

**APPENDIX - 1.1**  
(Refer Introductory paragraph in Chapter I)  
**A brief profile of Odisha**

<b>A. General Data</b>					
<b>Particulars</b>					<b>Figures</b>
1	Area				155707 Sq. Km
<b>Population</b>					
2	a.	As per 2001 Census			3.68 crore
	b.	As per 2011 Census			4.20 crore
3	Density of Population <sup>1</sup> (as per 2011 Census). (All India Density = 382 persons per Sq. Km )				270 persons per Sq. Km
4	Population below poverty line <sup>2</sup> (BPL) (All India Average = 21.92 per cent)				32.59 per cent
5	Literacy <sup>3</sup> ( as per 2011 Census) (All India Average = 73.0 per cent )				72.90 per cent
6	Infant mortality (per 1000 live births) (2017 figure). (All India Average = 33 per 1000 live births )				41.00
7	Life Expectancy at birth. (All India Average = 69.4 years)				69.3 years
<b>Human Development Index</b>					
8	a.	2020 (All India = 0.642)			2015 (Odisha = 0.582)
	b.	2021 (All India = 0.633)			2019 (Odisha = 0.605)
9	Gross State Domestic Product (GSDP) 2022-23 at current price				₹ 7,74,869 crore
10	Per Capita GSDP CAGR (2013-14 to 2022-23)		Odisha		10.39
			General Category States		9.38
11	GSDP CAGR (2013-14 to 2022-23)		Odisha		11.27
			All India		10.34
12	Population Growth (2013 to 2023)		Odisha		8.67
			All India		11.68
<b>B. Financial Data</b>					
<b>Particulars</b>					
CAGR		2020-21 to 2021-22		2021-22 to 2022-23	
		General Category States	Odisha	General Category States	Odisha
(In per cent)					
a.	of Revenue Receipts.	25.59	46.62	13.41	-1.70
b.	of Own Tax Revenue.	25.62	18.94	19.78	14.52
c.	of Non Tax Revenue.	44.81	177.98	12.94	-21.26
d.	of Total Expenditure.	14.00	16.67	12.53	24.26
e.	of Capital Expenditure.	25.62	26.61	18.93	46.74
f.	of Revenue Expenditure on Education.	11.47	10.45	13.21	20.17
g.	of Revenue Expenditure on Health.	19.71	20.70	0.88	16.31
h.	of Salary and Wages.	11.82	11.68	8.52	9.87
i.	of Pension.	11.88	20.76	11.38	12.98

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

<sup>2</sup> Ministry of Statistics and Programme Implementation

<sup>3</sup> Economic Survey 2022-23 Government of India

**APPENDIX - 1.2**  
**(Refer Introductory paragraph in Chapter I)**  
**Structure and Form of Government Accounts**

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

**Structure of Government Account:** The accounts of the State Government are kept in three parts

(i) Consolidated Fund, (ii) Contingency Fund and (iii) Public Account.

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

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

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

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

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

**APPENDIX – 2.1**  
**(Refer paragraph 2.2)**  
**Abstract of receipts and disbursements for the year 2022-23**

(₹ in crore)

2021-22	Receipts	2022-23	2021-22	Disbursements	2022-23		
					Administrative	Programme	Total
<b>Section A: Revenue</b>							
<b>1,53,059.44</b>	<b>I. Revenue Receipts</b>	<b>1,50,462.34</b>	<b>1,09,587.53</b>	<b>I. Revenue Expenditure-</b>	<b>71,323.28</b>	<b>59,682.85</b>	<b>1,31,006.13</b>
40,747.92	Tax Revenue	46,553.88	<b>32,970.09</b>	<b>General Services</b>	<b>46,851.67</b>	<b>469.09</b>	<b>47,320.76</b>
--	--	--	<b>47,312.15</b>	<b>Social Services-</b>	<b>18,771.01</b>	<b>33,727.19</b>	<b>52,498.20</b>
54,256.81	Non-Tax Revenue	42,719.54	19,044.01	Education, Sports, Art and Culture	13,296.32	9,588.98	22,885.30
--	--	--	8,743.03	Health and Family Welfare	3,191.28	6,978.03	10,169.31
38,144.79	State's Share of Union Taxes	42,989.33	7,195.17	Water Supply, Sanitation, Housing and Urban Development	1,014.14	5,764.55	6,778.69
--	--	--	80.49	Information and Broadcasting	32.60	54.76	87.36
--	Non-Plan Grants	--	2,486.28	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	817.39	2114.46	2,931.85
--	Grants for State Plan Schemes	--	162.40	Labour and Labour Welfare	130.25	93.42	223.67
--	--	--	9,366.19	Social Welfare and Nutrition	138.88	9,041.04	9,179.92
-	Grants for Central and Centrally Sponsored Plan Schemes	--	234.58	Others	150.15	91.95	242.10
--	--	--	<b>27,791.87</b>	<b>Economic Services-</b>	<b>5,700.59</b>	<b>23,902.69</b>	<b>29,603.28</b>
11,819.86	Grants for Centrally Sponsored Scheme	11,741.21	9,712.82	Agriculture and Allied Activities	1,824.07	8,990.09	10,814.16
--	--	--	10,542.66	Rural Development	45.03	10,151.07	10,196.10
4,556.77	Finance Commission Grants	4,220.80	4.58	Special Areas Programmes	--	17.50	17.50
--	--	--	2,355.66	Irrigation and Flood Control	1,344.45	1,475.03	2,819.48
3,533.29	Other Transfer/Grants to States	2237.59	26.85	Energy	13.76	43.42	57.18
--	--	--	1,154.19	Industry and Minerals	70.32	1,310.86	1,381.18
--	--	--	2,619.01	Transport	2,159.50	507.51	2,667.01
--	--	--	156.49	Science, Technology and Environment	23.04	120.54	143.58
--	--	--	1,219.61	General Economic Services	220.42	1,286.67	1,507.09
--	--	--	<b>1,513.42</b>	<b>Grants-in-aid and Contributions-</b>	<b>--</b>	<b>1,583.88</b>	<b>1,583.88</b>
--	<b>II. Revenue deficit carried over to</b>	--	<b>43,471.90</b>	<b>II. Revenue Surplus carried over</b>	<b>--</b>	<b>--</b>	<b>19,456.21</b>

2021-22	Receipts	2022-23	2021-22	Disbursements	2022-23		
					Administrative	Programme	Total
<b>Section B : Capital</b>							
<b>32,636.04</b>	<b>III. Opening Cash balance including Permanent Advances and Cash Balance Investment</b>	<b>51,231.04</b>	--	<b>III. Opening Overdraft from Reserve Bank of India</b>	--	--	--
--	<b>IV. Miscellaneous Capital Receipts</b>	--	<b>22,725.48</b>	<b>IV. Capital Outlay-</b>	<b>345.16</b>	<b>33,004.25</b>	<b>33,349.41</b>
--	--	--	<b>868.42</b>	<b>General Services-</b>	<b>25.70</b>	<b>1,921.54</b>	<b>1,947.24</b>
--	--	--	<b>6,002.43</b>	<b>Social Services-</b>	<b>100.34</b>	<b>8,462.49</b>	<b>8,562.83</b>
--	--	--	676.18	Education, Sports, Art and Culture	--	2,192.32	2,192.32
--	--	--	1,689.72	Health and Family Welfare	--	2,148.69	2,148.69
--	--	--	3,048.04	Water Supply, Sanitation, Housing and Urban Development	100.38	3,489.57	3,589.95
--	--	--	--	Information and Broadcasting	--	--	--
--	--	--	431.57	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	(-)0.04	414.43	414.39
--	--	--	33.26	Social Welfare and Nutrition	--	35.65	35.65
--	--	--	123.66	Others	--	181.83	181.83
--	--	--	<b>15,854.63</b>	<b>Economic Services-</b>	<b>219.12</b>	<b>22,620.22</b>	<b>22,839.34</b>
--	--	--	367.04	Agriculture and Allied Activities	(-)0.72	374.14	373.42
--	--	--	(-)4.06	Rural Development	--	--	--
--	--	--	231.14	Special Areas Programmes	--	293.42	293.42
--	--	--	4,756.57	Irrigation and Flood Control	--	7,413.56	7,413.56
--	--	--	3,445.77	Energy	--	3,071.59	3,071.59
--	--	--	51.42	Industry and Minerals	--	331.92	331.92
--	--	--	6,655.24	Transport	--	10,848.09	10,848.09
--	--	--	351.51	General Economic Services	219.84	287.49	507.33
<b>1,566.38</b>	<b>V. Recoveries of Loans and Advances-</b>	<b>831.82</b>	<b>1,685.68</b>	<b>V. Loans and Advances disbursed-</b>	<b>505.92</b>	<b>1,651.68</b>	<b>2,157.60</b>
1,024.23	From Power Projects	127.53	108.84	For Power Projects	--	701.14	701.14
289.69	From Government Servants	431.41	646.84	To Government Servants	505.92	--	505.92
252.46	-From Others	272.88	930.00	To Others	--	950.54	950.54
<b>43,471.90</b>	<b>VI. Revenue Surplus brought down</b>	<b>19,456.21</b>	--	<b>VI. Revenue Deficit brought down</b>	--	--	--
<b>12,779.96</b>	<b>VII. Public Debt Receipts-</b>	<b>5,346.79</b>	<b>19,798.27</b>	<b>VII. Repayment of Public Debt-</b>	--	--	<b>13,926.83</b>
	External debt		--	External debt			--

2021-22	Receipts	2022-23	2021-22	Disbursements	2022-23		
					Administrative	Programme	Total
5,173.75	Internal debt other than Ways and Means Advances and Overdrafts	4,328.29	18,717.92	Internal Debt other than Ways and Means Advances and Overdrafts	--	--	12,773.85
--	Net transactions under Ways and Means Advances	--	--	Net transactions under Ways and Means Advances	--	--	--
--	Net transactions under Overdraft	--	--	Net transactions under Overdraft	--	--	--
7,606.21	Loans and Advances from Central Government	1,018.50	1,080.35	Repayment of Loans and Advances to Central Government	--	--	1,152.98
--	<b>VIII. Appropriation to Contingency Fund</b>	--	--	<b>VIII. Appropriation to Contingency Fund</b>	--	--	--
<b>171.00</b>	<b>IX. Amount transferred to Contingency Fund</b>	--	--	<b>IX. Expenditure from Contingency Fund</b>	--	--	--
<b>75,153.02</b>	<b>X. Public Account Receipts-</b>	<b>92,656.24</b>	<b>70,337.84</b>	<b>X. Public Account Disbursements-</b>	--	--	<b>74,648.04</b>
5,399.15	Small Savings and Provident Funds	4,693.40	5,090.94	Small Savings and Provident Funds	--	--	5,195.26
6,321.40	Reserve Funds	16,949.15	2,771.54	Reserve Funds	--	--	1,434.33
147.40	Suspense and Miscellaneous	141.61	(-)41.00	Suspense and Miscellaneous	--	--	(-)29.57
28,733.84	Remittance	36,088.09	28,717.15	Remittances	--	--	36,067.19
34,551.23	Deposits and Advances	34,783.99	33,799.21	Deposits and Advances	--	--	31,980.83
--	<b>XI. Closing Overdraft from Reserve Bank of India</b>		<b>51,231.04</b>	<b>XI. Cash Balance at end-</b>	--	--	<b>45,440.22</b>
--	--		--	Cash in Treasuries and Local Remittances	--	--	--
--	--		44.64	Deposits with Reserve Bank	--	--	(-)1.09
--	--		20.74	Departmental Cash Balance including permanent Advances	--	--	22.86
--	--		51,165.66	Cash Balance Investment			45,418.45
<b>3,18,837.74</b>	<b>Total</b>	<b>3,19,984.44</b>	<b>3,18,837.74</b>	<b>Total</b>	--	--	<b>3,19,984.44</b>

