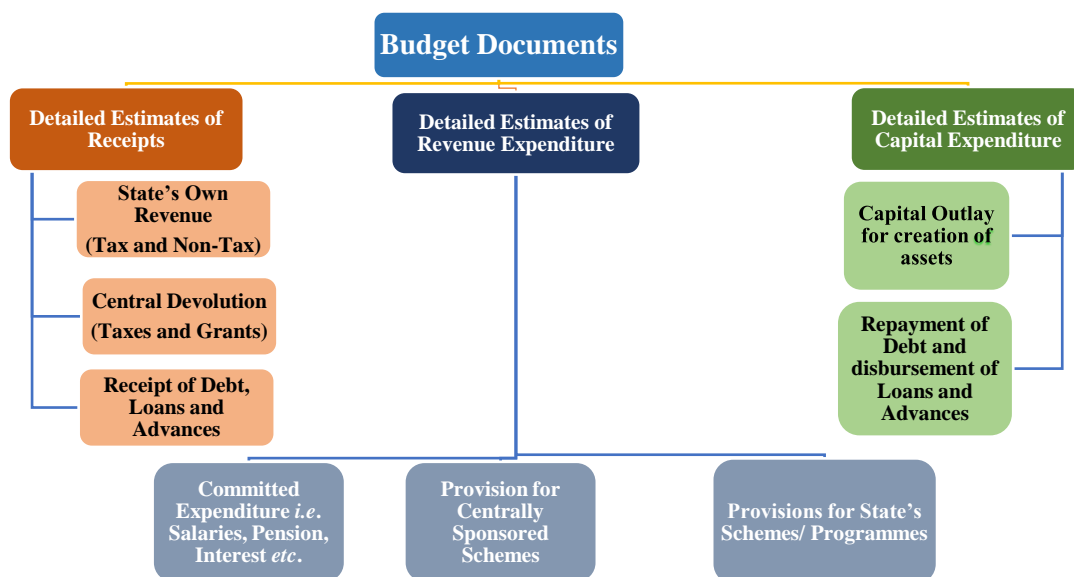


3.1 Budget Process

In compliance with Article 202 of the Constitution of India, in regard to every financial year, a statement of the estimated receipts and expenditure of the State for that year, called “the annual financial statement (Budget)”, is to be laid before the State Legislature. The estimates of the expenditure show ‘charged’ and ‘voted’ items³⁵ of expenditure separately and distinguish expenditure on the revenue account from other expenditure. Legislative authorisation is necessary for incurring any expenditure by the State Government.

As per the Odisha Budget Manual, the Finance Department is responsible for preparation of the annual budget by obtaining estimates from various departments. The departmental estimates of receipts and expenditure are prepared by Controlling Officers on the advice of the heads of departments and submitted to the Finance Department on prescribed dates. The Finance Department consolidates the estimates and prepares the detailed Estimates called ‘Demand for Grants’. The State Budget comprises the following documents, as shown in **Chart 3.1**.

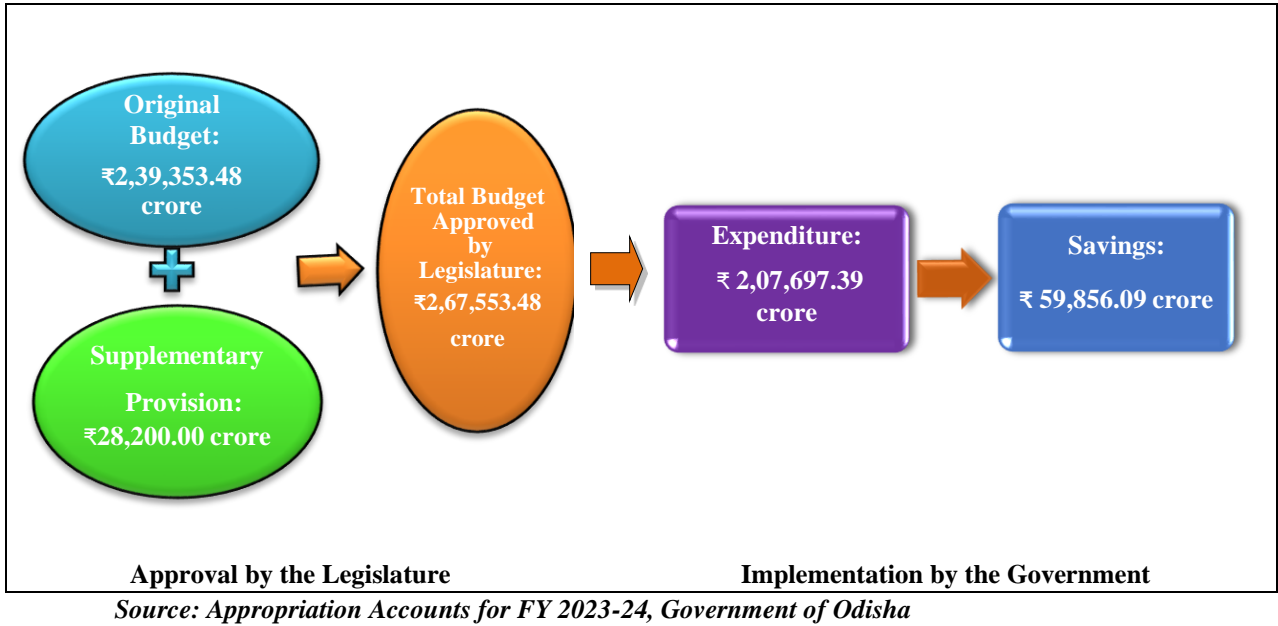
Chart 3.1: Details of State Budget Documents



³⁵ **Charged Expenditure:** Certain categories of expenditure (e.g. salaries of Constitutional authorities, loan repayments etc.), constitute a charge on the Consolidated Fund of the State and are not subject to vote by the Legislature. **Voted expenditure:** All other expenditure is voted by the Legislature.

The various components of the budget are depicted in **Chart 3.2**.

Chart 3.2: Flow Chart of budget implementation



3.1.1 Summary of total provisions, actual disbursements and savings during financial year 2023-24

A summarised position of total budget provision, disbursement and savings/excess, with further bifurcation into voted/ charged, during FY 2023-24, for the total 47 grants/ appropriations, is given in **Table 3.1**.

Table 3.1: Budget provision, disbursement and savings during FY 2023-24

(₹ in crore)

	Total Budget Provision		Disbursements		Savings	
	Voted	Charged	Voted	Charged	Voted	Charged
Revenue	1,80,924.09	7,586.50	1,46,373.25	5,439.71	34,550.84	2,146.79
Capital	57,440.62	70.46	43,801.51	57.77	13,639.12	12.69
Loans and Advances	2,745.81	0	2,790.19	0	(+) 44.38	0
Public Debt	0	18,786.00	0	9,234.97	0	9,551.03
TOTAL	2,41,110.52	26,442.96	1,92,964.95	14,732.45	48,145.58	11,710.51
	2,67,553.48		2,07,697.39		59,856.09	

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

(There may be difference of 0.01 in absolute figure calculation, due to rounding off)

It can be seen from **Table 3.1** that the utilisation (gross) of budgeted funds was 77.63 per cent in FY 2023-24, which was 4.67 per cent less as compared to the percentage of utilisation of budgeted funds in FY 2022-23.

3.1.2 Charged and Voted disbursements

Table 3.2 shows the break-up of total disbursements into Charged and Voted, during the last five-year period, from FYs 2019-20 to 2023-24.

Table 3.2: Break-up of Total budget provisions, total disbursement into Charged and Voted, during the last five years (FYs 2019-20 to 2023-24)

(₹ in crore)

Year	Total Budget Provisions		Disbursements		Savings (-)/ Excess(+)		Savings against total Provision (per cent)	
	Voted	Charged	Voted	Charged	Voted	Charged	Voted	Charged
2019-20	1,44,222.36	11,408.18	1,20,176.20	10,676.63	(-) 24,046.16	(-) 731.55	16.67	6.41
2020-21	1,50,755.02	16,908.25	1,08,063.73	16,045.41	(-) 42,691.29	(-) 862.84	28.32	5.10
2021-22	1,61,802.92	33,920.45	1,29,607.31	28,409.46	(-) 32,195.61	(-) 5,510.98	19.90	16.25
2022-23	2,00,692.27	22,984.09	1,64,239.37	19,841.46	(-) 36,452.90	(-) 3,142.63	18.16	13.67
2023-24	2,41,110.52	26,442.96	1,92,964.95	14,732.45	(-) 48,145.58	(-) 11,710.51	19.97	44.29

Source: Appropriation Accounts of the respective years.

As can be seen from the table above, the percentage of savings against total provision under ‘Voted’ ranged between 16.67 per cent to 28.32 per cent and under ‘Charged’, it ranged between 5.10 per cent to 44.29 per cent during 2019-24.

3.1.3 Budget marksmanship

Aggregate Budget Outturn

Aggregate Budget Outturn measures the extent to which the aggregate budget expenditure outturn/ actual expenditure reflects the amount originally approved, both in terms of less than approved and in excess of approved.

Table 3.3: Aggregated budget expenditure outturn/ actual expenditure

(₹ in crore)

Description	Original Approved Budget (BE)	Actual Outturn	Difference between Actual and BE* (3-2)
(1)	(2)	(3)	(4)
Revenue	1,66,274.92	1,51,812.96	(-) 14,461.96
Capital	73,078.56	55,884.43	(-) 17,194.13
TOTAL	2,39,353.48	2,07,697.39	(-) 31,656.09

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

*Shortage of actuals over original provision is denoted as (-) figure.

In Revenue Section (44 Grants and three Appropriations), deviation in outturn compared with BE was (-) 8.70 per cent. This was due to deviation between 0 and (±) 25 per cent in 29 grants and two appropriations, between (±) 25 per cent to (±) 50 per cent in 11 grants and one appropriation, between (±) 50 per cent to (±) 100 per cent in two grants and above 100 per cent in two grants.

In Capital Section (44 Grants and three Appropriations), deviation in outturn compared with BE was (-) 23.53 per cent. This was due to deviation between 0 and (±) 25 per cent in 25 grants and one appropriation, between (±) 25 per cent to (±) 50 per cent in eight grants and one appropriation, between (±) 50 per cent to (±) 100 per cent in five grants and one Appropriation and above 100 per cent in six grants.

Expenditure Composition Outturn

Expenditure Composition Outturn measures the extent to which re-allocations between the main budget categories during execution, have contributed to variance in expenditure composition.

Table 3.4: Expenditure composition outturn

(₹ in crore)

Description	Original Approved Budget (BE)	Revised RE	Actual outturn	Difference between BE & RE	Difference between Actual and RE
(1)	(2)	(3)	(4)	(5)	(6)
Revenue	1,66,274.92	1,63,089.42	1,51,812.96	3,185.50	11,276.46
Capital	73,078.56	66,910.58	55,884.43	6,167.98	11,026.15
TOTAL	2,39,353.48	2,30,000	2,07,697.39	9,353.48	22,302.61

Source: Appropriation Accounts for FY 2023-24 and Odisha Budget at a glance, 2024-25

In Revenue Section, deviation in outturn compared with RE was (-) 6.91 per cent. This was due to deviation between 0 and ± 25 per cent in 34 grants and three Appropriations, between ± 25 per cent to ± 50 per cent in seven grants, between ± 50 per cent to ± 100 per cent in one grant.

In Capital Section, deviation in outturn compared with RE was (-) 16.48 per cent. This was due to deviation between 0 and ±25 per cent in 33 grants, between ± 25 per cent ± 50 per cent in five grants, between ± 50 per cent to ± 100 per cent in six grants and more than 100 per cent in three grants. No provision was made under capital section in six grants (Grant Nos. 18, 27, 35, 37, 41 and 42).

