

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

A. General Data					
Particulars					Figures
1	Area ⁴²				1,55,707 Sq. Km
2	Population ⁴³				
	a.	2014			4.32 crore
	b.	2024			4.66 crore
3	Density of Population (All India Density: 426 persons per Sq. Km)				299 persons per Sq. Km
4	Population below poverty line ⁴⁴ (BPL) (All India Average: 21.92 per cent)				32.59 per cent
5	Literacy ⁴⁵ (as per 2011 Census) (All India Average: 73.00 per cent)				72.90 per cent
6	Infant mortality (per 1000 live births) (SRS Bulletin 2020). (All India Average: 28 per 1000 live births)				36.00
7	Life Expectancy at birth ⁴⁶ (All India Average: 70 years)				70.3 years
8	Human Development Index				
	a.	2021 (All India: 0.633)			2019 (Odisha = 0.605)
	b.	2022 (All India: 0.644)			2022 (Odisha = 0.610)
9	Gross State Domestic Product (GSDP) 2023-24 at current price				₹ 8,53,524 crore
10	Per Capita GSDP CAGR (2014-15 to 2023-24)		Odisha		10.90
			General Category States		9.56
			All India		8.89
11	GSDP CAGR (2014-15 to 2023-24)		Odisha		11.74
			All India		10.06
12	Population Growth (2014 to 2024)		Odisha		7.87
			All India		11.26
B. Financial Data					
Particulars					
Year on Year (YoY) growth		2021-22 to 2022-23		2022-23 to 2023-24	
		General Category States	Odisha	General Category States	Odisha
(In per cent)					
a.	of Revenue Receipts.	13.41	-1.70	8.19	19.36
b.	of Own Tax Revenue.	19.80	14.25	10.58	16.91
c.	of Non Tax Revenue.	12.94	-21.26	14.64	24.09
d.	of Total Expenditure.	12.53	24.26	10.56	17.04
e.	of Capital Expenditure.	14.18	46.75	26.16	29.76
f.	of Revenue Expenditure on Education.	13.21	19.87	5.11	12.18
g.	of Revenue Expenditure on Health.	0.88	16.31	10.34	22.62
h.	of Salary and Wages.	9.71	9.87	7.52	9.12
i.	of Pension.	11.38	12.98	6.27	8.13

⁴² Area: Forest Survey Report (2021)

⁴³ Population Projections for India and States 2011-2036 by National Commission on Population, Ministry of Health & Family Welfare

⁴⁴ Ministry of Statistics and Programme Implementation

⁴⁵ Census 2011

⁴⁶ SRS Based Abridged Life Tables (2016-20)

APPENDIX - 1.2
(Refer Paragraph 1.3)
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</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>
<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 – 1.3
(Refer paragraph 1.3.2)

Summarised financial position of the Government of Odisha as on 31 March 2024

(₹ in crore)

As on 31 March 2023			As on 31 March 2024
	Liabilities		
45,531.68	Internal Debt -		50,985.33
21,058.00	Market Loans bearing interest	16,400	
0.06	Market Loans not bearing interest	1.31	
Nil	Loans from Life Insurance Corporation of India	Nil	
24,473.62	Loans from other Institutions	34,584.02	
--	Ways and Means Advances	--	
--	Overdrafts from Reserve Bank of India	--	
18,373.34	Loans and Advances from Central Government -		21,808.04
0.38	Pre 1984-85 Loans	0.38	
7.90	Non-Plan Loans	6.10	
2,617.27	Loans for State Plan Schemes	2,165.01	
--	Loans for Central Plan Schemes	--	
0.67	Loans for Central Sponsored Schemes	0.20	
15,747.12	Loans for State/UTs with Legislature Schemes	19,636.35	
400.00	Contingency Fund		400.00
24,755.72	Small Savings, Provident Funds, etc.		23,955.45
19,781.94	Deposits		25,430.26
39,398.13	Reserve Funds Advances		50,168.01
482.60	Suspense and Miscellaneous Balances		332.05
--	Remittance Balances		--
698.15	Miscellaneous Capital Receipts		698.15
1,42,352.40	Cumulative excess of receipts over expenditure		1,73,113.87
2,91,773.96	TOTAL		3,46,891.16
	Assets		
2,35,759.68	Gross Capital Outlay on Fixed Assets -		2,79,033.06
12,417.78	Investments in shares of Companies, Corporations etc.	12,998.29	
2,23,341.90	Other Capital Outlay	2,66,034.77	
10,511.25	Loans and Advances -		12,742.11
3,689.94	Loans for Power Projects	4,639.48	
5,962.07	Other Development Loans	6,633.68	

As on 31 March 2023			As on 31 March 2024
859.24	Loans to Government servants and Miscellaneous loans	1,468.95	
18.18	Advances		18.23
44.63	Remittance Balances		18.05
--	Suspense and Miscellaneous Balances		--
45,440.22	Cash -		54,805.37
	Cash in Treasuries and Local Remittances		
(-)1.09	Deposits with Reserve Bank	(-)1.07	
22.86	Departmental Cash Balance including Permanent Advances	22.39	
--	Security Deposits	--	
35,889.02	Investment of Earmarked Funds	39,258.12	
9,529.43	Cash Balance Investments	15,525.93	
--	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		--
--	Contingency Fund		274.34
2,91,773.96	TOTAL		3,46,891.16

** Included under Suspense and Miscellaneous

Source: Finance Accounts of respective years, Government of Odisha

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

Explanatory Notes

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.

APPENDIX – 2.1
(Refer paragraph 2.2)
Abstract of receipts and disbursements for the year 2023-24

(₹ in crore)

2022-23	Receipts	2023-24	2022-23	Disbursements	2023-24		
					Administrative	Programme	Total
Section A: Revenue							
1,50,462.34	I. Revenue Receipts	1,79,593.26	1,31,006.13	I. Revenue Expenditure-	67,918.44	80,913.34	1,48,831.78
46,553.88	Tax Revenue	54,427.03	47,320.76	General Services	40,743.27	735.78	41,479.05
--	--	--	52,498.20	Social Services-	20,563.45	42,784.53	63,347.98
42,719.54	Non-Tax Revenue	53,011.04	22,885.30	Education, Sports, Art and Culture	14,257.55	11,784.96	26,042.51
--	--	--	10,169.31	Health and Family Welfare	3,802.19	8,666.78	12,468.97
42,989.33	State's Share of Union Taxes	51,143.68	6,778.69	Water Supply, Sanitation, Housing and Urban Development	1,058.43	6,970.01	8,028.44
--	--	--	87.36	Information and Broadcasting	33.60	100.60	134.20
--	Non-Plan Grants	--	2,931.85	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	931.28	2,315.00	3,246.28
--	Grants for State Plan Schemes	--	223.67	Labour and Labour Welfare	149.80	210.47	360.27
--	--	--	9,179.92	Social Welfare and Nutrition	153.71	12,212.18	12,365.89
--	Grants for Central and Centrally Sponsored Plan Schemes	--	242.1	Others	176.89	524.53	701.42
--	--	--	29,603.28	Economic Services-	6,611.72	35,843.28	42,455.00
11,741.21	Grants for Centrally Sponsored Scheme	15,685.10	10,814.16	Agriculture and Allied Activities	1,964.98	11,713.71	13,678.69
--	--	--	10,196.10	Rural Development	44.01	14,704.46	14,748.47
4,220.80	Finance Commission Grants	4,867.22	17.5	Special Areas Programmes	0.00	421.18	421.18
--	--	--	2,819.48	Irrigation and Flood Control	1,469.10	1,876.55	3,345.65
2,237.59	Other Transfer/Grants to States	459.19	57.18	Energy	16.75	124.70	141.45
--	--	--	1,381.18	Industry and Minerals	139.16	1,849.33	1,988.49
--	--	--	2,667.01	Transport	2,697.22	1,495.09	4,192.31
--	--	--	143.58	Science, Technology and Environment	23.96	152.05	176.01
--	--	--	1,507.09	General Economic Services	256.54	3,506.21	3,762.75
--	--	--	1,583.88	Grants-in-aid and Contributions-		1,549.75	1,549.75
--	--	--	19,456.21				30,761.48

2022-23	Receipts	2023-24	2022-23	Disbursements	2023-24		
					Administrative	Programme	Total
	II. Revenue deficit carried over to			II. Revenue Surplus carried over			
Section B : Capital							
51,231.04	III. Opening Cash balance including Permanent Advances and Cash Balance Investment	45,440.22	--	III. Opening Overdraft from Reserve Bank of India	--	--	--
--	IV. Miscellaneous Capital Receipts	--	33,349.41	IV. Capital Outlay-	250.12	43,023.26	43,273.38
--	--	--	1,947.24	General Services-	21.96	2,089.81	2,111.77
--	--	--	8,562.83	Social Services-	210.24	9,395.99	9,606.23
--	--	--	2,192.32	Education, Sports, Art and Culture	0.00	1,242.28	1,242.28
--	--	--	2,148.69	Health and Family Welfare	0.00	3,444.61	3,444.61
--	--	--	3,589.95	Water Supply, Sanitation, Housing and Urban Development	210.28	3,473.17	3,683.45
--	--	--	--	Information and Broadcasting	0.00	0.00	0.00
--	--	--	414.39	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	-0.04	875.25	875.21
--	--	--	35.65	Social Welfare and Nutrition	0.00	99.08	99.08
--	--	--	181.83	Others	0.00	261.60	261.60
--	--	--	22,839.34	Economic Services-	17.92	31,537.46	31,555.38
--	--	--	373.42	Agriculture and Allied Activities	0.00	378.91	378.91
--	--	--	--	Rural Development	0.00	3,302.24	3,302.24
--	--	--	293.42	Special Areas Programmes	0.00	367.18	367.18
--	--	--	7,413.56	Irrigation and Flood Control	0.00	10,426.25	10,426.25
--	--	--	3,071.59	Energy	0.00	2,125.73	2,125.73
--	--	--	331.92	Industry and Minerals	0.00	462.13	462.13
--	--	--	10,848.09	Transport	0.00	14,121.75	14,121.75
--	--	--	507.33	General Economic Services	17.92	353.27	371.19
831.82	V. Recoveries of Loans and Advances-	559.31	2,157.60	V. Loans and Advances disbursed-	820.19	1,970	2,790.19
127.53	From Power Projects		701.14	For Power Projects	0	1,000.00	1,000.00
431.41	From Government Servants		505.92	To Government Servants	820.19	0	820.19
272.88	From Others		950.54	To Others	0	970.00	970.00
19,456.21	VI. Revenue Surplus brought down	30,761.48	--	VI. Revenue Deficit brought down	--	--	--