**APPENDIX – 2.2**  
**(Refer Paragraph 2.2)**

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

(₹ in crore)

	2018-19	2019-20	2020-21	2021-22	2022-23
<b>Part A. Receipts</b>					
<b>1. Revenue Receipts</b>	<b>99,546</b>	<b>1,01,568</b>	<b>1,04,387</b>	<b>1,53,059</b>	<b>1,50,462</b>
(i) Tax Revenue	<b>30,318(30)</b>	<b>32,315(32)</b>	<b>34,258(33)</b>	<b>40,748(27)</b>	<b>46,554(31)</b>
State Goods and Services Tax (SGST)	11,943(39)	13,204(41)	13,043(38)	16,392(40)	18,600(40)
Taxes on Agricultural Income	Nil	Nil	Nil	Nil	Nil
Taxes on Sales, Trade, etc.	7,310(24)	7,455(23)	7,777(23)	10,000(24)	12,023(26)
State Excise	3,925(13)	4,495(14)	4,053(12)	5,528(14)	6,455(14)
Taxes on Vehicles	1,746(6)	1,836(6)	1,526(4)	1,663(4)	2,133(4)
Stamps and Registration fees	1,237(4)	1,435(4)	2,942(9)	2,419(6)	1,997(4)
Land Revenue	511(2)	721(2)	603(2)	664(2)	739(2)
Taxes on Goods and Passengers	182(1)	133(1)	146(0)	111(0)	115(0)
Other Taxes	3,464(11)	3,036(9)	4,168(12)	3,971(10)	4,492(10)
(ii) Non-Tax Revenue	<b>14,276(14)</b>	<b>14,647(14)</b>	<b>19,518(19)</b>	<b>54,257(35)</b>	<b>42,720(28)</b>
(iii) State's share of Union taxes and duties	<b>35,354(36)</b>	<b>30,454(30)</b>	<b>27,543(26)</b>	<b>38,144(25)</b>	<b>42,989(29)</b>
(iv) Grants in aid from Government of India *	<b>19,598(20)</b>	<b>24,152(24)</b>	<b>23,068(22)</b>	<b>19,910(13)</b>	<b>18,199(12)</b>
<b>2. Miscellaneous Capital Receipts</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>
<b>3. Recoveries of Loans and Advances</b>	<b>305</b>	<b>287</b>	<b>684</b>	<b>1566</b>	<b>832</b>
<b>4. Total Revenue and Non debt capital receipts (1+2+3)</b>	<b>99,851</b>	<b>1,01,855</b>	<b>1,05,071</b>	<b>1,54,625</b>	<b>1,51,294</b>
<b>5. Public Debt Receipts</b>	<b>10,003</b>	<b>14,679</b>	<b>20,318</b>	<b>12,780</b>	<b>5,347</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	9,020	13,721	15191	5,174	4,328
Net transactions under Ways and Means Advances and Overdrafts	Nil	Nil	Nil	Nil	Nil
Loans and Advances from Government of India	983	958	5,127	7,606	1,019
<b>6. Total Receipts in the Consolidated Fund (4+5)</b>	<b>1,09,854</b>	<b>1,16,534</b>	<b>1,25,389</b>	<b>1,67,405</b>	<b>1,56,641</b>
<b>7. Contingency Fund Receipts</b>	<b>--</b>	<b>1,440</b>	<b>--</b>	<b>171</b>	<b>--</b>
<b>8. Public Account Receipts</b>	<b>62,906</b>	<b>74,575</b>	<b>63,210</b>	<b>75,153</b>	<b>92,656</b>
<b>9. Total Receipts of the State (6+7+8)</b>	<b>1,72,760</b>	<b>1,92,549</b>	<b>1,88,599</b>	<b>2,42,729</b>	<b>2,49,297</b>
<b>Part B. Expenditure/Disbursement</b>					
<b>10. Revenue Expenditure</b>	<b>85,356(78)</b>	<b>99,137(82)</b>	<b>95,311(83)</b>	<b>1,09,588(82)</b>	<b>1,31,006(79)</b>
Programme	43,144(51)	47,362(48)	48,160(51)	54,683(50)	71,323(54)
Administrative	42,212(49)	51,775(52)	47,151(49)	54,905(50)	59,683(46)
General Services (including interest payments)	24,053(28)	28,601(29)	28,271(30)	32,970(30)	47,321(36)
Social Services	36,427(43)	43,517(44)	39,901(42)	47,312(43)	52,498(40)
Economic Services	23,513(27)	25,585(26)	25,809(27)	27,792(25)	29,603(23)
Grants-in-Aid and Contributions	1,363(2)	1,434(1)	1,330(1)	1,514(2)	1,584(1)
<b>11. Capital Expenditure</b>	<b>23,482(21)</b>	<b>20,277(17)</b>	<b>17,949(16)</b>	<b>22,726(17)</b>	<b>33,349(20)</b>
Program	23,439(100)	20,236(100)	17,857(99)	22,649(100)	33,004(99)
Administrative	43	41	92(1)	77(0)	345(1)
General Services	730(3)	805(4)	868(5)	868(4)	1,947(6)

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

	2018-19	2019-20	2020-21	2021-22	2022-23
Social Services	4,545(19)	5,264(26)	4,523(25)	6,003(26)	8,563(26)
Economic Services	18,207(78)	14,208(70)	12,558(70)	15,855(70)	22,839(68)
<b>12. Disbursement of Loans and Advances</b>	<b>1,170(1)</b>	<b>1,259(1)</b>	<b>1,597(1)</b>	<b>1,686(1)</b>	<b>2,158(1)</b>
<b>13. Total Expenditure (10+11+12)</b>	<b>1,10,008</b>	<b>1,20,673</b>	<b>1,14,857</b>	<b>1,34,000</b>	<b>1,66,513</b>
<b>14. Repayments of Public Debt</b>	<b>3,940</b>	<b>4,494</b>	<b>9252</b>	<b>19,798</b>	<b>13,927</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	3,183	3,547	8265	18,718	12,774
Net transactions under Ways and Means Advances and Overdraft	Nil	Nil	Nil	Nil	Nil
Loans and Advances from Government of India	757	947	987	1,080	1,153
<b>15. Appropriation to Contingency Fund</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>
<b>16. Total disbursement out of Consolidated Fund (13+14+15)</b>	<b>1,13,948</b>	<b>1,25,167</b>	<b>1,24,109</b>	<b>1,53,798</b>	<b>1,80,440</b>
<b>17. Contingency Fund disbursements</b>	<b>1,440</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>
<b>18. Public Account disbursements</b>	<b>50,085</b>	<b>63,078</b>	<b>74,121</b>	<b>70,338</b>	<b>74,648</b>
<b>19. Total disbursement by the State (16+17+18)</b>	<b>1,65,473</b>	<b>1,88,245</b>	<b>1,98,230</b>	<b>2,24,136</b>	<b>2,55,088</b>
<b>Part C. Deficits</b>					
<b>20. Revenue Deficit (-)/Revenue Surplus (+) (1-10)</b>	<b>14,190</b>	<b>2,430<sup>4</sup></b>	<b>9,076</b>	<b>43,471</b>	<b>19,456</b>
<b>21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)</b>	<b>(-10,157)</b>	<b>(-18,819<sup>5</sup></b>	<b>(-9,786)</b>	<b>20,627<sup>6</sup></b>	<b>(-15,219)</b>
<b>22. Primary Deficit(-)/Primary Surplus(+)</b> (21+23)	<b>(-4,357)</b>	<b>(-12,756)</b>	<b>(-3,142)</b>	<b>26,967</b>	<b>(-9,717)</b>
<b>Part D. Other data</b>					
<b>23. Interest Payments (included in revenue expenditure)</b>	<b>5,800</b>	<b>6,063</b>	<b>6,644</b>	<b>6,342</b>	<b>5,502</b>
<b>24. Financial Assistance to local bodies etc.</b>	<b>25,957</b>	<b>28,465</b>	<b>27,269</b>	<b>25,931</b>	<b>19,084</b>
<b>25. Ways and Means Advances/Overdraft availed (days)</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
Ways and Means Advances availed (days)	Nil	Nil	Nil	Nil	Nil
Overdraft availed (days)	Nil	Nil	Nil	Nil	Nil
<b>26. Interest on Ways and Means Advances/ Overdraft</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>
<b>27. Gross State Domestic Product (GSDP)</b>	<b>4,98,611</b>	<b>5,37,502</b>	<b>5,40,150</b>	<b>6,70,881</b>	<b>7,74,869</b>
<b>28. Outstanding Fiscal liabilities (year end)</b>	<b>1,08,258</b>	<b>1,26,084</b>	<b>1,22,774</b>	<b>1,20,140</b>	<b>1,11,952</b>
<b>29. Outstanding guarantees (year end) (including interest)</b>	<b>4,170</b>	<b>3,532</b>	<b>7,086</b>	<b>6,160</b>	<b>5,111</b>
<b>30. Maximum amount guaranteed (year end)</b>	<b>15,281</b>	<b>15,206</b>	<b>19,336</b>	<b>17,776</b>	<b>17,360</b>
<b>31. Number of incomplete projects</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>
<b>32. Capital blocked in incomplete projects</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>

<sup>4</sup> Difference of ₹ 1 crore is due to rounding off: RR (₹ 1,01,567.75 crore) – RE (₹ 99,137.30 crore) = ₹ 2,430.45 crore

<sup>5</sup> Difference of ₹ 1 crore is due to rounding off: (₹ 1,01,567.75 crore + ₹ 287.16 crore) - (₹ 99,137.30 crore + ₹ 20,277.28 crore + ₹ 1,259.31 crore)

<sup>6</sup> Difference of ₹ 2 crore is due to rounding off [(RR: ₹ 1,53,059.44 crore + Recovery of Loans & Advances: ₹ 1,566.38 crore) – (RE: ₹ 1,09,587.53 crore + CE: ₹ 22,725.48 crore + Disbursement of Loans and Advances: 1,685.68 crore) = ₹ 20,627.13 crore]