3.2 Appropriation Accounts

Appropriation Accounts are accounts of the expenditure of the Government for each financial year, compared with the amounts of the grants voted and appropriations charged for different purposes, as specified in the schedules, appended to the Appropriation Act, passed under Article 204 of the Constitution of India. Appropriation Accounts are on gross basis. These Accounts depict the original budget provision, supplementary grants, surrenders and re-appropriations distinctly and indicate actual capital and revenue expenditure on various specified services vis-à-vis those authorised by the Appropriation Act, in regard to both Charged and Voted items of budget. Appropriation Accounts, thus facilitate understanding of utilisation of funds, management of finances and monitoring of budgetary provisions and are, therefore, complementary to the Finance Accounts.

Audit of appropriations by the CAG seeks to ascertain whether the expenditure actually incurred under various grants, was in accordance with the authorisation, given under the Appropriation Act and that the expenditure required to be charged, under the provisions of the Constitution (Article 202), is so charged. It also ascertains whether the expenditure incurred, is in conformity with the laws, relevant rules, regulations and instructions.

3.3 Integrity of budgetary and accounting process

3.3.1 Un-necessary/excessive supplementary grants

As per Article 205 of the Constitution, a Supplementary or Additional Grant or Appropriation over the provision, made by the Appropriation Act for the year, can be made during the current financial year, but not after the expiry of the current financial year. When such additional expenditure is found to be inevitable and there is no possibility of effecting savings within the grant, to cover the excess by re-appropriation, the Secretary in the Department concerned, sends a proposal to the Finance Department, for supplementary or additional grant or appropriation.

It was noticed that supplementary provisions of ₹ 16,328.90 crore during the year 2023-24, in 15 cases (more than ₹ 100 crore in each case), proved unnecessary (*Appendix 3.1*), as the expenditure did not come up even to the level of original provision. Similarly, supplementary provisions proved excessive by ₹3,996.27 crore in 26 cases (₹ five crore and above in each case), as the full amount of supplementary provisions of ₹ 8,545.40 crore, could not be utilised (*Appendix 3.2*).

3.3.2 Injudicious re-appropriation of funds

Re-appropriation is transfer of funds within a grant from one unit of appropriation, where savings are anticipated, to another unit where additional funds are needed. During FY 2023-24, re-appropriation orders under 43 grants and two appropriations (except Grant no. 18 and Appropriation no. 6004), amounting to ₹ 20,928.70 crore, were issued. Out of these ₹20,928.70 crore, re-appropriation orders for ₹ 593.07 crore, were issued on 31 March 2024, under three grants (Grant No. 5, 14 and 41).

Further, in two schemes (*Appendix 3.3 - Sl. Nos. 1 to 2*), reduction of provision through re-appropriation orders, effected by various departments, proved injudicious, as expenditure in these cases was in excess of the re-appropriated amount. In three schemes (*Appendix 3.3 - Sl. Nos. 3 to 5*), augmentation of provision also proved injudicious because expenditure did not come up to the level of original and supplementary budget provision.

3.3.3 Unspent amount and surrendered appropriation and/ or large savings/ Surrenders

All estimating officers should strive to provide for all items in the budget that can be foreseen and to provide funds only to the extent necessary. The Administrative and Finance Departments need to consider this, while exercising final check on the estimates.

Budgetary allocations based on unrealistic proposals, overstretching the potential of resource mobilisation, poor expenditure monitoring mechanism, weak scheme implementation capacities and weak internal controls, promote release of funds towards the end of the financial year. Excessive savings in some heads also deprive other Departments of funds, which they could have utilised.

Un-surrendered Savings

During the year 2023-24, ₹ 59,856 crore remained unutilised. Out of this unutilised amount, ₹ 47,812 crore was surrendered and balance of ₹ 12,044 crore remained un-surrendered.

Analysis of grants and appropriations showed that in 10 cases (under seven grants and three Appropriations), during FY 2023-24, there were large savings, after surrender (exceeding ₹ 25 crore in each case) (*Appendix 3.4*).

Entire provision remaining unutilised

It was noticed that in five grants, no expenditure out of the total provision, amounting to ₹ 0.88 crore, under charged expenditure (Revenue and Capital), was incurred in FY 2023-24, as shown in **Table 3.5**.

Table 3.5: Entire provision remaining unutilised, during the financial year 2023-24

(₹ in crore)				
Sl. No.	Grant No.	Name of the Department	Section	Entire provision remaining unutilised
1	3	Revenue and Disaster Management	Revenue (Charged)	0.30
2	4	Law	Revenue (Charged)	0.05
3	25	Information and Public Relations	Revenue (Charged)	0.02
4	36	Women and Child Development and Mission Shakti	Revenue (Charged)	0.01
5	28	Rural Development	Capital (Charged)	0.50
TOTAL				0.88

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

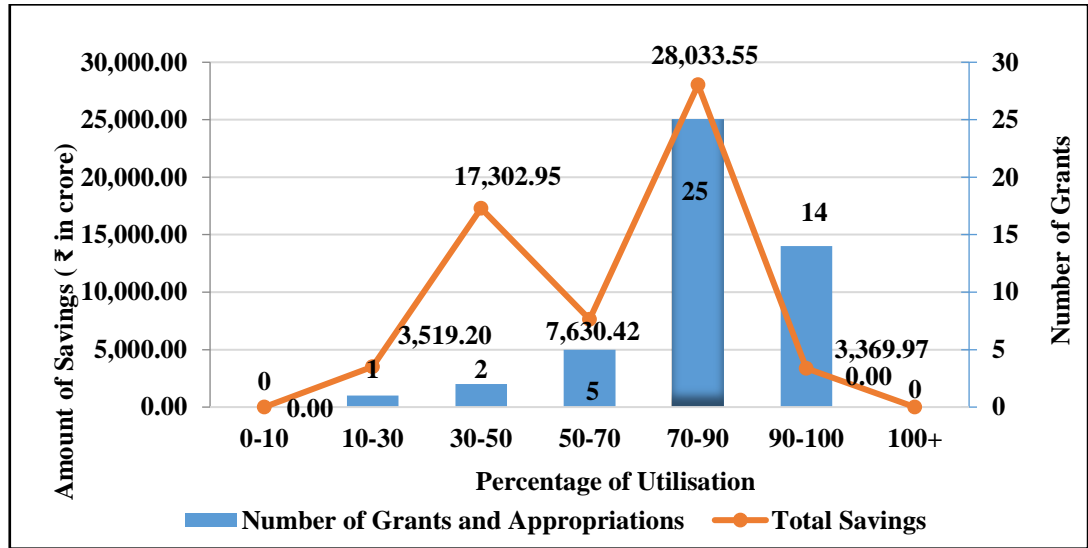
Persistent savings

It was also observed that, in 24 cases, under 19 grants and one appropriation, there were persistent savings, exceeding ₹100 crore in each case (*Appendix 3.5*), during

FYs 2021-22 to 2023-24. This is indicative of over assessment of requirement of funds without taking into account previous year trends.

Details of grants, grouped by the percentage of utilisation, along with total savings, during FY 2023-24, are shown in **Appendix 3.6** and a graphical presentation of the same is shown in **Chart 3.3**.

Chart 3.3: Details of grants grouped by the percentage of utilisation, along with total savings, during FY 2023-24



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

As can be seen from **Chart 3.3**, out of 44 grants and three appropriations, there were only 14 grants, where utilisation of funds was 90 per cent or more. Electronics and Information Technology Department (99.86 per cent) and Mission Shakti (99.16 per cent) are grants having maximum utilisation.

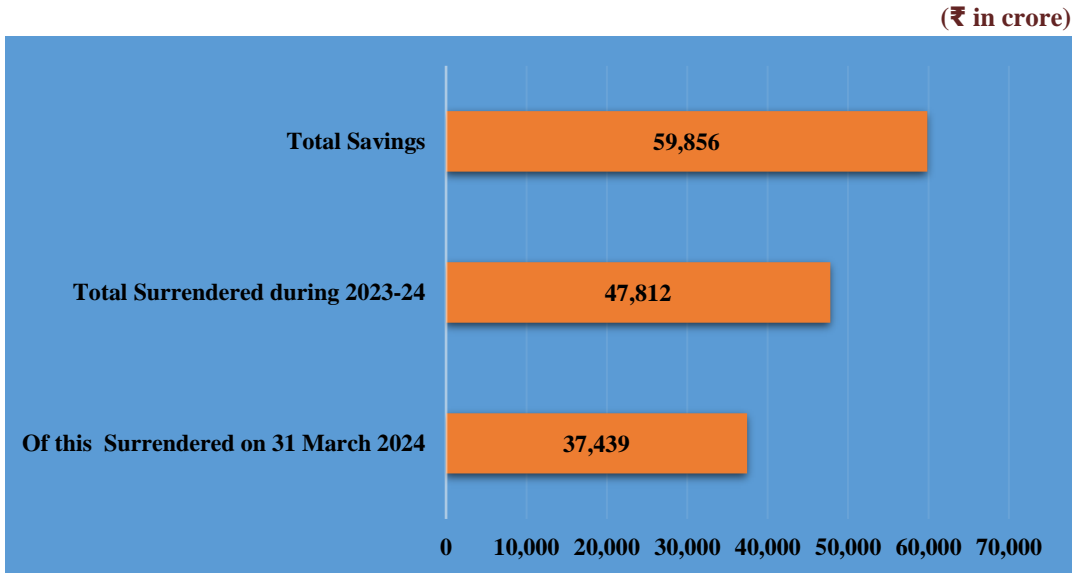
The Departments of Planning and Convergence (31.08 per cent) and Disaster Management (32.01 per cent) were amongst the Departments, where utilisation of funds was less than 50 per cent.

No object is served by keeping back savings, which should ideally be surrendered in time. For this reason, appropriations which are likely to remain unspent must be reported for surrender as early as possible. If this is not done, other spending Departments are deprived of the funds which they could have utilised and demands for Supplementary Grants could have been avoided. Surrenders are generally made in the month of March and a careful study of figures of expenditure incurred and watch over the progress of last month's expenditure, should enable a Controlling Officer to fix upon his final requirements with a reasonable degree of exactness.

When the need for surrender manifests itself, the Controlling Officers should carefully estimate the amounts that can be surrendered. The aim should be to surrender as much as they can, so as to keep the expenditure just within the modified Grant.

It was also noticed that out of the total savings of ₹59,856.09 crore, an amount of ₹37,187 crore (in cases of grants where the surrenders exceeded ₹ 100 crore in each case) was surrendered on the last day of March 2024, as shown in **Appendix 3.7** and **Chart 3.4**.

Chart 3.4: Savings and surrenders before the close of financial year 2023-24



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

Analysis of **Chart 3.4** revealed that 79.88 per cent of the savings were surrendered. Out of the surrendered amount of ₹47,812 crore, ₹37,439 crore (78.30 per cent) was surrendered on 31 March 2024.

Surrender in excess of savings

In five cases (five grants), the amounts surrendered were in excess of savings, indicating inadequate budgetary control in these Departments. As against the savings of ₹ 8,308.56 crore, the amount surrendered was ₹ 8,412.30 crore, resulting in excess surrender of ₹ 103.74 crore. The details are given in **Table 3.6**.

