

Appendix 1.1
(Refer Introductory Para in Chapter I)
A brief profile of Odisha

A. General Data					
Particulars					Figures
1	Area				1,55,707 Sq. Km
2	Population				
	a.	As per 2001 Census			3.68 crore
	b.	As per 2011 Census			4.20 crore
3	Density of Population ⁴¹ (as per 2011 Census). (All India Density = 382 persons per Sq. Km)				270 persons per Sq. Km
4	Population below poverty line ⁴² (BPL) (All India Average = 21.9 per cent)				32.59 per cent
5	Literacy ⁴³ (as per 2011 Census) (All India Average = 73.0 per cent)				72.90 per cent
6	Infant mortality ⁴⁴ (per 1000 live births) . (All India Average = 30 per 1000 live births)				38.00
7	Life Expectancy at birth ⁴⁵ . (All India Average = 69.4 years)				69.3 years
8	Human Development Index				
	a.	2018 (All India = 0.642)			0.606
	b.	2019 (All India = 0.645)			0.606
9	Gross State Domestic Product (GSDP) 2020-21 at current price				5,09,574
10	Per Capita GSDP CAGR (2011-12 to 2020-21)		Odisha		8.97
			General Category States		8.08
11	GSDP CAGR (2011-12 to 2020-21)		Odisha		10.01
			All India		9.48
12	Population Growth (2011 to 2021)		Odisha		8.67
			All India		12.30
B. Financial Data					
Particulars					
CAGR		2011-12 to 2019-20		2019-20 to 2020-21	
		General Category States	Odisha	General Category States	Odisha
		(In per cent)			
a.	of Revenue Receipts.	11.61	12.26	-4.56	2.78
b.	of Own Tax Revenue.	9.88	11.59	-4.43	6.01
c.	of Non Tax Revenue.	13.20	10.81	-35.60	33.25
d.	of Total Expenditure.	12.18	14.88	4.54	-4.82
e.	of Capital Expenditure.	10.10	19.68	-2.36	-11.48
f.	of Revenue Expenditure on Education.	11.18	12.26	-1.19	-0.01
g.	of Revenue Expenditure on Health.	15.33	19.96	14.51	27.50
h.	of Salary and Wages.	10.18	11.17	2.27	1.55
i.	of Pension.	13.31	14.77	6.02	-4.51

⁴¹ Census Info India 2011 Final Population Totals

⁴² Economic Survey 2020-21 Govt of India

⁴³ Economic Survey 2020-21 Govt of India

⁴⁴ Economic Survey 2020-21 Govt of India

⁴⁵ Economic Survey 2020-21 Govt. of India

**APPENDIX - 1.2
(Paragraph 1.1)**

Structure and Form of Government Accounts

Part A: Structure and Form of Government Accounts

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

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

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

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

PART B: Layout of Finance Accounts

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

APPENDIX – 2.1
(Refer paragraph 2.1)
Abstract of receipts and disbursements for the year 2020-21

(₹ in crore)

2019-20	Receipts	2020-21	2019-20	Disbursements	2020-21		
					Administ rative	Programme	Total
Section A: Revenue							
1,01,567.75	I. Revenue Receipts	1,04,387.24	99,137.30	I. Revenue Expenditure-	47,151.13	48,159.72	95,310.85
32,315.18	Tax Revenue	34,258.17	28,600.98	General Services	27,853.47	417.78	28,271.25
	--	--	43,516.66	Social Services-	14,892.42	25,008.61	39,901.03
14,647.20	Non-Tax Revenue	19,518.06	17,228.16	Education, Sports, Art and Culture	10,670.06	6,572.38	17,242.43
	--	--	5,681.23	Health and Family Welfare	2,497.63	4,746.01	7243.64
30,453.27	State's Share of Union Taxes	27,542.67	6,844.49	Water Supply, Sanitation, Housing and Urban Development	883.54	3,960.58	4,844.12
	--	--	89.86	Information and Broadcasting	30.64	41.70	72.34
--	Non-Plan Grants	--	2,457.83	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	538.89	1,574.47	2,113.36
--	Grants for State Plan Schemes	--	125.60	Labour and Labour Welfare	66.34	44.89	111.23
	--	--	10,860.76	Social Welfare and Nutrition	42.89	7,947.93	7,990.82
--	Grants for Central and Centrally Sponsored Plan Schemes	--	228.72	Others	162.43	120.65	283.08
	--	--	25,585.61	Economic Services-	4,405.24	21403.54	25,808.78
13,055.62	Grants for Centrally Sponsored Scheme	12,697.75	10,991.80	Agriculture and Allied Activities	1,340.55	7,228.38	8,568.93
	--	--	9,736.97	Rural Development	34.30	11,309.27	11,343.57
3,563.33	Finance Commission Grants	4,949.00	2.90	Special Areas Programmes	--	8.38	8.38
	--	--	1,305.47	Irrigation and Flood Control	1,070.61	614.53	1,685.14
7,533.15	Other Transfer/Grants to States	5,421.59	57.10	Energy	7.99	30.46	38.45
	--	--	746.11	Industry and Minerals	123.38	633.65	757.03
	--	--	1,889.23	Transport	1,625.84	631.44	2,257.28
	--	--	75.16	Science, Technology and Environment	21.30	82.64	103.94
	--	--	780.87	General Economic Services	181.27	864.79	1,046.06
	--	--	1,434.05	Grants-in-aid and Contributions-	--	1,329.79	1,329.79
	II. Revenue deficit carried over to		2,430.45	II. Revenue Surplus carriedover	--	--	9,076.39

2019-20	Receipts	2020-21	2019-20	Disbursements	2020-21		
					Administrative	Programme	Total
Section B : Capital							
38,134.48	III. Opening Cash balance including Permanent Advances and Cash Balance Investment	42,437.50	--	III. Opening Overdraft from Reserve Bank of India	--	--	--
--	IV. Miscellaneous Capital Receipts	--	20,277.28	IV. Capital Outlay-	91.66	17,857.32	17,948.98
	--	--	805.56	General Services-	30.09	837.86	867.95
	--	--	5,263.84	Social Services-	0.65	4,522.76	4,523.41
	--	--	758.63	Education, Sports, Art and Culture	(-)0.20	581.57	581.37
	--	--	504.09	Health and Family Welfare	--	630.92	630.92
	--	--	3592.19	Water Supply, Sanitation, Housing and Urban Development	0.85	2,728.71	2,729.56
	--	--	--	Information and Broadcasting	--	--	--
	--	--	153.30	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	--	268.79	268.79
	--	--	23.80	Social Welfare and Nutrition	--	100.70	100.70
	--	--	231.83	Others	--	212.07	212.07
	--	--	14,207.87	Economic Services-	60.92	12,496.70	12,557.62
	--	--	215.05	Agriculture and Allied Activities	--	322.72	322.72
	--	--	348.46	Rural Development	--	17.34	17.34
	--	--	149.37	Special Areas Programmes	--	214.13	214.13
	--	--	4,748.41	Irrigation and Flood Control	--	3,108.42	3,108.42
	--	--	2,134.40	Energy	--	1,284.14	1,284.14
	--	--	1.73	Industry and Minerals	--	1.61	1.61
	--	--	6,465.83	Transport	--	6,670.99	6,670.99
	--	--	144.62	General Economic Services	60.92	877.35	938.27
287.16	V. Recoveries of Loans and Advances-	684.22	1,259.31	V. Loans and Advances disbursed-	95.44	1,501.74	1,597.18
--	From Power Projects	--	251.39	For Power Projects	--	536.74	536.74
84.09	From Government Servants	400.00	107.73	To Government Servants	95.44	--	95.44
203.07	-From Others	284.22	900.19	To Others	--	965.00	965.00
2,430.45	VI. Revenue Surplus brought down	9,076.39	--	VI. Revenue Deficit brought down	--	--	--
14,678.86	VII. Public Debt Receipts-	20,317.65	4,493.75	VII. Repayment of Public Debt-	--	--	9,252.14
--	External debt	--	--	External debt	--	--	--

2019-20	Receipts	2020-21	2019-20	Disbursements	2020-21		
					Administrative	Programme	Total
13,720.76	Internal debt other than Ways and Means Advances and Overdrafts	15,191.08	3,546.48	Internal Debt other than Ways and Means Advances and Overdrafts	--	--	8,264.97
--	Net transactions under Ways and Means Advances	--	--	Net transactions under Ways and Means Advances	--	--	--
--	Net transactions under Overdraft	--	--	Net transactions under Overdraft	--	--	--
958.11	Loans and Advances from Central Government	5,126.57	947.27	Repayment of Loans and Advances to Central Government	--	--	987.17
--	VIII. Appropriation to Contingency Fund	--	--	VIII. Appropriation to Contingency Fund	--	--	--
1,440.22	IX. Amount transferred to Contingency Fund		--	IX. Expenditure from Contingency Fund	--	--	171.00
74,574.89	X. Public Account Receipts-	63,210.13	63,078.22	X. Public Account Disbursements-	--	--	74,120.55
5,117.39	Small Savings and Provident Funds	5,016.68	4,202.61	Small Savings and Provident Funds	--	--	4,405.15
16,731.87	Reserve Funds	4,098.03	9,478.27	Reserve Funds	--	--	5,127.08
(-)57.88	Suspense and Miscellaneous	2,514.07	22.38	Suspense and Miscellaneous	--	--	(-)12.10
28,674.50	Remittance	25,896.83	28,695.69	Remittances	--	--	25,878.82
24,109.01	Deposits and Advances	25,684.52	20,679.27	Deposits and Advances	--	--	38721.60
	XI. Closing Overdraft from Reserve Bank of India		42,437.50	XI. Cash Balance at end-	--	--	32,636.04
	--		--	Cash in Treasuries and Local Remittances	--	--	--
	--		242.18	Deposits with Reserve Bank	--	--	27.48
	--		20.19	Departmental Cash Balance including permanent Advances	--	--	19.57
	--		42,175.13	Cash Balance Investment			32,588.99
2,33,113.81	Total	2,40,113.13	2,33,113.81	Total			2,40,113.13

APPENDIX – 2.2
(Refer paragraph 2.2)

Time Series data on the State Government Finances

(₹ in crore)

	2016-17	2017-18	2018-19	2019-20	2020-21
Part A. Receipts					
1. Revenue Receipts	74,299	85,204	99,546	1,01,568	1,04,387
(i) Tax Revenue	22,852(31)	27,914(33)	30,318(30)	32,315(32)	34,258(33)
State Goods and Services Tax (SGST)	Nil	6,609(24)	11,943(39)	13,204(41)	13,043(38)
Taxes on Agricultural Income	Nil	Nil	Nil	Nil	Nil
Taxes on Sales, Trade, etc	13,402(59)	11,522(41)	7,310(24)	7,455(23)	7,777(23)
State Excise	2,786(12)	3,221(12)	3,925(13)	4,495(14)	4,053(12)
Taxes on Vehicles	1,216(5)	1,535(5)	1,746(6)	1,836(6)	1,526(4)
Stamps and Registration fees	1,364(6)	1,037(4)	1,237(4)	1,435(4)	2,942(9)
Land Revenue	460(2)	542(2)	511(2)	721(2)	603(2)
Taxes on Goods and Passengers	1,760(8)	1,260(5)	182(1)	133(1)	146(0)
Other Taxes	1,864(8)	2,188(8)	3,464(11)	3,036(9)	4,168(12)
(ii) Non-Tax Revenue	8,043(11)	8,398(10)	14,276(14)	14,647(14)	19,518(19)
(iii) State's share of Union taxes and duties	28,322(38)	31,272(37)	35,354(36)	30,454(30)	27,543(26)
(iv) Grants in aid from Government of India *	15,082(20)	17,620(20)	19,598(20)	24,152(24)	23,068(22)
2. Miscellaneous Capital Receipts	Nil	Nil	Nil	Nil	Nil
3. Recoveries of Loans and Advances	89	257	305	287	684
4. Total Revenue and Non debt capital receipts (1+2+3)	74,388	85,461	99,851	1,01,855	1,05,071
5. Public Debt Receipts	11,223	12,862	10,003	14,679	20,318
Internal Debt	10,320	12,013	9,020	13,721	15,191
Net transactions under Ways and Means Advances and Overdrafts	Nil	Nil	Nil	Nil	Nil
Loans and Advances from Government of India	903	849	983	958	5,127
6. Total Receipts in the Consolidated Fund (4+5)	85,611	98,323	1,09,854	1,16,534	1,25,389
7. Contingency Fund Receipts	123	--	--	1,440	--
8. Public Account Receipts	41,627	71,874	62,906	74,575	63,210
9. Total Receipts of the State (6+7+8)	1,27,361	1,70,197	1,72,760	1,92,549	1,88,599
Part B. Expenditure/Disbursement					
10. Revenue Expenditure	65,041(78)	71,837(76)	85,356(78)	99,137(82)	95,311(83)
Plan/Programme	25,331(39)	34,591(48)	43,144(51)	47,362(48)	48,160(51)
Non-Plan/Administrative	39,710(61)	37,246(52)	42,212(49)	51,775(52)	47,151(49)
General Services (including interest payments)	16,715(26)	20,261(28)	24,053(28)	28,601(29)	28,271(30)
Social Services	27,600(42)	29,557(41)	36,427(43)	43,517(44)	39,901(42)
Economic Services	19,714(30)	20,757(29)	23,513(27)	25,585(26)	25,809(27)
Grants-in-Aid and Contributions	1,012(2)	1,263(2)	1,363(2)	1,434(1)	1,330(1)
11. Capital Expenditure	18,471(22)	21,109(22)	23,482(21)	20,277(17)	17,949(16)
Plan/Program	18,458(100)	21072(100)	23,439(100)	20,236(100)	17,857(99)
Non-Plan/Administrative	13	37	43	41	92(1)
General Services	374(2)	465(2)	730(3)	805(4)	868(5)
Social Services	3,001(16)	4,201(20)	4,545(19)	5,264(26)	4,523(25)
Economic Services	15,096(82)	16,443(78)	18,207(78)	14,208(70)	12,558(70)