2022-23	Receipts	2023-24	2022-23	Disbursements	2023-24		
					Administrative	Programme	Total
5,346.79	VII. Public Debt Receipts-	18,123.32	13,926.83	VII. Repayment of Public Debt-	--	--	9,234.97
	External debt	0	--	External debt			0
4,328.29	Internal debt other than Ways and Means Advances and Overdrafts	13,821.39	12,773.85	Internal Debt other than Ways and Means Advances and Overdrafts	--	--	8,367.74
--	Net transactions under Ways and Means Advances	0	--	Net transactions under Ways and Means Advances	--	--	0
--	Net transactions under Overdraft	0	--	Net transactions under Overdraft	--	--	0
1,018.50	Loans and Advances from Central Government	4,301.93	1,152.98	Repayment of Loans and Advances to Central Government	--	--	867.23
--	VIII. Appropriation to Contingency Fund	0	--	VIII. Appropriation to Contingency Fund	--	--	--
--	IX. Amount transferred to Contingency Fund	0	--	IX. Expenditure from Contingency Fund	--	--	274.34
92,656.24	X. Public Account Receipts-	1,12,075.96	74,648.04	X. Public Account Disbursements-	--	--	96,582.04
4,693.40	Small Savings and Provident Funds	4,405.41	5,195.26	Small Savings and Provident Funds	--	--	5,205.68
16,949.15	Reserve Funds	12,210.87	1,434.33	Reserve Funds	--	--	1,441.00
141.61	Suspense and Miscellaneous	-157.62	(-)29.57	Suspense and Miscellaneous	--	--	-7.07
36,088.09	Remittance	47,957.95	36,067.19	Remittances	--	--	47,931.40
34,783.99	Deposits and Advances	47,659.35	31,980.83	Deposits and Advances	--	--	42,011.03
	XI. Closing Overdraft from Reserve Bank of India		45,440.22	XI. Cash Balance at end-	--	--	54,805.37
--	--		--	Cash in Treasuries and Local Remittances	--	--	0
--	--		(-)1.09	Deposits with Reserve Bank	--	--	-1.07
--	--		22.86	Departmental Cash Balance including permanent Advances	--	--	22.39
--	--		45,418.45	Cash Balance Investment			54,784.05
319984.44	TOTAL	3,86,553.55	3,19,984.44	TOTAL	--	--	3,86,553.55

Source: Finance Accounts of respective years, Government of Odisha

APPENDIX – 2.2
(Refer Paragraphs 2.3.2.1 and 2.4)

Time Series data on the State Government Finances

(₹ in crore)

	2019-20	2020-21	2021-22	2022-23	2023-24
Part A. Receipts					
1. Revenue Receipts	1,01,568	1,04,387	1,53,059	1,50,462	1,79,593
(i) Tax Revenue (own)	32,315	34,258	40,748	46,554	54,427
State Goods and Services Tax (SGST)	13,204(41)	13,043(38)	16,392(40)	18,600(40)	23,896 (44)
Taxes on Agricultural Income	0	0	0	0	0
Taxes on Sales, Trade, etc.	7,455(23)	7,777(23)	10,000(24)	12,023(26)	12,714(23)
State Excise	4,495(14)	4,053(12)	5,528(14)	6,455(14)	7,215(13)
Taxes on Vehicles	1,836(6)	1,526(4)	1,663(4)	2,133(4)	2,478(5)
Stamps and Registration fees	1,435(4)	2,942(9)	2,419(6)	1,997(4)	2,127(4)
Land Revenue	721(2)	603(2)	664(2)	739(2)	1,123(2)
Taxes on Goods and Passengers	133(1)	146(0)	111(0)	115(0)	112(0)
Other Taxes	3,036(9)	4,168(12)	3,971(10)	4,492(10)	4,762(9)
(ii) Non-Tax Revenue	14,647(14)	19,518(19)	54,257(35)	42,720(28)	53,011(30)
(iii) State's share of Union taxes and duties	30,454(30)	27,543(26)	38,144(25)	42,989(29)	51,144(28)
(iv) Grants in aid from Government of India ⁴⁷	24,152(24)	23,068(22)	19,910(13)	18,199(12)	21,011(12)
2. Miscellaneous Capital Receipts	Nil	Nil	Nil	Nil	0
3. Recoveries of Loans and Advances	287	684	1566	832	559
4. Total Revenue and Non debt capital receipts (1+2+3)	1,01,855	1,05,071	1,54,625	1,51,294	1,80,153⁴⁸
5. Public Debt Receipts	14,679	20,318	12,780	5,347	18,123
Internal Debt (No Ways and Means Advances and Overdrafts)	13,721	15,191	5,174	4,328	13,821
Net transactions under Ways and Means Advances and Overdrafts	Nil	Nil	Nil	Nil	0
Loans and Advances from Government of India	958	5,127	7,606	1,019	4,302
6. Total Receipts in the Consolidated Fund (4+5)	1,16,534	1,25,389	1,67,405	1,56,641	1,98,276
7. Contingency Fund Receipts	1,440	--	171	--	--
8. Public Account Receipts	74,575	63,210	75,153	92,656	1,12,076
9. Total Receipts of the State (6+7+8)	1,92,549	1,88,599	2,42,729	2,49,297	3,10,352
Part B. Expenditure/Disbursement					
10. Revenue Expenditure	99,137(82)	95,311(83)	1,09,588(82)	1,31,006(79)	1,48,832(76)
Programme	47,362(48)	48,160(51)	54,683(50)	71,323(54)	80,913(54)
Administrative	51,775(52)	47,151(49)	54,905(50)	59,683(46)	67,918(46)
General Services (including interest payments)	28,601(29)	28,271(30)	32,970(30)	47,321(36)	41,479(28)
Social Services	43,517(44)	39,901(42)	47,312(43)	52,498(40)	63,348(43)
Economic Services	25,585(26)	25,809(27)	27,792(25)	29,603(23)	42,455(29)

⁴⁷ Excludes funds transferred directly to NGOs/VOs in the State

⁴⁸ Difference of ₹1 crore is due to rounding off (RR: ₹1,79,593.26 crore + Recoveries of L&A: ₹559.31 crore)

	2019-20	2020-21	2021-22	2022-23	2023-24
Grants-in-Aid and Contributions	1,434(1)	1,330(1)	1,514(2)	1,584(1)	1,550(1)
11. Capital Expenditure	20,277(17)	17,949(16)	22,726(17)	33,349(20)	43,273(22)
Program	20,236(100)	17,857(99)	22,649(100)	33,004(99)	43,023(99)
Administrative	41(0)	92(1)	77(0)	345(1)	250(1)
General Services	805(4)	868(5)	868(4)	1,947(6)	2,112(5)
Social Services	5,264(26)	4,523(25)	6,003(26)	8,563(26)	9,606(22)
Economic Services	14,208(70)	12,558(70)	15,855(70)	22,839(68)	31,555(73)
12. Disbursement of Loans and Advances	1,259(1)	1,597(1)	1,686(1)	2,158(1)	2,790(1)
13. Total Expenditure (10+11+12)	1,20,673	1,14,857	1,34,000	1,66,513	1,94,895
14. Repayments of Public Debt	4,494	9,252	19,798	13,927	9,235
Internal Debt (excluding Ways and Means Advances and Overdrafts)	3,547	8,265	18,718	12,774	8,368
Net transactions under Ways and Means Advances and Overdraft	Nil	Nil	Nil	Nil	0
Loans and Advances from Government of India	947	987	1,080	1,153	867
15. Appropriation to Contingency Fund	Nil	Nil	Nil	Nil	0
16. Total disbursement out of Consolidated Fund (13+14+15)	1,25,167	1,24,109	1,53,798	1,80,440	2,04,130
17. Contingency Fund disbursements	Nil	Nil	Nil	Nil	274
18. Public Account disbursements	63,078	74,121	70,338	74,648	96,582
19. Total disbursement by the State (16+17+18)	1,88,245	1,98,230	2,24,136	2,55,088	3,00,986
Part C. Deficits					
20. Revenue Deficit (-)/Revenue Surplus (+) (1-10)	2,430⁴⁹	9,076	43,471	19,456	30,761
21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)	(-)18,819⁵⁰	(-)9,786	20,627⁵¹	(-)15,219	(-)14,743
22. Primary Deficit(-)/Primary Surplus(+)(21+23)	(-)12,756	(-)3,142	26,967	(-)9,717	(-)9,562
Part D. Other data					
23. Interest Payments (included in revenue expenditure)	6,063	6,644	6,342	5,502	5,181

⁴⁹ Difference of ₹ 1 crore is due to rounding off: RR (₹ 1,01,567.75 crore) – RE (₹ 99,137.30 crore) = ₹ 2,430.45 crore

⁵⁰ 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)

⁵¹ 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]