	2018-19	2019-20	2020-21	2021-22	2022-23
<b>Part E: Fiscal Health Indicators (in per cent)</b>					
<b>I Resource Mobilisation</b>					
Own Tax Revenue/GSDP	6.08	6.01	6.34	6.07	6.01
Own Non-Tax Revenue/GSDP	2.86	2.72	3.61	8.09	5.51
Central Transfers/GSDP	7.09	5.66	5.10	5.69	5.55
<b>II Expenditure Management</b>					
Total Expenditure/GSDP	22.06	22.45	21.26	19.97	21.49
Total Expenditure/Revenue Receipts	110.51	118.81	110.03	87.55	110.67
Revenue Expenditure/Total Expenditure	77.59	82.15	82.98	81.78	78.68
Expenditure on Social Services/Total Expenditure	37.24	40.42	38.67	39.79	36.67
Expenditure on Economic Services/Total Expenditure	38.25	33.35	34.10	32.57	31.49
Capital Expenditure/Total Expenditure	21.35	16.80	15.63	16.96	20.03
Capital Expenditure on Social and Economic Services/Total Expenditure.	20.68	16.14	14.87	16.31	18.59
<b>III Management of Fiscal Imbalances</b>					
Revenue Surplus/GSDP	2.85	0.45	1.68	6.48	2.51
Fiscal Deficit (Surplus)/GSDP	-2.04	-3.50	-1.81	3.74	-1.96
Primary Deficit (Surplus) /GSDP	-0.87	-2.37	-0.58	4.02	-1.25
<b>IV Management of Fiscal Liabilities</b>					
Fiscal Liabilities/GSDP	21.71	23.46	22.73	17.91	14.45
Fiscal Liabilities/RR	108.75	124.14	117.61	78.49	74.41
<b>V Other Fiscal Health Indicators</b>					
Return on Investment	10.16	5.64	14.58	4.92	4.71
Balance from Current Revenue (₹ in crore)	65,423	67,853	79,430	1,22,902	1,42,352
Financial Assets/Liabilities	1.53	1.47	1.59	1.88	1.95



**APPENDIX – 2.3**  
**(Refer paragraph 2.6)**

**Summarised financial position of the Government of Odisha as on 31 March 2023**

(₹ in crore)

As on 31 March 2022			As on 31 March 2023
	<b>Liabilities</b>		
<b>53,977.24</b>	<b>Internal Debt -</b>		<b>45,531.68</b>
28,558.00	Market Loans bearing interest	21,058.00	
0.07	Market Loans not bearing interest	0.06	
Nil	Loans from Life Insurance Corporation of India	Nil	
25,419.17	Loans from other Institutions	24,473.62	
--	Ways and Means Advances	--	
--	Overdrafts from Reserve Bank of India	--	
<b>18,507.82</b>	<b>Loans and Advances from Central Government -</b>		<b>18,373.34</b>
0.38	Pre 1984-85 Loans	0.38	
9.73	Non-Plan Loans	7.90	
3,462.56	Loans for State Plan Schemes	2,617.27	
	Loans for Central Plan Schemes	--	
1.14	Loans for Central Sponsored Schemes	0.67	
15,034.01	Loans for State/UTs with Legislature Schemes	15747.12	
<b>400.00</b>	<b>Contingency Fund</b>		<b>400.00</b>
<b>25,257.58</b>	<b>Small Savings, Provident Funds, etc.</b>		<b>24,755.72</b>
<b>16,977.92</b>	<b>Deposits</b>		<b>19,781.94</b>
<b>23,883.30</b>	<b>Reserve Funds Advances</b>		<b>39,398.13</b>
<b>306.03</b>	<b>Suspense and Miscellaneous Balances</b>		<b>482.60</b>
--	<b>Remittance Balances</b>		--
<b>698.15</b>	<b>Miscellaneous Capital Receipts</b>		<b>698.15</b>
<b>1,22,901.62</b>	<b>Cumulative excess of receipts over expenditure</b>		<b>1,42,352.40</b>
<b>262909.66</b>	<b>Total</b>		<b>2,91,773.96</b>
	<b>Assets</b>		
<b>2,02,410.27</b>	<b>Gross Capital Outlay on Fixed Assets -</b>		<b>2,35,759.68</b>
10,642.65	Investments in shares of Companies, Corporations etc.	12,417.78	
1,91,767.62	Other Capital Outlay	2,23,341.90	
<b>9,185.47</b>	<b>Loans and Advances -</b>		<b>10,511.25</b>
3,116.33	Loans for Power Projects	3,689.94	
5,270.93	Other Development Loans	5,962.07	

As on 31 March 2022			As on 31 March 2023
798.21	Loans to Government servants and Miscellaneous loans	859.24	
<b>17.33</b>	<b>Advances</b>		<b>18.18</b>
<b>65.54</b>	<b>Remittance Balances</b>		<b>44.63</b>
--	<b>Suspense and Miscellaneous Balances</b>		--
<b>5,12,31.05</b>	<b>Cash -</b>		<b>45440.22</b>
--	Cash in Treasuries and Local Remittances	--	
44.64	Deposits with Reserve Bank	(-)1.09	
20.74	Departmental Cash Balance including Permanent Advances	22.86	
--	Security Deposits	--	
18,464.21	Investment of Earmarked Funds	35,889.02	
32,701.46	Cash Balance Investments	9529.43	
--	<b>Deficit on Government Account -</b>		--
--	(i) Less Revenue Surplus of the current year		--
--	(ii) Appropriation to Contingency Fund		--
--	Accumulated deficit at the beginning of the year		--
<b>2,62,909.66</b>	<b>Total</b>		<b>2,91,773.96</b>

\*\* Included under Suspense and Miscellaneous

**Note: Closing balance of the Contingency Fund has been taken under liabilities**

#### Explanatory Notes for Appendix 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 ₹ 0.10 crore (Debit) between the figure reflected in the Accounts ₹ 1.09 crore (Debit) and that intimated by the Reserve Bank of India ₹ 0.99 crore (Credit) relating to deposits with Reserve Bank of India included in the Cash Balance

## APPENDIX – 3.1

(Refer paragraph 3.3.1)

Cases where supplementary provision (₹ 100 crore or more in each case) proved unnecessary

(₹ in crore)

Sl. No.	Number and Name of Grant	Original Provision	Supplementary Provision	Actual Expenditure	Savings out of Original provision
<b>A-Revenue (Voted)</b>					
1.	1 - Home	5,566.38	152.51	5,169.89	396.49
2.	10 - School and Mass Education	19,891.52	909.41	19,742.88	148.64
3.	11 - ST & SC Development, Minorities & Backward Classes Welfare	3,209.42	528.36	3,140.99	68.43
4.	13 - Housing and Urban Development	6,221.03	774.77	6,067.26	153.77
5.	17 - Panchayati Raj and Drinking Water	20,826.84	754.95	11,978.42	8,848.43
6.	20 - Water Resources	3,115.96	190.91	2,927.66	188.30
7.	22 - Forest & Environment	2,212.02	254.24	1,954.00	258.02
8.	23 - Agriculture and Farmers' Empowerment	6,364.12	143.65	5,942.71	421.40
9.	36 - Women & Child Development	3,492.84	163.57	2,939.60	553.24
10.	38 - Higher Education	2,750.57	319.51	2,521.00	229.57
11.	42 - Disaster Management	6,472.37	2,635.46	3,037.03	3,435.34
<b>Total</b>		<b>80,123.07</b>	<b>6,827.34</b>	<b>65,421.44</b>	<b>14,701.63</b>
<b>B-Capital (Voted)</b>					
12.	1 -Home	674.83	132.50	650.06	24.77
13.	5 - Finance	5,141.75	552.87	3,021.42	2,120.33
14.	28 - Rural Development	5,382.18	552.00	4,704.53	677.65
<b>Total</b>		<b>11,198.76</b>	<b>1237.37</b>	<b>8,376.01</b>	<b>2,822.75</b>
<b>GRAND TOTAL</b>		<b>91,321.83</b>	<b>8,064.71</b>	<b>73,797.45</b>	<b>17,524.38</b>

Source: Appropriation Accounts for FY 2022-23, Government of Odisha

**APPENDIX – 3.2**  
**(Refer paragraph 3.3.1)**  
**Cases where Supplementary Provision (₹ five crore or more in each case)**  
**proved excessive**

(₹ in crore)

Sl. No.	Number and Name of Grant	Original Provision	Supplementary provision	Total Budget	Actual expenditure	Excessive Supplementary provision (savings)
<b>A-Revenue (Voted)</b>						
1	5-Finance	31,854.07	3,700.73	35,554.80	33,248.06	2,306.75
2	9-Food Supplies and Consumer Welfare	1,201.85	168.08	1,369.94	1,347.69	22.25
3	12-Health and Family Welfare	9,843.59	1,050.80	10,894.39	10,319.35	575.03
4	15-Sports and youth Services	187.93	15.11	203.04	193.54	9.50
5	19-Industries	466.40	592.76	1,059.16	677.03	382.13
6	26-Excise	118.11	5.59	123.69	118.75	4.94
7	29-Parliamentary affairs	50.17	6.69	56.85	52.39	4.47
8	32-Tourism and Culture	176.49	99.55	276.04	263.90	12.14
9	37-Electronics and Information Technology	301.61	87.88	389.49	388.40	1.09
10	39-Skill Development & Technical Education	500.59	40.78	541.37	510.14	31.23
11	43-Odia Language, Literature and Culture	163.23	17.94	181.17	175.47	5.69
<b>Total</b>		<b>44,864.04</b>	<b>5,785.91</b>	<b>50,649.94</b>	<b>47,294.72</b>	<b>3,355.22</b>
<b>B-Revenue (Charged)</b>						
12	2-General Administration Department and Public Grievances	24.62	11.59	36.21	31.43	4.78
<b>Total</b>		<b>24.62</b>	<b>11.59</b>	<b>36.21</b>	<b>31.43</b>	<b>4.78</b>
<b>C-Capital (Voted)</b>						
13	4-Law	8.44	5.91	14.35	12.38	1.97
14	10-School and Mass Education	744.46	12.40	756.86	752.57	4.29
15	15-Sports and youth Services	722.94	500.02	1,222.96	1,222.22	0.74
16	17-Panchayati Raj and Drinking Water	1,908.00	100.00	2,008.00	1,910.85	97.15
17	20-Water Resources	6,847.85	1,404.65	8,252.50	7,179.53	1,072.97
18	21-Transport	921.72	198.00	1,119.72	1,001.92	117.80
19	22-Forest & Environment	5.53	5.00	10.53	8.51	2.02
20	31-Handlooms, Textiles and Handicrafts	8.00	115.00	123.00	116.56	6.44
21	39-Skill Development & Technical Education	310.09	22.00	332.09	319.17	12.92
22	43-Odia Language, Literature and Culture	6.00	12.00	18.00	17.44	0.56
<b>Total</b>		<b>11,483.03</b>	<b>2,374.98</b>	<b>13,858.01</b>	<b>12,541.15</b>	<b>1,316.86</b>
<b>Grand Total</b>		<b>56,371.69</b>	<b>8,172.48</b>	<b>64,544.16</b>	<b>59,867.3</b>	<b>4,676.86</b>

Source: Appropriation Accounts for FY 2022-23, Government of Odisha

**APPENDIX – 3.3**  
**(Refer Paragraph 3.3.2)**  
**Unnecessary / Inadequate re-appropriation of funds during FY 2022-23**  
**(₹ in crore)**