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

	2016-17	2017-18	2018-19	2019-20	2020-21
12. Disbursement of Loans and Advances	254(0)	1,875(2)	1,170(1)	1,259(1)	1,597(1)
13. Total Expenditure (10+11+12)	83,766	94,821	1,10,008	1,20,673	1,14,857
14. Repayments of Public Debt	2,962	2,690	3,940	4,494	9252
Internal Debt (excluding Ways and Means Advances and Overdrafts)	2,292	1,982	3,183	3,547	8265
Net transactions under Ways and Means Advances and Overdraft	Nil	Nil	Nil	Nil	Nil
Loans and Advances from Government of India	670	708	757	947	987
15. Appropriation to Contingency Fund	Nil	Nil	Nil	Nil	Nil
16. Total disbursement out of Consolidated Fund (13+14+15)	86,728	97,511	1,13,948	1,25,167	1,24,109
17. Contingency Fund disbursements	Nil	Nil	1,440	Nil	171
18. Public Account disbursements	38,080	56,439	50,085	63,078	74,192
19. Total disbursement by the State (16+17+18)	1,24,808	1,53,950	1,65,473	1,88,245	1,98,401
Part C. Deficits					
20. Revenue Deficit (-)/Revenue Surplus (+) (1-10)	9,258	13,367	14,190	2,430 ⁴⁶	9,076
21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)	(-9,378)	(-9,360)	(-10,157)	(-18,819 ⁴⁷)	(-9,786)
22. Primary Deficit(-)/Primary Surplus(+)(21+23)	(-5,343)	(-4,372)	(-4,357)	(-12,756)	(-3,142)
Part D. Other data					
23. Interest Payments (included in revenue expenditure)	4,035	4,988	5,800	6,063	6,644
24. Financial Assistance to local bodies etc.	19,348	21,780	25,957	28,465	27,269
25. Ways and Means Advances/Overdraft availed (days)	--	--	--	--	--
Ways and Means Advances availed (days)	Nil	Nil	Nil	Nil	Nil
Overdraft availed (days)	Nil	Nil	Nil	Nil	Nil
26. Interest on Ways and Means Advances/ Overdraft	Nil	Nil	Nil	Nil	Nil
27. Gross State Domestic Product (GSDP)	3,92,804	4,40,879	4,87,805	5,21,275	5,09,574
28. Outstanding Fiscal liabilities (year end)	71,623	97,164	1,08,258	1,26,084	1,22,774
29. Outstanding guarantees (year end) (including interest)	2,256	1,711	4,170	3,532	7,086
30. Maximum amount guaranteed (year end)	12,281	12,281	15,281	15,206	19,336
31. Number of incomplete projects	267	186	NA	NA	NA
32. Capital blocked in incomplete projects	3,602	2,818	NA	NA	NA
Part E: Fiscal Health Indicators (in per cent)					
I Resource Mobilisation					
Own Tax Revenue/GSDP	5.82	6.33	6.22	6.20	6.72
Own Non-Tax Revenue/GSDP	2.05	1.90	2.93	2.81	3.83

⁴⁶ Difference of 1crore is due to rounding off: RR (₹1,01,567.75 crore) – RE (₹ 99,137.30 crore) = ₹ 2,430.45

⁴⁷ Difference of 1crore is due to rounding off (₹1,01,567.75 crore + ₹ 287.16 crore) - (₹99137.30 crore + ₹ 20277.28 crore + ₹ 1259.31 crore)

	2016-17	2017-18	2018-19	2019-20	2020-21
Central Transfers/GSDP	7.21	7.09	7.25	5.84	5.41
II Expenditure Management					
Total Expenditure/GSDP	21.33	21.51	22.55	23.15	22.54
Total Expenditure/Revenue Receipts	112.74	111.29	110.51	118.81	110.03
Revenue Expenditure/Total Expenditure	77.65	75.76	77.59	82.15	82.98
Expenditure on Social Services/Total Expenditure	36.53	35.60	37.24	40.42	38.67
Expenditure on Economic Services/Total Expenditure	41.75	39.65	38.25	33.35	34.10
Capital Expenditure/Total Expenditure	22.05	22.26	21.35	16.80	15.63
Capital Expenditure on Social and Economic Services/Total Expenditure.	21.60	21.77	20.68	16.14	14.87
III Management of Fiscal Imbalances					
Revenue Deficit (Surplus)/GSDP	2.36	3.03	2.91	0.47	1.78
Fiscal Deficit/GSDP	-2.39	-2.12	-2.08	-3.61	-1.92
Primary Deficit (Surplus) /GSDP	-1.36	-0.99	-0.89	-2.45	-0.62
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	18.23	22.04	22.19	24.19	24.09
Fiscal Liabilities/RR	96.40	114.04	108.75	124.14	117.61
V Other Fiscal Health Indicators					
Return on Investment	12.80	1.33	10.16	5.64	14.58
Balance from Current Revenue (₹ in crore)	37,888	51,233	65,423	67,853	79,430
Financial Assets/Liabilities	1.48	1.49	1.53	1.47	1.59

APPENDIX – 2.3
(Refer paragraph 2.6)

Summarised financial position of the Government of Odisha as on 31 March 2021

(₹in crore)

As on 31 March 2020			As on 31 March 2021
	Liabilities		
60,595.30	Internal Debt -		67,521.41
34,530.82	Market Loans bearing interest	35,030.82	
0.08	Market Loans not bearing interest	0.07	
0.23	Loans from Life Insurance Corporation of India	0.07	
26,064.17	Loans from other Institutions	32,490.45	
--	Ways and Means Advances	--	
--	Overdrafts from Reserve Bank of India	--	
7,842.55	Loans and Advances from Central Government -		11,981.95
0.56	Pre 1984-85 Loans	0.38	
13.49	Non-Plan Loans	11.60	
5,120.15	Loans for State Plan Schemes	4,280.34	
--	Loans for Central Plan Schemes	--	
2.35	Loans for Central Sponsored Schemes	1.61	
2,706.00	Loans for State/UTs with Legislature Schemes	7,688.02	
400.00	Contingency Fund		229.00
24,337.84	Small Savings, Provident Funds, etc.		24,949.37
29,256.25	Deposits		16,225.05
21,362.47	Reserve Funds Advances		20333.44
91.45	Suspense and Miscellaneous Balances		117.62
--	Remittance Balances		--
698.15	Miscellaneous Capital Receipts		698.15
67853.36	Cumulative excess of receipts over expenditure		79429.72
2,12,437.36	Total		2,21,485.71
	Assets		
1,61,726.29	Gross Capital Outlay on Fixed Assets -		1,79,684.79
5,698.65	Investments in shares of Companies, Corporations, etc.	7,288.29	
1,56,027.64	Other Capital Outlay	1,72,396.50	
8,162.72	Loans and Advances -		9,066.17
3,894.99	Loans for Power Projects	4,031.72	
3,833.51	Other Development Loans	4,593.39	

As on 31 March 2020			As on 31 March 2021
434.22	Loans to Government servants and Miscellaneous loans	441.06	
10.61	Advances		16.48
100.24	Remittance Balances		82.23
--	Suspense and Miscellaneous Balances	--	--
42,437.50	Cash -		32,636.04
--	Cash in Treasuries and Local Remittances	--	
242.18	Deposits with Reserve Bank	27.48	
20.19	Departmental Cash Balance including Permanent Advances	19.57	
--	Security Deposits	--	
17,310.13	Investment of Earmarked Funds	18,237.63	
24,865.00	Cash Balance Investments	14,351.36	
	Deficit on Government Account -		--
--	(i) Less Revenue Surplus of the current year	--	
--	(ii) Appropriation to Contingency Fund	--	
--	Accumulated deficit at the beginning of the year	--	
2,12,437.36	Total		2,21,485.71

** Included under Suspense and Miscellaneous

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

Explanatory Notes for Appendices 2.3

The abridged accounts in the foregoing statements have to be read with comments and explanations in the Finance Accounts. Government accounts being mainly on cash basis, the deficit on Government account, as shown in Appendix 2.2, indicates the position on cash basis, as opposed to accrual basis in commercial accounting. Consequently, items payable or receivable or items like depreciation or variation in stock figures, etc., do not figure in the accounts. Suspense and Miscellaneous balances include cheques issued but not paid, payments made on behalf of the State and other pending settlements, etc. There was a difference of ₹ 8.13 crore (Net Debit) between the figure reflected in the Accounts ₹ 27.48 crore (Net Debit) and that intimated by the Reserve Bank of India ₹ 35.61 crore (Net Credit) relating to deposits with Reserve Bank of India included in the Cash Balance

APPENDIX – 3.1
(Refer paragraph 3.3.2.1)

Details of cases where supplementary provisions (₹ one crore or more in each case) proved unnecessary

(₹ in crore)

Sl. No.	Grant No. & Name of the Grant	Original	Supplementary	Actual Expenditure	Saving out of provisions
Revenue (Voted)					
1	1-Home	4,999.81	121.66	4,266.65	733.16
2	2-General Administration & Public Grievance	255.49	4.66	167.58	87.91
3	4-Law	463.61	44.07	395.64	67.97
4	6-Commerce	77.70	1.05	60.55	17.15
5	10-School and Mass Education	16,849.24	456.50	14,843.70	2,005.54
6	11-ST & SC Development, Minorities & Backward Classes Welfare	3,218.69	41.89	2428.77	789.92
7	13-Housing and Urban Development	5,367.64	1.48	4470.42	897.22
8	15-Sports and youth Services	152.83	4.65	64.92	87.91
9	17-Panchayati Raj and Drinking Water	14,828.25	2,027.70	13,706.36	1,121.89
10	20-Water Resources	2,996.17	22.37	1,765.77	1,230.40
11	21-Transport	187.15	1.07	144.57	42.58
12	22-Forest & Environment	1,954.40	21.55	1,599.53	354.87
13	29-Parliamentary affairs	42.69	7.73	41.17	1.52
14	33-Fisheries & Animal Resources Development	962.66	42.95	765.31	197.35
15	34-Co-operation	1,564.90	4.07	1,513.82	51.07
16	36-Women & Child Development & Mission Shakti	3,905.18	33.81	3,279.18	626.00
17	37-Electronics and Information Technology	236.28	8.70	169.21	67.07
18	38-Higher Education	2,344.51	193.46	2,128.22	216.29
19	39-Skill Development & Technical Education	398.53	4.67	354.80	43.73
20	41- Social Security and Empowerment of Persons with Disability	3,024.26	22.51	2,113.16	911.10
21	42-Disaster Management	6,504.57	1,984.22	4,865.90	1,638.67
22	43-Odia Language, Literature and Culture	148.81	1.92	111.92	36.89
	Total	70,483.37	5,052.69	59,257.15	11,226.21
Capital (Voted)					
23	1-Home	371.05	108.64	250.61	120.44
24	7-Works	4,419.92	169.85	4,115.55	304.37
25	12-Health and Family Welfare	970.00	100.00	675.33	294.67
26	17-Panchayati Raj and Drinking Water	3,271.00	18.41	1,886.77	1,384.23
27	28-Rural Development	4,321.76	25.95	2,836.80	1,484.96

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28	33-Fisheries and Animal Resources Development	248.24	19.07	210.31	37.93
29	34-Co-operation	235.50	3.00	176.66	58.84
30	39-Skill Development & Technical Education	426.48	5.68	326.70	99.78
Total		14,263.96	450.60	10,478.72	3,785.23
GRAND TOTAL		84,747.33	5,503.29	69,735.87	15,011.44

Source: Appropriation Accounts 2020-21, Government of Odisha

APPENDIX – 3.2
(Refer paragraph 3.3.2.2)
Excessive Supplementary Provision during 2020-21
(₹ one crore or more in each case)

(₹ in crore)