	2019-20	2020-21	2021-22	2022-23	2023-24
24. Financial Assistance to local bodies etc.	28,465	27,269	25,931	19,084	27,854
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)	5,37,502	5,40,185	6,97,013	7,59,560	8,53,524
28 Outstanding Fiscal liabilities (year end)#	1,26,084	1,18,952	1,09,888	1,01,700	1,22,837
29. Outstanding guarantees (year end) (including interest)	3,532	7,086	6,160	5,111	3,435
30. Maximum amount guaranteed (year end)	15,206	19,336	17,776	17,360	10,837
31. Number of incomplete projects	NA	NA	NA	NA	NA
32. Capital blocked in incomplete projects	NA	NA	NA	NA	NA
Part E: Fiscal Health Indicators (in per cent)					
I Resource Mobilisation					
Own Tax Revenue/GSDP	6.01	6.34	5.85	6.13	6.38
Own Non-Tax Revenue/GSDP	2.73	3.61	7.78	5.62	6.21
Central Transfers/GSDP	5.67	5.10	5.47	5.66	5.99
II Expenditure Management					
Total Expenditure/GSDP	22.45	21.26	19.22	21.92	22.83
Total Expenditure/Revenue Receipts	118.81	110.03	87.55	110.67	108.52
Revenue Expenditure/Total Expenditure	82.15	82.98	81.78	78.68	76.37
Expenditure on Social Services/Total Expenditure	40.42	38.68	39.79	36.67	37.43
Expenditure on Economic Services/Total Expenditure	32.98	33.40	32.57	31.49	37.97
Capital Expenditure/Total Expenditure	16.80	15.63	16.96	20.03	22.20
Capital Expenditure on Social and Economic Services/Total Expenditure.	16.14	14.87	16.31	18.86	21.12
III Management of Fiscal Imbalances					
Revenue Surplus/GSDP	0.45	1.68	6.24	2.56	3.60
Fiscal Deficit (Surplus)/GSDP	-3.50	-1.81	2.96	-2.00	-1.73

	2019-20	2020-21	2021-22	2022-23	2023-24
Primary Deficit (Surplus) /GSDP	-2.37	-0.58	3.87	-1.28	-1.12
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	23.46	22.02	15.77	13.39	14.39
Fiscal Liabilities/RR	124.14	117.61	78.49	74.41	74.11
V Other Fiscal Health Indicators					
Return on Investment	5.64	14.58	4.92	4.71	13.85
Balance from Current Revenue (₹ in crore)	67,853	79,430	1,22,902	1,42,352	1,73,114
Financial Assets/Liabilities	1.47	1.59	1.88	1.95	2.00

During the year 2020-21 it excludes ₹3,822 crore and during 2021-22, 2022-23 and 2023-24, it excludes ₹10,252 crore (₹3,822 crore + ₹6,430 crore) as back-to-back loan from GoI in lieu of GST Compensation shortfall, which are not to be repaid by the State from its resources.

Source: Finance Accounts of respective years

APPENDIX – 2.3
(Refer paragraph 2.4.2.1)

Misclassification of revenue expenditure as capital expenditure for the Financial Year 2023-24

Sl. No	No. and Name of the Grant /Department	No. of sanction order	Misclassified Amount (₹)	Major head	Audit observation
1.	09-Food Supplies and Consumer Welfare	01	12,10,00,000	4408	Funds have been released in favour of Odisha State Civil Supplies Corporation for construction of Annexe Building adjacent to OSCSC Limited.
2.	11- ST & SC Development, Minorities and Backward Classes Welfare	02	5,50,00,000	4225	Funds were released in favour of Director, ST & SC Research Training Institute, Bhubaneswar towards repair and renovation of the institution. Expenditure towards repair and renovation should not be classified as capital expenditure.
3.	15-Sports and Youth Services	15	12,24,02,987	4202	Funds were released for construction of CPDO building, which is a Central Govt. organisation. Therefore, the expenditure incurred for the same cannot be treated as capital expenditure of the State Govt. Further, funds were released for various upgradation works as well as towards operation and maintenance charges, special repairs etc. Therefore, these amounts should not be treated as capital expenditure.
4.	17-Panchayati Raj and Drinking water	05	38,71,00,000	4059	Funds were released for construction of Non-Residential Buildings of PRIs. As the assets belong to Panchayati Raj Institutions, booking of these expenditure as Capital Expenditure of the State Govt. is irregular.
		02	20,54,00,000	4216	Funds were released for construction of Residential Buildings of PRIs. As the assets belong to Panchayati Raj Institutions, booking of these expenditure as Capital Expenditure of the State Govt. is irregular.
		18	3296,30,09,705	4515	Funds were released under the scheme “Ama Odisha Nabin Odisha” and “Ama Gaon Ama Vikash” for execution of approved projects under the scheme as well as towards advertisement cost and administrative expenditure. As per the guidelines of Ama Gaon Ama Bikash scheme, the funds are to be drawn by PD, DRDAs in Grants-in-Aid bill and to release the funds to BDOs in two installments for implementation of projects. The scheme “Ama Odisha Nabin Odisha” is a modified and enhanced version of the Ama Gaon Ama Bikash scheme as revealed from the Press Brief of PRDW Department. Most of the assets being created under the aforesaid two schemes are community owned projects

Sl. No	No. and Name of the Grant /Department	No. of sanction order	Misclassified Amount (₹)	Major head	Audit observation
					like construction of <i>kalyan mandap</i> , <i>bhoga mandap</i> , <i>kothagar</i> , purchase of sports equipment for rural youths, <i>etc.</i> Therefore, expenditure under the aforesaid scheme should not be treated as capital expenditure.
5.	20-Water Resources	02	4,00,00,000	4701,	Funds were released in favour of Odisha Lift Irrigation Corporation towards IEC activities for the year 2023-24. Therefore, these expenditure should not be treated as capital expenditure.
		12	83,50,00,000	4702	Further, funds have been released towards repair, renovation and restoration of water bodies under Pradhan Mantri Krishi Sichayi Yojana - Har Khet ko Pani (PMKSY-HKPP) scheme, which are of revenue nature. Therefore, these expenditures should not be treated as capital expenditure.
6.	21-Transport	19	104,17,17,755	5053	Funds were released for conduct of Environment Impact Assessment study for the establishment of Shree Jagannath International Airport at Puri and acquisition of private land thereof (09 sanction orders amounting to ₹88 crore) and other misclassification purpose such as annual maintenance expenditure of Jeypore Airport, Koraput and Utkela Airport, Kalahandi Airport; shifting and renovation of Dakota Aircraft; expenditure on training, advertisement and hire charges of vehicles <i>etc.</i>
		04	286,65,79,000	5055	Funds were released in favour of OSRTC towards development of block-level bus-stands.
		13	254,12,20,793	5075	Funds were released towards land acquisition charges and other related works such as felling of trees, eviction of hostel buildings, avenue plantation in connection with diversion of forest land <i>etc.</i> , for the development of Khurdha Road-Bolangir NBG Rail Link Project and Jeypore-Nabarangapur-Malkangiri Rail Link Project. The ownership of the land assets will be vested in Indian Railways as per MoU signed with Indian Railways by Govt. of Odisha.
7.	24-Steel and Mines	03	15,88,57,107	4852	Funds were released in favour of Odisha Mining Corporation for renovation of district level office buildings.
8.	28-Rural Development	02	9,58,33,333	5054	These are Administrative Expenditure Funds under PMGSY. Therefore, booking of such expenditure under capital section is

Sl. No	No. and Name of the Grant /Department	No. of sanction order	Misclassified Amount (₹)	Major head	Audit observation
					in contradiction to the provisions of Rule-29 & 30 of Govt. Accounting Rules, 1990.
9.	30-Energy	08	89,63,18,970	4801	Funds were released in favour of OREDA for revival/renovation of existing renewable assets.
		02	241,21,24,000	4801	Funds were released in favour of OPTCL under the State Capital Region Improvement in Power System scheme.
10.	32-Tourism	02	10,38,44,244	5452	Funds were released in favour of OTDC for repair and maintenance work of Indigenous Rural Tourism Project in Pipili and towards committed expenditure under IT and E-Governance sector of Tourism Department.
11.	34-Co-operation	11	28,83,55,000	4425	Funds were released in favour of Odisha Warehouse Development Corporation for construction/renovation /improvement of warehouse infrastructure and LAMPCS in Bisam Cuttack block of Rayagada district for construction of office building and godown.
		06	12,00,00,000	4425	Funds were released in favour of Registrar of Co-operative Societies, Odisha, Bhubaneswar for construction of office building and godown of Bisam Cuttack LAMPCS in Rayagada district and 240 other PACS/LAMPCS.
		04	9,79,12,129	4435	Funds were released in favour of Member Secretary, Odisha State Agricultural Marketing Board, for Construction of Multi Commodity Market Yard at Marshaghai, Narasinghpur and Bidharpur
12.	36-Women and Child Development	01	4,58,72,000	4235	Funds have been released for repair of CDPO office buildings
13.	39-Skill Development and Technical Education	02	78,97,420	4202	Funds were released in favour of DDO, DTE&T, Odisha, Cuttack for redistribution towards improvement works (petty works like colour washing, damage repair, imp.to Civil, EI&PH) in Engineering schools and Polytechnics. Expenditure towards minor repair and maintenance work should not be treated as capital expenditure.
14.	43-Odia language, Literature and Culture	17	8,94,80,861	4059	Funds were released for repair, renovation of existing assets which should have been booked under revenue major heads.
15.	Works	-	15,13,35,661	-	Misclassification revealed from VLC database
GRAND TOTAL		151	45,64,62,60,965		

Source: VLC Database and sanction orders of respective Departments, Government of Odisha

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
A-Revenue (Voted)					
1.	1-Home	6,108.16	548.69	6,030.28	77.88
2.	7-Works	2,454.54	110.26	2,401.70	52.84
3.	9-Food Supplies and Consumer Welfare	3,227.09	466.92	2,400.62	826.47
4.	10-School and Mass Education	22,052.77	2,848.34	21,504.77	548.00
5.	13-Housing and Urban Development	6,956.48	876.11	6,758.69	197.79
6.	17-Panchyati Raj and Drinking Water	21,228.95	2,781.49	17,135.15	4,093.81
7.	22-Forest and Environment	2,178.51	218.05	1,961.89	216.62
8.	36-Women and Child Development and Mission Shakti	3,633.80	389.85	3,394.54	239.26
9.	41-Social Security and Empowerment of Persons with Disability	4,298.76	787.33	4,296.60	2.15
10.	42-Disaster Management	7,464.28	4,697.62	3,892.73	3,571.54
Total		79,603.35	13,724.66	69,776.97	9,826.37
B-Capital (Voted)					
11.	1-Home	994.99	228.89	917.30	77.69
12.	5-Finance	6,740.00	260.81	6041.79	698.21
13.	17-Panchayati Raj and Drinking Water	5,083.00	1,301.51	4,992.47	90.53
14.	28-Rural Development	5,774.50	558.05	5,205.64	568.86
15.	30-Energy	2,591.40	255.00	2,443.04	148.36
Total		21183.89	2604.27	19600.24	1583.64
GRAND TOTAL		1,00,787.23	16,328.90	89,377.22	11,410.01