Table 3.6: Surrender of funds in excess of savings

(₹ in crore)

Sl. No.	Grant Number & Name	Total provision	Expenditure	Savings (-)/ Excess (+)	Amount Surrendered	Excess surrender
Revenue (Voted)						
1	21-Transport	1,136.12	1,106.23	(-)29.90	30.06	0.16
2	42-Disaster Management	12,161.89	3,892.73	(-) 8,269.16	8,269.37	0.21
3	Odia, Language, Literature and Culture	254.55	245.05	(-) 9.50	9.51	0.01
Capital (Voted)						
4	7 - Works	7,268.00	7,274.69	*(+) 6.69	103.32	103.32

Sl. No.	Grant Number & Name	Total provision	Expenditure	Savings (-)/ Excess (+)	Amount Surrendered	Excess surrender
5	22-Forest & Environment	12.00	12.00	0.00	0.04	0.04
	TOTAL	20,832.56	12,530.70	(-) 8,308.56	8,412.30	103.74

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

*An excess expenditure for ₹ 6.69 crore was taken as zero savings.

3.3.4 Excess expenditure and its regularisation

As per Article 204 of the Constitution of India, no money shall be withdrawn from the Consolidated Fund of the State except under appropriation made by law passed in accordance with the provisions of the Article. Further, as per Article 205 of the Constitution of India, it is mandatory for a State Government to get excess over grant/ appropriation regularised by the State Legislature. Although no time limit for regularisation of expenditure has been prescribed under the Article, the regularisation of excess expenditure is done after the completion of discussion of the Appropriation Accounts by the Public Accounts Committee.

3.3.4.1 Excess expenditure relating to current Financial Year

During FY 2023-24, as against the provision of ₹ 7,268.00 crore under Grant No.7- Works Department (Capital Voted), the department incurred expenditure of ₹7,274.69 crore. This resulted in excess expenditure of ₹6.69 crore. The above excess expenditure was incurred mainly under the head 5054-04-902-1581- “Works Executed from Central Road Fund”.

The State Government agreed (August 2024) that since the amount was met out from Central Road Fund, it was supposed to be adjusted as reduction of expenditure but inadvertently the amount was included in the budget provision.

3.3.4.2 Excess expenditure of previous financial years

Excess expenditure remaining un-regularised for extended period dilutes legislative control over the executive. Excess disbursements of ₹262.65 crore, pertaining to FYs 2013-14 to 2020-21 (no excess expenditure during FYs 2019-20, 2021-22 and 2022-23), as shown in **Table 3.7**, are yet to be regularised by the State Legislature.

Table 3.7: Excess Expenditure relating to previous years, requiring regularisation
(₹ in crore)

Year	Grant / Appropriation No.	Name of the Grant/ Appropriation	Amount of excess required to be regularised	Status of regularisation
2013-14	22	Forest and Environment	0.29	Not regularised
	26	Excise	0.27	
	31	Handlooms, Textile and Handicrafts	18.00	
2014-15	26	Excise	0.01	
2015-16	22	Forest and Environment	0.25	
2016-17	6003	Internal Debt	56.63	
	13	Housing and Urban Development	3.63	
2017-18	8	Odisha Legislative Assembly	0.52	
2018-19	7	Works	169.77	
	8	Odisha Legislative Assembly	3.65	
2020-21	7	Works	9.63	
TOTAL			262.65	

Source: Appropriation Accounts of respective years, Government of Odisha

The excess expenditure indicates that the budgetary control in the concerned Department was weak and budget estimates were not prepared on a realistic basis. Such excess expenditure, remaining unregularised for extended periods, dilutes legislative control over the executive, and therefore needs to be got regularised at the earliest.

3.4. Effectiveness of budgetary and accounting process

3.4.1 Budget projection and gap between expectation and actual

Efficient management of tax administration/other receipts and public expenditure holds the balance for achievement of various fiscal indicators. Budgetary allocations based on unrealistic proposals, poor expenditure monitoring mechanism, weak scheme implementation capacities and weak internal controls lead to sub-optimal allocation among various developmental needs. Excessive savings in some departments deprive other departments of funds, which they could have utilised.

The total provision for expenditure in FY 2023-24 was ₹2,67,553.48 crore. The actual gross expenditure, during the year was ₹2,07,697.39 crore. This resulted in savings of ₹59,856.09 crore, of which only ₹47,811.98 crore (79.88 per cent) was surrendered. An amount of ₹37,439.29 crore (62.55 per cent) was surrendered on 31 March 2024. The details are given in **Table 3.8**.

Table 3.8: Actual expenditure vis-à-vis budget provision during the financial year 2023-24

(₹ in crore)

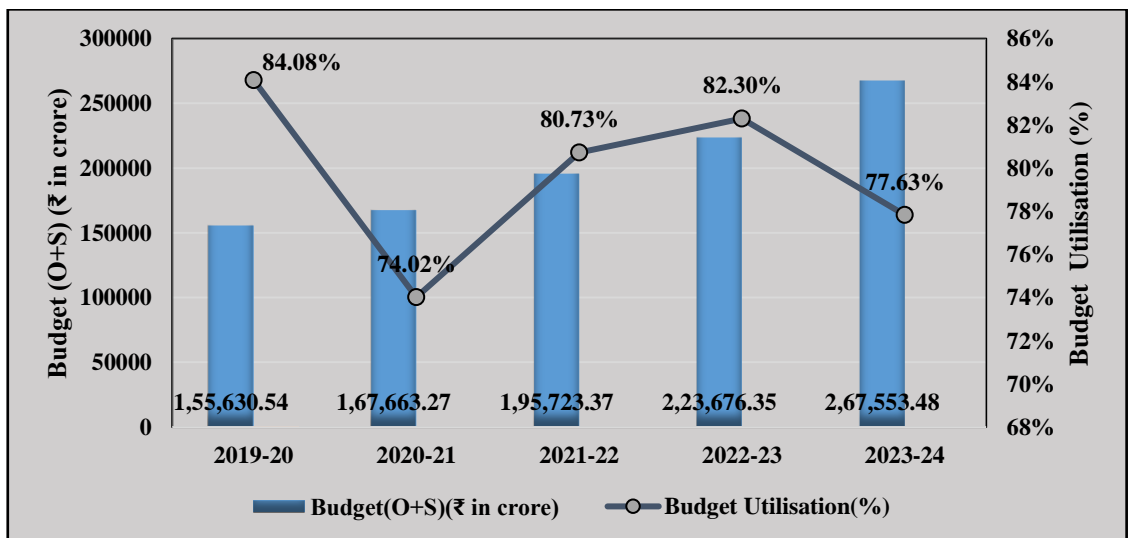
Nature of Expenditure	Original	Supplementary	Total	Actual Expenditure	Savings (-)/ Excess (+), with reference to total budget	Savings / Excess (in percentage) with reference to Total Provision	Surrendered during FY 2023-24 against savings		
							Amount	per cent	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Voted	I Revenue	1,58,724.07	22,200.02	1,80,924.09	1,46,373.25	(-) 34,550.84	19.10	34,104.68	98.71
	II Capital	52,032.10	5,408.52	57,440.62	43,801.51	(-)13,639.12	23.74	13,458.45	98.68
	III Loans and Advances	2,190.00	555.81	2,745.81	2,790.19	(+)44.38	0	149.30	100
Total Voted		2,12,946.17	28,164.35	2,41,110.52	1,92,964.94	48,145.58	19.97	47,712.43	99.10
Charged	IV Revenue	7,550.85	35.65	7,586.50	5,439.71	(-)2,146.79	28.30	86.86	4.05
	V Capital	70.46	0	70.46	57.77	(-) 12.69	18.01	12.69	100.00
	VI Public Debt Repayment	18,786.00	0	18,786.00	9,234.97	(-) 9,551.03	50.84	0	0.00
Total Charged		26,407.31	35.65	26,442.96	14,732.45	11,710.51	44.29	99.55	0.85
GRAND TOTAL		2,39,353.48	28,200.00	2,67,553.48	2,07,697.39	59,856.09	22.37	47,811.98	79.88

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

Note: There may be difference of ₹ 0.01 crore in the absolute figure, due to rounding off

The position of budget utilisation during the previous five years, is given in **Chart 3.5**.

Chart 3.5: Budget Utilisation during FYs 2019-20 to 2023-24



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

Large savings in allotted funds indicated both inaccurate assessments of requirements as well as inadequate capacity to utilise the funds for intended purposes.

Trends in the original budgets, revised estimates and actual expenditure, for the period from FYs 2019-20 to 2023-24, are given in **Table 3.9**.

Table 3.9: Original Budget, Revised Estimate and Actual Expenditure, during FYs 2019-20 to 2023-24

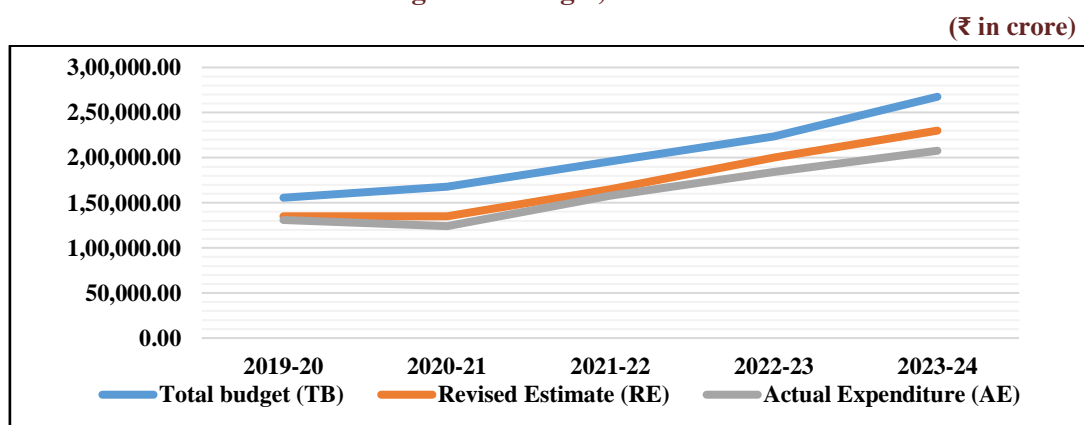
(₹ in crore)

	2019-20	2020-21	2021-22	2022-23	2023-24
Original Budget	1,46,061.09	1,55,963.27	1,75,890.24	2,06,876.35	2,39,353.48
Supplementary Budget	9,569.45	11,700.00	19,833.13	16,800	28,200
Total budget (TB)	1,55,630.54	1,67,663.27	1,95,723.37	2,23,676.35	2,67,553.48
Revised Estimate (RE)	1,35,000	1,35,000	1,64,999.66	2,00,000	2,30,000
Actual Expenditure (AE)	1,30,852.83	1,24,109.14	1,58,016.78	1,84,080.82	2,07,697.39
Savings (TB-AE)	24,777.71	43,554.13	37,706.59	39,595.53	59,856.09
Percentage of supplementary to the original provision	6.55	7.50	11.28	8.12	11.78
Percentage of overall savings/excess to the overall provision	15.92	25.98	19.27	17.70	22.37
TB-RE	20,630.54	32,663.27	30,723.71	23,676.35	37,553.49
RE-AE	4,147.17	10,890.86	6,982.88	15,919.18	22,302.61
(TB-RE) as per cent of TB	13.26	19.48	15.70	10.58	14.04
(RE-AE) as per cent of TB	2.66	6.50	3.57	7.12	8.34

Source: Appropriation Accounts of respective years and Odisha Budget at a glance, 2023-24 & 2024-25

Table 3.9 shows that the supplementary provision of ₹ 28,200 crore during FY 2023-24, constituted 11.78 per cent of the original provision against 8.12 per cent in the previous year.