Sl. No.	Grant No./ Name of the Department	Original Provision	Supplementary provision	Total Provision	Actual expenditure	Excess Supplementary provision
Revenue (Voted)						
1	9-Food Supplies and Consumer Welfare	1,260.49	1,078.30	2,338.78	2,297.53	41.25
2	12-Health and Family Welfare	6,727.12	1,668.77	8,395.89	7,247.36	1,148.53
3	27-Science and Technology	100.00	2.21	102.21	101.43	0.78
4	32-Tourism and Culture	97.58	30.00	127.58	126.48	1.10
5	40-Micro, Small and Medium Enterprises	250.00	54.82	304.82	258.54	46.28
Total		8,435.19	2,834.10	11,269.28	10,031.34	1,237.94
Capital (Voted)						
6	4-Law	2.50	4.80	7.30	7.05	0.25
7	5-Finance	988.34	450.00	1,438.34	1,293.68	144.66
8	23-Agriculture and Farmers' Empowerment	0.00	257.80	257.80	242.80	15.00
9	30-Energy	1,727.93	956.80	2,684.73	1,883.11	801.62
10	31-Handlooms, Textiles and Handicrafts	12.30	30.00	42.30	34.71	7.59
Total		2,731.07	1,699.40	4,430.47	3,461.35	969.12
Capital (Charged)						
11	6003-Internal Debt of the State Government (all charged)	6,352.00	1,913.04	8,265.04	8,264.97	0.07
Total		6,352.00	1,913.04	8,265.04	8,264.97	0.07
Grand Total		17,518.26	6,446.54	23,964.79	21,757.66	2,207.13

Source: Appropriation Accounts 2020-21, Government of Odisha

APPENDIX – 3.3
(Refer paragraph 3.3.3)
Unnecessary /Excess re-appropriation of funds during 2020-21

(₹ in crore)

Sr. No.	Grant No. and Head of Accounts	Provisions					Actual Expenditure	Final Excess (-) Saving (+)
		Original	Supplementary	Re-appropriation	Surrender	Total		
1	3-2053-00-093-0617-Head Quarter Establishment	158.08	0	1.18	28.14	131.12	129.86	1.26
2	20-2711-01-800-1214-Rivers Embankment Maintenance	120.73	0	3	5.77	117.96	111.95	6.01
3	20-4700-01-796-2160-Accelerated Irrigation Benefit Programme (AIBP)	129.62	0	6.82	1.13	135.31	65.52	69.79
4	30-4801-05-800-2815-Construction of Grid Substation	0	0	14.29	0	14.29	0	14.29
Total (unnecessary)		408.43	0	25.29	35.04	398.68	307.33	91.35
5	12- 2210-01-110-1016-Other Hospitals	453.79	7.4	16.89	19.13	458.95	457.49	1.46
6	20-4700-19-796-2160-Accelerated Irrigation Benefit Programme (AIBP)	46.54	0	13	0.06	59.48	52.47	7.01
7	20-4700-19-800-2160-Accelerated Irrigation Benefit Programme (AIBP)	123.52	0	6	1.21	128.31	123.31	5
8	20-4702-00-800-2252-Minor Irrigation Projects under State Plan	33.3	0	7.3	8.31	32.29	31.29	1
Total (Excess)		657.15	7.4	43.19	28.71	679.03	664.56	14.47
GRAND TOTAL		1,065.58	7.4	68.48	63.75	1,077.71	971.89	105.82

Source: Monthly Appropriation Reports, Govt. of Odisha

APPENDIX – 3.4
(Refer paragraph-3.3.3)
Re-appropriation of funds on 31st March 2021
(₹ One crore and above in each case)

				(₹ in crore)
SI No	Name of the Grant/ Name of the Department	Head	Name of the Scheme	Amount
1	05-Finance	4217-60-800-3478	Scheme for Special Central Assistance to States for Capital Expenditure	83.5
2		2071-01-101-1040	Pension to Government Servants	2,662.69
3		2235-60-102-1044	Pension to unprisoned Freedom Fighters	3.17
4	7-Works	5054-03-337-1994	Odisha State Roads Project-Road Improvement component	12.45
5	12-Health & Family Welfare	2210-(01-80-06-03)-(001-004-101-103-107-110)-(0308-0618-1364-1090-2791-1092-1125-0886-1016)	Medical and Public Health	7.54
6	17-Panchayati Raj and Drinking Water	2215-01-102-0851	Maintenance and Repair	1.3
7	2049- Interest payments	2049-01-101-0754 2049-01-200-0752	Interest payment on Market Loans Interest on Internal Loans	479.81
8	23-Agriculture and Farmers' Empowerment	2401-00-796-3231	Special Programme for Promotion of Millets in Tribal Areas	15.11
9	23-Agriculture and Farmers' Empowerment	2401-00-800-3347	Plant Protection	2.58
10	6004- Loans and Advances from the Central Government	6004-02-101-0432	Back to Back Loans	165.06
Total				3,433.21

Source: Records of the Office of the Principal Accountant General (A&E), Odisha.

APPENDIX – 3.5
(Refer paragraph 3.3.4)

List of grants having large savings (savings above ₹100 crore) during the year

(₹ in crore)

Sl. No.	Number and Name of the Grant	Original	Supplementary	Total	Actual Expenditure	Saving/ Excess	Percentage of savings against total Provision	Surrender	Savings excluding surrender
Revenue (Voted)									
1	1-Home	4,999.81	121.66	5,121.47	4,266.65	854.82	16.69	848.13	6.70
2	3-Revenue and Disaster Management	1,141.94	0.00	1,141.94	862.13	279.81	24.50	279.82	0.00
3	4-Law	463.61	44.07	507.68	395.64	112.04	22.07	111.94	0.10
4	5-Finance	20,099.21	0.00	20,099.21	14,966.24	5,132.97	25.54	3,248.14	1,884.84
5	10-School and Mass Education	16,849.24	456.50	17,305.74	14,843.70	2,462.04	14.23	2,459.99	2.04
6	11-ST&SC Development, Minorities & Backward Classes Welfare	3,218.69	41.89	3,260.58	2,428.77	831.81	25.51	829.84	1.97
7	12-Health and Family Welfare	6,727.12	1,668.77	8,395.89	7,247.36	1,148.53	13.68	1,190.23	-41.70
8	13-Housing and Urban Development	5,367.64	1.48	5,369.13	4,470.42	898.71	16.74	828.04	70.67
9	16-Planning and Convergence	945.73	0.00	945.73	774.27	171.46	18.13	171.39	0.07
10	17-Panchyati Raj and Drinking Water	14,828.25	2,027.70	16,855.95	13,706.36	3,149.59	18.69	3,481.24	-331.65
11	19-Industries	550.00	0.00	550.00	97.54	452.46	82.26	452.45	0.00
12	20-Water Resources	2,996.17	22.37	3,018.53	1,765.77	1,252.76	41.50	415.40	837.35
13	22-Forest & Environment	1,954.40	21.55	1,975.95	1,599.53	376.42	19.05	382.14	-5.71
14	23-Agriculture and Farmers' Empowerment	6,759.33	0.00	6,759.33	4,055.18	2,704.15	40.01	2,702.38	1.78
15	28-Rural Development	1,227.16	0.34	1,227.50	1,043.27	184.23	15.01	184.18	0.05
16	30-Energy	132.80	0.00	132.80	26.28	106.52	80.21	106.51	0.01
17	33-Fisheries and Animal Resources Development	962.66	42.95	1,005.61	765.31	240.30	23.90	225.27	15.03
18	36-Women and Child Development and Mission	3,905.18	33.81	3,938.99	3,279.18	659.81	16.75	660.04	-0.24

	Shakti								
19	38-Higher Education	2,344.51	193.46	2,537.96	2,128.22	409.74	16.14	409.35	0.40
20	41-Social Security and Empowerment of Persons with Disability	3,024.26	22.51	3,046.77	2,113.16	933.61	30.64	933.59	0.02
21	42-Disaster Management	6,504.57	1,984.22	8,488.79	4,865.90	3,622.89	42.68	3,622.82	0.07
Total		1,05,002.28	6,683.28	1,11,685.55	85,700.88	25,984.67		23,542.89	2,441.80
Revenue (Charged)									
22	2049-Interest Payment (All Charged)	7,160.00	0.00	7,160.00	6,643.79	516.21	7.21	516.21	0.00
Total		7,160.00	0.00	7,160.00	6,643.79	516.21		516.21	0.00
Capital (Voted)									
23	1-Home	371.05	108.64	479.70	250.61	229.09	47.76	229.08	0.00
24	5-Finance	988.34	450.00	1,438.34	1,293.68	144.66	10.06	144.60	0.06
25	7-Works	4,419.92	169.85	4,589.77	4,115.55	474.22	10.33	468.90	5.32
26	10-School and Mass Education	609.00	0.00	609.00	279.99	329.01	54.02	329.01	0.00
27	11-ST&SC Development, Minorities & Backward Classes Welfare	589.66	0.00	589.66	351.04	238.62	40.47	238.63	0.00
28	12-Health and Family Welfare	970.00	100.00	1,070.00	675.33	394.67	36.89	394.67	0.00
29	13-Housing and Urban Development	814.13	0.00	814.13	342.32	471.81	57.97	471.96	0.00
30	17-Panchyati Raj and Drnking Water	3,271.00	18.41	3,289.41	1,886.77	1,402.64	42.64	1,402.57	0.07
31	20-Water Resources	6,339.96	0.00	6,339.96	3,586.50	2,753.46	43.43	377.70	2,375.76
32	21-Transport	657.41	0.00	657.41	425.38	232.03	35.29	232.03	0.00
33	28-Rural Development	4,321.76	25.95	4,347.71	2,836.80	1,510.91	34.75	1,510.91	0.00
34	30-Energy	1,727.93	9,56.80	2,684.73	1,883.11	801.62	29.86	491.82	309.80
35	39-Skill Development & Technical Education	426.48	5.68	432.16	326.70	105.46	24.40	105.46	0.00
Total		25,506.65	1,835.33	27,341.98	18,253.77	9,088.20		6,397.35	2,691.01
Capital (Charged)									

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36	6004-Loan and advance form the central Government(all charged)	1,220.00	0.00	1,220.00	987.17	232.83	19.08	232.83	0.00
Total		1,220.00	0.00	1,220.00	987.17	232.83		232.83	0.00
Grand Total		1,38,888.9	8,518.61	1,47,407.5	1,11,585.6	3,5821.91		30,689.28	5,132.81

Source: Monthly Appropriation Reports 2020-21, Government of Odisha

APPENDIX – 3.6

(Refer paragraph 3.3.5)

Surrenders of 100 per cent of total provisions made during the year 2020-21**(₹ 50 crore or more in each case)**

Sl. No.	Number and Name of the Grant	Name of the scheme (Head of Account)	Amount surrendered (₹ in crore)	Percentage of Surrender	Reasons for Surrender
1	02-General Administration and Public Grievances	2052-00-090-3356-Biju Patnaik School of Government and Public Affairs	50	100	Reasons not furnished
2	07-Works	3054-80-797-1361-State Road Fund	430.86	100	Reasons not furnished
3	13-Housing and Urban Development	4217-60-800-2719-EAP Assisted by KFW German for Odisha Urban Infrastructure Development Fund (OUIDF)	60	100	Reasons not furnished
4	17-Panchayati Raj and Drinking Water	2505-60-800-3227-Revolving Fund for MGNREGS	500	100	Due to non-receipt of permission from Government of India for drawal of funds
5	19-Industries	2875-60-190-2222-New Scheme for Promotion of Other Industries	227.06	100	Due to non-appraisal of scheme.
6	23-Agriculture and Farmers' Empowerment	2401-00-800-2606-Sustainable Harnessing of Ground Water in Water Deficit areas	65.5	100	The scheme was transfer to DOWR
7	30-Energy	2810-00-105-2963-Assistance to GEDCOL	100	100	Reasons not furnished
8		4801-06-789-2153-Rajiv Gandhi Gramin Vidyutikaran Yojana	94	100	Reasons not furnished
9	33-Fisheries and Animal Resources Development	4405-00-103-3265-Integrated Development and Management of Fisheries	55	100	Due to non-sanction of fund by Government of India
10	37-Electronics and Information Technology	2852-07-202-2453-State Infrastructure of SDC	74.76	100	Due to non-completion of tender process for construction of data center due to outbreak of Covid-19 pandemic.