Source: Appropriation Accounts for FY 2023-24, 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)
A-Revenue (Voted)						
1	11-ST & SC Development, Minorities and Backward Classes Welfare	3,802.18	1,126.42	4,928.60	3,976.62	951.98
2	12- Health and Family Welfare	12,319.40	1,141.85	13,461.25	12,518.90	942.35
3	14-Labour and Employees State Insurance	207.15	38.94	246.09	222.47	23.62
4	15-Sports and youth Services	235.10	320.99	556.08	547.13	8.95
5	19-Industries	630.20	267.93	898.13	844.71	53.42
6	20-Water Resources	3,108.59	559.17	3,667.76	3,467.28	200.48
7	21-Transport	442.83	693.29	1136.12	1106.23	29.89
8	23-Agriculture and Farmers' Empowerment	6,815.89	673.39	7,489.29	6,837.10	652.19
9	25-Information and Public Relations	133.25	50.45	183.70	149.81	33.89
10	26-Excise	130.58	24.76	155.34	143.55	11.79
11	27-Science and Technology	119.08	11.41	130.49	123.16	7.33
12	28-Rural Development	1,725.00	339.02	2,064.02	1,992.91	71.11
13	29-Parliamentary affairs	55.35	13.06	68.42	58.72	9.70
14	32-Tourism and Culture	205.44	175.93	381.36	286.44	94.92
15	33-Fisheries and Animal Resources Development	1,236.39	374.87	1,611.26	1,287.98	323.28
16	34-Co-operation	1,672.40	564.66	2,237.06	2,223.94	13.12
17	37-Electronics and Information Technology	355.55	247.74	603.29	602.44	0.85
18	38-Higher Education	3,112.37	811.55	3,923.92	3,462.11	461.81
19	39-Skill Development & Technical Education	640.36	35.30	675.66	653.87	21.79
20	43-Odia Language, Literature and Culture	185.60	68.95	254.55	245.05	9.50
21	44-Mission Shakti	2,084.33	783.16	2,867.49	2,839.44	28.05
Total		39,217.04	8,322.84	47,539.88	43,589.86	3,950.02
B-Capital (Voted)						
22	14-Labour and Employees State Insurance	11.50	14.85	26.35	25.29	1.06
23	21-Transport	844.75	55.00	899.75	886.80	12.95
24	31-Handlooms, Textiles and Handicrafts	5.25	40.00	45.25	40.97	4.28
25	36-Women and Child Development and Mission Shakti	36.19	82.71	118.90	99.08	19.82
26	38-Higher Education	60.50	30.00	90.50	82.36	8.14
Total		958.19	222.56	1,180.75	1,134.5	46.25
GRAND TOTAL		40,175.23	8,545.40	48,720.63	44,724.36	3,996.27

Source: Appropriation Accounts for FY 2023-24, Government of Odisha

APPENDIX – 3.3
(Refer paragraph 3.3.2)

Unnecessary / Inadequate re-appropriation of funds during FY 2023-24

(₹ in crore)

Sl. No.	Number/ Name of Grant and Head of Accounts	Original Grant	Supplementary Grant	Re-appropriation	Total	Expenditure	Savings (-)/ Excess (+)
Reduction of provision through Re-appropriation orders, wherein expenditure in excess of re-appropriation occurred							
Grant No. 13- Housing and Urban Development							
1	2217-05-800-3298 - District Urban Development Agency (DUDA)	8.00	0	(-) 5.59	2.41	3.17	(+) 0.76
Grant No.22-Forest & Environment							
2	4406-01-070-2327- Construction and Renovation of Forest buildings	1.74	4.06	(-) 0.04	5.76	7.80	(+)2.04
Argumentation of provision proved injudicious							
Grant No. 10- School and Mass Education							
3	2202-80-796-3381 - Samagra Shiksha	14.59	0	(+)10.17	24.76	8.78	(-)15.98
Grant No.16-Planning and Convergence							
4	2401-00-111-1161 - Rationalisation of Minor Irrigation Statistics	0.60	0	(+)0.07	0.67	0.37	(-) 0.30
Grant No.28- Rural Development							
5	5054-04-337-0708- Information, Education and Communication	1.00	4.00	(+)22.54	27.54	0	(-) 27.54
GRAND TOTAL		25.93	8.06	(+) 27.15	61.14	20.12	(-) 41.02

Source: Appropriation Accounts for FY 2023-24, Government of Odisha

APPENDIX – 3.4
(Refer paragraph 3.3.3)

Grants having large savings, after surrender (exceeding ₹ 25 crore), during FY 2023-24

(₹ in crore)

Sl. No.	Number and Name of the Grant	Total Budget Provision	Actual Expenditure	Savings	Surrendered	Savings (after surrender)
A-Revenue (Voted)						
1	1-Home	6,657	6,030	627	596	31
2	7-Works	2,565	2,402	163	137	26
3	10- School and Mass Education	24,901	21,505	3,396	3,365	31
4	12-Health and Family Welfare	13,461	12,519	942	742	200
5	13-Housing and Urban Development	7,833	6,759	1,074	1,056	18
6	36-Women and Child Development and Mission Shakti	4,024	3,395	629	514	115
Total		59,441	52,610	6,831	6,410	421
B-Revenue (Charged)						
7	2049-Interest Payment (All Charged)	7,241	5,181.14	2,059.86	0	2,059.86
C-Capital (Voted)						
8	5-Finance	7,000.81	6,041.79	959.02	865.46	93.56
D-Capital (Charged)						
9	6003- Internal Debt of the State Government (all charged)	14,400	8,367.73	6,032.27	0	6,032.27
10	6004- Loan and advance from the Central Government (all charged)	4,386	8,67.23	3,519.20	0	3,519.20
Total		18,786	9,234.96	9,551.47	0	9,551.47
GRAND TOTAL		92,469	73,068	19,401	7,275	12,126

Source: Appropriation Accounts for FY 2023-24, Government of Odisha

APPENDIX – 3.5
(Refer paragraph 3.3.3)

Grants having persistent savings (exceeding ₹ 100 crore) during FYs 2021-22 to 2023-24

(₹ in crore)

Sl. No.	Grant No./ Name of the Department	Savings		
		2021-22	2022-23	2023-24
Revenue (V)				
1	1-Home	930.20	549.00	626.57
2	3-Revenue and Disaster Management	310.91	246.15	159.67
3	4-Law	105.56	161.86	201.45
4	5-Finance	4,519.17	2,306.75	3,808.52
5	10-School and Mass Education	2,708.50	1,058.05	3,396.34
6	11-ST & SC Development, Minorities and Backward Classes Welfare	682.45	596.78	951.98
7	12-Health and Family Welfare	892.96	575.03	942.36
8	13-Housing and Urban Development	179.87	928.54	1,073.90
9	16-Planning and Convergence	146.45	555.72	2,353.82
10	17-Panchyati Raj and Drinking Water	7,292.86	9,603.38	6,875.30
11	20-Water Resources	289.43	379.20	200.48
12	22-Forest and Environment	243.66	512.26	434.67
13	23-Agriculture and Farmers' Empowerment	1,535.01	565.06	652.18
14	33-Fisheries	303.02	274.59	323.28
15	36-Women and Child Development and Mission Shakti	584.48	716.81	629.11
16	38-Higher Education	372.57	549.08	461.81
17	40-Micro, Small and Medium Enterprises	119.85	385.00	125.36
18	42-Disaster Management	2,963.21	6,070.80	8,269.16
Revenue (C)				
19	2049-Interest Payment (All Charged)	1,657.55	2,964.68	2,059.72
Capital (V)				
20	1-Home	120.73	157.00	306.58
21	12-Health and Family Welfare	158.81	326.62	119.43
22	16-Planning and Convergence	197.35	1,079.00	6,679.98
23	20-Water Resources	1,253.96	1,072.97	756.43
24	28- Rural Development	1,956.83	1,229.65	1,126.91

Source: Appropriation Accounts for FY 2023-24, Government of Odisha

APPENDIX – 3.6
(Refer paragraph 3.3.3)

Grant-wise percentage of utilisation of budget and savings, during FY 2023-24

(₹ in crore)

Sl. No.	Number and Name of Grant	Total Budget	Total Expenditure	Savings	Percentage of Utilisation	Range of Utilisation (Per cent)
1	6004-Loan and advance form the central Government (all charged)	4,386	867	3,519	19.17	Up to 50
2	16-Planning and Convergence	13,107	4,073	9,034	31.08	
3	42-Disaster Management	12,162	3,893	8,269	32.01	
TOTAL		29,655	8,833	20,822		
4	6003-Internal Debt of the State Government (all charged)	14,400	8,368	6,032	58.11	51 to 75
5	40-Micro, Small and Medium Enterprises	651	412	239	63.33	
6	6-Commerce	180	114	66	63.53	
7	9-Food Supplies and Consumer Welfare	3,709	2,415	1,294	65.12	
8	18-Public Grievances and Pension Administration	3	2	1	67.91	
9	33-Fisheries and Animal Resources Development	2,151	1,511	640	70.23	
10	2049-Interest Payment (All Charged)	7,241	5,181	2,060	71.55	
11	17-Panchyati Raj and Drinking Water	30,402	22,128	8,274	72.79	
12	2-General Administration and Public Grievance	621	457	163	73.69	
13	32-Tourism and Culture	856	637	219	74.38	
TOTAL		60,214	41,225	18,988		
14	4-Law	829	628	202	75.71	76 to 90
15	15-Sports and youth Services	1,538	1,214	324	78.93	
16	30-Energy	3,260	2,613	647	80.16	
17	11-ST & SC Development, Minorities and Backward Classes Welfare	6,007	4,852	1,155	80.77	
18	25-Information and Public Relations	188	154	34	81.85	
19	22-Forest and Environment	2,409	1,974	435	81.95	
20	29- Parliamentary affairs	98	82	17	82.87	
21	36-Women and Child Development and Mission Shakti	4,143	3,494	649	84.33	