Sl. No.	Number/ Name of Grant and Head of Accounts	Original Grant	Supplementary Grant	Re-appropriation	Total	Expenditure	Savings (-)/ Excess (+)
<b>Grant No. 1-Home</b>							
1	2055-00-117-3472-Strengthening of Forensic Science laboratory Odisha for DNA analysis cyber forensic and related facilities under Nirbhaya Fund	6.29	0	(-) 4.49	1.8	0	(-) 1.80
<b>Grant No. 5-Finance</b>							
2	7610-00-202-3609-Advances for purchase of Electric Operated Motor Car/Motor Cycle	7.55	14.9	(+) 29.6	49.36	49.36	(-) 2.69
<b>Grant No. 6-Commerce</b>							
3	2058-00-001-0618-Headquarters Organisation	11.59	0.06	(+) 0.11	11.76	10.48	(-) 1.28
4	2058-00-102-1097-Printing	17.46	0	(-) 0.39	17.07	13.9	(-) 3.17
5	2058-00-103-0846-Main Press	31.85	0	(-) 0.72	31.13	24.70	(-) 6.43
<b>Grant No. 7-Works</b>							
6	2059-80-001-0441-Executive Engineer, National Highway Establishment	31.67	0	(-) 6.39	25.28	25.43	(+) 0.15
7	5054-04-789-2161-Rural Infrastructure Development (Fund)	86.34	0.01	(+) 64.7	151.05	297.3	(+) 146.25
<b>Grant No. 16-Planning &amp; Convergence</b>							
8	2401-00-111-0114-Pensionary Contribution towards service rendered by Govt. servants under foreign employer	14.83	0	(-) 9.93	4.9	0	(-) 4.90
<b>Grant No. 20-Water Resources</b>							
9	2705-00-107-3091-Command Area Development Programme under central, Southern and Northern RDC Zone	30.55	0	(-) 6.03	24.53	19.07	(-) 5.46
10	4700-19-800-2177-JBIC Assisted Rengali Irrigation Project (EAP)-Phase-II	116.49	0	(-) 42.33	74.16	75.29	(+) 1.13
11	4711-01-103-2161-Rural Infrastructure Development Fund (RIDF)	180	0	(+) 28.69	209.67	209.67	(+) 0.98
12	4711-01-789-2161-Rural Infrastructure Development Fund (RIDF)	110	0	(+) 34.84	144.84	143.86	(-) 0.98
<b>Grant No. 21-Transport</b>							

*Appendices*

Sl. No.	Number/ Name of Grant and Head of Accounts	Original Grant	Supplementary Grant	Re-appropriation	Total	Expenditure	Savings (-)/ Excess (+)
13	2041-00-001-0368-Enforcement Establishment	18.2	1.96	(-) 1.84	18.32	16.1	(-) 2.21
14	2041-00-001-1497-State Transport Establishment	6.84	0.67	(-) 0.72	6.79	5.78	(-) 1.01
15	2041-00-101-1175-Regional Transport Authority	37.1	0.8	(-) 2.46	35.44	30.08	(-) 5.36
<b>Grant No.22-Forest &amp; Environment</b>							
16	2406-04-103-3364-Compensatory Afforestation Fund	618.98	0	(-) 73.01	545.97	493.42	(-) 52.55
17	2406-04-789-3364-Compensatory Afforestation Fund	187.9	19.55	(-) 23.72	183.72	160.4	(-) 23.33
18	2406-04-796-3364-Compensatory Afforestation Fund	298.44	31.05	(-) 33.1	296.39	276.56	(-) 19.83
<b>Grant No.24-Steel &amp; Mines</b>							
19	3451-00-090-1371- Steel and Mines Department	9.01	0.02	0.63	8.41	7.78	(-) 0.63
<b>Grant No.30-Energy</b>							
20	2810-00-105-2963-Assistance to GEDCOL	5	0	(-) 0.82	4.18	0	(-) 4.18
21	4801-05-800-0708-Information, Education and Communication	5.04	0	(-) 4.22	0.82	0	(-) 0.82
22	4801-05-800-3598-Disaster Response Scheme	25	0	(-) 15	10	0	(-) 10.00
23	4801-06-800-3304-Sahaj Bijli Har Ghar Yojana (Rural)-Saubhagya	50	0	(-) 43.7	6.3	0	(-) 6.3
<b>Grant No.33-Fisheries &amp; Animal Resources Development</b>							
24	2403-00-113-1249-Sample Survey on Estimation of Production of milk, egg, wool and meat	4	0	(+) 2.40	6.4	3.2	(-) 3.20
<b>Appropriation 2049-Interest Payments</b>							
25	2049-04-101-0086-Block loan for State Plan Schemes	48.9	0	(-) 20.49	28.41	31.56	(+) 3.15
26	2049-04-109-0179-Consolidated Loans	80	0	(-) 53.49	26.51	29.45	(+) 2.94
27	2049-04-112-1977-External Debt	28.77	0	(+) 25.11	53.88	57.01	(+) 3.13
<b>Appropriation 6004-Loans and Advances from the Central Government</b>							
28	6004-02-101-0432-Back to Back Loans	314.26	0	(+) 50.52	364.79	367.79	(+) 3
<b>GRAND TOTAL</b>		<b>2,382.06</b>	<b>69.02</b>	<b>(-) 109.20</b>	<b>2,341.88</b>	<b>2,348.19</b>	<b>(+) 6.31</b>

*Source: Appropriation Accounts for FY 2022-23, Government of Odisha*

**APPENDIX – 3.4**  
**(Refer paragraph 3.3.3)**  
**Grants having large savings, (exceeding ₹ 25 crore), during FY 2022-23**  
**(₹ in crore)**

Sl. No.	Number and Name of the Grant	Total Budget Provision	Actual Expenditure	Savings	Surrendered	Savings (after surrender)
<b>A-Revenue (Voted)</b>						
1	1-Home	5,718.89	5,169.89	549.00	537.82	11.18
2	6-Commerce	115.45	86.38	29.08	16.19	12.89
3	13-Housing and Urban Development	6,995.80	6.06	928.54	923.30	5.24
			7.26			
4	20-Water Resources	3,306.86	2,927.66	379.20	371.88	7.32
5	21-Transport	325.62	230.04	95.59	44.71	50.88
6	22-Forest & Environment	2,466.26	1,954.00	512.26	416.58	95.68
7	41-Social Security and Empowerment of Persons with Disability	3,709.96	3,419.99	289.97	0.00	289.97
<b>Total</b>		<b>22,638.84</b>	<b>19,855.22</b>	<b>2,783.64</b>	<b>2,310.48</b>	<b>473.16</b>
<b>B-Capital (Voted)</b>						
8	1-Home	807.33	650.06	157.27	123.77	33.50
9	11-ST & SC Development, Minorities & Backward Classes Welfare	882.55	414.43	468.12	318.12	150.00
10	30-Energy	3,420.04	3,336.98	83.07	65.95	17.12
<b>Total</b>		<b>5,109.92</b>	<b>4,401.47</b>	<b>708.46</b>	<b>507.84</b>	<b>200.62</b>
<b>Grand Total</b>		<b>27,748.76</b>	<b>24,256.69</b>	<b>3,492.10</b>	<b>2,818.32</b>	<b>673.78</b>

*Source: Appropriation Accounts for FY 2022-23, Government of Odisha*

**APPENDIX – 3.5**  
**(Refer paragraph 3.3.3)**  
**Grants having persistent savings (exceeding ₹ 100 crore) during FYs 2020-21 to 2022-23**

(₹ in crore)

Sl. No.	Grant No./ Name of the Department	Savings		
		2020-21	2021-22	2022-23
<b>Revenue (V)</b>				
1	1-Home	854.83	930.20	549.00
2	3-Revenue and Disaster Management	279.82	310.91	246.15
3	4-Law	112.04	105.56	161.86
4	5-Finance	5,132.98	4,519.17	2,306.75
5	10-School and Mass Education	2,462.04	2,708.50	1,058.05
6	11-ST & SC Development, Minorities and Backward Classes Welfare	831.82	682.45	596.78
7	12-Health and Family Welfare	1,148.52	892.96	575.03
8	13-Housing and Urban Development	898.71	179.87	928.54
9	16-Planning and Convergence	171.46	146.45	555.72
10	17-Panchyati Raj and Drinking Water	3,149.59	7,292.86	9,603.38
11	20-Water Resources	1,252.76	289.43	379.20
12	22-Forest and Environment	376.42	243.66	512.26
13	23-Agriculture and Farmers' Empowerment	2,704.16	1,535.01	565.06
14	28-Rural Development	184.23	286.36	140.09
15	33-Fisheries	240.30	303.02	274.59
16	36-Women and Child Development and Mission Shakti	659.80	584.48	716.81
17	38-Higher Education	409.74	372.57	549.08
18	42-Disaster Management	3,622.89	2,963.21	6,070.80
<b>Revenue (C)</b>				
19	2049-Interest Payment (All Charged)	5,162.10	1,657.55	2,964.68
<b>Capital (V)</b>				
20	7-Works	474.22	932.40	859.67
21	12-Health and Family Welfare	394.67	158.81	326.62
22	20-Water Resources	1,252.76	1,253.96	1,072.97
23	21-Transport	232.03	163.25	117.80
24	14- Rural Development	1,510.91	1,956.83	1,229.65

*Source: Appropriation Accounts for FY 2022-23, Government of Odisha*



**APPENDIX – 3.6**  
(Refer paragraph 3.3.3)  
**Grant-wise percentage of utilisation of budget and savings, during FY 2022-23**

(₹ in crore)

Sl. No.	Number and Name of Grant	Total Budget	Total Expenditure	Savings	Percentage of Utilisation	Range of Utilisation (Per cent)
1	40-Micro, Small and Medium Enterprises	623.17	178.50	444.67	28.64	Up to 50
2	42-Disaster Management	9,107.83	3,037.03	6,070.80	33.35	
3	16-Planning and Convergence	3,035.58	1,401.26	1,634.31	46.16	
4	27-Science & Technology	189.33	89.97	99.36	47.52	
<b>Total</b>		<b>12,955.91</b>	<b>4,706.76</b>	<b>8,249.14</b>		
5	6-Commerce	186.35	100.83	85.53	54.10	51 to 75
6	17-Panchayati Raj and Drinking Water	23,596.39	13,890.11	9,706.28	58.87	
7	2-General Administration & Public Grievance	582.41	369.05	213.36	63.37	
8	Interest Payment (All Charged)	8,467.00	5,502.32	2,964.68	64.99	
9	19-Industries	1,274.16	892.03	382.13	70.01	
<b>Total</b>		<b>34,106.31</b>	<b>20,754.34</b>	<b>13,351.97</b>		
10	25-Information and Public Relations	142.00	108.56	33.44	76.45	76 to 90
11	4-Law	698.66	534.78	163.88	76.54	
12	11-ST & SC Development, Minorities & Backward Classes Welfare	4,620.35	3,555.44	1,064.91	76.95	
13	32-Tourism	689.79	539.51	150.28	78.21	
14	22-Forest & Environment	2,476.96	1,962.59	514.37	79.23	
15	36-Women & Child Development	3,742.08	2,975.26	766.82	79.51	
16	24-Steel and Mines	183.19	147.00	36.19	80.24	
17	3-Revenue and Disaster Management	1,540.79	1,237.64	303.15	80.32	
18	33-Fisheries & Animal Resources Development	1,672.35	1,351.68	320.67	80.83	
19	28-Rural Development	7,518.89	6,148.65	1,370.24	81.78	