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11	41-Social Security and Empowerment of persons with disabilities	2235-60-102-2851-Winter Allowance	116.13	100	Due to disbursement in shape of ex-gratia in lieu of summer and winter allowance under MBPY as per Finance Department observations
12	42-Disaster Management	2245-02-193-1275-World Bank Assisted EAP-Odisha Disaster Recovery Project	61	100	Due to occurrence of less/ no expenditure due to Covid-19 pandemic.
TOTAL			1,834.31		

Source: Monthly Appropriation Reports 2020-21, Government of Odisha

APPENDIX – 3.7

(Refer paragraph 3.3.5.2)

Statement showing details of savings of ₹100 crore and above and partially surrendered during 2020-21

(₹ in crore)

Sl. No.	Grant No. and name of the department	Original	Supplementary	Total Provisions	Expenditure	Savings	Amount Surrendered	Savings which remained to be surrendered
Revenue (Voted)								
1	1-Home	4,999.81	121.66	5,121.47	4,266.65	854.82	848.13	6.70
2	5-Finance	20,099.21	0.00	20,099.21	14,966.24	5,132.97	3,248.14	1,884.84
3	10-School and Mass Education	16,849.24	456.50	17,305.74	14,843.70	2,462.04	2,459.99	2.04
4	11-ST & SC Development, Minorities and Backward Classes Welfare	3,218.69	41.89	3,260.58	2,428.77	831.81	829.84	1.97
5	13-Housing and Urban Development	5,367.64	1.48	5,369.13	4,470.42	898.71	828.04	70.67
6	20-Water Resources	2,996.17	22.37	3,018.53	1,765.77	1,252.76	415.40	837.35
7	23-Agriculture and Farmers' Empowerment	6,759.33	0.00	6,759.33	4,055.18	2,704.15	2,702.38	1.78
8	33-Fisheries and Animal Resources Development	962.66	42.95	1,005.61	765.31	240.30	225.27	15.03
Total		61,252.76	686.85	61,939.61	47,562.03	14,377.55	11,557.19	2,820.39
Capital (Voted)								
9	7-Works	4,419.92	169.85	4,589.77	4,115.55	474.22	468.90	5.32
10	20-Water Resources	6,339.96	0.00	6,339.96	3,586.50	2,753.46	377.70	2,375.76
11	30-Energy	1,727.93	956.80	2,684.73	1,883.11	801.62	491.82	309.80
Total		12,487.81	1,126.65	13,614.46	9,585.16	4,029.30	1,338.43	2,690.87
Grand Total		73,740.57	1,813.50	75,554.07	57,147.19	18,406.85	12,895.62	5,511.26

Source: Appropriation Accounts 2020-21, Government of Odisha

APPENDIX – 3.8

(Refer paragraph 3.4.1)

Details of the schemes for which provision (₹ 10 crore and above) was made but no expenditure was incurred

(₹ in crore)

Sl. No.	Grant No./Name of the Department	Scheme Name	Approved outlay	Revised outlay	Actual expenditure	Savings
1	20-Water Resources	2702-02-800-0129-Rooftop Rain Water Harvesting and Ground Water Recharge in Urban Areas	32.75	0	0	32.75
2	-do-	2702-03-102-2606-Sustainable Harnessing of ground water in water deficit area	169	0	0	169
3	-do-	2702-03-796-2606-Sustainable Harnessing of ground water in water deficit area	46	0	0	46
4	-do-	2702-03-102-3267-Pradhan Mantri Krushi Sichai Yojana - Har Khet Ko Pani(HKP)	166.05	0	0	166.05
5	-do-	2702-03-796-3267-Pradhan Mantri Krushi Sichai Yojana - Har Khet Ko Pani(HKP)	58	0	0	58
6	-do-	2702-03-789-2606-Sustainable Harnessing of ground water in water	35	0	0	35
7	-do-	2702-03-789-3267deficit areas Pradhan Mantri Krushi Sichai Yojana - Har Khet Ko	47	0	0	47
8	-do-	2705-00-001-0594-Grants-in-Aid to Command Area Development Authority for Construction of field channels	68.96	0	0	68.96
9	-do-	2705-00-789-0594-Grants-in-Aid to Command Area Development Authority for Construction of field channels	45.83	0	0	45.83

10	-do-	2705-00-796-0594-Grants-in-Aid to Command Area Development Authority for Construction of field channels	70.31	0	0	70.31
11	-do-	4701-67-796-2410-Dam Rehabilitation and Improvement Projects(EAP)	20	0	0	20
12	-do-	4701-80-789-3439-Construction of In-stream Storage Structure	100	0	0	100
13	-do-	4701-80-796-3439-Construction of In-stream Storage Structure	220	0	0	220
14	-do-	4701-80-800-3439-Construction of In-stream Storage Structure	771.5	0	0	771.5
15	-do-	4702-00-789-1186-Renovation Works	18	0	0	18
16	-do-	4702-00-789-3459-Renovation of Panchayat Ponds and Tanks	22	0	0	22
17	-do-	4702-00-796-1186-Renovation Works	20	0	0	20
18	-do-	4702-00-796-3459-Renovation of Panchayat Ponds and Tanks	30	0	0	30
19	-do-	4702-00-800-1186-Renovation Works	32	0	0	32
20	-do-	4702-00-800-3459-Renovation of Panchayat Ponds and Tanks	77	0	0	77
21	30-Energy	4801-05-800-2815-Construction of Grid Substation	0	14.29	0	14.29
TOTAL			2,049.40	14.29	0	2,063.69

Source: Appropriation Accounts 2020-21, Government of Odisha

APPENDIX – 3.9

(Refer paragraph 3.5.1)

Rush of Expenditure (100 per cent) during last month of 2020-21 (₹1 crore or more)

SI No	Grant No.	Name of the Department	Head of Accounts	Name of the Scheme	Actual Expenditure during March (₹ in crore)
1	1	Home	2014-00-102-0632	High Court Establishment	1.00
2			2055-00-113-2821	Contribution to Police Relief Fund	1.00
3			2055-00-117-2789	Installation and Commissioning of CCTV Surveillance System	50
4			2070-00-108-3378	Emergency Response Support System (ERSS)	1.00
5	2	General Administration and Public Grievance	2052-00-090-3408	Implementation of e-Office	5.74
6	10	School and Mass Education	2202-01-800-3381	State Support for Samagra Shiksha	177
7			2202-02-109-2856	Modernisation of Quality Education	2.00
8	11	Scheduled Tribes & Scheduled Castes Development, Minorities & Backward Classes Welfare	2225-02-796-1891	Institutional Support for Development and Marketing of Tribal Products / Produce	1.61
9			2225-03-277-2418	Post Matric Scholarship and stipend to OBC students	23.27
10	12	Health and Family Welfare	2210-06-101-0622	Headquarters Drugs Control Organisation	1.00
			2210-06-101-0622	Headquarters Drugs Control Organisation	2.81
			2210-06-789-0622	Headquarters Drug Control Organisation	1.00
11	13	Housing and Urban Development	2217-05-191-2132	Other Urban Development Schemes under State Plan	2.40
			2217-05-193-2132	Other Urban Development Schemes under State Plan	1.20
12			2217-05-789-3218	Storm Water Drainage and Development of Water Bodies	20.40
			2217-05-796-3218	Storm Water Drainage and Development of Water Bodies	27.60
			2217-05-800-3218	Storm Water Drainage and Development of Water Bodies	72
13			3604-00-200-0164	Compensation and Assignments SFC	88.08
14			3604-00-	Grant & Assistance under the award of 5th	127.48

			200-3417	SFC	
15			4217-60-789-3437	New City Development	8.50
			4217-60-796-3437	New City Development	11.50
			4217-60-800-3437	New City Development	30
16	15	Sports & Youth Services	4202-03-796-2053	Infrastructure Development	2.00
17	17	Panchayati Raj and Drinking Water	3054-04-337-2450	Maintenance of Roads and Bridges	67.95
18			4216-01-700-0182	Construction of Buildings	5.00
19	21	Transport	3055-00-800-0922	Miscellaneous	1.60
20	22	Forest & Environment	2406-01-102-3328	Relocation of villages from Reserve forest and sanctuaries	3.12
21	23	Agriculture and Farmers' Empowerment	2402-00-789-2431	Integrated Watershed Management Programme(IWMP)	1.70
22	30	Energy	2801-80-800-3305	Ama Ghare LED Light" Karyakram	1.00
23	31	Handlooms, Textiles & Handicrafts	2851-00-103-1982	Promotion of Textile Industries	1.00
24	34	Co-operation	2425-00-107-2321	Grants / Assistance to Sugar Co-operatives	15
25			4425-00-190-1276	Share Capital Investment	118
26	37	Electronics & Information Technology	07-202-2852	Incentive under I.T. Policy	2.00
27			07-202-3481	National e-Vidhan Application(NeVA)	8.56
28	41	Social Security & Empowerment of Persons with Disability	2235-02-800-3312	State Fund for implementation of the Rights of Persons with Disabilities (RPD) Act.	2.00
29			2235-60-102-3132	Programmes and Activities for Senior Citizens	2.50
30			2235-60-102-3134	De-Addiction Centre (Non-Clinical)	2.00
31	43	Odia Language, Literature and Culture	2205-00-001-0708	Information, Education and Communication	1.00
32			2205-00-102-1612	Establishment of Kalamandap	1.00
33	6003	(Charged) Internal Debt of the State Government	6003-00-109-1195	Loans	2,895.08
TOTAL					3,787.1

Source: Appropriation Accounts 2020-21, Government of Odisha

APPENDIX – 3.10
(Refer paragraph-3.7)

Release of funds at the end of the Financial Year 2020-21

Sl No	Name of the Department	Sanction order No.	Date	Amount (₹crore)
1	Scheduled Tribes & Scheduled Castes Development, Minorities & Backward Classes Welfare	202019774358	30-Mar-21	41.85
		202019771748	30-Mar-21	0.24
		202019771746	30-Mar-21	3.83
			Total	45.92
2	Water Resources	202019772378	30-Mar-21	0.38
		202019774233	30-Mar-21	0.06
		202019774198	30-Mar-21	3.27
		Lr. No. 11074	31-Mar-21	33.88
		Lr. No.11098	31-Mar-21	1.27
		Lr. No.11086	31-Mar-21	1.30
			Total	40.16
3	Agriculture and Farmer's Empowerment	202019782652	31-Mar-21	15.11
		202019777377	31-Mar-21	2.58
		202019773369	30-Mar-21	10.35
			Total	28.04
4	Home	202019769101	30-Mar-21	15.00
		202019769134	30-Mar-21	15.00
		202019769163	30-Mar-21	20.00
		202019777390	31-Mar-21	0.11
		202019774758	30-Mar-21	0.02
		202019772919	30-Mar-21	0.12
		202019773645	31-Mar-21	0.04
		202019775481	31-Mar-21	0.03
		202019776953	31-Mar-21	0.34
			Total	50.66
5	Health and Family Welfare	202019777525	31-Mar-21	5.55
		202019777547	31-Mar-21	29.07
		202019777504	31-Mar-21	4.87
		202019772756	31-Mar-21	1.45
		202019773448	31-Mar-21	37.31
			Total	78.25
6	Women and Child Development	202019747815	30-Mar-21	0.20
		202019747834	30-Mar-21	0.06
		202019747840	30-Mar-21	0.13
		202019747838	30-Mar-21	0.29
		202019747832	30-Mar-21	0.16
		202019747836	30-Mar-21	0.30
		202019747821	30-Mar-21	0.16
		202019771028	30-Mar-21	0.23
		202019771019	30-Mar-21	0.38
		202019771021	30-Mar-21	0.30
		202019771024	30-Mar-21	0.26
		202019771016	30-Mar-21	0.30
		202019771011	30-Mar-21	0.45
202019771014	30-Mar-21	0.30		

Sl No	Name of the Department	Sanction order No.	Date	Amount (₹crore)
		202019770988	30-Mar-21	0.07
		202019771051	30-Mar-21	0.30
		202019771049	30-Mar-21	0.45
		202019771104	30-Mar-21	0.07
		202019771102	30-Mar-21	0.03
		202019771026	30-Mar-21	0.45
		202019771106	30-Mar-21	0.03
		202019771068	30-Mar-21	0.30
		202019771066	30-Mar-21	0.45
		202019771064	30-Mar-21	0.30
		202019771055	30-Mar-21	0.45
		202019771076	30-Mar-21	0.30
		202019771074	30-Mar-21	0.45
		202019771072	30-Mar-21	0.30
		202019771070	30-Mar-21	0.30
		202019771078	30-Mar-21	0.20
		202019771062	30-Mar-21	0.45
		202019771060	30-Mar-21	0.45
		202019771058	30-Mar-21	0.45
		202019771053	30-Mar-21	0.30
		202019747819	30-Mar-21	0.23
		202019747817	30-Mar-21	0.45
		202019772160	30-Mar-21	0.28
		202019772149	30-Mar-21	0.10
		202019772629	30-Mar-21	0.20
		202019772156	30-Mar-21	0.05
		202019772158	30-Mar-21	0.03
		202019772154	30-Mar-21	0.30
		202019772152	30-Mar-21	0.21
		202019773782	30-Mar-21	0.45
			Total	11.92
			Grand Total	254.95

Source: Records of the Respective Departments of Government of Odisha.