Chart 3.6: Trend showing Total Budget, Revised Estimate and Actuals



Source: Appropriation Accounts of respective years and Odisha Budget at a glance, 2023-24

From **Chart 3.6**, it can be seen that during the period from FYs 2019-20 to 2023-24, the Revised Estimates (RE) were always lower than the Total Budget

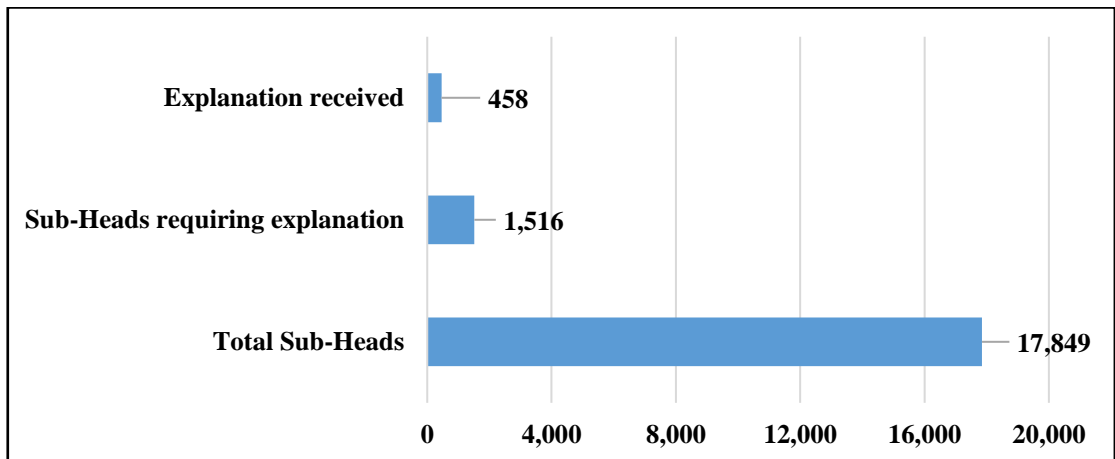
(TB) of the State. The gap between the RE and the TB was between 10.58 to 19.48 *per cent*, during the last five years, indicating large estimation errors.

In terms of percentage, the RE was 13.26 *per cent* less than the TB in FY 2019-20, which increased to 19.48 *per cent* in FY 2020-21 and reduced to 14.04 *per cent* in FY 2023-24. Further, the percentage of Actual Expenditure (AE) to TB during the same period was also lower than the RE and it ranged between 2.66 *per cent* and 8.34 *per cent*. As such, the supplementary provisions during FYs 2019-20 to 2023-24 proved unnecessary, since the actual expenditure did not come up even to the level of original budget provisions.

This indicates that the budgetary allocations were based on unrealistic proposals, as the Budget Estimates of the State were always inflated and the Actual Expenditure was less than the budgetary provisions.

A summary of explanations for variations in the Appropriation Accounts, received from various Departments, is depicted in **Chart 3.7**. These explanations include reasons like non-release of Central Assistance, delay in release of funds, surrender after actual requirements, non-receipt of proposals from implementing agencies *etc.*

Chart 3.7: Summary of Explanations for variation in Appropriation Accounts



Source: Information received from the Office of the PAG (A&E), Odisha

3.4.2 Major policy announcements in budget and their actual funding for ensuring implementation

Several new policies/initiatives/schemes were initiated by the State Government during FY 2023-24. Audit test-checked 15 schemes and it was revealed that three schemes were not/partially executed, while the remaining 12 schemes were fully executed, as detailed in **Table 3.10**.

Table 3.10: New Schemes not executed /partially executed, during FY 2023-24

(₹ in crore)

Sl. No.	Grant No. and Name of the Department	Head of Account and Name of the New scheme	Budget provision	Expenditure
1	11 - Scheduled Tribes & Scheduled Castes Development, Minorities & Backward Classes Welfare	2225-02-102-3731 - Mukhyamantri Janajati Jeevika Mission	120.00	90.00
2	33- Fisheries and Animal Resources Development	2405-00-109-3699 - Digital Initiative for integration of offices	10.00	0
3	40-Micro, Small & Medium Enterprises	2851-00-102-3735 - Interest Subvention for working capital for MSME's Exporters	10.00	7.08
Total			140	97.08

Source: Appropriation Accounts of 2023-24

Further, it was also observed that in 32 existing schemes, there was cent *per cent* surrender of funds in the revised outlay, as shown in **Appendix 3.8**. No reason for surrender was furnished in 24 cases. This reflects that the budgetary allocations were based on unrealistic proposals.

This not only deprived beneficiaries of the intended benefits of these schemes, but also deprived other Departments of funds, where these could have been utilised.

3.4.3 Release of funds at the end of the financial year

Timely release of funds to the implementing agencies has a direct bearing on successful implementation of the schemes and avoidance of rush of expenditure. As per Finance Department instructions (08 February 2024), the process of issuance of sanction orders for release of funds, as well as surrender of provisions, should be completed by 29 February 2024, in order to avoid rush of expenditure in the last month of the financial year.

An examination of sanction orders, issued during the financial year 2023-24 revealed that the Government had released ₹2,884.73 crore, for the implementation of different schemes in 16 Departments, in the last week of March 2024 (**Appendix 3.9**).

Some instances of release of funds at the end of the FY 2023-24, exceeding ₹50 crore in each case are shown in **Table 3.11** and **Appendix 3.9**.

Table 3.11 Release of funds at the end of the financial year 2023-24

(₹ in crore)

Sl. No.	Name of the Department	Purpose	Sanction order No.	Date	Amount
1	Food Supplies and Consumer Welfare	"Payment of Central Share of assistance to Odisha towards Intra-State movement and handling of Food grains, FPS Dealer's Margin corresponding to the F.Y. 2018-19 to 2022-23 under NFSA "	202334335390	30/03/2024	441.28
		"Payment of Central Share of Assistance to Odisha towards intra State movement and handling of Food grains, FPS Dealer's Basic & Additional Margin	202334338693	30/03/2024	303.06

Sl. No.	Name of the Department	Purpose	Sanction order No.	Date	Amount
		corresponding to the F.Y.2020-21, 2021-22 & 2022-23 under PMGKAY "			
				Total	744.34
2	School and Mass Education	" Release of funds consisting of Central Share & State Share for implementation of the Centrally Sponsored Scheme of PM POSHAN in 30 districts of the State"	202334312696	28/03/2024	78.74
		"Release of final instalment under recurring grant (General Component – Central Share) towards implementation of Samagra Shiksha (Elementary Education) in the State of Odisha during FY 2023-24"	202334338531	30/03/2024	398.00
		"Release of final instalment under recurring grant (General Component – State Share) towards implementation of Samagra Shiksha (Elementary Education) in the State of Odisha during FY 2023-24"	202334338581	30/03/2024	265.33
		"Release of final instalment under recurring grant (SC Component – Central Share) towards implementation of Samagra Shiksha (Elementary Education) in the State of Odisha during FY 2023-24"	202334338616	30/03/2024	93.36
		"Release of final instalment under recurring grant (SC Component – State Share) towards implementation of Samagra Shiksha (Elementary Education) in the State of Odisha during FY 2023-24"	202334338645	30/03/2024	62.23
					Total
3	Health and Family Welfare	Sanction & release of GIA under Centrally Sponsored Schemes (CSS) for continuance of NHM for the year 2023-24.	202334342484	30/03/2024	176.54
				Total	176.54
GROSS TOTAL					1,818.54

Source: Sanction orders received from respective Departments

As is evident from **Appendix 3.9**, ₹ 2,884.73 crore was released during the fag end of the year. Thus, there was no possibility of utilisation of these funds during the financial year 2023-24. Release of funds in the last week of the financial year indicated that the funds were released primarily to exhaust the budget provision.

3.4.4 Rush of expenditure

Rule 62 (3) of the General Financial Rules provides that rush of expenditure particularly in the closing months of the financial year is regarded as a breach of financial propriety and should be avoided.

As per the Guidelines issued by the Finance Department, Government of Odisha, on Regulation of Expenditure, 2022-23, in the Cash Management System, the flow of expenditure should be evenly paced. The State Government prescribed, vide its circular dated 28.04.2023, quarter-wise percentages (1st Quarter - 15 per cent; 2nd quarter - 15 per cent; 3rd Quarter - 30 per cent, 4th Quarter - 40 per cent), for incurring expenditure in the Cash Management System during the year, with the aim of regulating the expenditure in a phased manner. In the month of March, the expenditure should not be more than 15 per cent of the budget provision.

During FY 2023-24, the Cash Management System was implemented in 20 Departments. Out of these 20 Departments, only five Departments had followed the guidelines. The quarterly details of expenditure, incurred across 20 Grants, are shown in **Table 3.12**.

Table 3.12: Analysis of Cash Management System

(₹ in crore)

Sl. No.	Grant No/Name of the Department	Original Budget Provision	Up to December 2023		March 2024 (Pre)	
			Expenditure during first three quarters	Percentage of Expenditure	Expenditure during the month	Percentage of Expenditure
The following Departments have followed the guidelines						
1	10-School and Mass Education	22,527.95	15,983.58	70.95	3,106.85	13.79
2	12-Health & Family Welfare	15,756.53	11,990.94	76.10	1,062.44	6.74
3	17-Panchyati Raj & Drinking Water	26,318.55	16,163.84	61.42	1,816.33	6.90
4	30-Energy	3,002.53	2,020.67	67.30	326.46	10.87
5	33-Fisheries & Animal Resources Development	1,769.29	1,181.58	66.78	119.13	6.73
The following Departments have not followed the guidelines						
6	7-Works	9,473.00	4,792.77	50.59	2,206.88	23.30
7	9-Food Supplies and Consumer Welfare	3,229.95	507.64	15.72	783.54	24.26
8	11-Scheduled Tribes & Scheduled Castes Development, Minorities & Backward Classes Welfare	4,651.78	2,998.04	64.45	1,031.47	22.17
9	13-Housing and Urban Development	7,923.25	4,925.42	62.16	1,895.44	23.92
10	19-Industries	790.20	624.39	79.02	215.40	27.26

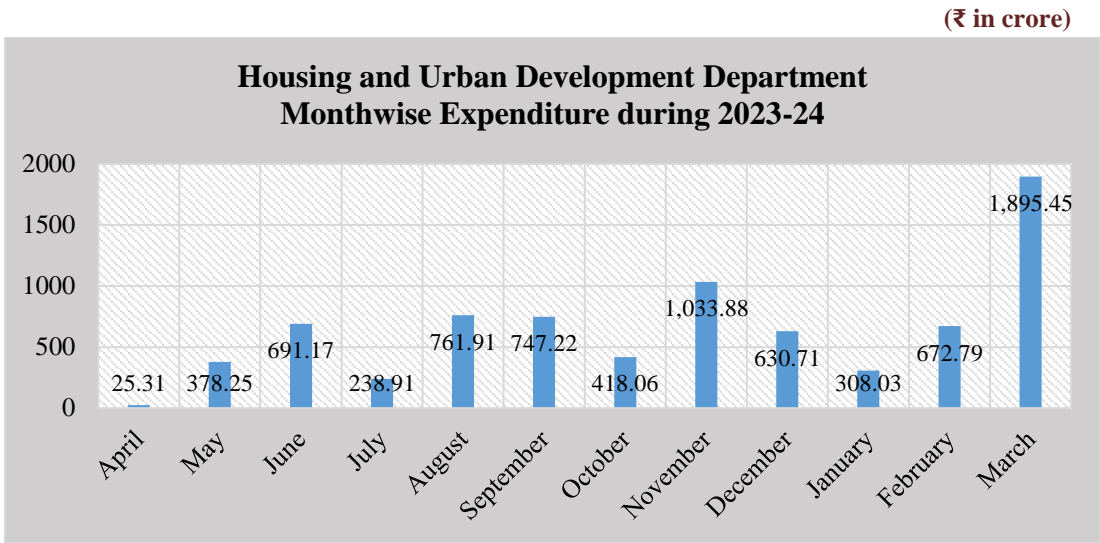
Sl. No.	Grant No/Name of the Department	Original Budget Provision	Up to December 2023		March 2024 (Pre)	
			Expenditure during first three quarters	Percentage of Expenditure	Expenditure during the month	Percentage of Expenditure
11	20-Water Resources	10,782.00	7,647.84	70.93	2,116.81	19.63
12	22-Forest & Environment	2,183.68	1,052.69	48.21	408.80	18.72
13	23-Agriculture and Farmer's Empowerment	7,135.89	4,141.27	58.03	1,930.21	27.05
14	28-Rural Development	7,500.00	4,209.11	56.12	1,541.37	20.55
15	31-Handlooms, Textiles & Handicrafts	219.49	139.21	63.42	39.04	17.79
16	36-Women and Child Development and Mission Shakti	3,670.00	2,263.45	61.67	562.90	15.34
17	38-Higher Education	3,172.87	2,388.17	75.27	501.29	15.80
18	39-Skill Development & Technical Education	986.26	827.25	83.88	215.40	21.84
19	40-Micro, Small & Medium Enterprises	647.77	343.62	53.05	25.24	3.90
20	41- Social Security and Empowerment of Persons with Disability	4,298.76	2,593.20	60.32	1,119.29	26.04

Source: Monthly Appropriation Reports for December 2023 and March (Pre) 2024.