## Appendices

Sl. No.	Number and Name of Grant	Total Budget	Total Expenditure	Savings	Percentage of Utilisation	Range of Utilisation (Per cent)
20	38-Higher Education	3,155.58	2,603.62	551.96	82.51	
21	14-Labour and Employees State Insurance	212.51	179.75	32.76	84.59	
22	21-Transport	1,445.35	1,231.96	213.38	85.24	
23	8-Odisha Legislative Assembly	188.95	161.70	27.25	85.58	
24	31-Handlooms, Textiles and Handicrafts	324.39	282.47	41.93	87.08	
25	20-Water Resources	11,646.36	10,156.20	1,490.16	87.20	
26	13-Housing and Urban Development	8,049.26	7,035.59	1,013.67	87.41	
27	5-Finance	41,261.03	36,270.08	4,990.95	87.90	
28	7-Works	8,817.62	7,832.45	985.17	88.83	
29	1-Home	6,714.62	5,976.80	737.82	89.01	
30	29-Parliamentary Affairs	90.58	81.59	8.98	90.08	
<b>Total</b>		<b>1,05,191.30</b>	<b>90,373.32</b>	<b>14,817.98</b>		
31	23-Agriculture and Farmers' Empowerment	6,789.77	6,224.70	565.07	91.68	91 to 100
32	41-Social Security and Empowerment of Persons with Disability	3,709.96	3,419.99	289.95	92.18	
33	18-Public Grievances and Pension Administration	2.21	2.04	0.17	92.31	
34	12-Health and Family Welfare	13,443.97	12,539.94	904.03	93.28	
35	35-Public Enterprises	10.35	9.69	0.66	93.62	
36	26-Excise	163.79	154.21	9.58	94.15	
37	39-Skill Development and Technical Education	873.47	829.32	44.15	94.95	
38	10-School and Mass Education	21,557.91	20,495.46	1,062.45	95.07	
39	Loan and advance form the central Government (all charged)	1,209.62	1,152.98	56.64	95.32	
40	34-Co-operation	1,954.18	1,885.35	68.83	96.48	
41	43-Odia Language, Literature and Culture	199.22	192.96	6.25	96.86	
42	30-Energy	3,527.71	3,433.71	94.00	97.34	
43	9-Food Supplies and Consumer Welfare	1,373.44	1,350.75	22.69	98.35	
44	44-Mission Shakti	2,000.00	1,977.28	22.72	98.86	
45	15-Sports and Youth Services	1,426.00	1,415.76	10.24	99.28	
46	37-Electronics and Information Technology	389.49	388.40	1.09	99.72	
47	Internal Debt of the State Government (all charged)	12,791.73	12,773.85	17.88	99.86	
<b>Total</b>		<b>71,422.82</b>	<b>68,246.39</b>	<b>3,176.40</b>		
<b>Grand Total</b>		<b>2,23,676.35</b>	<b>1,84,080.82</b>	<b>39,595.53</b>		

Source: Appropriation Accounts for FY 2022-23, Government of Odisha

**APPENDIX – 3.7**  
**(Refer paragraph 3.3.3)**

**Surrender of funds in excess of ₹100 crore, on the last day of March 2023**

(₹ in crore)

Sl. No.	Number and Name of Grant	Original Budget	Supplementary Budget	Total Provision	Actual Expenditure	Savings	Amount surrendered on 31.3.2023
<b>A- Revenue (Voted)</b>							
1	1-Home	5,566.38	152.51	5,718.89	5,169.89	549.00	537.82
2	3-Revenue and Disaster Management	1,266.89	19.52	1,286.41	1,040.26	246.15	2,458.32
3	4-Law	599.11	85.15	684.26	522.40	161.86	161.67
4	5-Finance	31,854.07	3,700.73	35,554.80	33,248.06	2,306.75	2,307.73
5	7-Works	2,240.95	0.02	2,240.96	2,117.71	123.25	136.80
6	10-School and Mass Education	19,891.52	909.41	20,800.93	19,742.88	1,058.05	1,055.91
7	11-ST & SC Development, Minorities & Backward Classes Welfare	3,209.42	528.36	3,737.78	3,140.99	596.78	596.04
8	12-Health and Family Welfare	9,843.59	1,050.80	10,894.39	10,319.35	575.03	590.97
9	13-Housing and Urban Development	6,221.03	774.77	6,995.80	6,067.26	928.54	923.30
10	16-Planning and Convergence	1,661.71	0.78	1,662.50	1,106.78	555.72	550.74
11	17-Panchayati Raj and Drinking Water	20,826.84	754.95	21,581.79	11,978.42	9,603.38	9,602.97
12	19-Industries	466.40	592.76	1,059.16	677.03	382.13	382.09
13	20-Water Resources	3,115.96	190.91	3,306.86	2,927.66	379.20	371.88
14	22-Forest & Environment	2,212.02	254.24	2,466.26	1,954.00	512.26	416.58
15	23-Agriculture and Farmers' Empowerment	6,364.12	143.65	6,507.77	5,942.71	565.06	564.83
16	28-Rural Development	1,583.96	0.26	1,584.21	1,444.12	140.09	140.09
17	33-Fisheries & Animal Resources Development	1,295.07	14.82	1,309.89	1,035.30	274.59	271.33
18	36-Women & Child Development	3,492.84	163.57	3,656.41	2,939.60	716.81	716.86
19	38-Higher Education	2,750.57	319.51	3,070.08	2,521.00	549.08	548.86
20	40-Micro, Small and Medium Enterprises	532.66	0.51	533.17	148.48	384.69	384.66
21	42-Disaster Management	6,472.37	2,635.46	9,107.83	3,037.03	6,070.80	6,070.48
<b>Total</b>		<b>131,467.48</b>	<b>12,292.69</b>	<b>143,760.15</b>	<b>117,080.93</b>	<b>26,679.22</b>	<b>28,789.93</b>
<b>B- Capital (Voted)</b>							
22	1-Home	674.83	132.50	807.33	650.06	157.27	123.77
23	2-General Administration & Public Grievance	175.24	3.40	178.64	19.71	158.93	158.93
24	5-Finance	5,141.75	552.87	5,694.61	3,021.42	2,673.20	2,670.46
25	7-Works	6,432.26	1.01	6,433.28	5,573.61	859.67	988.01
26	11-ST & SC Development, Minorities & Backward Classes Welfare	882.55	0.00	882.55	414.43	468.12	318.12
27	12-Health and Family Welfare	2,496.15	50.71	2,546.86	2,220.24	326.62	326.62
28	16-Planning and Convergence	1,373.05	0.00	1,373.05	294.47	1,078.58	1,078.58
29	20-Water Resources	6,847.85	1,404.65	8,252.50	7,179.53	1,072.97	1,073.96
30	21-Transport	921.72	198.00	1,119.72	1,001.92	117.80	117.80
31	28-Rural Development	5,382.18	552.00	5,934.18	4,704.53	1,229.65	1,230.02
32	32-Tourism	413.59	0.00	413.59	275.45	138.14	138.14
<b>Total</b>		<b>30,741.17</b>	<b>2,895.14</b>	<b>33,636.31</b>	<b>25,355.37</b>	<b>8,280.95</b>	<b>8,224.41</b>
<b>Grand Total</b>		<b>1,62,208.65</b>	<b>15,187.83</b>	<b>1,77,396.46</b>	<b>1,42,436.30</b>	<b>34,960.17</b>	<b>37,014.34</b>

*Source: Appropriation Accounts for FY 2022-23, Government of Odisha*

**APPENDIX – 3.8**  
**(Refer paragraph 3.4.2)**  
**Surrenders of 100 per cent of total provisions made during FY 2022-23**  
**(₹ 50 crore or more in each case)**

(₹ in crore)

Sl. No.	Grant number and name	Scheme (Head of Account)	Amount surrendered (₹ in crore)	Percentage of Surrender	Reasons for Surrender
1	03-Revenue and Disaster Management	3454-02-800-2475 - Census Establishment	55.00	100	Due to non-receipt of proposal.
2	05-Finance	2014-00-103-3484 - 15 <sup>th</sup> FC Grants for Judiciary	85.00	100	Reasons not furnished.
3		2052-00-090-3426 - State Capability and Resilient Growth Policy Program - EAP	100.73	100	Reasons not furnished.
4		2210-06-112-3485 - 15 <sup>th</sup> FC Grants for Health Sector	111.00	100	Reasons not furnished.
5		2401-00-104-3486 - 15 <sup>th</sup> FC Grants for Agriculture Reforms	226.00	100	Reasons not furnished.
6		3054-04-337-3487 - 15 <sup>th</sup> FC Grants for Maintenance of PMGSY Roads	275.00	100	Reasons not furnished.
7		5054-04-101-3478 - Scheme for Special Central Assistance to States for Capital Expenditure	445.00	100	Reasons not furnished.
8		5475-00-800-2618 - State Viability Gap Fund (VGF) Assistance for Infrastructure Development	50.00	100	Reasons not furnished.
9		07-Works	5054-04-337-3429 - Ekamra Kshetra Amenities and Monument Revival Action (EKAMRA) Plan	100.00	100
10	5054-04-337-3500 - Samaleswari Temple Area Management and Local Economic Initiative (SAMALEI)		150.00	100	Reasons not furnished.
11	5054-04-337-3562 - Rural Infrastructure Assistance to State Government (RIAS)		500.00	100	Reasons not furnished.
12	5054-04-796-3204 - Road Reconstruction Plan in LWE Affected Areas		80.75	100	Reasons not furnished.
13	11-ST&SC Development, Minorities & Backward Classes Welfare	2225-01-793-0671 - Implementation of Income Generating Scheme	71.10	100	Due to non-settlement of claims and non-receipt of matching fund from Government of India (GoI).
14	12-Health and Family Welfare	4210-03-105-3037 - Human Resource in Health & Medical Education	190.32	100	Due to non-release of funds by the GoI.
15		4210-03-789-3037 - Human Resource in Health & Medical Education	50.00	100	Due to non-release of funds by the GoI.
16		4210-03-796-3037 - Human Resource in Health & Medical Education	71.76	100	Due to non-release of funds by the GoI.