Sl. No.	Number and Name of Grant	Total Budget	Total Expenditure	Savings	Percentage of Utilisation	Range of Utilisation (Per cent)
22	41-Social Security and Empowerment of Persons with Disability	5,086	4,297	789	84.48	
23	35-Public Enterprise	12	10	2	84.53	
24	8-Odisha Legislative Assembly	195	166	29	85.07	
25	10-School and Mass Education	25,410	21,738	3,672	85.55	
26	28-Rural Development	8,397	7,199	1,199	85.73	
27	13-Housing and Urban Development	9,011	7,802	1,209	86.58	
28	5-Finance	36,994	32,216	4,779	87.08	
29	1-Home	8,094	7,118	976	87.94	
30	26-Excise	200	176	24	88	
31	38-Higher Education	4,014	3,544	470	88.29	
32	31-Handlooms, Textiles and Handicrafts	287	255	32	88.77	
33	24-Steel and Mines	326	292	34	89.61	
34	3-Revenue and Disaster	1,618	1,458	161	90.07	
TOTAL		1,18,116	1,01,282	16,839		
35	14-Labour and Employees State Insurance	272	248	25	90.94	91 to 100
36	23-Agriculture and Farmers' Empowerment	7,809	7,157	652	91.65	
37	20-Water Resources	13,189	12,230	959	92.73	
38	34-Co-operation	2,641	2,471	171	93.53	
39	12-Health and Family Welfare	17,084	16,021	1,062	93.78	
40	27-Science and Technology	130	123	7	94.38	
41	19-Industries	1,108	1,055	53	95.18	
42	43-Odia Language, Literature and Culture	303	293	10	96.84	
43	39-Skill Development & Technical Education	1,202	1,176	26	97.85	
44	21-Transport	2,036	1,993	43	97.9	
45	7-Works	9,853	9,681	172	98.25	
46	44-Mission Shakti	3,337	3,309	28	99.16	
47	37-Electronics and Information Technology	603	602	1	99.86	
TOTAL		59,567	56,359	3,209		
GRAND TOTAL		2,67,552	2,07,699	59,858		

Source: Appropriation Accounts for FY 2023-24, 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 2024

(₹ in crore)

Sl. No.	Number and Name of Grant	Original Budget	Supplementary Budget	Total Provision	Actual Expenditure	Savings	Amount surrendered on 31.03.2024
1	1- Home	7,313.61	781	8,094	7,118	976	945
2	2- General Administration Department and Public Grievance	544.49	76	621	457	163	163
3	3-Revenue and Disaster Management	1,586.72	32	1,618	1,458	161	160
4	4-Law	816.43	13	829	628	202	201
5	5- Finance	36,715.98	278	36,994	32,216	4,779	2,685
6	7-Works	9,473.00	380	9,853	9,861	172	256
7	9-Food Supplies and Consumer Welfare	3,229.95	479	3,709	2,415	1,294	1,293
8	10-School and Mass Education	22,527.95	2,882	25,410	21,738	3,672	3,641
9	11-ST & SC Development, Minorities and Backward Classes Welfare	4,651.78	1,355	6,007	4852	1155	1152
10	12-Health and Family Welfare	15,756.53	1,327	17,084	16,021	1,062	862
11	13- Housing and Urban Development	7,923.25	1,088	9,011	7,802	1,209	1,191
12	16-Planning and Convergence	13,103.70	3	13,107	4,073	9,034	1,147
13	17-Panchyati Raj and Drinking Water	26,318.55	4,083	30,402	22,128	8,274	8,273
14	19-Industries	790.20	318	1108	1055	53	183
15	20-Water Resources	10,782.00	2,407	13,189	12,230	959	958
16	22-Forest and Environment	21,83.68	225	2,409	1,974	435	432
17	23-Agriculture and Farmers' Empowerment	7,135.89	673	7,809	7,157	652	652
18	28-Rural Development	7,500	897	8,397	7,199	1,199	1,197

Sl. No.	Number and Name of Grant	Original Budget	Supplementary Budget	Total Provision	Actual Expenditure	Savings	Amount surrendered on 31.03.2024
19	30-Energy	3,002.53	257	3,260	2,613	647	560
20	32-Tourism and Culture	680.02	176	856	637	219	135
21	33-Fisheries and Animal Resources Development	1,769.29	382	2,151	1,511	640	631
22	34-Co-operation	2,036.01	605	2,641	2,471	171	171
23	36-Women and Child Development and Mission Shakti	3,670.00	473	4,143	3,494	649	534
24	38-Higher Education	3,172.87	842	4,014	3,544	470	468
25	40- Micro, Small and Medium Enterprises	647.77	3	651	412	239	239
26	41-Social Security and Empowerment of Persons with Disability	4,298.76	787	5,086	4,297	789	789
27	42-Disaster Management	7,464.28	4,698	12,162	3,893	8,269	8269
GRAND TOTAL		2,05,095.24	25,520	2,30,615	1,83,254	47,544	37,187

Source: Appropriation Accounts for FY 2023-24, Government of Odisha

APPENDIX – 3.8
(Refer paragraph 3.4.2)

Surrender of 100 per cent of total provisions during FY 2023-24
(₹ 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	Reason for Surrender
1	03-R &DM Department	3454-02-800-2475 Census Establishment	55.00	100	Reason not furnished.
2	05- Finance Department	2014-00-103-3484 15th FC Grants for Judiciary	85.00	100	Reason not furnished.
3		2210-06-112-3485 15th FC Grants for Health sector	111.00	100	Reason not furnished.
4		2401-00-104-3486 15th FC Grants for Agriculture reforms	226.00	100	Reason not furnished.
5		2401-04-337-3487 15th FC Grants for maintenance of PMGSY Roads	275.00	100	Reason not furnished.
6		4215-01-102-3478 Scheme for Central assistance to states for capital expenditure	400.00	100	Reason not furnished.
7		4711-01-103-3478 scheme for special central assistance to states for Capital expenditure.	80.00	100	Reason not furnished.
8		5054-04-101-3478 scheme for special central assistance to states for Capital expenditure.	280.00	100	Reason not furnished.
9		5475-00-800-2618 state viability Gap Fund(VGF) Assistance for infrastructure development	50.00	100	Reason not furnished.
10		06-Commerce Department	5051-02-200-2161 Rural Infrastructure Development Fund (RIDF)	50.00	100
11	11- ST & SC Development, Minorities & Backward Classes welfare department	2225-01-793-0671 Implementation of Income Generating Scheme	52.86	100	Due to non-receipt of Central Assistance.
12		2225-02-277-3551 Umbrella scheme for education of ST students (pre-matric scholarship)	88.57	100	Due to non-receipt of Central Assistance.
13		4225-01-102-3689 Development Action Plan of Scheduled Castes (DAPSC- AJAY)	100.00	100	Reason not furnished.
14		2210-06-101-3261 Mukhya Mantri Swasthya Seva Mission	151.00	100	Reason not furnished.
15		2515-00-196-3497 - 15th FC Grants: Support for diagnostic infrastructure to the primary	61.72	100	Due to non-receipt of Central Share.

Sl. No.	Grant number and name	Scheme (Head of Account)	Amount surrendered (₹ in crore)	Percentage of Surrender	Reason for Surrender
		health care facilities - Sub-Centers			
16	13-Housing & Urban Development	2215-02-105-3221 Swachha Bharat Mission (SBM) – Urban	138.00	100	Due to non-receipt of Central assistance.
17		2215-02-796-3221 Swachha Bharat Mission (SBM) – Urban	53.00	100	Reason not furnished.
18	16-Planning & Convergence Department	2575-02-789-3489 special initiative Programme	823.15	100	Reason not furnished.
19		2575-02-796-3489 special initiative Programme	1,118.00	100	Reason not furnished.
20	17- Panchayati Raj & drinking water department	2505-02-101-3227 Revolving Fund for MGNREGS	1,000.00	100	Reason not furnished.
21		2515-003-196-3493 15th FC Grants: Conversion of Rural PHC & CSs into Health and Wellness centre	132.00	100	Reason not furnished.
22	23-Agriculture and Farmers' Empowerment	2401-00-119-3442 Pradhan Mantri Kisan Urja Suraksha evam Utthaan Mahabhayan (PM-KUSUM)	60.00	100	Reason not furnished.
23	30-Energy Department	4801-80-800-3733 Chief Minister Power Development Programme-CMPDP	50.00	100	Reason not furnished.
24	40-Micro, Small & Medium Enterprises	4851-00-102-3566- SIDBI Cluster Development Fund (SCDF)	60.00	100	Due to non-finalisation of land acquisition
25		4851-00-102-3021-MSME Development Programme	70.00	100	Due to non-finalisation of land acquisition
26	41- Social Security & Empowerment of Persons with Disability	2235-02-101-3071- Implementation of Persons with Disabilities Act - 1995	14.00	100	Due to non-receipt of Central Assistance
27		2235-60-102-3137- Programmes and Activities for Trans-Gender	3.00	100	Due to non-receipt of Central Assistance
28	42-Disaster Management	2245-05-101-2673 Contribution to State Disaster Response Fund	1,073.60	100	Reason not furnished.
29		2245-08-101-3523 State Disaster Mitigation Fund	268.40	100	Reason not furnished.
30		2245-80-800-1183 Relief Expenditure met from	1,073.60	100	Reason not furnished.