APPENDIX – 4.1

(Refer paragraph 4.3)

Statement showing details of GIA for which utilisation certificates were pending since 2003-04 from different Departments of the State Government at the end of 2020-21

(₹in crore)

Sl. No.	Name of the Department	Amount outstanding as on 31.03.2021	No. of GIA Vouchers for which UCs were awaited
1	Law	189.83	230
2	Commerce	0.00	1
3	Water Resources	243.28	158
4	Transport	82.87	14
5	Energy	98.16	8
6	Handlooms, Textiles & Handicrafts	85.82	98
7	Micro, Small & Medium Enterprises	161.79	149
8	Health and Family Welfare	2,686.90	273
9	Panchayati Raj and Drinking Water	17,546.69	4,522
10	Women & Child Development and Mission Shakti	949.56	866
11	Fisheries & Animal Resources Development	8.58	29
12	School and Mass Education	3,073.60	352
13	Agriculture and Farmers' Empowerment	121.86	17
14	Tourism	2.50	2
15	Higher Education	2,182.39	823
16	Labour & Employees' State Insurance	10.23	16
17	Disaster Management	740.57	47
18	Rural Development	2.29	5
19	Planning and Convergence	3,333.99	1,932
20	Odia Language, Literature and Culture	175.04	614
21	General Administration and Public Grievance	112.01	57
22	Electronics & Information Technology	524.89	212
23	Skill Development & Technical Education	161.70	76
24	Sports & Youth Services	6.66	20
25	Home	0.51	39
26	Finance	0.30	13
27	Parliamentary Affairs	1.76	46
28	Housing and Urban Development	8,561.90	8,749
29	Co-operation	47.27	41
30	Forest & Environment	295.31	1,846
31	Social Security & Empowerment of Persons with Disability	376.24	1,836
32	Revenue and Disaster Management	329.37	287
33	Scheduled Tribes & Scheduled Castes Development, Minorities & Backward Classes Welfare	912.34	3,370
34	Science & Technology	280.70	225
35	Food Supplies and Consumer Welfare	36.24	27
36	Industries	69.53	29
Total		43,412.68	27,029

Source: Records of the Office of the Accountant General (A&E), Odisha.

*Amount shown as ₹0.00 against Commerce Department (₹4,200) is due to rounding of the amount

APPENDIX – 4.2
(Refer paragraph 4.3)
Statement showing details of GIA for which UCs are pending for more than ten years as on 31-03-2021

(₹in crore)

Sl.No	Department Name	Period for which UC wanting	Outstanding UC amount	No. of GIA Vouchers for which Ucs were awaited
1	Co-operation	2009-10	0.54	2
2	Electronics and information Technology	2003-11	51.84	51
3	Fisheries and Animal Resources Development	2003-10	1.35	15
4	General Administration	2003-11	11.64	17
5	Handlooms, Textiles & Handicrafts	2010-11	0.34	3
6	Higher Education	2003-10	16.21	116
7	Housing and Urban Development	2003-11	392.06	3917
8	Law	2003-11	4.97	55
9	Micro Small and Medium Enterprises	2008-11	1.12	10
10	Odia Language, Literature and Culture	2003-11	19.79	157
11	Panchayati Raj and Drinking Water	2003-11	313.76	1788
12	Planning and Convergence	2003-11	291.97	533
13	Revenue and Disaster Management	2003-11	209.00	167
14	ST & SC Development, Minorities and Backward Classes Welfare	2006-11	95.52	516
15	School and Mass Education	2003-11	1.06	17
16	Science and Technology	2003-11	2.64	4
17	Skill Development and Technical Education	2009-11	0.60	2
Total			1414.41	7370

Source: VLC database

APPENDIX –4.3
(Refer paragraph-4.4)

Department wise Outstanding Report of AC/DC Bills as on 31 March 2021

(₹ in lakh)					
Sl. No.	Grant No.	Department Name	Outstanding	Item (Nos.)	Period of pendency
1	01	Home	6,898.44	393	2003-2021
2	02	General Administration and Public Grievance	666.51	58	2015-2021
3	03	Revenue and Disaster Management	0.05	1	2019-2020
4	04	Law	15.59	91	2003-2021
5	11	Scheduled Tribes & Scheduled Castes Development, Minorities & Backward Classes Welfare	5.00	2	2020-2021
6	13	Housing and Urban Development	1.12	8	2005-2013
7	17	Panchayati Raj and Drinking Water	163.40	84	2005-2021
8	24	Steel & Mines	138.94	196	2019-2021
9	30	Energy	0.05	1	2019-2020
10	34	Co-operation	6.45	1	2013-2014
11	36	Women & Child Development and Mission Shakti	3.48	1	2019-2020
12	38	Higher Education	208.84	242	2004-2021
13	42	Disaster Management	35.00	4	2019-2020
14	43	Odia Language, Literature and Culture	33.83	10	2012-2021
Total			8,176.7	1,092	

Source: Records of the Office of the Accountant General (A&E), Odisha.

APPENDIX – 4.4
(Refer paragraph 4.4)

Department-wise Outstanding Report of AC/DC Bills during the year 2020-21
(₹in lakh)

Sl. No.	Grant No.	Department Name	Outstanding	Item (Nos)
1	01	Home	853.09	60
2	02	General Administration and Public Grievance	0.1	1
3	04	Law	1.73	11
4	11	Scheduled Tribes & Scheduled Castes Development, Minorities & Backward Classes Welfare	5.00	2
5	17	Panchayati Raj and Drinking Water	0.79	4
6	24	Steel & Mines	119.59	165
7	38	Higher Education	65.66	107
8	43	Odia Language, Literature and Culture	18.83	9
Total			1,064.79	359

Source: Records of the Office of the Accountant General (A&E), Odisha.

APPENDIX – 4.5
(Refer paragraph 4.5.2)

Statement showing details of Closure of PD Account as on 31 March 2021

		(₹ in lakh)
Sl.No	Name of the Administrator of PD Accounts	Balance
1	Asst. Engineer, Soil Conservation, Titilagarh, Bolangir	2.26
2	Soil Conservation Officer, Regudipada, Bolangir	0.02
3	Asst. Soil Conservation Officer, Parlakemundi, Gajapati	3.62
4	Asst. Soil Conservation Officer, Sub-Division, Machhkund, Koraput	0.00
5	Principal, Soil Conservation Training Institute, Koraput	0.00
6	Asst. Soil Conservation Officer, Nayagarh	0.00
7	Soil Conservation Officer, Burla, Sambalpur	0.00
8	Asst. Soil Conservation Officer, Deogarh	0.00
9	Spl. Planning Authority, Parlakhemundi, Gajapati	0.10
10	Director, Agriculture and Food Production Odisha, Bhubaneswar	0.00
11	Principal, Women's Polytechnic Berhampur	35.40
12	Executive Officer, Notified Area Council, Burla	223.08
13	Executive Officer, Notified Area Council, Hirakud	288.55
14	Principal, Institute of Management & Information Technology, Cuttack	0.00*
15	Principal, Industrial Training Institute, Puri	28.14
16	Principal, Industrial Training Institute, Rourkela	27.00
17	Headmaster, Daspalla High School, Daspalla, Nayagarh	1.24
18	Headmaster, Government Boys High School, Chittrakonda, Malkangiri	0.73
19	Asst. Agricultural Engineer, Phulbani	0.00
Total		610.14

Source: Records of the Office of the Accountant General (A&E), Odisha.

**Amount shown as ₹0.00 against Principal, Institute of Management & Information Technology, Cuttack (₹57,000) is due to rounding of the amount.*

APPENDIX – 4.6

(Refer paragraph 4.6)

Statement of Major Head-Wise Expenditure booked under Minor Head-800-
(other expenditure) during 2020-21

(₹in crore)					
Sl. No.	Major Head	Description	Total Expr	Exp 800	%age
1	2013	Council of Ministers	23.99	21.14	88.12
2	2075	Miscellaneous General Services	720.19	729.28	101.26
3	2711	Flood Control and Drainage	167.89	152.16	90.63
4	3055	Road Transport	1.60	1.60	100.00
5	3454	Census Surveys and Statistics	27.48	16.02	58.30
6	4217	Capital Outlay on Urban Development	276.01	253.50	91.84
7	4250	Capital Outlay on Other Services	212.08	177.04	83.48
8	4401	Capital Outlay on Crop Husbandry	57.80	34.77	60.15
9	4701	Capital Outlay on Medium Irrigation	430.73	231.15	53.67
14	4702	Capital Outlay on Minor Irrigation	815.51	628.96	77.12
15	5054	Capital Outlay on Roads and Bridges	6,252.83	3,314.71	53.01
16	5075	Capital Outlay on Other Transport Services	382.23	382.23	100.00
Total			9,368.34	5,942.56	

Source: Records of the Office of the Accountant General (A&E), Odisha.

APPENDIX – 4.7
(Refer paragraph-4.6)
Statement of Major Head-Wise Receipts booked under Minor Head-800-
(other receipts) during 2020-21

(₹in crore)

Sl. No.	Major Head	Description	Total Receipts	Minor Head 800 Receipt	% age
1	0217	Urban Development	5.02	5.02	100
2	0220	Information and Publicity	0.09	0.09	100
3	0408	Food Storage and Warehousing	0.06	0.06	100
4	0506	Land Reforms	0.62	0.62	100
5	0515	Other Rural Development Programmes	0.02	0.02	100
6	0810	Non-Conventional Sources of Energy	0.14	0.14	100
7	0852	Industries	3.57	3.57	100
8	1051	Ports and Light Houses	151.05	151.05	100
9	1053	Civil Aviation	5.44	5.44	100
10	1456	Civil Supplies	3.08	3.08	100
Total			169.09	169.09	

Source: Records of the Office of the Accountant General (A&E), Odisha.

APPENDIX-4.8
(Refer Paragraph 4.9.1)

Discrepancies between Cash Book and Pass Book balance as on 31 March 2021

(₹ in Crore)

Sl. No.	Name of the DDO	Balance as per Bank pass book	Balance as per Cash book	Difference
1	The Special Land Acquisition Officer, Anandapur Barrage Project, Salapada, Keonjhar	6.50	40.77	34.27
2	The Special Land Acquisition Officer, Kanupur Barrage Project, Rimuli, Keonjhar	21.15	19.66	1.49
3	The Special Land Acquisition Officer, Rengali Right Canal System, Dhenkanal	81.69	79.78	1.91
4	The Special Land Acquisition Officer, Upper Indravati Irrigation Project, Kusumkhunti, Kalahandi	1.57	1.53	0.04
5	Executive Engineer, R & B Division, Kendrapada	5.66	0.00	5.66
6	District Social Security Officer, Khordha	12.38	12.31	0.07
7	State Commissioner for Persons with Disabilities, Bhubaneswar	1.02	1.03	0.01
8	Member Secretary, Academy of Tribal Language and Culture, Bhubaneswar	0.97	0.70	0.27
9	General Manager, State Institute of Disability Rehabilitation (SIDR), Bhubaneswar	28.06	76.27	48.21
10	Director, Secondary Education, Bhubaneswar	1.01	0.90	0.11
11	Executive Engineer (Agril), Cuttack Division, Cuttack	11.76	12.18	0.42
12	Commissioner-cum-Secretary, Department of Fishery and Animal Resources Development, Bhubaneswar	0.02	0.00	0.02
13	Directorate of Fisheries, Odisha, Cuttack	71.21	61.42	9.79
14	District Fisheries Officer, Kausalyaganga, Puri	2.36	2.14	0.22
15	District Fisheries Officer, Khordha	4.56	4.54	0.02
16	Principal Secretary, Energy Department, Government of Odisha, Bhubaneswar	0.02	0.00	0.02
17	General Manager, Regional Industries Centre, Kalinganagar, Jajpur Road	0.00	8.12	8.12
18	Orissa State Co-operative Handicrafts Corporation Limited (Utkalika), Bhubaneswar.	6.36	12.20	5.84
19	Secretary, Odisha Sahitya Academy, Bhubaneswar	4.11	3.47	0.64
20	General Manager, District Industries Centre, Khurda, Bhubaneswar	4.30	3.53	0.77
21	Odisha Co-operative Tasar & Silk Federation (SERIFED) Limited, Bhubaneswar	26.69	(-)5.72	32.41
TOTAL		291.4	334.83	150.31

Source: Information received from respective Offices of Government of Odisha

APPENDIX-4.9

(Refer Paragraph 4.11)

Statement showing pendency of Accounts and delay in preparation of Separate Audit Report in respect of Autonomous Bodies

Sl. No.	Name of the Department	Name of the Body/ Authority receiving grants	Audited under section	Year upto which Accounts submitted to audit	Years upto which SAR issued
1	Energy	Odisha Electricity Regularity Commission, Bhubaneswar	19(2)	2019-20	2019-20
2	Law	Odisha State Legal Services Authority, Bhubaneswar	19(2)	2017-18	2017-18
3	Housing and Urban Development	Bhubaneswar Development Authority, Bhubaneswar	19(3)	Accounts not audited since Inception	SAR not issued since inception
4		Cuttack Development Authority, Cuttack	19(3)	Accounts not audited since Inception	SAR not issued since inception
5		Rourkela Development Authority, Rourkela	19(3)	Accounts not audited since Inception	SAR not issued since inception
6		Sambalpur Development Authority, Sambalpur	19(3)	Accounts not audited since Inception	SAR not issued since inception
7		Talcher Angul Development Authority, Angul	19(3)	Accounts not audited since Inception	SAR not issued since inception
8		Kalinga Nagar Development Authority, Jajpur	19(3)	Accounts not audited since Inception	SAR not issued since inception
9		Puri Konark Development Authority, Puri	19(3)	Accounts not audited since Inception	SAR not issued since inception
10		Paradeep Development Authority, Paradeep	19(3)	Accounts not audited since Inception	SAR not issued since inception
11		Berhampur Development Authority, Berhampur	19(3)	Accounts not audited since Inception	SAR not issued since inception
12	Commerce and Transport	Odisha State Road Transport Corporation, Bhubaneswar	19(2)	2018-19	2018-19
13	Industries	Odisha Industrial Infrastructure Development Corporation (IDCO), Bhubaneswar	19(3)	2019-20	N. A.
14	Micro, Small and Medium Enterprise	Orissa Small Industries Corporation Limited (OSIC), Cuttack	20(1)	2018-19	N.A .
15	General Administration and Public Grievance	Lokayukta, Odisha, Bhubaneswar	19(2)	2020-21	2019-20
16	Labour & Employees State Insurance	Odisha Building and Other Construction Workers Welfare Board(OB&OCWWB), Bhubaneswar	19(2)	2013-14	2013-14

Source: Information received from respective Offices of Accountant General (Audit-I) and Principal Accountant General (Audit-II), Odisha

APPENDIX – 4.10
(Refer paragraph 4.15)
Pending cases of misappropriation, losses, theft, etc.