Sl. No.	Grant number and name	Scheme (Head of Account)	Amount surrendered (₹ in crore)	Percentage of Surrender	Reasons for Surrender
17	13-Housing and Urban Development	2217-05-800-3409 - Cities Investment to Innovate , Integrate and Sustain (CITIIS)	71.37	100	Due to non-receipt of Central Assistance.
18	16- Planning and Convergence	2575-02-789-3489 - Special Initiative Programme	110.00	100	Reasons not furnished.
19		2575-02-796-3489 - Special Initiative Programme	150.00	100	Reasons not furnished.
20		4575-02-800-3489 - Special Initiative Programme	1,048.55	100	Reasons not furnished.
21	17-Panchayati Raj and Drinking Water	2505-60-101-3227 -Revolving Fund for MGNREGS	1,000.00	100	Reasons not furnished.
22		2505-60-789-3122 - Pradhan Mantri Awaas Yojana (PMAY)-Biju Pucca Ghar	1,652.00	100	Reasons not furnished.
23		2505-60-796-3122 - Pradhan Mantri Awaas Yojana (PMAY)-Biju Pucca Ghar	1,652.00	100	Reasons not furnished.
24		2505-60-800-3122 - Pradhan Mantri Awaas Yojana (PMAY)-Biju Pucca Ghar	2,203.00	100	Reasons not furnished.
25		2515-00-196-3494 -15th FC Grants- Grants for Buildingless sub-centers PHCs, CHCs	72.83	100	Reasons not furnished.
26		2515-00-196-3496 - 15th FC Grants: Support for diagnostic infrastructure to the primary health care facilities - PHCs	65.50	100	Reasons not furnished.
27		2515-00-196-3497 - 15th FC Grants: Support for diagnostic infrastructure to the primary health care facilities - Sub-Centers	61.72	100	Reasons not furnished.
28	20-Water Resources 20	4701-97-796-3562 - Rural Infrastructure Assistance to State Government (RIAS) Project under State Plan	80.00	100	Due to transfer of work to RIDF scheme.
29		4701-97-800-3562 - Rural Infrastructure Assistance to State Government (RIAS)	175.67	100	Due to slow progress of work and transfer of work to RIDF scheme.
30	23-Agriculture and Farmers' Empowerment	2401-00-113-3346 - Sub-Mission on Agriculture Mechanisation	108.00	100	Due to non-receipt of Central Assistance.
31	28-Rural Development	3054-04-338-2583 - Maintenance of Roads & Bridges constructed under Pradhan Mantri Gram Sadak Yojana (PMGSY)	100.00		Reasons not furnished.
32		5054-04-101-3562 - Rural Infrastructure Assistance to State Government (RIAS)	60.00	100	Reasons not furnished.
33		5054-04-337-3562 - Rural Infrastructure Assistance to State Government (RIAS)	180.00	100	Reasons not furnished.
34		5054-80-789-3562 - Rural Infrastructure Assistance to State Government (RIAS)	68.00	100	Reasons not furnished.

Sl. No.	Grant number and name	Scheme (Head of Account)	Amount surrendered (₹ in crore)	Percentage of Surrender	Reasons for Surrender
35		5054-80-796-3562 - Rural Infrastructure Assistance to State Government (RIAS)	92.00	100	Reasons not furnished.
36	30-Energy	4801-01-190-1276 - Investments in Public Sector and Other Undertakings	900.00	100	Due to erroneous provisioning under the head.
37		4801-05-051-3597 - Infrastructure development in SCB Medical College	100.00	100	Reasons not furnished.
38	36-Women & Child Development	2236-02-101-3553 - POSHAN 2.0 (Sakshyam Anganwadi and POSHAN 2.0)	116.58	100	Due to non-receipt of Central Assistance.
39		2236-02-789-3553 - POSHAN 2.0 (Sakshyam Anganwadi and POSHAN 2.0)	29.67	100	Due to non-receipt of Central Assistance.
40		4235-02-103-3602 - Construction of Working Women Hostels (SAMARTHYA)	50.00	100	Due to non-receipt of Central Assistance.
41	38-Higher Education	2202-03-112-2939 - Rashtriya Uchchatar Shiksha Abhiyan (RUSA)	124.47	100	Due to non-receipt of Central Assistance from Govt. of India.
42	42-Disaster Management	2245-08-101-3523 - State Disaster Mitigation Fund	449.20	100	Reasons not furnished.
43		2245-80-800-0836 - Lumpsum Provision for Other Works	2,882.86	100	Diverted to meet additional requirement under other heads.
44		2245-08-101-1183 - Relief Expenditure met from National Calamity Contingency Fund	771.20	100	Reasons not furnished
45		2245-80-800-3523 - State Disaster Mitigation Fund	192.80	100	Reasons not furnished
<b>TOTAL</b>			<b>17,129.08</b>		

Source: Monthly Appropriation Reports 2022-23, Government of Odisha

**APPENDIX – 3.9**  
(Refer paragraph 3.4.3)

**Release of funds at the end of the Financial Year 2022-23**

Sl. No.	Name of the Department	Sanction order No.	Date	Amount (₹crore)
1	Home	202229090655	29/03/2023	1.89
		202229090816	29/03/2023	0.10
			<b>Total</b>	<b>1.99</b>
2	Food Supplies and Consumer Welfare	202229080378	28/03/2023	0.66
		202229080630	28/03/2023	0.27
		202229080535	28/03/2023	0.23
			<b>Total</b>	<b>1.16</b>
3	School and Mass Education	202229080200	27/03/2023	30.15
		202229094214	29/03/2023	178.68
		202229095390	29/03/2023	10.88
		202229095403	29/03/2023	7.25
		202229095410	29/03/2023	16.95
		202229095509	29/03/2023	11.30
		202229095607	29/03/2023	90.18
		202229095731	29/03/2023	60.12
		202229095841	29/03/2023	3.41
		202229095902	29/03/2023	2.28
		202229095965	29/03/2023	1.62
		202229096024	29/03/2023	6.40
		202229095306	29/03/2023	8.96
		202229091598	29/03/2023	3.08
		202229091671	29/03/2023	1.07
		202229091772	29/03/2023	0.71
		202229091832	29/03/2023	2.90
		202229091891	29/03/2023	1.93
		202229091966	29/03/2023	1.36
		202229092032	29/03/2023	0.91
		202229092088	29/03/2023	0.51
		202229092172	29/03/2023	0.34
		202229092212	29/03/2023	0.73
		202229092254	29/03/2023	0.49
		202229094280	29/03/2023	119.12
		2022290994334	29/03/2023	62.34
202229094426	29/03/2023	41.56		
202229094469	29/03/2023	78.26		

Sl. No.	Name of the Department	Sanction order No.	Date	Amount (₹crore)
		202229094513	29/03/2023	52.17
		202229094622	29/03/2023	63.21
		202229094679	29/03/2023	42.14
		202229094720	29/03/2023	50.73
		202229094758	29/03/2023	33.82
		202229094797	29/03/2023	59.71
		202229094835	29/03/2023	39.80
		202229095182	29/03/2023	13.44
		202229091488	29/03/2023	4.62
		202229086695	28/03/2023	0.17
		202229080903	28/03/2023	49.80
		202229080845	28/03/2023	74.70
			<b>Total</b>	<b>1227.80</b>
<b>4</b>	<b>Scheduled Tribes and Scheduled Castes Development, Minorities and Backward Classes Welfare</b>	202229058997	27/03/2023	14.82
		202229059039	27/03/2023	9.88
		202229078357	28/03/2023	47.83
		202229078487	28/03/2023	37.55
			<b>Total</b>	<b>110.08</b>
<b>5</b>	<b>Health and Family Welfare</b>	202229086232	28/03/2023	0.97
		202229086139	28/03/2023	1.46
		202229085916	28/03/2023	26.17
		202229086008	28/03/2023	17.45
		202229090748	29/03/2023	48.19
			<b>Total</b>	<b>94.24</b>
<b>6</b>	<b>Housing and Urban Development</b>	202229086182	30/03/2023	47.06
		202229085828	30/03/2023	65.98
		202229085863	30/03/2023	72.85
		202229085898	30/03/2023	31.38
		202229086131	30/03/2023	109.27
		202229086056	30/03/2023	98.96
			<b>Total</b>	<b>425.50</b>
<b>7</b>	<b>Planning and Convergence</b>	202229079825	27/03/2023	<b>50.71</b>
			<b>Total</b>	<b>50.71</b>
<b>8</b>	<b>Panchayati Raj &amp; Drinking Water</b>	202229078672	27/03/2023	210.30
		202229078617	27/03/2023	214.44
		202229078555	27/03/2023	456.36
		202229078421	27/03/2023	25.52
		202229078384	27/03/2023	22.34
		202229078286	27/03/2023	9.87



Sl. No.	Name of the Department	Sanction order No.	Date	Amount (₹crore)
		202229080421	29/03/2023	6.80
		202229078185	29/03/2023	0.22
		202229078243	29/03/2023	0.15
		202229078373	29/03/2023	0.13
		202229078420	29/03/2023	0.09
		202229078452	29/03/2023	0.09
		202229078486	29/03/2023	0.06
		202229080586	29/03/2023	5.95
		202229080508	29/03/2023	4.25
		202229046334	28/03/2023	16.00
		202229046405	28/03/2023	10.00
		202229046485	28/03/2023	14.00
		202229046938	28/03/2023	4.00
		202229046973	28/03/2023	2.50
		202229046988	28/03/2023	3.50
			<b>Total</b>	<b>1,006.57</b>
<b>9</b>	<b>Water Resources</b>	202229079262	28/03/2023	0.01
		202229084913	28/03/2023	0.01
			<b>Total</b>	<b>0.02</b>
<b>10</b>	<b>Transport</b>	202229062607	27/03/2023	24.28
			<b>Total</b>	<b>24.28</b>
<b>11</b>	<b>Fisheries and Animal Resources Development</b>	202229091045	29/03/2023	3.34
		202229090936	29/03/2023	4.46
		202229086349	28/03/2023	4.46
		202229086475	28/03/2023	3.34
			<b>Total</b>	<b>15.60</b>
<b>12</b>	<b>Women and Child Development</b>	202229084680	28/03/2023	12.06
		202229084884	28/03/2023	8.04
		202229083007	28/03/2023	9.09
		202229083049	28/03/2023	55.80
		202229083087	28/03/2023	37.16
		202229082857	28/03/2023	13.63
			<b>Total</b>	<b>135.78</b>
<b>13</b>	<b>Higher Education</b>	202229094468	29/03/2023	0.18
		202229092252	29/03/2023	11.55
		202229085469	28/03/2023	0.43
			<b>Total</b>	<b>12.16</b>
<b>14</b>	<b>Micro, Small and Medium Enterprises</b>	202229085653	28/03/2023	0.31
			<b>Total</b>	<b>0.31</b>
<b>15</b>	<b>Social Security &amp; Empowerment of Persons with Disability</b>	202229016481	28/03/2023	0.83
			<b>Total</b>	<b>0.83</b>
<b>16</b>	<b>Mission Shakti</b>	202229079495	27/03/2023	0.04
		202229079479	27/03/2023	0.28

Sl. No.	Name of the Department	Sanction order No.	Date	Amount (₹crore)
		202229079400	27/03/2023	1.77
		202229065500	27/03/2023	1.50
		202229096775	29/03/2023	22.21
		202229096855	29/03/2023	23.22
		202229097310	29/03/2023	15.48
		202229097365	29/03/2023	0.20
		202229096690	29/03/2023	30.35
		202229096327	29/03/2023	6.39
		202229096254	29/03/2023	9.59
			<b>Total</b>	<b>111.03</b>
			<b>Grand Total</b>	<b>3,218.06</b>