Sl. No.	Grant number and name	Scheme (Head of Account)	Amount surrendered (₹ in crore)	Percentage of Surrender	Reason for Surrender
		National Calamity Contingency Fund			
31		2245-80-800-3523 State Disaster Mitigation Fund	268.40	100	Reason not furnished.
32	44- Mission Shakti Department	4059-01-051-3566 SIDBI Cluster Development Fund (SCDF)	150.00	100	Reason not furnished.
TOTAL			8,421.3		

Source: Monthly Appropriation Reports 2023-24, Government of Odisha

APPENDIX – 3.9
(Refer paragraph 3.4.3)

Release of funds at the end of the Financial Year 2023-24

(₹ in crore)

Sl. No.	Name of the Department	Sanction order No.	Date	Amount
1	Agriculture and Farmer's Empowerment	202334340272	31/03/2024	0.15
		202334231217	28/03/2024	0.71
		202334231301	28/03/2024	0.47
		202334231337	28/03/2024	0.01
		202334231362	28/03/2024	0.01
		202334284112	27/03/2024	0.65
		202334287997	30/03/2024	0.60
		202334288027	30/03/2024	0.40
		202334288066	30/03/2024	0.17
		202334288080	30/03/2024	0.11
		202334288152	30/03/2024	0.23
		202334288174	30/03/2024	0.15
		202334288236	27/03/2024	0.43
		202334288268	27/03/2024	0.89
		202334288306	27/03/2024	0.59
		202334288336	27/03/2024	2.31
		202334288364	27/03/2024	1.54
		202334296616	28/03/2024	13.67
		202334296663	28/03/2024	9.11
		202334296759	28/03/2024	3.87
		202334296802	28/03/2024	2.58
		202334296850	28/03/2024	5.24
		202334296884	28/03/2024	3.49
		202334296904	28/03/2024	0.42
		202334296906	28/03/2024	0.71
		202334296946	28/03/2024	0.86
		202334297009	28/03/2024	0.47
		202334297029	28/03/2024	0.65
		202334297095	28/03/2024	0.43
		202334297097	28/03/2024	0.01
		202334297277	28/03/2024	0.89
		202334297279	28/03/2024	1.37
		202334297322	28/03/2024	0.59
		202334297613	28/03/2024	2.10
202334297729	28/03/2024	1.40		
202334297805	28/03/2024	0.64		
202334297902	28/03/2024	0.42		
202334297974	28/03/2024	0.86		
202334298027	28/03/2024	0.57		
202334302002	28/03/2024	28.20		

Sl. No.	Name of the Department	Sanction order No.	Date	Amount
		202334302028	28/03/2024	7.99
		202334302033	28/03/2024	1.50
		202334302057	28/03/2024	10.81
		202334302173	28/03/2024	18.80
		202334302214	28/03/2024	5.32
		202334302241	28/03/2024	7.20
		202334302319	28/03/2024	2.11
		202334302435	28/03/2024	1.40
		202334302485	28/03/2024	0.81
		202334302533	28/03/2024	0.54
		202334302564	28/03/2024	0.60
		202334302597	28/03/2024	0.40
		202334302619	28/03/2024	2.31
		202334302629	28/03/2024	0.01
		202334302658	28/03/2024	1.54
		202334302775	28/03/2024	2.09
		202334303098	28/03/2024	0.58
		202334303140	28/03/2024	0.38
		202334303188	28/03/2024	0.80
		202334303202	28/03/2024	0.52
		202334306397	28/03/2024	28.20
		202334306429	28/03/2024	7.99
		202334306452	28/03/2024	10.81
		202334306467	28/03/2024	18.80
		202334306476	28/03/2024	5.33
		202334306499	28/03/2024	7.21
		202334307142	28/03/2024	1.27
		202334307762	28/03/2024	0.57
		202334307832	28/03/2024	0.64
		202334307933	30/03/2024	2.09
		202334307974	30/03/2024	1.38
		202334308093	30/03/2024	0.80
		202334308162	30/03/2024	0.53
		202334308228	30/03/2024	0.59
		202334308314	30/03/2024	0.39
		202334311977	28/03/2024	2.11
		202334312095	28/03/2024	1.40
		202334312223	28/03/2024	0.81
		202334312298	28/03/2024	0.54
		202334312319	28/03/2024	0.60
		202334312340	28/03/2024	0.40
		202334312546	28/03/2024	0.36
		202334312566	28/03/2024	0.49
		202334312604	28/03/2024	1.27
		202334312615	28/03/2024	0.36

Sl. No.	Name of the Department	Sanction order No.	Date	Amount
		202334312623	28/03/2024	0.49
		202334312786	28/03/2024	2.25
		202334339395	30/03/2024	0.60
		202334339415	30/03/2024	0.40
		202334339438	30/03/2024	0.23
		202334339470	30/03/2024	0.15
		202334339499	30/03/2024	0.17
		202334339520	30/03/2024	0.11
			Total	253.02
2	Food Supplies and Consumer Welfare	202334335390	30/03/2024	441.28
		202334338693	30/03/2024	303.06
			Total	744.34
3	School and Mass Education	202334299666	28/03/2024	0.03
		202334302378	27/03/2024	0.03
		202334312479	28/03/2024	0.03
		202334312511	28/03/2024	0.11
		202334330672	29/03/2024	13.81
		202334273528	28/03/2024	1.01
		202334312696	28/03/2024	78.74
		202334312753	28/03/2024	25.79
		202334312779	28/03/2024	31.22
		202334312796	28/03/2024	46.05
		202334312815	28/03/2024	15.09
		202334312835	28/03/2024	18.26
		202334312859	28/03/2024	6.50
		202334312896	28/03/2024	2.12
		202334312924	28/03/2024	2.58
		202334312941	28/03/2024	6.26
		202334312954	28/03/2024	2.97
		202334312978	28/03/2024	4.60
		202334334877	30/03/2024	39.66
		202334334979	30/03/2024	26.44
		202334335052	30/03/2024	9.80
		202334335128	30/03/2024	6.53
		202334335183	30/03/2024	2.11
		202334338377	30/03/2024	1.41
		202334338531	30/03/2024	398.00
		202334338581	30/03/2024	265.33
		202334338616	30/03/2024	93.36
202334338645	30/03/2024	62.23		

Sl. No.	Name of the Department	Sanction order No.	Date	Amount
		202334338840	30/03/2024	34.56
		202334338882	30/03/2024	23.04
		202334339729	30/03/2024	40.74
		202334339751	30/03/2024	27.16
		202334339783	30/03/2024	15.67
		202334339812	30/03/2024	10.45
		202334341843	30/03/2024	15.40
		202334341870	30/03/2024	10.27
			Total	1337.36
4	Scheduled Tribes and Scheduled Castes Development, Minorities and Backward Classes Welfare	202334299391	28/03/2024	6.33
		202334299398	28/03/2024	2.11
		202334299437	28/03/2024	12.29
		202334299462	28/03/2024	4.09
		202334299677	28/03/2024	2.00
		202334311814	28/03/2024	0.28
			Total	27.10
5	Health and Family Welfare	202334229792	27/03/2024	3.27
		202334335126	30/03/2024	22.39
		202334338571	30/03/2024	2.37
		202334338849	30/03/2024	0.89
		202334342484	30/03/2024	176.54
		202334312233	28/03/2024	0.66
		202334312330	28/03/2024	0.03
		202334318359	30/03/2024	4.65
		202334318491	30/03/2024	0.24
			Total	211.04
6	Housing and Urban Development	202334298071	28/03/2024	42.25
		202334298162	28/03/2024	4.96
		202334299454	28/03/2024	3.91
		202334299510	28/03/2024	1.10
		202334299536	28/03/2024	1.30
		202334299595	28/03/2024	1.65
		202334299689	28/03/2024	5.49
		202334305459	28/03/2024	2.16
		202334305487	28/03/2024	16.48
		202334305512	28/03/2024	3.31
		202334305804	28/03/2024	0.72
		202334306051	28/03/2024	14.08
		202334334485	30/03/2024	1.99
		202334334518	30/03/2024	0.66

Sl. No.	Name of the Department	Sanction order No.	Date	Amount
			Total	100.06
7	Panchayati Raj & Drinking Water	202334311983	28/03/2024	9.02
		202334312060	28/03/2024	6.01
		202334312098	28/03/2024	5.23
		202334312137	28/03/2024	3.49
		202334312178	28/03/2024	3.79
		202334312230	28/03/2024	2.52
		202334335441	28/03/2024	0.15
		202334342460	30/03/2024	0.15
		Total	30.36	
8	Transport	202334241080	27/03/2024	2.77
			Total	2.77
9	Fisheries and Animal Resources Development	202334299784	28/03/2024	0.67
		202334303109	28/03/2024	9.83
		202334311793	28/03/2024	1.17
			Total	11.67
10	Women and Child Development	202334307457	28/03/2024	1.38
		202334307530	28/03/2024	1.62
		202334307597	28/03/2024	0.39
		202334307640	28/03/2024	0.46
		202334307716	28/03/2024	0.53
		202334307807	28/03/2024	0.62
		Total	5.0	
11	Higher Education	202334295921	27/03/2024	0.03
		202334301918	27/03/2024	0.30
		202334278525	28/03/2024	0.006
			Total	0.336
12	Micro, Small and Medium Enterprises	202334305548	28/03/2024	0.02
			Total	0.02
13	Social Security & Empowerment of Persons with Disability	202334307855	30/03/2024	0.18
			Total	0.18
14	Mission Shakti	202334297885	28/03/2024	21.77
		202334297925	28/03/2024	13.27
		202334297955	28/03/2024	22.25
		202334297987	28/03/2024	14.83
		202334298009	28/03/2024	25.48
		202334298032	28/03/2024	16.98
		202334306895	29/03/2024	3.01
		202334338385	30/03/2024	5.36
		202334338420	30/03/2024	3.58
			Total	126.53
15	Forest Environment	202334334891	30/03/2024	10.15
		202334350944	31/03/2024	10.15
			Total	20.30
16	Rural Development	202334306038	28/03/2024	3.80
		202334306114	28/03/2024	8.43
		202334338727	30/03/2024	2.41
			Total	14.64
GRAND TOTAL				2,884.73

Source: Government of Odisha.

