65
2.	10	School and Mass Education	10,014.49	1,346.99	3,004.47	13.45	30.00
3.	11	ST, SC, OBC and Minorities Development	2,374.84	619.97	1,098.88	26.11	46.27
4.	12	Health and Family Welfare	3,877.88	472.50	1,122.88	12.18	28.96
5.	13	Housing and Urban Development	2,932.28	1,019.96	1,431.89	34.78	48.83
6.	17	Panchayati Raj	7,066.10	510.98	2,337.45	7.23	33.08
7.	19	Industries	46.92	17.71	73.37	37.75	156.37
8.	20	Water Resources	6,236.36	1,125.32	2,067.87	18.04	33.16
9.	22	Forest and Environment	720.82	79.93	202.70	11.09	28.12
10.	23	Agriculture and Farmer's Empowerment	3,131.38	636.38	1,036.64	20.32	33.11
11.	28	Rural Development	5,976.97	1,172.89	2,621.74	19.62	43.86
12.	30	Energy	1,187.35	192.09	953.68	16.18	80.32
13.	31	Handlooms, Textiles and Handicrafts	152.74	25.00	38.28	16.37	25.07
14.	33	Fisheries and Animal Resources Development	629.80	74.74	132.62	11.87	21.06
15.	36	Women and Child Development	4,162.63	998.71	1,650.19	23.99	39.64
16.	38	Higher Education	1,993.11	358.18	678.97	17.97	34.07
17.	39	Skill Development and Technical Education	712.97	69.54	222.90	9.75	31.26
18.	40	Micro, Small and Medium Enterprises	114.61	19.33	34.66	16.86	30.24

N.B: The expenditure based on B.E. + R.E.

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