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

## APPENDIX – 3.10

(Refer paragraph 3.4.4)

Sub-heads where entire expenditure (exceeding ₹ 10 crore in each case ) was incurred in March 2023

(₹ in crore)

Sl. No.	Grant No.	Name of the Department	Head of Accounts	Name of the Scheme	Actual Expenditure during March (₹ in crore)
1	1	Home	4059-60-051-3332	Development of infrastructure facilities for Judiciary	19.85
2			4059-60-789-3332	Development of infrastructure facilities for Judiciary	13.54
3			4059-60-789-3334	Special Infrastructure Scheme (SIS) including Construction of 250 fortified Police Stations in the LWE affected States	13.00
4	5	Finance	2075-00-797-3568	Odisha Budget Stabilisation Fund	13,700.00
5	7	Works	5054-04-789-3429	Ekamra Kshetra Amenities and Monument Revival Action (EKAMRA) Plan	50.00
6	10	School and Mass Education	2202-02-800-0708	Information, Education and Communication	30.00
7			2202-02-800-3582	High School Transformation Programme	100.00
8	11	Scheduled Tribes and Scheduled Castes Development, Minorities and Backward Classes	2225-02-796-3612	Development of PVTGs	17.97
9			2225-03-277-2418	Post Matric Scholarship and stipend to OBC students	98.06
10			2251-00-796-3288	Special Development Council in Tribal Dominated Districts	10.00
11	12	Health and Family Welfare	4210-03-105-3660	Strengthening of Tertiary Care Cancer Facilities under NPCDCS	11.95
12	17	Panchayati Raj and Drinking Water	2515-00-196-3453	15th FC Grants : Conversion of Rural PHC & CSs into health and wellness center	125.30
13			2515-00-796-3664	Pradhan Mantri Awas Yojana (G)	448.36
14	21	Transport	4059-00-051-2193	Construction of building of Transport Department	10.00
15			4059-01-051-2193	Construction of Building of Transport Department	10.00
16	23	Agriculture and Farmers' Empowerment	2401-00-113-3345	Pradhan Mantri Krishi Sinchai Yojana (PMKSY) - Per Drop More Crop	16.52

Sl. No.	Grant No.	Name of the Department	Head of Accounts	Name of the Scheme	Actual Expenditure during March (₹ in crore)
17			2401-00-789-2161	Rural Infrastructure Development Fund (RIDF)	39.77
18			2401-00-789-2606	Sustainable Harnessing of ground water in water deficit areas	17.00
19			2401-00-796-2161	Rural Infrastructure Development Fund (RIDF)	53.82
20			2401-00-796-2606	Sustainable Harnessing of ground water in water deficit area	23.00
21			2401-00-800-2161	Rural Infrastructure Development Fund (RIDF)	140.39
22			4801-00-800-2163	Rashtriya Krishi Vikas Yojana (RKVY)	19.72
23			4801-00-800-2606	Sustainable Harnessing of ground water in water deficit areas	60.00
24			4801-00-800-3595	Empowerment of women in Agriculture	23.80
25	30	Energy	2810-00-105-3636	Green City Mission	10.00
26			4801-05-800-2962	Odisha Power Sector Improvement Project	50.00
27			4801-06-800-3008	Dindayal Upadhaya Gram Jyoti Yojana	43.69
28	33	Fisheries and Animal Resources Development	4405-00-103-3601	Pradhan Mantri Matsya Sampada Yojana (PMMSY)	20.72
29	36	Women and Child Development and Mission Shakti	2236-02-789-3559	Upgradation /Renovation of AWC building (Sakshyam anganwadi and POSHAN 2.0)	10.05
30			2236-02-796-3559	Upgradation /Renovation of AWC building (Sakshyam anganwadi and POSHAN 2.0)	10.05
31	38	Higher Education	2202-03-102-3555(Bi)	Odia University	20.00
<b>TOTAL</b>					<b>15,216.56</b>

Source: Information furnished by Office of the Principal Accountant General (A&E), Odisha

**APPENDIX – 4.1**  
**(Refer paragraph 4.2)**

**Central Scheme Funds, transferred by Government of India directly to the State implementing agencies**

**(₹ in crore)**

Sl. No.	Schemes of Government of India	Implementing Agency	Funds released directly by GoI, during FY 2022-23
1	AYURGYAN	Kaviraj Ananta Tripathy Sharma (KATS) Ayurvedic College, Berhampur, Ganjam	0.08
2	Atal Innovation Mission	40-High School	1.44
3	Blood Transfusion Services	Orissa State AIDS Control Society	3.18
4	Centenaries and Anniversaries Celebrations	National Conclave Utkal University	0.19
5	Establishment Expenditure (UD)	State Directorate of Economics & Statistics, Odisha	0.08
6	Exploration Activities Under National Mineral Exploration Trust	1. Directorate of Mines, Odisha 2. Directorate of Geology 3. Odisha Mineral Exploration Corporation	9.56
7	Establishment Expenditure Election Commission of India	Chief Electoral Officer, Odisha	1.32
8	Establishment Expenditure (EF&CC)	State Forest Development Agency, Odisha	0.33
9	Family Welfare Schemes	Utkal University Vani Vihar, Bhubaneswar	0.04
10	Food Subsidy	Odisha State Civil Supplies Corporation (OSCSC) Limited, Bhubaneswar	7,600.05
11	Grants to Other Institutions	1. Berhampur University Bhanja Vihar, Berhampur 2. Institute of Mathematics And Applications, Bhubaneswar 3. International Institute of Information Technology, Bhubaneswar 4. Ravenshaw University, Cuttack 5. Sambalpur University Jyoti Vihar, Burla	1.00
12	Incentivization of Panchayats	19-Panchayat	2.89
13	Integrated Scheme on Agricultural Census and Statistics	1. Odisha University of Agriculture And Technology (OUAT), Bhubaneswar 2. State Directorate of Economics & Statistics, Odisha	29.75
14	Integrated Scheme on Agriculture Marketing	Odisha State Agricultural Marketing Board, Bhubaneswar	3.60
15	Khelo India	Odisha Council of Sports, Cuttack	6.00
16	Management Support to RD Programme, and Strengthening of District Planning Process in lieu of the programme	State Institute of Rural Development	0.84

Sl. No.	Schemes of Government of India	Implementing Agency	Funds released directly by GoI, during FY 2022-23
17	Member of Parliaments Local Area Development Scheme	Collector-19	119.00
18	National Apprenticeship Promotion Scheme (PMKVY)	1. Central Workshop, IB Valley, Bandhbahal, Jharsuguda, Odisha	0.22
		2. Ispat General Hospital	
		3. National Aluminium Company Limited	
19	National Child Labour Project including Grants-in-aid to Voluntary Agencies	1. Society For Welfare of Child Labour Jharsuguda	0.40
		2. Society For Welfare of Child Labour Sundargarh	
20	National AIDS and STD Control Programme (NACO)	1. Odisha State AIDS Control Society	34.77
		2. Orissa State AIDS Control Society	
21	National Fellowship and Scholarship for Higher Education of ST Students	International Institute of Information Technology (IIIT) Bhubaneswar	0.06
22	National Highway Authority of India Investment	1. Executive Engineer NH Division Pallahara	0.57
		2. Orissa B&OCW Welfare Board	
23	National Plan for Dairy Development	Odisha State Cooperative Milk Producer's Federation Ltd.	1.38
24	National Rural Drinking Water Programme	Engineer-in-Chief RWSS, Bhubaneswar	1,768.73
25	National Rural Employment Guarantee Scheme (MGNREGA)	Odisha Rural Development And Marketing Society (ORMAS) Bhubaneswar	3,788.18
26	National Services Scheme	Odisha State NSS Cell	2.33
27	Other Schemes NH RTH	Tahasildar	321.00
28	Pradhan Mantri Ayushman Bharat Health Infrastructure Mission (PM-ABHIM)	Odisha State Health And Family Welfare Society	2.79
29	Pradhan Mantri Kisan Samman Nidhi	Department of Agriculture, Odisha	1,783.00
30	Rashtriya Gokul Mission	Odisha Livestock Resources Development Society (OLRDS)	13.74
31	Rashtriya Krishi Vikas Yojana RKVY	Institute of Management of Agricultural Extension (IMAGE) Bhubaneswar	0.03
32	Relief and Rehabilitation for Migrant and Repatriates	1. Collector, Koraput	0.27
		2. Collector, Nabarangpur	
		3. District Magistrate Kalahandi	
		4. District Magistrate Koraput, Odisha	
		5. District Social Welfare Officer Rayagada	
33	S&T Institutional and Human Capacity Building	1. International Institute of Information Technology (IIIT), Bhubaneswar	0.77
		2. Odisha University of Agriculture And Technology (OUAT), Bhubaneswar	
		3. Ramadevi Womens University, Bhubaneswar	
		4. Ravenshaw University, Cuttack	

Sl. No.	Schemes of Government of India	Implementing Agency	Funds released directly by GoI, during FY 2022-23
		5. Sambalpur University Jyoti Vihar, Burla	
		6. Utkal University Vani Vihar, Bhubaneswar	
		7. Veer Surendra Sai University of Technology (VSSUT), Burla	
34	SAMARTHYA (BBBP Creche PMMVY Gender Budget Research Skill Training etc)	1. District Magistrate, Balasore	6.42
		2. District Social Welfare officer-8	
		3. Collector-12	
		4. One Stop Center-4	
		5. OSC-3	
35	Scheme for Economic Empowerment of DNT/NT/SNTs (SEED)	SC And ST Research And Training Institute (SCSTRTI), Bhubaneswar	0.09
36	Scheme of Residential Education for Students in High School in Targeted Area (SRESHTA) for SCs	Panchayati Raj High School, Kanapura, Dhenkanal	0.06
37	Support for Statistical Strengthening	State Directorate of Economics & Statistics, Odisha	2.32
38	Training Schemes Personnel Public Grievances and Pension	Gopabandhu Academy of Administration	0.22
<b>TOTAL</b>			<b>15,506.68</b>