APPENDIX – 3.10
(Refer paragraph 3.4.4)

Sub-heads where entire expenditure (exceeding ₹ 5 crore in each case) was incurred in March 2024

(₹ in crore)

Sl. No.	Grant No.	Name of the Department	Head of Accounts	Name of the Scheme	Types of Budget	Actual Expenditure during March
1.	8	Odisha Legislative Assembly	4216-01-106-0182	Construction of Buildings	Original	109.89
2.	9	Food Supplies and Consumer Welfare Department	4408-01-800-0182	Construction of Buildings	Supplementary	12.10
3.	10	School and Mass Education	2202-02-107-3730	Mukhyamantri Medhabi Chatra Protsahan Yojana	Original	5.75
4.			2202-02-108-0439	Council of Higher Secondary Education	Original+ Supplementary	5.30
5.			2202-02-789-3381	Samagra Shiksha	Original	25.83
6.			2202-02-796-3381	Samagra Shiksha	Original	15.00
7.			4202-01-202-3381	Samagra Shiksha	Original	57.61
8.	13	Housing and Urban Development Department	2215-02-797-3522	Fund for Protection and Welfare of Core Sanitation Workers	Original	15.00
9.			2217-05-797-3404	Odisha Real Estate Regulatory Fund (ORERF)	Original	9.43
10.	16	Planning and Convergence Department	3451-00-092-2116	Institute of Social Science	Original	7.29
11.	20	Water Resources Department	4700-15-800-2954	CAD&WM work in AIBP Projects	Original	12.60
12.	21	Transport Department	4059-01-051-2193	Construction of Building of Transport Department	Original	10.00
13.	22	Forest & Environment Department	2406-01-102-0573	Green India Mission	Original	20.38
14.			3435-03-102-3440	Green Climate Fund Project	Original	10.16

Sl. No.	Grant No.	Name of the Department	Head of Accounts	Name of the Scheme	Types of Budget	Actual Expenditure during March
15.	23	Agriculture and Farmers' Empowerment	2401-00-800-3727	State Top up Assistance for Horticultural Intervention	Original	27.00
16.	30	Energy Department	4801-02-190-1276	Share Capital Investment	Original	38.00
17.			4801-05-190-2251	Implementation of Non-remunerative transmission project in backward districts	Original	100.00
18.			4801-05-800-3733	Chief Minister Power Development Programme-CMPDP	Original	40.00
19.	34	Co-operation Department	4425-00-190-1276	Share Capital Investment	Original+ Supplementary	165.00
20.	35	Public Enterprises Department	2235-60-200-2277	Corpus fund for OSRFS	Original	6.50
21.	36	Women & Child Development and Mission Shakti Department	2235-02-102-3603	Social Security Insurance	Original	5.84
22.	37	Electronics & Information Technology Department	2852-07-202-2734	Establishment of Software Technology Park of India (STPI)	Original	7.82
23.			2852-07-202-3739	O Chip - Odisha Chip Programme & Other CoEs	Original	30.00
24.	39	Skill Development & Technical Education Department	2230-02-101-3794	Nano -unicorn	Original	4.75
25.	44	Mission Shakti	2501-06-102-3530	Mahila Kisan Sashaktikaran Pariyojana (MKSP)	Original	11.91
TOTAL						753.16

Source: 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 2023-24
1	Agriculture CENSUS (OCE)	State Directorate of Economics & Statistics Odisha	1.30
2	AYURGYAN	Kaviraj Ananta Tripathy Sharma (KATS) Ayurvedic College, Berhampur, Ganjam	0.00
3	Agriculture Economics and Statistics	1. Odisha University of Agriculture and Technology (OUAT), Bhubaneswar 2. State Directorate of Economics & Statistics, Odisha	30.58
4	Blood Transfusion Services-[4061]	Orissa State Aids Control Society	1.53
5	Capacity Building for Service Providers	Berhampur University Bhanja Vihar, Berhampur	0.04
6	Centenaries and Anniversaries Celebrations	National Conclave Utkal University	0.46
7	Conservation of Aquatic Eco-System	Chilika Development Authority	0.24
8	Consumer Welfare Fund	National Law University, Odisha, Cuttack	0.05
9	Establishment Expenditure (UD)	State Directorate of Economics & Statistics, Odisha	0.11
10	Exploration Activities under National Mineral Exploration Trust-[3583]	Daitari Iron Ore Mines, M/S Odisha Mining Corporation Limited	10.54
11	Exploration Activities under National Mineral Exploration Trust-[3583]	Directorate of Mines Odisha	6.49
12	Establishment Expenditure Election Commission of India	Chief Electoral Officer, Odisha	1.24
13	Establishment Expenditure Higher Education	Odisha State Bureau of Textbook Preparation and Production	0.15
14	Establishment Expenditure (EF&CC)	Maharaja Shri Rama Chandra Bhanja Deo University, Baripada	0.12

Sl. No.	Schemes of Government of India	Implementing Agency	Funds released directly by GoI, during FY 2023-24
15	Establishment Expenditure(space)- [3012]	Veer Surendra Sai University of Technology (VSSUT), Burla	0.16
16	Food Subsidy	Odisha State Civil Supplies Corporation (OSCSC) Limited, Bhubaneswar	14,473.68
17	Grants to Other Institutions	Berhampur University Bhanja Vihar, Berhampur	0.03
		Fakir Mohan University, Balasore	0.09
		Institute of Mathematics and Applications, Bhubaneswar	0.44
		International Institute of Information Technology (IIIT), Bhubaneswar	0.07
		Maharaja Shri Rama Chandra Bhanja Deo University, Baripada	0.36
		Ravenshaw University Cuttack	0.01
18	Integrated Development of Wildlife	Divisional Forest Office, City Forest Division	0.27
19	Krishionnati Yojana (4138)	Odisha State Agricultural Marketing Board, Bhubaneswar	0.23
		Odisha State Seeds Corporation Limited, Bhubaneswar	8.56
20	Khelo India	Odisha Council of Sports Cuttack	7.00
21	Micro and Small Enterprise Cluster Development Programme (MSE-CDP) (4170)	Odisha Industrial Infrastructure Development Corporation (OIIDC)	14.24
22	Management Support to RD Programs and Strengthening of District Planning Process in Lieu of Programme	State Institute of Rural Development	0.27
		State Institute of Rural Development and Panchayati Raj, Bhubaneswar	0.35
23	National AIDS AND STD Control Programme (NACO)	Odisha State Aids Control Society	11.28
		Orissa State Aids Control Society	22.56
24	National Highway Authority of India Investment	Orissa B&OCW Welfare Board	0.02
25	National Plan for Dairy Development	Odisha Milk Producers Federation (Omfed) Bhubaneswar	5.60

Sl. No.	Schemes of Government of India	Implementing Agency	Funds released directly by GoI, during FY 2023-24
		The Odisha State Cooperative Milk Producer's Federation Limited	1.46
26	National Rural Drinking Water Programme	Engineer-in-Chief RWSS, Bhubaneswar	2,108.54
27	National Rural Employment Guarantee Scheme (MGNREGA) CS	Odisha Rural Development and Marketing Society (ORMAS), Bhubaneswar	3,980.92
28	National Service Scheme	Odisha State NSS Cell	0.08
29	National Tele Mental Health Programme-[4126]	Odisha State Health and Family Welfare Society	1.03
30	Other Schemes NH RTH	Tahasildars, Assistant Collectors <i>etc.</i>	496.80
31	PDs Evaluation Monitoring and Research	International Institute of Information Technology (IIIT), Bhubaneswar	0.08
32	Pradhan Mantri Ayushman Bharat	Odisha State Health and Family Welfare Society	2.79
33	Pradhan Mantri Kisan Samman Nidhi	Department of Agriculture, Odisha	2,220.73
34	Rashtriya Gram Swaraj Abhiyan(RGSA)	DRDA, Ganjam, GPs (Ankruli, Bonai, Kanchuru, Ambagam), Panchayat Samiti, Hinjilicut and State Institute of Rural Development	10.58
35	Rashtriya Swasthya Bima Yojana (RSBY)	State Health Assurance Society, Odisha	13.15
36	Relief and Rehabilitation for Migrant and Repatriates	District Magistrate	0.24
37	Road Safety RTH	State Transport Authority, Government of Odisha	0.16
38	Scheme on Women Safety-RTH-3826	State Transport Authority, Government of Odisha	1.05
39	Skill India Programme	Ispat General Hospital	0.17
40	e-Courts Phase III-[4121]	Registrar General High Court of Odisha	9.79
TOTAL			23,445.64

Source: Finance Accounts for FY 2023-24 - Appendix VI

APPENDIX – 4.2
(Refer paragraph 4.3)

**Details of GIA for which utilisation certificates were pending since
2003-04 from different Departments at the end of 31.03.2024**

(₹ in crore)

Sl. No.	Name of the Department	Amount outstanding as on 31.03.2024	No. of GIA Vouchers for which UCs were awaited
1	Law	20.29	78
2	Mission Shakti	549.42	113
3	Water Resources	0.20	7
4	Transport	109.74	27
5	Energy	98.84	20
6	Handlooms, Textiles & Handicrafts	30.21	45
7	Micro, Small and Medium Enterprises	132.81	117
8	Health and Family Welfare	217.74	73
9	Panchayati Raj and Drinking Water	4,380.54	1,994
10	Women and Child Development and Mission Shakti	823.01	735
11	Fisheries and Animal Resources Development	0.31	7
12	School and Mass Education	90.78	76
13	Agriculture and Farmers' Empowerment	12.36	6
14	Tourism	3.00	1
15	Higher Education	410.18	285
16	Labour and Employees' State Insurance	10.34	14
17	Disaster Management	68.49	21
18	Planning and Convergence	935.39	558
19	Odia Language, Literature and Culture	68.19	375
20	Electronics and Information Technology	166.21	33
21	General Administration and Public Grievances	39.57	15
22	Skill Development and Technical Education	2.77	14
23	Parliamentary Affairs	0.59	6
24	Finance	2.07	4
25	Sports and Youth Services	0.89	10
26	Housing and Urban Development	3,093.79	3543
27	Forest and Environment	79.72	993
28	Social Security and Empowerment of Persons with Disability	419.51	1169
29	Co-operation	22.22	19
30	Scheduled Tribes and Scheduled Castes Development, Minorities and Backward Classes Welfare	188.13	453
31	Revenue and Disaster Management	39.13	47
32	Science and Technology	168.36	128
33	Food Supplies and Consumer Welfare	26.10	15
34	Industries	150.36	12
35	Commerce	*0.00	1
TOTAL		12,361.26	11,014

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

*UC pending ₹4,200 (Commerce Department)

APPENDIX – 4.3
(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 2024

(₹ in crore)