(₹ in lakh)

Name of Department	Cases of misappropriation / losses/ theft of Government material		Reasons for the delay in final disposal of pending cases of misappropriation, losses, theft, etc.					
			Awaiting Departmental and criminal investigation		Departmental action initiated but not finalised		Criminal Proceedings finalised but recovery pending	
			Number	Amount	Number	Amount	Number	Amount
Finance	4	9.89	0	0	0	0	0	0
Revenue & Disaster Management	23	340.08	2	1.39	5	200.42	4	4.1
Law	1	0.16	0	0	1	0.16	0	0
Water Resources	220	263.39	109	167.31	103	84.45	4	11.11
Rural Development	53	94.4	30	77.22	22	17.18	0	0
Energy	6	243.66	1	15.98	4	226.51	0	0
Skill Development & Technical Education	7	11.8	0	0	2	2.53	2	4.39
MSME	3	11.72	1	11.59	1	0.08	1	0.05
ST&SC Development , Minorities and Backward classes Welfare	8	6.88	1	0.73	5	5.2	2	0.95
Health & Family Welfare	27	55.67	0	0	3	6.41	14	16.42
General Administration	2	0.71	0	0	0	0	2	0.71
Works	81	185.17	32	38.48	45	142.28	0	0
Commerce & Transport	8	9.27	4	6.18	2	1.04	1	0.75
School & Mass Education	11	36.67	5	10.65	1	1.31	0	0
Higher Education	5	14.55	2	3.29	0	0	1	0.08
Fisheries & ARD	19	75.39	0	0	6	53.36	9	5.74
Agriculture & Farmers' Empowerment	64	105.94	5	13.5	19	61.16	13	4.79
Co-Operation	3	4.19	0	0	1	0.94	0	0
Panchayati Raj and Drinking Water	18	33.99	10	21.11	4	10.97	3	1.51
Home (B) Police	2	14.47	0	0	0	0	0	0
Food Supplies & Consumer Welfare	3	3.04	0	0	0	0	1	0.1
Housing & Urban Development	47	68.91	24	39.41	21	26.22	0	0
Information & Public Relations	59	6.32	49	5.53	8	0.64	0	0
Forest & Environment	45	250.88	7	80.66	29	146.78	3	21.04
TOTAL	719	1,847.15	282	493.03	282	987.64	60	71.74

Source: Information received from respective Offices of Government of Odisha

Note: Out of 719 cases 89 cases are sub-judice and 6 certificate cases are pending.

APPENDIX – 5.1

(As referred to in Para No. 5.1.3)

(Lists of 80 Government SPSEs and Government Controlled Other SPSEs)

Sl. No.	Sector & Name of the PSU	Name of the Department	Government Company(GC)/ Government Controlled Other Company(DGC)
1	2	3	4
A. Social Sector			
I. Working Government Companies			
1	The Agricultural Promotion and Investment Corporation of Odisha Limited	Agriculture & Farmers' Empowerment	GC
2	The Odisha Agro Industries Corporation Limited	Agriculture & Farmers' Empowerment	GC
3	Odisha State Cashew Development Corporation Limited	Agriculture & Farmers' Empowerment	GC
4	Odisha Forest Development Corporation Limited	Forest & Environment	GC
5	Odisha Lift Irrigation Corporation Limited	Water Resources	GC
6	Odisha State Seeds Corporation Limited	Agriculture & Farmers' Empowerment	GC
7	Odisha Pisciculture Development Corporation Limited	Fisheries & Animal Resources Development	GC
8	The Odisha Small Industries Corporation Limited	Industries	GC
9	Odisha Mineral Bearing Areas Development Corporation Limited	Steel & Mines	GC
10	Water Corporation of Odisha Limited	Water Resources	GC
11	Odisha State Beverage Corporation Limited	Excise	GC
12	Odisha State Civil Supplies Corporation Limited	Food Supplies & Consumer Welfare	GC
13	Odisha State Medical Corporation Limited	Health & Family Welfare	GC
14	Odisha Sports Development and Promotion Company Limited	Sports & Youth Services	GC
15	Brahamani Railways Limited	Industries	DGC
16	Odisha Rail Infrastructure Development Limited	Industries	GC
II. Inactive Government Companies			
17	Eastern Aquatic Products Limited (under voluntary liquidation since 22 February 1978)	Agriculture & Farmers' Empowerment	GC
18	Orissa Fisheries Development Corporation Limited	Fisheries & Animal Resources Development	GC
B. Competitive Sector			
I. Working Government Companies			
19	The Industrial Promotion and Investment Corporation of Odisha Limited	Industries	GC
20	The Odisha Film Development Corporation Limited	Industries	GC
21	Odisha Rural Housing and Development Corporation Limited.	Housing & Urban Development	GC
22	Paradip Investment Region Development Limited	Industries	DGC
23	The Industrial Development Corporation of Odisha Limited	Industries	GC

24	Odisha Construction Corporation Limited.	Water Resources	GC
25	Orissa Bridge and Construction Corporation Limited	Works	GC
26	IDCO SEZ Development Limited	Industries	DGC
27	Odisha Electronics Park Limited	Industries	DGC
28	Baitarani West Coal Company Limited	Steel & Mines	DGC
29	IDCOL Ferro Chrome & Alloys Limited (subsidiary of Sl.No.B-23)	Industries	GC
30	IDCOL Kalinga Iron Works Limited (Subsidiary of Sl. No. B-23)	Industries	GC
31	The Mandakini B-Coal Corporation Limited	Steel & Mines	DGC
32	The Odisha Mining Corporation Limited	Steel & Mines	GC
33	Nuagaon Coal Company Limited	Steel & Mines	DGC
34	Paradeep Plastic Park Limited	Industries	DGC
35	Angul Aluminium Park Private Limited	Industries	DGC
36	Odisha Mineral Exploration Corporation Limited	Steel & Mines	GC
37	IDCOL Software Limited (Subsidiary of Sl. No.B-23)	Industries	GC
38	Lanjigarh Project Area Development Foundation	Steel & Mines	DGC
39	Odisha Tourism Development Corporation Limited	Tourism	GC
40	Shamuka Tourism Development Corporation Limited	Tourism	DGC
41	Inland Waterways Consortium of Odisha Limited	Industries	DGC
42	Kalinga Studios Limited (Subsidiary of Sl. No.B-20)	Industries	GC
43	Odisha State Financial Corporation	Micro, Small & Medium Enterprise	Government Corporation
44	Odisha State Road Transport Corporation	Commerce and Transport	Government Corporation
45	Odisha State Warehousing Corporation	Co-operation	Government Corporation
46	Odisha Hydro Power Corporation Limited	Energy	GC
47	Odisha Power Generation Corporation Limited	Energy	GC
48	Odisha Thermal Power Corporation Limited	Energy	GC
49	Green Energy Development Corporation of Odisha Limited	Energy	GC
50	GEDCOL SAIL Power Corporation Limited	Energy	GC
51	Odisha Power Transmission Corporation Limited	Energy	GC
52	Odisha Coal and Power Limited	Energy	GC
53	GRIDCO Limited	Energy	GC
II. Inactive Government Companies			
54	ABS Spinning Orissa Limited (Subsidiary of Sl. No.B-23). (Under liquidation)	Industries	GC
55	Gajapati Steel Industries Limited (Company closed since 1969-70, under voluntary liquidation since 01 March 1974)	Industries	GC
56	Hira Steel and Alloys Limited (Subsidiary of Sl. No.B-23). (Under liquidation.)	Industries	GC
57	IPITRON Times Limited (Subsidiary of Sl.No.B-62). (Under liquidation since 1998)	Industries	GC
58	Konark Detergent and Soaps Limited (Subsidiary of Sl.No.A-8)	Industries	GC
59	Konark Television Limited (Defunct since 1999-2000)	Industries	GC

60	Mayurbhanj Textiles Limited	Handlooms, Textiles & Handicrafts	GC
61	Modern Malleable Casting Company Limited (Closed since 1968. Under voluntary liquidation since 09 March 1976)	Industries	GC
62	New Mayurbhanj Textiles Limited	Handlooms, Textiles & Handicrafts	GC
63	Orissa Boat Builders Limited (under liquidation)	Industries	GC
64	Orissa Electrical Manufacturing Company Limited	Industries	GC
65	Orissa Instruments Company Limited	Industries	GC
66	Orissa Leather Industries Limited (Subsidiary of Sl. No. B-64)	Industries	GC
67	Orissa Textile Mills Limited (Under liquidation since 2001)	Handlooms, Textiles & Handicrafts	GC
68	Orissa State Electronics Development Corporation Limited	Industries	GC
69	Orissa State Handloom Development Corporation Limited (under liquidation)	Handlooms, Textiles & Handicrafts	GC
70	Orissa State Leather Corporation Limited (closed since 18 June 1998)	Industries	GC
71	Orissa State Textile Corporation Limited	Handlooms, Textiles & Handicrafts	GC
72	Orissa Tools and Engineering Company Limited (619-B)	Industries	GC
73	Premier Bolts and Nuts Limited (Under liquidation; assets have been disposed of)	Industries	GC
74	ELCOSMOS Electronics Limited (Subsidiary of Sl. No. B-62)	Industries	GC
75	ELCO Communication and Systems Limited (Subsidiary of Sl.No.B-62 Under liquidation since 1998)	Industries	GC
76	ELMARC Limited (Subsidiary of Sl. No. B-62)	Industries	GC
77	Orissa State Commercial Transport Corporation Limited	Commerce and Transport	GC
C. Other Sector			
I. Working Government Companies			
78	The Odisha State Police Housing and Welfare Corporation Limited	Home	GC
79	Bhubaneswar Smart City Limited	Industries	DGC
80	Rourkela Smart City Limited	Industries	DGC

(Source: Compiled on the basis of latest finalised accounts of SPSEs)

APPENDIX-5.2A
(As referred to in Para No.5.1.3)
Details of accounts in arrears or companies under liquidation -
Government Companies and Corporations

Sl. No.	Name of the Sector/SPSE	Year for which Accounts are not received by 30 September 2021
1	2	3
A. Social Sector		
I. Working Government Companies		
1	The Agricultural Promotion and Investment Corporation of Odisha Limited	2019-20 to 2020-21
2	The Odisha Agro Industries Corporation Limited	2019-20 to 2020-21
3	Odisha State Cashew Development Corporation Limited	2019-20 to 2020-21
4	Odisha Forest Development Corporation Limited	2020-21
5	Odisha Lift Irrigation Corporation Limited	2018-19 to 2020-21
6	Odisha State Seeds Corporation Limited	2019-20 to 2020-21
7	Odisha Pisciculture Development Corporation Limited	2017-18 to 2020-21
8	The Odisha Small Industries Corporation Limited	2018-19 to 2020-21
9	Water Corporation of Odisha Limited	2020-21
10	Odisha State Civil Supplies Corporation Limited	2018-19 to 2020-21
11	Odisha State Medical Corporation Limited	2020-21
12	Odisha Sports Development and Promotion Company Limited	2020-21
II. Non-working Government Companies		
13	Eastern Aquatic Products Limited	Under voluntary liquidation since 22 February 1978
14	Orissa Fisheries Development Corporation Limited	Defunct
B. Competitive sector		
I. Working Government Companies		
15	The Odisha Film Development Corporation Limited	2018-19 to 2020-21
16	Odisha Rural Housing and Development Corporation Limited.	2009-10 to 2020-21
17	The Industrial Development Corporation of Odisha Limited	2020-21
18	Odisha Construction Corporation Limited.	2019-20 to 2020-21
19	Orissa Bridge and Construction Corporation Limited	2020-21
20	IDCOL Ferro Chrome & Alloys Limited	2020-21
21	IDCOL Kalinga Iron Works Limited	2020-21
22	Odisha Mineral Exploration Corporation Limited	2020-21
23	Odisha Tourism Development Corporation Limited	2020-21
24	Kalinga Studios Limited	2018-19 to 2020-21
25	The Odisha State Police Housing and Welfare Corporation Limited	2020-21
26	Odisha Hydro Power Corporation Limited	2020-21
27	Odisha Power Transmission Corporation Limited	2020-21
II. Statutory Corporation		
28	Odisha State Financial Corporation	2020-21