Source: Finance Accounts for FY 2022-23 - Appendix VI

**APPENDIX – 4.2**  
**(Refer paragraph 4.3)**

**Department-wise UCs not received by AG(A&E) and pending reconciliation, for more than ten years, as on 31 March 2023**

**(₹ in crore)**

Sl. No	Department Name	Period for which UC wanting	Outstanding UC amount	No. of GIA Vouchers, for which UCs were awaited
1	Electronics and Information Technology	2005-12	2.24	12
2	Fisheries and Animal Resources Development	2003-13	0.76	8
3	Food Supplies and Consumer Welfare	2011-13	0.17	3
4	Forest & Environment	2012-13	0.03	1
5	General Administration and Public Grievance	2006-12	9.41	16
6	Handlooms, Textiles & Handicrafts	2012-13	7.07	4
7	Housing and Urban Development	2003-13	454.81	3,985
8	Labour & Employees' State Insurance	2012-13	0.64	1
9	Law	2003-13	2.31	31
10	Micro Small and Medium Enterprises	2009-13	0.41	5
11	Odia Language, Literature and Culture	2003-13	43.79	223
12	Panchayati Raj and Drinking Water	2003-13	240.58	2,071
13	Planning and Convergence	2003-13	368.32	632
14	Revenue and Disaster Management	2003-12	62.55	191
15	ST & SC Development, Minorities and Backward Classes Welfare	2007-13	6.83	137
16	School and Mass Education	2011-12	0.44	2
17	Science and Technology	2006-13	0.01	5
18	Skill Development and Technical Education	2009-13	2.25	6
19	Women & Child Development and Mission Shakti	2012-13	12.97	29
<b>Total</b>			<b>1,215.59</b>	<b>7,360</b>

*Source: VLC database*



**APPENDIX – 4.3**  
**(Refer paragraph 4.4)**

**Department wise Outstanding AC/DC Bills, as on 31 March 2023**

Sl. No.	Grant No.	Department Name	Outstanding bills (₹ in lakh)	No. of Outstanding bills	Period of pendency
1	01	Home	3,793.36	410	2003-2023
2	02	General Administration and Public Grievance	647.46	33	2015-2023
3	04	Law	9.92	96	2003-2023
4	05	Finance	4.04	1	2022-2023
5	10	School and Mass Education	0.15	2	2021-2022
6	12	Health and Family Welfare	0.04	1	2022-2023
7	13	Housing and Urban Development	557.99	57	2005-2022
8	17	Panchayati Raj and Drinking Water	5,151.02	338	2005-2023
9	24	Steel & Mines	114.41	163	2021-2023
10	38	Higher Education	454.50	271	2004-2023
11	42	Disaster Management	5.00	1	2020-2021
12	43	Odia Language, Literature and Culture	18.83	9	2020-2021
<b>Total</b>			<b>10,756.72</b>	<b>1,382</b>	

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

**APPENDIX – 4.4**  
**(Refer paragraph 4.4)**

**Department-wise Outstanding AC/DC Bills, during the year 2022-23**

**(₹ in lakh)**

Sl. No.	Grant No.	Department Name	Outstanding (₹ in lakh)	Item (Nos)
1	01	Home	595.79	93
2	02	General Administration and Public Grievance	166.07	1
3	04	Law	4.27	36
4	05	Finance	4.04	1
5	12	Health and Family Welfare	0.35	1
6	17	Panchayati Raj and Drinking Water	11.75	3
7	24	Steel and Mines	55.40	80
8	38	Higher Education	320.49	163
<b>Total</b>			<b>1,158.16</b>	<b>378</b>

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

**APPENDIX – 4.5**  
(Refer paragraph 4.6)

**Substantial expenditure (50 per cent and above of the total expenditure) booked under Minor Head-800-Other Expenditure, during FY 2022-23**

(₹ in crore)

Sl. No.	Major Head	Description	Total Expenditure	Expenditure under Minor Head 800	Percentage
1	2013	Council of Ministers	31.53	27.10	85.95
2	2575	Other Special Areas Programmes	17.50	8.93	51.04
3	2711	Flood Control and Drainage	203.14	185.99	91.56
4	2801	Power	19.10	9.91	51.88
5	3055	Road Transport	63.60	63.60	100.00
6	3456	Civil Supplies	23.91	12.78	53.45
7	4217	Capital Outlay on Urban Development	516.90	356.69	69.01
8	4250	Capital Outlay on Other Social Services	181.83	149.09	82.00
9	4401	Capital Outlay on Crop Husbandry	81.99	49.19	60.00
10	4701	Capital Outlay on Medium Irrigation	1,664.14	1,026.21	61.67
11	4852	Capital Outlay on Iron and Steel Industries	6.90	3.99	57.73
12	4860	Capital Outlay on Consumer Industries	115.00	115.00	100.00
56	4875	Capital Outlay on Other Industries	180.00	215.00	119.44
58	5075	Capital Outlay on Other Transport Services	586.72	546.72	93.18
<b>Total</b>			<b>3,692.26</b>	<b>2,770.20</b>	

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

**APPENDIX – 4.6**  
(Refer paragraph 4.6)

**Substantial receipts (50 per cent and above of the total receipts) booked under Minor Head -800-Other Receipts, during FY 2022-23.**

Sl. No.	Major Head	Description	Total Receipts (₹ in crore)	Receipts under Minor Head 800 (₹ in crore)	Percentage
1	0056	Jails	1.48	0.81	54.83
2	0059	Public Works	71.94	68.65	95.43
3	0075	Miscellaneous General Services	570.52	393.62	68.99
4	0217	Urban Development	13.33	13.32	99.94
5	0235	Social Security and Welfare	2.20	2.20	100.00
6	0401	Crop Husbandry	10.73	6.31	58.86
7	0405	Fisheries	1.99	1.52	76.32
8	0406	Forestry and Wild Life	23.94	19.15	79.99
9	0425	Co-operation	4.54	2.54	55.89
10	0701	Medium Irrigation	230.06	217.19	94.41
11	0702	Minor Irrigation	14.79	12.91	87.32
12	0801	Power	2.46	2.46	100.00
13	0852	Industries	2.37	2.37	100.00
14	1051	Ports and Light Houses	195.01	195.01	100.00
15	1452	Tourism	7.04	7.02	99.73
16	1456	Civil Supplies	3.38	3.38	100.00
<b>Total</b>			<b>1,155.78</b>	<b>948.46</b>	

*Source: Information furnished by Office of the Principal Accountant General (A&E), Odisha.*

**APPENDIX – 4.7**  
**(Refer paragraph 4.9)**  
**Unspent amount lying with DDOs**

Sl. No.	Name of the Department	No. of DDOs	Total Amount parked in bank accounts (₹ in lakh)
1	Agriculture and Farmers' Empowerment	239	32,417.28
2	Co-operation	98	366.45
3	Commerce	13	89.80
4	Electronics and Information Technology	1	0.10
5	Energy	14	34.51
6	Excise	35	77.96
7	Finance	276	2,133.67
8	Fisheries & Animal Resources Development	152	18,925.48
9	Food Supplies and Consumer Welfare	75	545.30
10	Forest & Environment	98	167.14
11	General Administration and Public Grievances	17	295.54
12	Handlooms, Textiles and Handicrafts	37	2,426.86
13	Health and Family Welfare	325	3,915.68
14	Higher Education	235	12,108.00
15	Home	292	3,351.98
16	Industries	3	714.04
17	Information and Public Relations	1	1.04
18	Labour and Employees' State Insurance	104	188.43
19	Law	20	5.07
20	Micro, Small and Medium Enterprises	1	0.05
21	Odisha Legislative Assembly	1	3.55
22	Panchayati Raj and Drinking Water	316	10,082.57
23	Parliamentary Affairs	2	16.64
24	Planning and Convergence	47	33.23
25	Public Enterprises	1	0.00
26	Pension Administration	2	0.25
27	Revenue and Disaster Management	536	66,930.45
28	Rural Development	76	4,490.66
29	Scheduled Tribes & Scheduled Castes Development, Minorities & Backward Classes Welfare	29	1,234.76
30	School and Mass Education	414	2,299.28
31	Science & Technology	1	0.18
32	Skill Development & Technical Education	100	1,867.21
33	Social Security & Empowerment of Persons with Disabilities	14	544.72
34	Sports & Youth Services	1	85.83
35	Steel & Mines	26	712.97
36	Tourism	15	49.72
37	Transport	27	6,460.50
38	Water Resources	229	2,779.96
39	Women & Child Development and Mission Shakti	276	9,857.58
40	Works	101	44,992.69
<b>Total</b>		<b>4,250</b>	<b>230,207.13</b>

Source: Information received from Principal Accountant General (A&E), Odisha

**APPENDIX – 4.8**  
**(Refer paragraph 4.11)**

**Pendency of Accounts and delays in preparation of Separate Audit Reports of Autonomous Bodies**

Sl. No.	Department	Body/ Authority receiving grants	Audited under section	Accounts pending since	No. of Accounts pending up to financial year 2022-23
1	Co-operation	Odisha State Warehousing Corporation (OSWC), Bhubaneswar	19 (2)	2020-21	03
2	Labour & Employees State Insurance	Odisha Building and Other Construction Workers Welfare Board (OB&OCWWB), Bhubaneswar	19 (2)	2014-15	09
3	Micro, Small and Medium Enterprise	Odisha State Financial Corporation (OSFC), Cuttack	19 (2)	2021-22	01
4		Orissa Small Industries Corporation Limited (OSIC), Cuttack	20 (1)	2018-19	05
5	Housing and Urban Development	Bhubaneswar Development Authority (BDA), Bhubaneswar	19 (3)	None of the accounts received (since inception) in uniform prescribed format	All accounts for the previous years
6		Cuttack Development Authority (CDA), Cuttack	19 (3)	-do-	-do-
7		Rourkela Development Authority (RDA), Rourkela	19 (3)	-do-	-do-
8		Puri Konark Development Authority (PKDA), Puri	19 (3)	-do-	-do-
9		Sambalpur Development Authority (SDA), Sambalpur	19 (3)	-do-	-do-
10		Talcher Angul Development Authority (TADA), Angul	19 (3)	-do-	-do-
11		Kalinga Nagar Development Authority (KNDA), Jajpur	19 (3)	-do-	-do-
12		Paradeep Development Authority (PDA), Paradeep	19 (3)	-do-	-do-
13		Berhampur Development Authority (BDA), Berhampur	19 (3)	-do-	-do-
14		Commerce and Transport	Odisha State Road Transport Corporation, Bhubaneswar	19 (2)	2020-21
15	Law	Odisha State Legal Services Authority (OSLSA), Bhubaneswar	19 (2)	2018-19	05
16	Forest	Compensatory Afforestation Fund Management and Planning Authority (CAMPA), Odisha, Bhubaneswar	19 (2)	2017-18	06
17	Energy	Odisha Electricity Regularity Commission, Bhubaneswar	19 (2)	2021-22	02

*Source: Information furnished by Offices of Principal Accountant General (Audit-I) and Accountant General (Audit-II), Odisha*

**APPENDIX – 4.9**  
(Refer paragraph 4.14)

**Pending cases of misappropriation, losses, theft, etc.**

(₹ in lakh)

Department	Cases of misappropriation/ losses/ theft of Government material		Reasons for the delay in final disposal of pending cases of misappropriation, losses, theft, etc.					
	Number	Amount	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	4	243.64	1	15.98	2	226.49	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
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	4	14.47	2	3.29	0	0	0	0
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
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	252.95	7	82.62	29	146.78	3	21.15
<b>TOTAL</b>	<b>711</b>	<b>1,845.37</b>	<b>282</b>	<b>494.99</b>	<b>280</b>	<b>987.62</b>	<b>56</b>	<b>70.96</b>

*Source: Information received from respective Offices of Government of Odisha*

*Note: Out of 711 cases, 87 cases are sub-judice and 6 certificate cases are pending.*