Audit observed that in 25 sub-heads, the entire expenditure of ₹753.16 crore (exceeding ₹5 crore and more in each case of allocation of funds), was incurred in the month of March 2024 alone, in spite of allocation of funds in the original budget (24 cases) and Supplementary budget (one case). Reasons for delay in utilisation of funds were not furnished (**Appendix 3.10**).

This indicates that uniform flow of expenditure during the year, a primary requirement of budgetary control, was not maintained. This also indicates deficiencies in monitoring the Cash Management System in these Departments. As an example, month-wise expenditure incurred by the Housing and Urban Development Department, is shown in **Chart 3.8**.

Chart 3.8: Month wise Expenditure in Housing and Urban Development Department during 2023-24



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

As can be seen from the above Chart, contrary to the spirit of financial regulation, a substantial quantum of expenditure (₹1,895.45 crore) (24.30 per cent) of the total expenditure (₹7,801.69 crore) was incurred by the department during March 2024, indicating inadequate control over expenditure monitoring.

3.5 Review of selected grants

A review of budgetary procedure and control over expenditure with regard to two selected grants *i.e.* 9 – Food Supplies and Consumer Welfare Department and 28 – Rural Development Department, was conducted, wherein the magnitude of variations in original grants, supplementary demands and actual expenditure were analysed.

3.5.1 Grant No. 9: Food Supplies and Consumer Welfare Department

(i) Introduction

Grant No. 09 includes Major Heads 2408 – Food Storage and Warehousing, 2435 – Other Agriculture Programmes, 3451 – Secretariat - Economic Services, 3456 – Civil Supplies, 3475 – Other General Economic Services, 4408 – Capital Outlay on Food Storage and Warehousing and 5475 – Capital Outlay on Other General Economic Services.

(ii) Budget and Expenditure

The overall position of budget provisions, actual disbursements and savings, under the grant, for the last three years (FYs 2021-22 to 2023-24), is given in **Table 3.13**.

Table 3.13: Budget provision vis-à-vis Expenditure

(₹ in crore)

Year	Section	Budget Provision	Total	Expenditure	Unutilized provision and its percentage
2021-22	Revenue-Original (V)	1,081.66	2,222.95	2,191.25	31.70 (2.93)
	Supplementary	1,141.29			
	Revenue-Original (C)	0	0	0	0
	Supplementary	0			
	Capital-Original (V)	16.02	16.02	3.85	12.17 (75.77)
	Supplementary	0			
	Capital-Original (C)	0	0	0	0
	Supplementary	0			
Total		2,238.97	2,238.97	2,195.10	43.87 (1.96)
2022-23	Revenue-Original (V)	1,201.85	1,369.94	1,347.69	22.25
	Supplementary	168.08			
	Revenue-Original (C)	0	0	0	0
	Supplementary	0			
	Capital-Original (V)	3.50	3.50	3.06	0.44
	Supplementary	0			
	Capital-Original (C)	0	0	0	0
	Supplementary	0			
Total		1,373.44	1,373.44	1,350.75	22.69 (1.65)
2023-24	Revenue-Original (V)	3,227.09	3,694.01	2400.62	1,293.39 (35.01)
	Supplementary	466.92			
	Revenue-Original (C)	0	0	0	0
	Supplementary	0			
	Capital-Original (V)	2.86	14.96	14.85	0.11 (0.74)
	Supplementary	12.10			
GRAND TOTAL		3,708.97	3,708.97	2,415.47	1,293.50 (34.87)

Source: Appropriation Accounts for FYs 2021-22 to 2023-24, Government of Odisha

(iii) Entire provision remaining unutilised

It was observed that in two cases the entire provision remained unutilised as shown in Table 3.14, indicating non-implementation of schemes.

Table 3.14: Entire provision (₹ one crore or more) remaining unutilised under Grant No. 9

(₹ in crore)

Sr. No.	Head of Account	Scheme	Original Budget	Re-appropriations	Savings	Total unutilised amount	Percentage of unutilised amount
1	2408-01-102-3765	SMART PDS	1.55	(-) 1.55	-	1.55	100
2	2408-01-101-0342	District Forum	2.17	(-) 2.17	-	2.17	100

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

(iv) Unnecessary supplementary grants

As per Article 205 of the Constitution, a Supplementary or Additional Grant or Appropriation over the provision, made by the Appropriation Act for the year, can be made during the current financial year, but not after the current financial year is over. When such additional expenditure is found to be inevitable and there is no possibility of effecting savings within the grant to cover the excess by re-appropriation, the Secretary in the Department concerned, proposes to the Finance Department for supplementary or additional grant or appropriation.

Audit analysis showed that supplementary provisions of ₹466.92 crore (Revenue-Voted) during FY 2023-24 proved unnecessary, as the expenditure of ₹2,400.62 crore did not come up even to the level of original provision of ₹3,227.09 crore.

(v) Unrealistic re-appropriation of funds

Re-appropriation is transfer of funds within a grant from one unit of appropriation, where savings are anticipated, to another unit, where additional funds are needed. During FY 2023-24, it was observed that in one scheme, re-appropriation orders were not realistic, as there were savings of ₹1,268.47 crore even after expenditure of ₹361.53 crore, as detailed in **Table 3.15**.

Table 3.15: Unrealistic re-appropriation under Grant No. 09

(₹ in crore)

Sl. No.	Number and Name of grant/head of Account	Original grant	Supplementary grant	Re-appropriation	Total	Expenditure	Savings (-)/ Excess (+)
1	2408-01-102-2799-Public Distribution System	2,631.30	0	(-)1,000.80	1,630.50	361.53	(-)1,268.47
TOTAL		2,631.30	0	(-)1,000.80	1,630.50	361.53	(-)1,268.47

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

3.5.1.1 Programme Implementation

Status of financial and physical targets and achievements of the schemes mentioned in **Table 3.16**, was test-checked in Audit.

Table 3.16: Achievements against financial and physical targets

Sl. No.	Head of Accounts	Financial Targets (₹ in crore)			Physical Targets v/s Achievements			Reasons stated by the department for non-achievement of the intended targets
		Funds allotted	Funds utilised	Funds remaining unutilised	Target	Achievement	Shortfall	
1	Name of the Scheme: District Forum - The scheme is for digitisation and documentation, salaries of staff <i>etc.</i> in 31 district forums of the State.							

Sl. No.	Head of Accounts	Financial Targets (₹ in crore)			Physical Targets v/s Achievements			Reasons stated by the department for non-achievement of the intended targets
		Funds allotted	Funds utilised	Funds remaining unutilised	Target	Achievement	Shortfall	
(i)	2408-01-101-0342	15.18	10.16	5.02	No data for physical target and achievement maintained.			Amount surrendered after meeting actual requirement.
Audit Comment: It can be seen that only 66.93 <i>per cent</i> of allotted fund were utilised. The reason cited by the Department for non-utilisation and surrender of funds of ₹5.02 crore is not tenable, as the Department had overestimated requirement of funds, in contravention of Odisha Budget Manual. Further, non-maintenance of data on physical and financial achievements is indicative of poor monitoring of implementation of the scheme.								
2	Name of the Scheme: Procurement and Supply - The scheme is for Upgradation of computer facilities and computer consumables <i>etc.</i> in the Department.							
(i)	2408-01-101-1162	44.65	41.37	3.28	No data for physical target and achievement maintained.			No specific reason furnished by the Department
Audit Comment: Surrender of funds of ₹3.28 crore indicates that estimation of funds by the Department was incorrect and the Department had overestimated requirements, in contravention of Odisha Budget Manual								
3	Name of the Scheme: Public Distribution System - The scheme is covered under the National Food Securities Act (NFSA). Under the scheme, rice is supplied free of cost to beneficiaries in the State.							
(i)	2408-01-101-2799	2.17	0	2.17	3,26,41,800 beneficiaries	3,26,01,346 beneficiaries	40,454 beneficiaries	The selection of the eligible beneficiaries under NFSA is dynamic in nature. Amount surrendered after meeting the actual requirement.
(ii)	2408-01-102-2799	2,631.30	361.53	2,269.77				
(iii)	2408-01-789-2799	418.36	413.54	4.82				
(iv)	2408-01-796-2799	476.22	470.68	5.54				
	Total	3,528.05	1,245.75	2,282.3				
Audit Comment: It can be seen that only 35.31 <i>per cent</i> allotted funds were utilised. Due to non-optimal use of funds, the objective of the scheme could not be achieved in full and beneficiaries were deprived of the benefits of the scheme. Reason stated by the Department is not tenable, as selection and preparation of the beneficiaries' list had to be chalked out before Budget Estimate.								

Source: Information furnished by Food Supplies and Consumer Welfare Department, Government of Odisha

3.5.1.2 Discrepancy of ₹9.57 lakh due to non-reconciliation between bank balance and cash book balance

Reconciliation of bank account figures with those of cash book figures is required to be done regularly at the end of each month in order to ensure accuracy of the transactions entered in the books of accounts. DDOs are required to carry out

reconciliation at the end of each month to set right the mismatches, if any. During the course of audit of Food Supplies and Consumer Welfare Department, it was found that there was a discrepancy of ₹9.57 lakh between cash book balance (₹12.64 lakh) and pass book (₹3.07 lakh), as of 31 March 2024. This was due to un-cleared Bank Drafts and advances given to employees remaining unadjusted for more than 12 years.

The Department stated that steps were being taken to adjust advance amounts and un-cleared Bank drafts. The reply (August 2024) of the Government is not tenable as the matter had remained pending for more than 12 years and no action had been taken till date.

3.5.1.3 Under/Non utilisation of Scheme Funds

Scrutiny of sanction orders, expenditure documents, Utilisation Certificates etc. revealed that, as against the sanctioned amount of ₹53.81 crore, no expenditure was incurred in respect of four out of five sanction orders till the end of financial year 2023-24. The details are given in **Table 3.17**.

Table 3.17: Details of under/non-utilisation of funds

(₹ in crore)

Sl. No.	Sanction No. /Date	Sanctioned Amount	Utilisation Amount	Balance	Purpose of the sanction of funds
1	9527/11.06.2020	12.03	9.41	2.62	Digitization of Ration Cards/Replacement of Ration Cards
2	10433/23.07.2021	13.00	0	13.00	
3	7766/26.05.2022	8.03	0	8.03	
4	17365/16.11.2022	8.03	0	8.03	
5	9016/FSCW/25.05.2023	12.72	0	12.72	
TOTAL		53.81	9.41	44.4	

Source: Information furnished by Food Supplies and Consumer Welfare Department, Government of Odisha

The Department attributed (August 2024) non-utilisation of funds to non-submission of UCs. The reply is not tenable as under/non-utilisation of funds defeated the purpose of sanction of funds for Digitization of Ration Cards/replacement of Ration Cards .