Sl. No	Department Name	Period for which UCs wanting	Amount of Outstanding UCs (₹ in crore)	No. of GIA Vouchers, for which UCs were awaited
1	Fisheries & Animal Resources Development	2005-12	0.25	5
2	Food Supplies and Consumer Welfare	2011-12	0.01	2
3	General Administration and Public Grievance	2006-11	4.30	9
4	Housing and Urban Development	2003-12	212.42	1613
5	Law	2003-12	0.42	23
6	Micro Small and Medium Enterprises	2009-12	0.33	4
7	Odia Language, Literature and Culture	2003-12	18.70	156
8	Panchayati Raj and Drinking Water	2003-12	129.33	1086
9	Planning and Convergence	2003-12	163.53	302
10	Revenue and Disaster Management	2003-12	13.38	39
11	ST & SC Development, Minorities and Backward Classes Welfare	2007-12	5.07	72
12	School and Mass Education	2011-12	0.44	2
13	Skill Development and Technical Education	2010-12	0.30	1
TOTAL			548.48	3,314

Source: VLC database

APPENDIX – 4.4
(Refer paragraph 4.4)

Department-wise Outstanding AC/DC Bills, as on 31 March 2024

Sl. No.	Grant No.	Department Name	Outstanding bills (₹ in lakh)	No. of Outstanding bills	Period of pendency
1	01	Home	15,89.15	301	2003-24
2	02	General Administration and Public Grievance	12,83.94	28	2015-2024
3	04	Law	10.27	112	2003-2024
4	05	Finance	7.62	2	2023-2024
5	13	Housing and Urban Development	3,64.23	48	2021-2022
6	15	Sports & Youth Services	1,05.00	1	2023-2024
7	16	Planning & Convergence	50,06.50	34	2023-2024
8	17	Panchayati Raj and Drinking Water	14,16.62	223	2005-2024
9	24	Steel & Mines	1,89.70	267	2021-2024
10	38	Higher Education	3,14.29	197	2019-2024
11	43	Odia Language, Literature and Culture	18.83	9	2020-2021
TOTAL			103,06.15	1,222	

Source: 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 2023-24

(₹ in crore)

Sl. No.	Major Head	Description	Total Expenditure	Expenditure under Minor Head 800	Percentage
1	2013	Council of Ministers	36.89	33.27	90.17
2	2575	Other Special Areas Programmes	421.18	404.17	95.96
3	2711	Flood Control and Drainage	222.69	205.01	92.06
4	2801	Power	23.31	15.01	64.38
5	3055	Road Transport	705.74	705.34	100
6	4250	Capital Outlay on Other Social Services	261.60	226.09	86.43
7	4401	Capital Outlay on Crop Husbandry	120.00	72.00	60.00
8	4408	Capital Outlay on Food Storage and Warehousing	12.30	12.10	98.40
9	4700	Capital Outlay on Major Irrigation	5,593.40	3,463.37	61.92
10	4701	Capital Outlay on Medium Irrigation	2,133.35	1,180.81	55.35
11	4875	Capital Outlay on Other Industries	276.68	406.68	146.99
12	5075	Capital Outlay on Other Transport Services	278.09	254.12	91.38
13	5475	Capital Outlay on Other General Economic Services	3.11	2.55	82.08
TOTAL			10,088.34	6,980.52	69.19

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

APPENDIX – 4.6
(Refer paragraph 4.6)

Substantial receipts (50 per cent and above (more than one lakh) of the total receipts) booked under Minor Head-800-Other Receipts, during FY 2023-24.

(₹ in crore)

Sl. No.	Major Head	Description	Total Receipts	Receipts under Minor Head 800	Percentage
1	0056	Jails	1.45	0.92	63.16
2	0059	Public Works	84.53	81.61	96.54
3	0071	Contribution and Recoveries towards Pension	9.04	8.40	92.90
4	0075	Miscellaneous General Services	1888.96	1581.95	83.75
5	0211	Family Welfare	0.15	0.15	100.00
6	0217	Urban Development	10.15	10.15	100.00
7	0220	Information and Publicity	0.43	0.43	100.00
8	0235	Social Security and Welfare	0.50	0.50	100.00
9	0401	Crop Husbandry	8.34	5.14	61.66
10	0405	Fisheries	2.87	1.56	54.15
11	0406	Forestry and Wildlife	18.98	13.00	68.51
12	0425	Co-operation	4.60	2.46	53.53
13	0506	Land Reforms	0.14	0.14	100.00
14	0515	Other Rural Development Programmes	0.03	0.03	100.00
15	0701	Medium Irrigation	256.21	247.43	96.57
16	0702	Minor Irrigation	15.58	14.49	92.99
17	0801	Power	1.50	1.50	100.00
18	0852	Industries	3.60	3.60	100.00
19	1051	Ports and Light Houses	209.85	209.85	100.00
20	1053	Civil Aviation	26.57	26.57	100.00
21	1054	Roads and Bridges	31.12	18.31	58.84
22	1452	Tourism	10.17	10.17	100.00
23	1456	Civil Supplies	3.84	3.84	100.00
TOTAL			2,588.61	2,242.2	

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

APPENDIX – 4.7
(Refer paragraph 4.9)

Unspent amount lying with DDOs in bank accounts

		(₹ in crore)
Sl. No.	Name of the Department	Amount
1	Agriculture and Farmers' Empowerment	224.66
2	Co-operation	5.67
3	Commerce	0.34
4	Electronics and Information Technology	2.84
5	Energy	0.05
6	Excise	0.69
7	Finance	2.64
8	Fisheries & Animal Resources Development	116.6
9	Food Supplies and Consumer Welfare	4.96
10	Forest and Environment	1.44
11	General Administration and Public Grievances	3.51
12	Handlooms, Textiles and Handicrafts	7.58
13	Health and Family Welfare	17.47
14	Higher Education	37.01
15	Home	35.5
16	Industries	0.01
17	Labour and Employees' State Insurance	2.62
18	Law	0.04
19	Odisha Legislative Assembly	0.07
20	Panchayati Raj and Drinking Water	91.85
21	Parliamentary Affairs	0.12
22	Planning and Convergence	0.34
23	Revenue and Disaster Management	531.96
24	Rural Development	44.06
25	Scheduled Tribes & Scheduled Castes Development, Minorities & Backward Classes Welfare	10.55
26	School and Mass Education	22.25
27	Skill Development & Technical Education	65.82
28	Social Security & Empowerment of Persons with Disabilities	4.44
29	Sports and Youth Services	7.34
30	Steel and Mines	2.41
31	Tourism	0.54
32	Transport	47.95
33	Water Resources	22.71
34	Women and Child Development and Mission Shakti	93.05
35	Works	555.87
TOTAL		1,964.96

Source: Office of the 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 2023-24
1	Forest	Compensatory Afforestation Fund Management and Planning Authority (CAMPA), Odisha, Bhubaneswar	20 (1)	2011-12	13
2	Labour & Employees State Insurance	Odisha Building and Other Construction Workers Welfare Board (OB&OCWWB), Bhubaneswar	19 (2)	2014-15	10
3	Law	Odisha State Legal Services Authority (OSLSA), Bhubaneswar	20 (1)	2022-23	02
4	Energy	Odisha Electricity Regularity Commission, Bhubaneswar	20 (1)	2023-24	01
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 remained pending
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-

Source: Offices of the Principal Accountant General (Audit-I) and Accountant General (Audit-II), Odisha

APPENDIX – 4.9
(Refer paragraph 4.15)

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 and 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 and 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 and 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 and Transport	8	9.27	4	6.18	2	1.04	1	0.75
School and 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 and Animal Resources	19	75.39	0	0	6	53.36	9	5.74
Agriculture and 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 (Police)	2	14.47	0	0	0	0	0	0
Housing and Urban Development	47	68.91	24	39.41	21	26.22	0	0
Information and Public Relations	59	6.32	49	5.53	8	0.64	0	0
Forest and Environment	45	252.95	7	82.62	29	146.78	3	21.15
TOTAL	711	1,845.37	282	494.99	280	987.62	56	70.96

Source: Government of Odisha

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

APPENDIX-4.10
(Refer Paragraph 4.16)

Discrepancies between Cash Book and Passbook balance as on 31 March 2024

(₹ in crore)

Sl. No.	Name of the DDO	Balance as per Bank passbook	Balance as per Cash book	Difference
1.	Superintendent Engineer, R & B Division-III, Bhubaneswar	43.95	Nil	43.95
2.	Special Land Acquisition Officer, Rengali Right Canal System, Dhenkanal	56.53	54.07	2.46
3.	Executive Engineer Roads and Building Division Charbatia, Choudwar, Cuttack	6.67	Nil	6.67
4.	Special Land Acquisition Officer, Kanpur Irrigation Project, Rimuli, Keonjhar	24.73	22.44	2.29
5.	Executive Engineer, Balasore (R&B) Division, Balasore	9.33	Nil	9.33
TOTAL		141.21	76.51	64.70

Source: Government of Odisha

APPENDIX – 5.1

Glossary of important Budget related terms

Terms	Basis of Calculation
Average interest paid by the State	Interest payment/[(Amount of previous year's Total outstanding Liabilities + Current year's Total outstanding Liabilities)/2] *100.
Buoyancy of a parameter	Rate of Growth of the parameter/GSDP Growth Rate.
Buoyancy of a parameter (X) with respect to another parameter (Y)	Rate of Growth of parameter (X)/ Rate of Growth of parameter (Y).
Development Expenditure	Social Services + Economic Services.
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts– Miscellaneous Capital Receipts.
Interest received as per cent to Loans Outstanding	Interest Received/ [(Opening balance + Closing balance of Loans and Advances)/2] *100.
Primary Deficit	Fiscal Deficit – Interest payments.
Primary Revenue Expenditure	Primary revenue expenditure means revenue expenditure excluding interest payments.
Rate of Growth (ROG)	[(Current year Amount /Previous year Amount)-1]*100
Re-appropriation	Means the transfer of funds from one Primary unit of appropriation to another such unit.
Revenue Deficit	Revenue Receipt – Revenue Expenditure.
Sinking Fund	A Fund into which the Government sets aside money over time, in order to retire its debt.