29	Odisha State Road Transport Corporation	2019-20 to 2020-21
30	Odisha State Warehousing Corporation	2019-20 to 2020-21
	III. Non-working Government Companies	
31	ABS Spinning Orissa Limited	Under liquidation
32	Gajapati Steel Industries Limited	Company closed since 1969-70, under voluntary liquidation since 01 March 1974
33	Hira Steel and Alloys Limited	Under liquidation
34	IPITRON Times Limited	Under liquidation since 1998
35	Konark Detergent and Soaps Limited	Defunct
36	Konark Television Limited	Under liquidation
37	Mayurbhanj Textiles Limited	Defunct
38	Modern Malleable Casting Company Limited	Closed since 1968. Under voluntary liquidation since 09 March 1976
39	New Mayurbhanj Textiles Limited	Defunct
40	Orissa Boat Builders Limited	Under liquidation
41	Orissa Electrical Manufacturing Company Limited	Under liquidation
42	Orissa Instruments Company Limited	Defunct
43	Orissa Leather Industries Limited	Defunct
44	Orissa Textile Mills Limited	Under liquidation since 2001
45	Orissa State Electronics Development Corporation Limited	Defunct
46	Orissa State Handloom Development Corporation Limited	Under liquidation
47	Orissa State Leather Corporation Limited	Defunct
48	Orissa State Textile Corporation Limited	Under liquidation
49	Orissa Tools and Engineering Company Limited (619-B)	Defunct
50	Premier Bolts and Nuts Limited	Under liquidation; assets have been disposed of
51	ELCOSMOS Electronics Limited	Under liquidation
52	ELCO Communication and Systems Limited	Under liquidation since 1998
53	ELMARC Limited	Defunct
54	Orissa State Commercial Transport Corporation Limited	Defunct

(Source: Compiled on the basis of latest finalised accounts of SPSEs)

APPENDIX-5.2 B
(As referred to in Para No.5.1.3)
Details of accounts in arrears or company under liquidation/defunct
Govt. controlled other companies

Sl. No.	Name of the SPSEs	Year for which Accounts not received by 30 September 2021
1	Brahmani Railways Limited	2020-21
2	IDCO SEZ Development Limited	2020-21
3	Odisha Electronics Park Limited	2020-21
4	Baitarani West Coal Company Limited	2020-21
5	The Mandakini B-Coal Corporation Limited	2016-17 to 2020-21
6	Nuagaon Coal Company Limited	2015-16 to 2020-21
7	Paradeep Plastic Park Limited	2020-21
8	Lanjigarh Project Area Development Foundation	2019-20 to 2020-21
9	Inland Waterways Consortium of Odisha Limited	2018-19 to 2020-21
10	Paradip Investment Region Development Limited	2020-21
11	Bhubaneswar Smart City Limited	2020-21
12	Shamuka Tourism Development Corporation Limited	2020-21

(Source: Compiled on the basis of latest finalised accounts of SPSEs)

APPENDIX-5.3
(As referred to in Para No.5.1.4)
Department wise details of turnover of State PSEs

(₹ in crore)

Sl. No.	Particulars	2017-18	2018-19	2019-20	2020-21
1	Energy Department				
	Turnover	9,601.63	9,641.1	9,974.4	12,335.38
	Percentage of Turnover to GSDP of Odisha	2.31	1.98	1.87	2.42
2	Excise Department				
	Turnover	3,726.7	4,738.36	4,738.36	3,922.33
	Percentage of Turnover to GSDP of Odisha	0.90	0.97	0.93	0.73
3	Steel & Mines Department				
	Turnover	2,853.14	4,052.3	4,093.2	5,587.27
	Percentage of Turnover to GSDP of Odisha	0.69	0.83	0.77	1.10
4	Water Resources Department				
	Turnover	867.45	763.35	486.6	486.6
	Percentage of Turnover to GSDP of Odisha	0.21	0.16	0.09	0.10
5	Home Department				
	Turnover	385.31	376.01	376.01	302.58
	Percentage of Turnover to GSDP of Odisha	0.09	0.08	0.07	0.06
6	Industries Department				
	Turnover	233.29	266.78	354.64	166.51
	Percentage of Turnover to GSDP of Odisha	0.06	0.05	0.07	0.03
7	Forest & Environment Department				
	Turnover	212.41	212.41	195.72	152.03
	Percentage of Turnover to GSDP of Odisha	0.05	0.04	0.04	0.03
8	Agriculture & Farmers' Department				
	Turnover	175.83	191.65	181.8	548.02
	Percentage of Turnover to GSDP of Odisha	0.04	0.04	0.03	0.11
9	Co-operation Department				

	Turnover	112.84	112.84	100.92	85.93
	Percentage of Turnover to GSDP of Odisha	0.03	0.02	0.02	0.02
10	Commerce & Transport Department				
	Turnover	85.85	88.07	98.39	98.39
	Percentage of Turnover to GSDP of Odisha	0.02	0.02	0.02	0.02
11	Works Department				
	Turnover	65.01	65.01	96.22	139.83
	Percentage of Turnover to GSDP of Odisha	0.02	0.01	0.02	0.03
12	Tourism Department				
	Turnover	25.96	25.96	44.76	37.72
	Percentage of Turnover to GSDP of Odisha	0.006	0.005	0.008	0.007
13	Health & Family Department				
	Turnover	12.26	21.81	21.81	11.93
	Percentage of Turnover to GSDP of Odisha	0.003	0.004	0.004	0.002
14	Sports & Youth Department				
	Turnover	20.84	5	0	0
	Percentage of Turnover to GSDP of Odisha	0.005	0.001	0.000	0.000
15	Micro, Small & Medium Enterprise				
	Turnover	3.71	6.68	6.68	1.95
	Percentage of Turnover to GSDP of Odisha	0.001	0.001	0.001	0.000

(Source: Compiled on the basis of latest finalised accounts of SPSEs)

APPENDIX – 5.4

(As referred to in Para No. 5.3.2)

Loss incurred by 10 SPSEs during 2019-20 and 2020-21

(₹ in crore)

Sl. No.	Name of SPSEs	Profit/Loss during 2020-21	Profit/Loss during 2019-20
1	Odisha Mineral Bearing Area Development	-1,818.38	427.20
2	Water Corporation of Odisha Limited	-0.25	-0.25
3	IDCOL Ferro Chrome & Alloys Limited	-22.76	-8.43
4	IDCOL Kalinga Iron Works Limited	-3.45	-4.70
5	Odisha Mineral Exploration Corporation Limited	-2.31	0
6	Odisha Sports Development and Promotion Company Limited	-2.35	1.13
7	GRIDCO Limited	-1,382.35	-281.05
8	Odisha Power Generation Corporation Limited	-190.51	171.48
9	Odisha Power Transmission Corporation Limited	-144.37	37.71
10	Odisha Coal and Power Limited	-1.46	-2.81
TOTAL		-3,568.19	340.28

(Source: Compiled on the basis of latest finalised accounts of SPSEs)

APPENDIX-5.5
(As referred to in Para No.5.3.3)
List of SPSEs having negative Net Worth as on 31 March 2021

(₹ in crore)

Sl. No.	Name of the Company	Net Worth	Paid-up capital	Net Profit after tax
1	Odisha Forest Development Corporation Limited	-52.14	5.00	10.54
2	The Industrial Development Corporation of Odisha Limited	-11.61	57.12	2.46
3	IDCOL Kalinga Iron Works Limited	-16.17	150.10	-3.45
4	Odisha Mineral Exploration Corporation Limited	-1.88	0.43	-2.35
5	Odisha State Financial Corporation	-48.49	419.07	-2.35
6	GRIDCO Limited	-6,869.29	576.71	-1,382.35

(Source: Compiled on the basis of latest finalised accounts of SPSEs)

Note: Though 06 SPSEs have negative net worth as on March 2021, 02 SPSEs at Sl. No 1 & 2 have earned profits during the year 2020-21.

APPENDIX- 5.6
(As referred to in Para No.5.3.4)
Shortfall in dividend by Government companies

(₹ in crore)

Sl. No.	Name of the Company	State Government equity	Net Profit after tax	Dividend on equity shares	Dividend 30% on state gov equity	Dividend 30% on profit after tax	Minimum Dividend required to be declared	Shortfall
1	The Agricultural Promotion and Investment Corporation of Odisha Limited	1.10	0.09	0.03	0.33	0.03	0.33	0.30
2	The Odisha Agro Industries Corporation Limited	38.44	16.55	2.48	11.53	4.97	11.53	9.05
3	Odisha Forest Development Corporation Limited	5.00	10.54	1.58	1.5	3.16	3.16	1.58
4	Orissa Bridge and Construction Corporation Limited	20.00	5.43	1.63	6.00	1.63	6.00	4.37
5	Odisha Hydro Power Corporation Limited	810.65	158.06	31.58	243.20	47.42	243.20	211.62

(Source: Compiled on the basis of latest finalised accounts of SPSEs)

APPENDIX-5.7
(As referred to in Para No. 5.4)
Value of Production, Total Assets and Capital Employed of CPSEs
(₹ in crore)

Sl. No.	PSU	2020-21			2019-20			2018-19		
		Value of production	Total Assets	Capital employed	Value of production	Total Assets	Capital employed	Value of production	Total Assets	Capital employed
1	Odisha Hydro Power Corporation Limited	505.91	4,055.53	2,944.06	470.13	3,873.57	2,805.3	478.83	3,666.07	2,805.3
2	Odisha State Cashew Development Corporation Limited	9.06	102.58	48.07	7.71	102.58	48.07	8.02	40.66	40.66
3	The Odisha Agro Industries Corporation Limited	55.18	666.55	112.75	37.1	580.82	85.51	40.74	580.82	85.51
4	Odisha Power Generation Corporation Limited	2,624.15	11,251.47	9,787.21	1,856.83	10,699.68	9,946.28	615.77	10,699.68	8,193.81
5	Green Energy Development Corporation of Odisha Limited	6.93	286.05	78.84	7.5	330.32	73.47	7.28	304.82	67.36
6	Odisha State Seeds Corporation Limited	165.35	238.09	19.3	145.27	278.34	11.45	131.11	220.7	52.67
7	The Odisha Mining Corporation Limited	1,216.84	8,139.96	6,576.64	1,148.59	6,961.35	5,992.54	1,214.06	5,622.14	5,622.14
8	Odisha State Warehousing Corporation	106.94	234.52	150.28	103.33	221.08	135.14	87.95	221.08	126.74
9	The Industrial Development Corporation of Odisha Limited	80.96	356.55	228.89	56.7	334.73	217.62	20.08	347.23	233.6
10	Odisha Hydro Power Corporation Limited	505.91	4,055.53	2,944.06	470.13	3,873.57	2,805.3	478.83	3,666.07	2,805.3
11	IDCOL Ferro Chrome & Alloys Limited	0.47	80.55	5.99	0.42	106.91	28.75	0.81	108.16	28.75
Total		4,771.79	25,309.27	19,952.03	3,833.58	23,489.38	19,344.13	2,604.65	21,811.4	17,256.5

(Source: Compiled on the basis of latest finalised accounts of SPSEs)

APPENDIX-5.8
(As referred to in Para No. 5.4.1)
Return on Capital Employed of CPSEs

(₹ in crore)

Sl. No.	SPSE	2020-21			2019-20			2018-19		
		EBIT	Capital Employed	ROCE (in %)	EBIT	Capital Employed	ROCE (in %)	EBIT	Capital Employed	ROCE (in %)
1	The Agricultural Promotion and Investment Corporation of Odisha Limited	0.22	2.25	9.78	0.21	2.19	9.59	0.21	2.19	9.59
2	The Odisha Agro Industries Corporation Limited	26.12	112.75	23.17	20.31	85.51	23.75	20.31	85.51	23.75
3	Odisha State Cashew Development Corporation Limited	9.01	48.07	18.74	9.01	48.07	18.74	13.99	40.66	34.41
4	Odisha Forest Development Corporation Limited	26.16	-52.14	-50.17	36.74	-58.97	-62.30	37.2	-27.59	-134.83
5	Odisha State Seeds Corporation Limited	6.13	19.30	31.76	0.52	11.45	4.54	4.15	52.67	7.88
6	The Industrial Promotion and Investment Corporation of Odisha Limited	10.69	115.82	9.23	10.09	112.79	8.95	10.09	112.79	8.95
7	The Industrial Development Corporation of Odisha Limited	19.23	228.89	8.40	9.62	217.62	4.42	-79.8	233.6	-34.16
8	Odisha Construction Corporation Limited.	77.40	149.39	51.81	77.4	149.39	51.81	104.23	117.41	88.77
9	Orissa Bridge and Construction Corporation Limited	7.53	35.96	20.94	7.94	34.63	22.93	4.42	30.3	14.59
10	The Odisha State Police Housing and Welfare Corporation Limited	26.82	137.65	19.48	26.3	123.62	21.27	26.3	123.62	21.27
11	Odisha Mineral Bearing Areas Development Corporation Limited	- 1,818.38	0.01	- 1,81,83,800	427.2	427.21	100.00	0	0.01	0.00