3.5.2 Grant No. 28: Rural Development Department

(i) Introduction

Grant No. 28 – Rural Development includes Major Heads 2059 - Public Works, 2216 - Housing, 2230 – Labour and Employment, 3054 – Roads and Bridges, 3451 – Secretariat-Economic Services, 4059 - Capital Outlay on Public Works, 4216 - Capital Outlay on Housing and 5054 - Capital Outlay on Roads and Bridges.

(ii) Budget and Expenditure

The overall position of budget provisions, actual expenditure and savings, under the grant, for the last three years (FYs 2021-22 to 2023-24), is given in **Table 3.18**.

Table 3.18: Budget provision vis-à-vis Expenditure

(₹ in crore)

Year	Section	Budget Provision	Total	Expenditure	Unutilised provision and its percentage
2021-22	Revenue-Original (V)	1,335.49	1,576.84	1,290.48	286.36 (18.16)
	Supplementary	241.35			
	Revenue-Original (C)	0	0	0	0
	Supplementary	0			
	Capital-Original (V)	4,153.10	4,488.90	2,532.08	1,956.83 (43.59)
	Supplementary	335.80			
	Capital-Original (C)	0.50	0.50	0	0.50 (100)
	Supplementary	0			
GRAND TOTAL		6,066.24	6,066.24	3,822.56	2,243.69 (36.99)
2022-23	Revenue-Original (V)	1,583.95	1,584.21	1,444.12	140.09 (8.84)
	Supplementary	0.26			
	Revenue-Original (C)	0	0	0	0
	Supplementary	0			
	Capital-Original (V)	5,382.18	5,934.18	4,704.53	1,229.65 (20.72)
	Supplementary	552.00			
	Capital-Original (C)	0.50	0.50	0.50	0.00
	Supplementary	0			
GRAND TOTAL		7,518.89	7,518.89	6,149.15	1369.74 (18.22)
2023-24	Revenue-Original (V)	1,725.00	2,064.02	1,992.91	71.11 (3.45)
	Supplementary	339.02			
	Revenue-Original (C)	0	0	0	0
	Supplementary	0			
	Capital-Original (V)	5,775.00	6,333.05	5,205.64	1,127.41 (17.80)
	Supplementary	558.05			
	Capital-Original (C)	0.50	0.50	0	0.50 (100)
	Supplementary	0			
GRAND TOTAL		8,397.57	8,397.57	7,198.55	1,199.02 (14.28)

Source: Appropriation Accounts of respective years

(iii) Persistent savings

It was observed that substantial portions of the budget allocation had remained unutilised under 13 schemes, under Grant No. 28 – Rural Development, during FYs 2021-22 to 2023-24, indicating non-achievement of the projected financial outlays in the respective years, as shown in **Table 3.19**.

Table 3.19 Persistent savings under Grant No. 28

(₹ in crore)

Sl. No.	Head of Account	2021-22	2022-23	2023-24
1	2059-01-053-0853 - Maintenance of Buildings under Chief Engineer, Rural Works	15.19 (19.28)	9.78 (10.84)	10.60 (9.34)

Sl. No.	Head of Account	2021-22	2022-23	2023-24
2	3054-04-338-2583 - Maintenance of Roads and Bridges constructed under Pradhan Mantri Gram Sadak Yojana (PMGSY)	200.00 (47.40)	100.00 (100)	41.08 (41.08)
3	4059-01-051-2148 - Construction of Buildings - Rural Development Department	24.80 (58.21)	14.61 (48.22)	14.42 (44.10)
4	4216-01-106-2148 - Construction of Buildings-Rural Development Department	5.42 (50.19)	2.03 (16.91)	4.10 (29.71)
5	5054-04-101-2161 - Rural Infrastructure Development Fund (RIDF)	165.95 (19.59)	148.24 (33.61)	147.42 (44.67)
6	5054-04-337-1230 - Rural Roads	165.40 (39.93)	432.23 (75.62)	265.28 (40.19)
7	5054-04-101-3526 - Construction of Check dams/Bridge cum-weirs across the State on small bridges resting on raft foundation	17.21 (95.61)	2.85 (12.50)	24.64 (82.13)
8	5054-04-337-2373 - Miscellaneous Works - Expenditure for Roads	4.09 (35.57)	4.50 (20.45)	4.30 (19.11)
9	5054-80-789-1230 - Rural Roads	34.13 (33.07)	99.01 (61.14)	71.00 (37.97)
10	5054-80-796-1230 - Rural Roads	58.19 (41.68)	146.45 (66.84)	97.61 (38.58)

Source: Appropriation Accounts of respective years
(Figures in parenthesis indicate percentage of total provisions)

(iv) Entire provision remaining unutilised

It was observed that the entire budget provision had remained unutilised under two schemes, during FY 2023-24, indicating non-implementation of schemes, as shown in **Table 3.20**.

Table 3.20: Entire provision (₹ one crore or more) remaining unutilised

(₹ in crore)

Sl. No.	Head of Account	Original budget	Re-appropriations	Provision remaining unutilised
1	4059-01-051-3399- Re-constructions / renovation of Government Buildings affected by natural calamities	1.50	(-) 1.50	1.50
2	4216-01-106-3399- Re-constructions / renovation of Government Buildings affected by natural calamities	1.00	(-) 1.00	1.00

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

(v) Unnecessary supplementary grants

As per Article 205 of the Constitution, a Supplementary or Additional Grant or Appropriation over the provision, made by the Appropriation Act for the year, can be made during the current financial year, but not after the expiry of the current financial year. When such additional expenditure is found to be inevitable and

there is no possibility of effecting savings within the grant to cover the excess by re-appropriation, the Secretary in the Department concerned, is to propose to the Finance Department, for supplementary or additional grant or appropriation.

Audit analysis showed that supplementary provisions of ₹1.94 crore, during FY 2023-24, proved unnecessary, as the expenditure of ₹156.52 crore did not come up even to the level of original provision of ₹164.21 crore, as shown in the **Table 3.21**.

Table 3.21: Unnecessary supplementary grants under Grant No. 28

(₹ in crore)

Sl. No.	Head of Account	Original Budget	Supplementary	Actual expenditure	Savings out of the Original provision
1	2059-80-001-0453-Executive Engineer, Rural Works-Establishment charges	143.31	1.78	137.62	5.69
2	2059-80-001-0141-Chief Engineer, Rural Works-Office Establishment	13.08	0.02	12.55	0.53
3	3451-00-090-1224-Rural Development Department	7.82	0.14	6.35	1.47
TOTAL		164.21	1.94	156.52	7.69

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

(vi) Programme implementation

Status of financial and physical targets and achievements under the schemes mentioned in **Table 3.22**, was test-checked in Audit.

Table 3.22: Achievements against financial and physical targets

Sl. No.	Head of Accounts	Financial Targets (₹ in crore)			Physical Targets v/s Achievements (in numbers)			Reasons stated by department for non-achievement of the intended targets
		Funds allotted	Funds utilised	Funds remaining unutilised	Target	Achievement	Shortfall	
1	Name of the Scheme: Construction of Bridges under Biju Setu Yojana: The scheme is to provide all-weather connectivity to the rural areas of the State.							
(i)	5054-04-General (101,789,796)	1350	1,169.1	180.90	84	40 (47.60 per cent)	44 (52.40 per cent)	Land issue, non-shifting of electric pole and unseasonal rainfall.
Audit Comment: It can be seen that only 47.60 per cent physical target was achieved. The reasons cited by the Department are not acceptable, due to the fact that preparatory work before seeking funds, was not done. As a result, the objective of the scheme could not be achieved fully.								
2	Name of the Scheme: Pradhan Mantri Gram Sadak Yojana: This is a GoI sponsored scheme with sharing pattern of 60:40 between GoI and State Government. This scheme aims to provide all-weather connectivity to all unconnected habitations in rural areas of the State.							
(i)	5054-04-337-1077	2,055.41	1,946.59	108.82	40 roads 2 Bridges	Nil	40 roads 2 Bridges	Tendering under process.

Sl. No.	Head of Accounts	Financial Targets (₹ in crore)			Physical Targets v/s Achievements (in numbers)			Reasons stated by department for non-achievement of the intended targets
		Funds allotted	Funds utilised	Funds remaining unutilised	Target	Achievement	Shortfall	
Audit Comment: The reply is not tenable as due to delay in finalization of tender, the target could not be achieved and thus the beneficiaries were deprived of the intended benefits. Also, utilisation of funds despite non-achievement of target indicated that funds were used for the on-going projects of previous years.								
3	Name of the Scheme: Construction of Buildings: The objective of the scheme is to provide connectivity to unconnected rural habitations and maintain rural roads and government buildings in rural areas.							
(i)	4059-01-051-2148	32.70	18.28	14.42	35 nos.	21 nos.	14 nos.	Due to non-availability of land in time
(ii)	4216-01-106-2148	13.80	9.70	4.10	29 nos.	12 nos.	17 nos.	
	Total	46.50	27.98	18.52	64 nos.	33 nos.	31 nos.	
Audit Comment: It can be seen that only 60.17 per cent allotted funds were utilised. Due to non-optimal use of funds, the objective could not be achieved in full. The Department attributed non-achievement of both financial and physical targets under the schemes to non-availability of land in time. The reply of the Department is not tenable, as land availability should have been ensured before implementation of the scheme.								
4	Name of the Scheme: Construction of Check dams/Bridge-cum-weirs: The objective of the scheme is to construct Check dams/Bridge-cum-weirs across the State, primarily on small bridges resting on raft foundation.							
(i)	5054-80-789-3526	8.50	2.81	5.69	2 bridge-cum-weirs	2 bridge-cum-weirs	Nil	All new projects awarded almost at the fag end of the financial year.
(ii)	5054-80-796-3526	11.50	3.35	8.15				
(iii)	5054-04-101-3526	30.00	5.36	24.64				
	Total	50.00	11.52	38.48				
Audit Comment: It can be seen that only 23.04 per cent allotted funds were utilised. The Department stated that new projects were awarded at the fag end of the financial year. The reply is not tenable, as non-timely award of work defeated the purpose of the scheme.								
5	Name of the Scheme: Roads under RIDF (NABARD) - The objective of the scheme is construction of good road connectivity with NABARD Loan Assistance through RIDF.							
(i)	5054-04/80-800/789/796-2161-37107-Roads under RIDF (NABARD)	110.00	77.81	32.19	8 roads 44.45 Kms	5 roads 29.26 Kms	3 roads 15.19 Kms	As per actual execution, due to General Elections to Lok Sabha, 2024
Audit Comment: It can be seen that 70.74 per cent funds were utilised. Out of eight roads, only five roads have been completed. The reply of the Government is not tenable as the General Elections to Lok Sabha and State Legislative Assembly, 2024 were held in the month of May 2024, whereas the expenditure was required to be incurred till the end of March 2024.								
6	Name of the Scheme: Mukhya Mantri Sadak Yojana (MMSY) Rural Infrastructure Development Fund (RIDF) – The objective of the scheme is to provide all weather connectivity to the unconnected habitations, irrespective of any population.							
	28-5054-04/80-337/789/796-2161-37286 MMSY (RIDF)	560.00	494.06	65.94	226 roads 1421.71 Kms	204 roads 1348.18 Kms	22 roads 73.53 Kms	As per actual execution, due to General Elections to Lok Sabha, 2024

Sl. No.	Head of Accounts	Financial Targets (₹ in crore)			Physical Targets v/s Achievements (in numbers)			Reasons stated by department for non- achievement of the intended targets
		Funds allotted	Funds utilised	Funds remaining unutilised	Target	Achievement	Shortfall	
Audit Comment: It can be seen that 88 per cent funds were utilised. Out of 226 roads, only 204 roads have been completed. The reply of the Government is not tenable as General Elections to Lok Sabha and State Legislative Assembly, 2024 were held in the month of May 2024, whereas the expenditure was required to be incurred till the end of March 2024.								
7	Name of the Scheme: MMSY (Non RIDF) - The objective of the scheme is to provide all-weather connectivity to unconnected habitations which are not covered under PMGSY or any other Scheme.							
	28-5054-04/80-337/789/796-1230-37286 MMSY (Non RIDF)	37.00	24.20	12.80	20 roads 150.62 Kms	14 roads 94.82 Kms	6 roads 55.80 Kms	As per actual execution, due to General Elections to 2024
Audit Comment: It can be seen that 65.40 per cent funds were utilised. Only 14 out of 20 roads have been completed. The reply of the Government is not tenable as General Elections to Lok Sabha and State Legislative Assembly, 2024 were held in the month of May 2024, whereas the expenditure was required to be incurred till the end of March 2024. Thus, full benefits of the scheme could not be realised.								
8	Name of the Scheme: Transferred Road Improvement Programme (TRIP) (under RIDF) - The objective of the scheme is improvement of rural roads which were transferred during 2021-22 from the Panchayati Raj Department/ Water Resources Department to Rural Development Department.							
	28-5054-04/80-337/789/796-2161-37342 TRIP (RIDF)	330.00	272.53	57.47	107 roads 512.4 Kms	97 roads 429.05 Kms	10 roads 83.35 Kms	As per actual execution, due to General Elections to Lok Sabha, 2024
Audit Comment: It can be seen that 82.58 per cent funds were utilised and 97 out of 107 roads had been completed. The reply of the Government is not tenable as General Elections to Lok Sabha and State Legislative Assembly, 2024 were held in the month of May 2024, whereas the expenditure was required to be incurred till the end of March 2024.								
9	Name of the Scheme: Transferred Road Improvement Programme (TRIP) (Non RIDF) - The scheme is meant for improvement of newly taken up Panchayat Roads.							
	28-5054-04/80-337/789/796-1230-37342 TRIP (Non RIDF)	328.00	284.77	43.23	0	0	0	As per actual execution, due to General Elections to Lok Sabha, 2024
Audit Comment: It can be seen that no data is available regarding physical target and achievement. This is an indicative of lack of monitoring of the scheme by the Department. Reasons for partial utilisation of funds is not tenable as the General Elections to Lok Sabha and State Legislative Assembly, 2024 were held in the month of May 2024, whereas the expenditure was required to be incurred till the end of March 2024.								
10	Name of the Scheme: Improvement to Existing RD roads – The objective of the scheme is to improve important roads with increased traffic, important connectivity, damaged roads that are beyond economic repair and new Panchayat Samiti roads that have been handed over to Rural Development Department.							
	28-5054-04/80-337/789/796-1230-37247 Improvement to Existing RD roads	325.67	97.98	227.69	47 roads 238.16 Kms	39 roads 189.19 Kms	8 roads 48.97 Kms	As per actual execution, due to General Elections to Lok Sabha, 2024
Audit Comment: It can be seen that only 30 per cent of funds were utilised. Eight out of 47 roads remained incomplete. The reply of the Government is not tenable because General Elections to Lok Sabha and State Legislative Assembly 2024, were held in the month of May 2024, whereas the expenditure was required to be incurred till the end of March 2024.								
11	Name of the Scheme: CMRL (Connecting Missing Road Links) - The scheme is meant to bridge the gap of Inter State, Inter District and Inter Block as well as missing links between neighbouring States, Districts and Blocks, thereby restoring all weather connectivity.							

Sl. No.	Head of Accounts	Financial Targets (₹ in crore)			Physical Targets v/s Achievements (in numbers)			Reasons stated by department for non- achievement of the intended targets
		Funds allotted	Funds utilised	Funds remaining unutilised	Target	Achievement	Shortfall	
	28-5054-04/80-337/789/796-1230-37341 CMRL (Connecting Missing Road Links)	304.00	249.89	54.11	34 roads 109.73 Kms	32 roads 96.78 Kms	2 roads 12.95 Kms	As per actual execution, Due to General Elections to Lok Sabha, 2024
Audit Comment: It can be seen that 82 per cent funds were utilised. 32 out of 34 roads have been completed. The reply of the Government is not tenable as General Elections to Lok Sabha and State Legislative Assembly, 2024 were held in the month of May 2024, whereas the expenditure was required to be incurred till the end of March 2024. This resulted in beneficiaries being deprived of benefits of improvement of road of Kamarsalia to Adinaga under Jaleswar and road from Dumbaguda to Toreighat via Hatimunda in Koraput district.								
12	Name of the Scheme: CUVDA (Connection of Unconnected Villages in Difficult Areas) - The objective of the scheme is to provide all weather connectivity to the unconnected habitations/ villages especially in Left-wing extremist (LWE) districts of the State and to upgrade the existing village road network with any population.							
	28-5054-04-800/789/796-1230-37343 CUVDA (Connection of Unconnected Villages in Difficult Areas)	209.00	129.69	79.31	17 roads 83.83 Kms	16 roads 74.83 Kms	1 roads 9.00 Kms	As per actual execution, due to General Elections to Lok Sabha, 2024
Audit Comment: The reply of the Government is not tenable as General Elections to Lok Sabha and State Legislative Assembly 2024 were held in the month of May 2024, whereas the expenditure was required to be incurred till the end of March 2024. Due to partial utilisation of funds, the road from Jaddapani to Taila could not be completed, depriving beneficiaries of the intended benefits of road connectivity.								
13	Name of the Scheme: Completion of Incomplete Road and Bridges - The objective of the scheme is to complete the incomplete roads and bridges under different tranches of RIDF and other schemes.							
	28-5054-04/80-337/789/796-1230-37158 Completion of Incomplete Road & Bridges	23.00	9.28	13.72	11 roads 71.18 Kms	6 roads 44.96 Kms	5 roads 26.22 Kms	As per actual execution, due to General Elections to Lok Sabha, 2024
Audit Comment: It can be seen that 60 per cent funds were not utilised, depriving the beneficiaries to that extent. The reply of the Government is not tenable as General Elections to Lok Sabha and State Legislative Assembly 2024 were held in the month of May 2024, whereas the expenditure was required to be incurred till the end of March 2024.								

Source: Information furnished by Rural Development Department, Government of Odisha

3.5.3 Contingency Fund

The Contingency Fund of Government of Odisha was established under the Odisha Contingency Fund Act, 1967, and the State Government made the Odisha Contingency Fund Rules, 1967 for regulating all matters connected with or ancillary to the custody of payment of monies into and the withdrawal of monies from the Contingency Fund of the State of Odisha for meeting unforeseen expenditure. The fund is recouped when the State Legislature authorises the additional expenditure. The corpus of the Fund is ₹400 crore.

3.5.3.1 Advance from Contingency Fund

Advances from the Contingency Fund are to be made only for meeting expenditure of an unforeseen and emergent character, postponement of which, till its authorisation by the Legislature, would be undesirable.

During 2023-24, an amount of ₹274.34 crore was withdrawn as an advance by three Departments (School and Mass Education, Co-operation and Finance) from the Contingency Fund in respect of seven schemes/programmes. The amounts were not recouped till the end of the FY 2023-24. Major Head wise details of the expenditure incurred, are given in **Table 3.23**.

Table 3.23: Major Head-wise Expenditure.

(₹ in crore)

Sl. No.	Major Heads	Amount
1	2202-General Education	117.73
2	4059-Capital Outlay on Public Works	93.56
3	4216-Capital Outlay on Housing	62.91
4	2425-Co-operation	0.14
TOTAL		274.34

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

Details of schemes in which amounts were withdrawn as advances from the Contingency Fund, are given in **Table 3.24**.

Table 3.24: Details of schemes in which amount was withdrawn as an advance from Contingency Fund

(₹ in crore)

Sl. No.	Nomenclature of the scheme	Date of sanction	Original budget	Supplementary budget	Total	Expenditure	Savings/ Excess	Advance from Contingency fund
1	Demand No. 10-2202 - 01-112-3581- State Support for PM POSHAN	06.06.2023	52.50	83.85	136.35	76.31	60.04	60.04
2	Demand No. 10-2202 - 01-789-3581-State Support for PM POSHAN	06.06.2023	19.77	31.57	51.34	28.73	22.61	22.61
3	Demand No. 10-2202 - 01-796-3581-State Support for PM POSHAN	06.06.2023	30.68	48.99	79.67	38.73	40.94	35.08
4	Demand No. 05-4059-60 -051- 3478 -37114 Major Works	16.01.2024	0	0	0	0	0	93.56
5	Demand No. 05-4216-01-106- 3478 -37265 (Construction of residential buildings)	16.01.2024	0	0	0	0	0	62.91
6	Demand No. 34-2425-00-107-3837- Computerization of the Office of Registrar of Cooperative Societies-78768	28.03.2024	0	0	0	0	0	0.08

Sl. No.	Nomenclature of the scheme	Date of sanction	Original budget	Supplementary budget	Total	Expenditure	Savings/ Excess	Advance from Contingency fund
7	Demand No. 34-2425-00-107-3837-78769- State Share of CSS (₹ 5,73,000)	28.03.2024	0	0	0	0	0	0.06
TOTAL			102.95	164.41	267.36	143.77	123.59	274.34

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

From the table, it can be seen that:

- Under Demand No. 10, at Sl. No. 1 to 3, against the provision of ₹267.36 crore, only ₹143.77 crore was spent, remaining balance of ₹123.59 crore was surrendered. Despite this, withdrawal amount of ₹117.73 crore from Contingency Fund in respect of these three schemes sanctioned during June 2023, was not even recouped during the supplementary budget.
- Under Demands No. 5 and 34, the funds of ₹156.61 crore were withdrawn for Computerization of the Office of Registrar of Cooperative Societies and for construction of Government Residential Buildings and other buildings. It was found that no provision for the same had been done under the relevant schemes either in the original budget or in the supplementary budget. However, advance was withdrawn from Contingency Fund during January 2024 and end of March 2024. The amounts withdrawn from the Contingency Fund remained unutilised at the end of March 2024, indicating that the amount was not required for any emergent purposes.

Drawal of funds from the Contingency Fund for non-emergent purposes, which ultimately remained unutilised and non-recoupment of the same during the financial year, violates the provisions of the Odisha Contingency Fund Act, 1967.

3.6 Review of Specific Budgets

Women, children, environment, forest and climate change are among the most important areas requiring attention and public funds meant for them, require more attention, transparency and a concerted approach. Odisha prepares a Gender Budget, Child Welfare Budget and Green Budget.

The Gender Budget and Child Welfare Budget were reviewed in Audit and the findings are discussed in the succeeding paragraphs.

3.6.1 Review of Gender Budget

‘Gender Budgeting’ (GB) is an important step for mainstreaming gender in the design, implementation and evaluation of financial allocations, across all government expenditures. This broadly indicates the significance of translating gender commitments into budgetary commitments.

GoI presented the Gender Budget for the first time in Budget 2005-06. In line with Government of India’s steps for achieving gender equality, Government of Odisha developed its first Gender Budget Statement (GBS) in FY 2012-13, focusing on women specific schemes and programmes. The Women and Child Development Department acts as the nodal department to co-ordinate and monitor the schemes under this budget. An overview of the Gender Budget, for the last three years (FYs 2021-22 to 2023-24), is presented in **Table 3.25**.