12	Water Corporation of Odisha Limited	-0.25	0.41	-60.98	-0.25	0.41	-60.98	-0.12	0.83	-14.46
13	Odisha Rail Infrastructure Development Limited	0.51	54.74	0.93	2.35	54.45	4.32	1.91	52.78	3.62
14	IDCOL Ferro Chrome & Alloys Limited	-21.35	5.99	-356.43	-6.97	28.75	-24.24	-6.97	28.75	-24.24
15	IDCOL Kalinga Iron Works Limited	-3.45	-16.17	-21.34	-4.7	-12.72	-36.95	-14.35	-8.02	-178.93
16	The Odisha Mining Corporation Limited	2,409.43	6,576.64	36.64	1,137.63	5,992.54	18.98	1,265.06	5,622.14	22.50
17	Odisha State Beverage Corporation Limited	33.02	330.64	9.99	46.52	320.11	14.53	46.52	320.11	14.53
18	Odisha Mineral Exploration Corporation Limited	-2.21	-1.88	-117.55	0	0.43	0.00	0	0.43	0.00
19	IDCOL Software Limited	0.42	3.14	13.38	0.26	2.8	9.29	0.29	2.6	11.15
20	Odisha Tourism Development Corporation Limited	19.68	40.88	48.14	18.09	37.48	48.27	18.8	35.82	52.48
21	Odisha State Medical Corporation Limited	14.28	68.28	20.91	12.95	58.37	22.19	12.95	58.37	22.19
22	Odisha Sports Development and Promotion Company Limited	1.50	20.56	7.30	1.13	19.06	5.93	4.48	17.93	24.99
23	Odisha State Financial Corporation	-1.59	50.12	-3.17	5.73	52.01	11.02	5.73	52.01	11.02
24	Odisha State Road Transport Corporation	1.97	139.17	1.42	1.97	139.17	1.42	3.8	72.71	5.23
25	Odisha State Warehousing Corporation	29.31	150.28	19.50	20.46	135.14	15.14	27.26	126.74	21.51
26	GRIDCO Limited	-951.19	-1,176.02	-80.88	216.32	-479.28	-45.13	0	-1.65	0.00
27	Odisha Hydro Power Corporation Limited	317.78	2,944.06	10.79	300.61	2,805.3	10.72	300.16	2,805.3	10.70
28	Odisha Power Generation	602.02	9,787.21	6.15	272.29	9,946.28	2.74	0	8,193.81	0.00

Appendices

	Corporation Limited									
29	Odisha Power Transmission Corporation Limited	-8.82	1,709.62	-0.52	112.11	1,568.78	7.15	89.14	1,379.71	6.46
30	Green Energy Development Corporation of Odisha Limited	10.52	78.84	13.34	14.66	73.47	19.95	14.53	67.36	21.57
31	Odisha Film Development Corporation Limited	0.01	7.27	0.14	0	7.26	0.00	0.01	8.57	0.12
32	Odisha Coal and Power Limited	85.46	1,494.75	5.72	-0.34	992.39	-0.03	-0.16	695.11	-0.02
33	GEDCOL SAIL Power Corporation Limited	0.02	0.04	50.00	0.26	10.02	2.59	-0.23	0.77	-29.87
	Total	928.00	23,076.55	4.02	2,776.42	22,905.73	12.12	1,909.91	20,303.35	9.41

(Source: Compiled on the basis of latest finalised accounts of SPSEs)

APPENDIX-5.9
(As referred to in Para No. 5.4.2)
Return on Equity of SPSEs

(₹ in crore)

Sl. No.	SPSE	2020-21			2019-20			2018-19		
		Equity	Net Profit After Tax and Preference Dividend	ROE (in %)	Equity	Net Profit After Tax and Preference Dividend	ROE (in %)	Equity	Net Profit After Tax and Preference Dividend	ROE (in %)
1	The Agricultural Promotion and Investment Corporation of Odisha Limited	2.25	0.09	4.00	2.19	0.07	3.20	2.19	0.07	3.20
2	The Odisha Agro Industries Corporation Limited	110.14	16.55	15.03	85.51	12.80		85.51	12.80	
3	Odisha State Cashew Development Corporation Limited	48.07	7.97	16.58	48.07	7.97	16.58	40.66	13.46	33.10
4	Odisha Forest Development Corporation Limited	-52.14	10.54	-20.21	-58.97	15.28	-25.91	-27.59	19.68	-71.33
5	Odisha State Seeds Corporation Limited	3.58	6.02	168.16	-2.44	0.24	-9.84	21.48	0.11	0.51
6	The Industrial Promotion and Investment Corporation of Odisha Limited	115.82	8.56	7.39	112.79	6.19	5.49	112.79	6.19	5.49
7	The Industrial Development Corporation of Odisha Limited	-11.61	2.46	-21.19	-13.71	-7.26	-52.95	-6.45	-89.54	-1388.22
8	Odisha Construction Corporation Limited.	149.39	50.13	33.56	149.39	50.13	33.56	117.41	67.16	57.20
9	Orissa Bridge and Construction Corporation Limited	35.96	5.43	15.10	34.63	5.73	16.55	30.3	2.96	9.77
10	The Odisha	137.65	20.06	14.57	123.62	17.08	13.82	123.62	17.08	13.82

Appendices

	State Police Housing and Welfare Corporation Limited									
11	Odisha Mineral Bearing Areas Development Corporation Limited	0.01	-1,818.38	-	427.21	427.2	100.00	0.01	0	0.00
				1,81,83,800						
12	Water Corporation of Odisha Limited	0.41	-0.25	-60.98	0.41	-0.25	-60.98	0.83	-0.12	-14.46
13	Odisha Rail Infrastructure Development Limited	54.74	0.29	0.53	54.45	1.67	3.07	58.78	1.38	2.35
14	IDCOL Ferro Chrome & Alloys Limited	5.99	-22.76	-379.97	28.75	-8.43	-29.32	28.75	-8.43	-29.32
15	IDCOL Kalinga Iron Works Limited	-16.17	-3.45	-21.34	-12.72	-4.7	-36.95	-8.02	-14.35	-178.93
16	The Odisha Mining Corporation Limited	6,576.64	1,586.27	24.12	5,992.54	728.72	12.16	5,622.14	789.88	14.05
17	Odisha State Beverage Corporation Limited	330.64	20.88	6.32	320.11	29.99	9.37	320.11	29.99	9.37
18	Odisha Mineral Exploration Corporation Limited	-1.88	-2.31	-122.87	0.43	0	0.00	0.43	0	0.00
19	IDCOL Software Limited	3.14	0.34	10.83	2.8	0.19	6.79	2.6	0.2	7.69
20	Odisha Tourism Development Corporation Limited	40.88	3.40	8.32	37.48	3.47	9.26	35.82	5.89	16.44
21	Odisha State Medical Corporation Limited	68.28	9.78	14.32	58.37	9.1	15.59	58.37	9.1	15.59
22	Odisha Sports Development and Promotion Company Limited	20.56	1.50	7.30	19.06	1.13	5.93	17.93	4.48	24.99
23	Odisha State Financial Corporation	-48.49	-2.35	-4.85	-46.6	5.26	-11.29	-46.6	5.26	-11.29
24	Odisha State Road	137.87	3.54	2.57	137.87	3.54	2.57	62.44	2.48	3.97

	Transport Corporation									
25	Odisha State Warehousing Corporation	150.28	20.48	13.63	135.14	13.18	9.75	126.74	20.71	16.34
26	GRIDCO Limited	- 6,869.29	-1,382.35	-20.12	-4134.8	-281.05	-6.80	- 3,853.75	-197.5	-5.12
27	Odisha Hydro Power Corporation Limited	1,987.77	158.06	7.95	1,818.78	144.39	7.94	1,818.78	144.39	7.94
28	Odisha Power Generation Corporation Limited	2,731.27	-190.51	-6.98	3,063.45	171.48	5.60	2713.4	4.79	0.18
29	Odisha Power Transmission Corporation Limited	888.5	-144.37	-16.25	969.7	37.71	3.89	745.41	19.8	2.66
30	Green Energy Development Corporation of Odisha Limited	78.84	5.35	6.79	73.47	6.11	8.32	67.36	9.24	13.72
31	Odisha Coal and Power Limited	373.58	-1.46	-0.39	291.03	-2.81	-0.97	293.84	-3.06	-1.04
32	Odisha Film Development Corporation Limited	5.4	0.01	0.19	5.4	0.01	0.19	5.4	0.01	0.19
33	GEDCOL SAIL Power Corporation Limited	10.07	0.02	0.20	10.02	0.25	2.50	0.77	-0.23	-29.87
	Total	7,068.15	-1,630.46	-23.07	9,733.43	1,394.39	14.33	8,571.46	873.88	10.20

(Source: Compiled on the basis of latest finalised accounts of SPSEs)

APPENDIX-5.10
(Referred to in Para No.5.9.1.2)
List of SPSEs where Comment by CAG issued

Sl. No.	Name of the Company	Government Company(GC)/ Government Controlled Other Company(DGC)
1	GRIDCO Limited	GC
2	IDCOL Kalinga Iron Works Limited	GC
3	Industrial Development Corporation of Odisha Limited	GC
4	Industrial Promotion and Investment Corporation of Odisha Limited	GC
5	Odisha Coal and Power Limited	GC
6	Odisha Mineral Bearing Areas Development Corporation	GC
7	Odisha State Financial Corporation Limited	GC
8	Odisha Small Industries Corporation	GC
9	Odisha Power Generation Corporation Limited	GC
10	Odisha Hydro Power Corporation Limited	GC
11	Odisha Forest Development Corporation Limited	GC
12	Odisha Thermal Power Corporation Limited	DGC
13	Odisha State Seeds Corporation Limited	GC
14	Odisha State Warehousing Corporation	GC
15	Odisha State Beverages Corporation Limited	GC
16	Odisha Power Transmission Corporation Limited	GC
17	IFCAL FERRO CHROME AND ALLOYS LIMITED	GC
18	Brahmani Railways Limited	DGC

(Source: Compiled on the basis of latest finalised accounts of SPSEs)

APPENDIX-5.11
(Referred to in Para No.5.10)
Details of Companies where there was non-compliance with Accounting Standards/Ind AS as reported by the Statutory Auditors

Sl. No.	Name of the Company	Government Company(GC) or Government Controlled Other Company (DGC)	Number of Accounting Standard (AS)/ IND AS
1	IDCOL Kalinga Iron Works Limited (IKIWL)	GC	AS-02
2	Odisha State Medical Corporation Limited (OSMC)	GC	AS 09
3	Odisha Thermal Power Corporation Limited(OTPCL)	DGC	Ind AS -16
4	GRIDCO Limited	GC	Ind AS 109, 115
5	Odisha Bridge & Construction Corporation(OBCC)	GC	AS 02,15
6	Odisha Film Development Corporation(OFDC)	GC	AS-21

(Source: Compiled on the basis of latest finalised accounts of SPSEs)

APPENDIX-5.12
(Referred to in Para No.5.11)
List of SPSEs where Management Letters issued by CAG

Sl. No.	Name of the Company
1	Odisha Agro Industries Corporation Ltd
2	Odisha State Seeds Corporation Ltd
3	Odisha State Medical Corporation Ltd
4	Lanjigarh Project Area Development Foundation
5	Odisha Bridge & Construction Corporation Ltd
6	Odisha Hydro Power Corporation
7	Odisha Forest Development Corporation
8	Odisha Power Generation Corporation Ltd
9	Odisha Coal and Power Ltd
10	GRIDCO Limited
11	Odisha Mineral Bearing Area Development Corporation
12	Odisha Mineral Exploration Corporation Ltd
13	Agricultural Promotion and Investment Corporation Limited
14	Odisha State Warehousing Corporation
15	Odisha State Beverages Corporation
16	IDCOL Software Ltd
17	Odisha Thermal Power Corporation Ltd
18	IDCOL Kalinga Iron works Ltd
19	Brahmani Railways Ltd
20	Industrial Development Corporation of Odisha Ltd
21	Industrial Promotion and Investment Corporation of Odisha Ltd
22	Paradeep Plastic Park Ltd
23	Kalinga Studios Ltd
24	Odisha Electronic Park Ltd
25	IDCO SEZ Development Ltd
26	Inland Water Ways Consortium of Odisha Ltd

(Source: Compiled on the basis of latest finalised accounts of SPSEs)