Table 3.25: Total resources allotted under Gender Budget

(₹ in crore)

Details	2021-22	2022-23	2023-24
Outlay for women (BEs)	49,145.94	56,846.81	61,830.64
Total size of State Budget (BEs)	1,75,890.24	2,06,876.35	2,39,353.48
Share outlay for women in the State Budget (<i>per cent</i>)	27.94	27.48	25.83
GSDP	6,97,013	7,59,560	8,53,524
Outlay for women as percentage of GSDP	7.05	7.48	7.24

(Source: Gender Budget for FYs 2021-22 to 2023-24, Department of Finance, Govt. of Odisha)

☺ During FY 2023-24, an amount of ₹61,830.64 crore was allotted for Gender Budget (B.E.) for 542 schemes under 34 Departments (out of 44 Grants). Out of these 542 schemes, only 102 schemes, categorized as Category A³⁶, were designed to specially benefit women (100 *per cent* for benefit of women: ₹ 5,783.70 crore for 102 schemes). The remaining 440 schemes were categorized as Category B³⁷, wherein more than 30 *per cent* but less than 100 *per cent* of funds are earmarked for development, welfare and empowerment of women and girls (at least 30 *per cent* for benefit of women: ₹ 56,046.94 crore for 440 schemes).

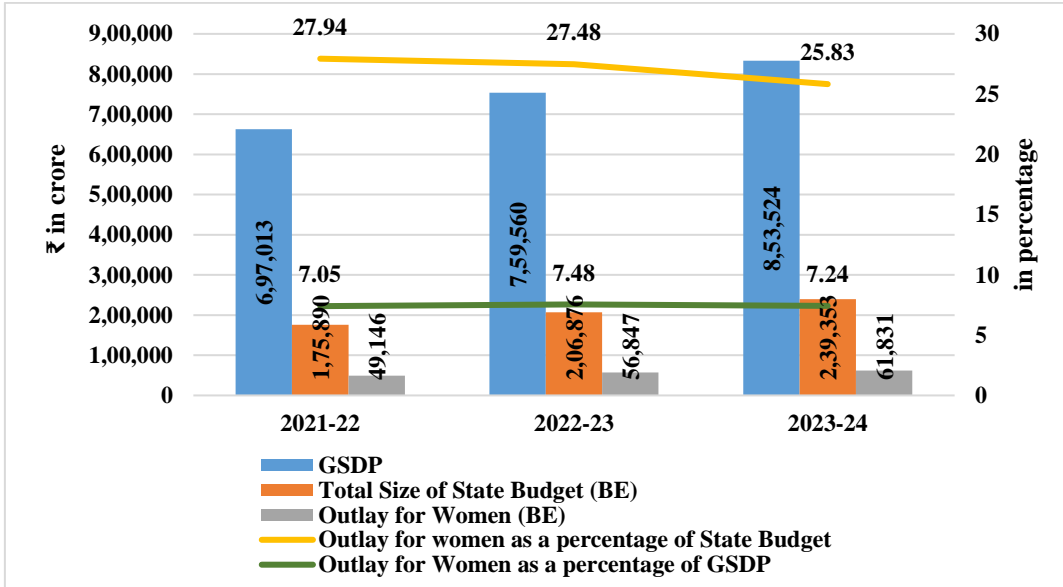
The actual utilisation was ₹ 59,201.90 crore (95.75 *per cent*) for 542 schemes, (₹ 5,299.65 crore under Category A and ₹ 53,902.25 crore under Category B), during FY 2023-24.

Chart 3.9 highlights the percentages of gender budgets in relation to the GSDP, as also the total budgets, during FYs 2021-22 to 2023-24.

³⁶ Category A schemes: Schemes under which 100 per cent allocation earmarked for development, welfare and empowerment of women and girls

³⁷ Category B schemes: Schemes under which more than 30 per cent but less than 100 per cent of funds are earmarked for development, welfare and empowerment of women and girls

Chart 3.9: Gender Budgets as a percentage of the Budget and GSDP



(Source: Budget and Gender Budgets for FYs 2021-22 to 2023-24)

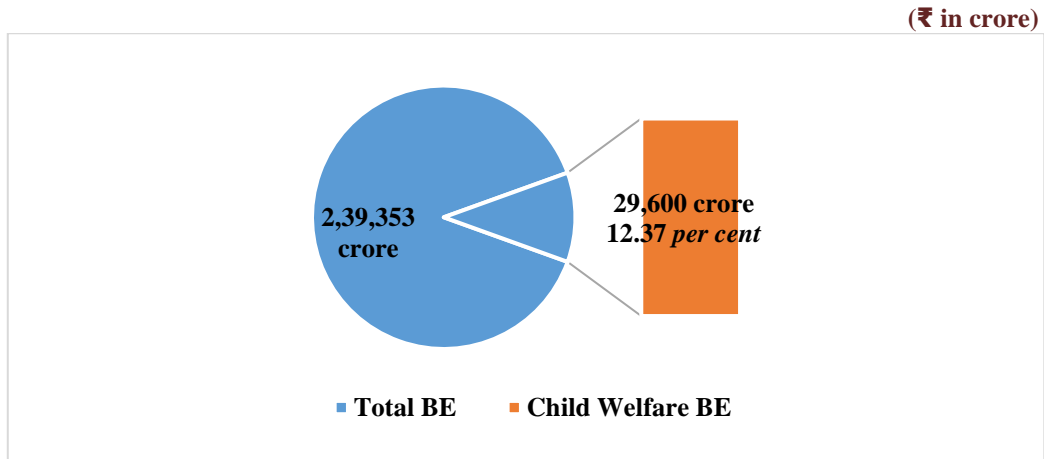
From **Chart 3.9**, it can be observed that:

- The share of the gender budget as a percentage of the total State Budget, in FY 2023-24 (BEs) was 25.83 *per cent*, registering a decrease of 1.65 *per cent* from 27.48 *per cent* in FY 2022-23.
- The overall gender budget (in absolute terms) increased from ₹ 56,847 crore in FY 2022-23 (BEs) to ₹ 61,831 crore in FY 2023-24 (BEs), registering an overall increase of 8.77 *per cent*.

3.6.2 Review of Child Welfare Budget

In Odisha, out of the total population of 4.20 crore, children below 18 years constitute about 34 *per cent*, which is almost one third of its total population. This is one of the most vulnerable segments of society and the State Government has to be committed to allocate public finances for their all-round development. In accordance with the United Nations Convention on the Rights of the Child (NCT) and the National Policy for Children, 2013, the Government of Odisha introduced its first Child Budget Statement in the fiscal year 2019-20. During the year 2023-24, a sum of ₹29,599.97 crore was earmarked (BEs) for the Child Budget, which was around 12.37 *per cent* of the total budget of the State.

Chart 3.10: Child Welfare Budget vis-à-vis Total Budget



(Source: Appropriation Accounts and Gender Budget for FY 2023-24)

Department-wise details of State Child Welfare Budget, from FYs 2021-22 to 2023-24, are shown in **Table 3.26**.

Table 3.26: Department-wise State Child Welfare Budget

(₹ in crore)

Grant No.	Name of the Department	2021-22 (Actual Expenditure)	2022-23 (BE)	2022-23 (RE)	2023-24 (BE)
1	Home	13.06	44.57	55.99	39.92
4	Law	0.03	0.16	0.16	0.16
7	Works	5.96	6.62	6.62	7.29
10	School and Mass Education	16,456.25	20,587.47	21,079.71	22,484.39
11	ST, SC & Minorities and Backward Classes Welfare	2,263.86	2,917.19	2,894.85	3,071.00
12	Health & Family Welfare	295.85	123.33	265.38	399.42
14	Labour and Employees' State Insurance	1.41	2.73	2.73	4.66
15	Sports and Youth Services	10.04	0.17	21.47	33.60
28	Rural Development	0.00	0.00	0.00*	0.00
36	Women and Child Development	2,764.32	3,456.59	3,189.37	3,370.12
38	Higher Education	21.75	35.06	36.83	42.91
41	Social Security & Empowerment of Person with Disability	63.47	72.65	93.23	141.50
42	Disaster Management	47.74	0.00	18.94	5.00
TOTAL		21,943.74	27,246.54	27,665.28	29,599.97

Source: Child Welfare Budgets of respective years, Government of Odisha

*₹ 0.02 lakh RE and 0.02 lakh BE under RD Department

- ☺ The total budget on Child Welfare, through various child specific schemes and programmes, increased from ₹27,246.54 crore (BE) in FY 2022-23 to ₹29,599.97 crore in FY 2023-24 (BE).
- ☺ During FY 2023-24, the share of the Child Budget to the State Budget was 12.37 per cent and that of GSDP was 3.47 per cent.

The National Policy for Children, 2013, has classified public expenditure for children into four priority areas, which are: (i) child survival (ii) health and nutrition (iii) child education and development and (iv) child protection and child participation. Based on the National Policy for Children, 2013, child centric schemes and programmes of Odisha, have been classified into four sectors, viz. Development, Health, Education and Protection (DHEP)³⁸.

The percentage share of child-centric expenditure, in terms of the sectoral distribution in regard to Development, Health, Education and Protection in Odisha, for FY 2023-24, is presented in **Table 3.27**.

Table 3.27: Overview of Child Welfare Budget for FY 2023-24, as per the National Policy for Children, 2013

(₹ in crore)			
Segment	No. of schemes	Amount allocated	Percentage
Education	170	25,523.96	86.23
Health	33	3,320.66	11.22
Development	25	429.14	1.45
Protection	21	326.21	1.10
TOTAL	249	29,599.97	100

(Source: Child Welfare Budgets FY 2023-24)

It can be observed from **Table 3.27** that:

- ☺ During FY 2023-24, there were 25 schemes/ programmes for Development, 33 for Health, 170 for Education and 21 for Protection.
- ☺ In FY 2023-24 (BE), 86.23 per cent of the share was concentrated in Education, followed by Health (11.22 per cent), Development (1.45 per cent), and Protection (1.10 per cent).

³⁸ (1) **Development:** ensure child development opportunity, with due regard to special needs (2) **Health:** ensure equitable access to comprehensive and essential preventive, promotive, curative and rehabilitative health care of the highest standard (3) **Education:** secure the right of every child to education, learning with regard to special needs and (4) **Protection:** create a caring, protective and safe environment for all children, to reduce their vulnerability in all situations and to keep them safe at all places.

3.7 Conclusion

Supplementary provisions were not made on a realistic basis in 15 cases (₹100 crore or more in each case) and were unnecessary, as the expenditure did not come up even to the level of original provision.

Excess expenditure of ₹269.34 crore for the period from FYs 2013-14 to 2023-24 (no excess expenditure during FYs 2019-20, 2021-22 and 2022-23), requires regularisation by the State Legislature.

The budgetary system of the State Government was not up to the mark, as the overall utilisation of budget was 77.63 per cent of the total grants and appropriations, during FY 2023-24. Under 32 schemes, there was approved outlay of ₹8,421.30 crore (₹50 crore or more in each scheme), but no expenditure was incurred.

There was rush of expenditure at the fag end of the year. In 25 Sub-Heads (16 Grants) the entire expenditure of ₹ 753.16 crore (exceeding ₹ 5 crore in each case of allocation of funds), had been incurred in the month of March 2024 alone.

3.8 Recommendations

- (i) Government should prepare realistic budget estimates, backed by correct assessment for availability of resources and potential to expend, to avoid large savings and supplementary provisions
- (ii) Government should ensure strict compliance with provisions of budget manual in the preparation of supplementary provisions and ensure transparency in estimation, for avoiding unnecessary supplementary provisions
- (iii) Government should adhere to quarterly targets, fixed for incurring expenditure through periodic monitoring, to avoid rush of expenditure towards the end of the year and utilisation of savings within the same grant/ appropriation through timely surrender.

